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INNOVATION INVESTMENT PRINCIPLES HARMONIZING LEGAL AND REGULATORY DOCUMENTS

The conceptual foundations of innovation and investment development and harmonization of normative documents in the ecological field of the state are developed. Methodological approaches to the calculation of the cost implementation of the EU directives on the use of macroeconomic indicators or on a comparison of costs in different countries. It is established that the cost for adapting of the legislative and normative documents is reasonable to refer to: government programs, grants, funds of enterprises. A vertical and horizontal structuring of the institutional sphere and its normative and legislative support for the Ministry of Environment of Ukraine on environmental management in a single management structure with resource departments is proposed.

Keywords: adaptation, harmonization, regulations, innovation, expences.

Problem statement. Ukraine's desire to integrate into the world economy requires a modern system of technical regulation and consumer policy compatible with a similar system of economically developed countries, economic associations and unions. The objective need at this stage is the application of technical regulations, conformity assessment procedures which would facilitate the international exchange of goods and services and would enhance the quality and competitiveness at all levels of production and trade for the ultimate aim – customer satisfaction and reliable protection of life, health, creation of a safe working environment and preserving of the natural environment in the interests of the population of all world countries.

Adapting of the legal and normative documents of Ukraine to the European Union (EU) is a priority component of the process of Ukraine's integration into the EU, which in turn is a priority of Ukrainian foreign policy. Deployment of social-economic transformations in Ukraine, the rapid growth of its economy openness and increasing of competition on the national and international markets that have created conditions of procedures acceleration of the laws and regulations harmonization in fact in all areas of society. Taking into consideration the conceptual vectors of solving environmental problems in the world and Europe (part of which is Ukraine), the development of the agricultural sector as a strategic and competitive in the global market economy, it is reasonable to point out the most rapid harmonization of legal and regulatory documents and the use of EU experience as to cleaner technologies in all spheres of society, quality products, rational use of nature and so on. Taking into account that the share of mutual trade union within the EU exceeds 60% of total turnover, we can state the low level of involvement of Ukraine into the European division of labor [1]. However, according to the Internet sites the food exports from Ukraine increased for the last 3 months by 38% while imports decreased by 12%.

Therefore, it is necessary to develop new products and services and optimize manufacturing processes, finding new ways for minimizing of waste and for improving of inventory management resources. It is also important to change the structure of consumption and optimize the management and business methods that improves the efficiency of logistics (Europe, which saves resources is an initiative in the frames of the Europe 2020 Strategy,

COM (2011)). In the whole, achieving of greater resource efficiency of economy requires consideration of the entire life cycle of products and services [2].

Analysis of the recent research and publications. The economic aspects of European integration and technical regulations of the economy of Ukraine are being studied by: I. Egorov, L. Kupinets, V. Onishchenko, C. Papp, B. Sidenko who study various aspects of Ukrainian economy accordance to European requirements and innovative ways of their solution [3-8]. The problems and prospects of implementation of the legal system of Ukraine to EU law, the need for harmonization by Ukraine of international agreements study O. Shnyrkov, N. Parkhomenko, M. Hrebenuk [9-12] and others.

Assignment of earlier undecided problems. However, attempts to achieve the convergence of advanced European standards in various fields often encounters significant difficulties as to their full implementation arising from the incompleteness of economic reforms in Ukraine and form the absence of forming of an appropriate economic and legal environment, a significant lag in economic development.

The aim of proposed research is developing of theoretical and practical principles of adaptation, implementation and harmonization of the legislation and normative documents of Ukraine to EU legislation.

The main material. Status of the technical regulation indicates the technological progress of any country, the competitiveness of its products, as well as the reputation and technical capacity of its producers and appraisers of accordance. This system forms a kind of triangle, which base is the standardization and metrology, the middle is the conformity assessment, and the top is accreditation of assessment bodies' conformity, which guarantees compliance with the technical competence of appraisers. Innovative investment approaches to the development, adaptation, implementation and harmonization are implemented by the Ministry of Justice of Ukraine and the work of the Technical Committees of the State Service of Technical Regulation and Consumer Policy of Ukraine. This approach allows to use the innovative technologies through standards and to evaluate the world indicators management system certification according to the requirements of European directives and standards of the International Organization for Standardization (ISO). Overview of ISO concerning management systems demonstrate intensive increase of number of certificates worldwide by the end of 2012, approximately 1 504 213 copies in the 191 country (Table 1).

Table 1 – Growth of ISO management system compared to the 2011 year [13; 14]

| Standards | Number of certificates in 2012 | Number of certificates in 2011 | Growth, pieces | Growth, % |
|--------------|--------------------------------|--------------------------------|----------------|-----------|
| ISO 9001 | 1 101 272 | 1 079 647 | 21625 | 2% |
| ISO 14001 | 285 844 | 261 957 | 23 887 | 9% |
| ISO 50001 | 1981 | 459 | 1522 | 332% |
| ISO 27001 | 19 577 | 17 355 | 2 222 | 13% |
| ISO 22000 | 23 231 | 19 351 | 3 880 | 20% |
| ISO/TS 16949 | 50 071 | 47 512 | 2 559 | 5% |
| ISO 13485 | 22 237 | 19 849 | 2 388 | 12% |
| Generally | 1 504 213 | 1446 130 | 58 083 | 4% |

Growth of the registered number of issued certificates proves the market actuality system management ISO for all countries in conditions of a global economy. The results of the 2012 edition show an increase in all directions of certification system management to requirements

of seven ISO standards compared to 2011 year. Especially the significant increase in the area of food safety (according to the requirements of ISO 22000) and in the energy sector (according to the requirements of ISO 50001) should be denoted. For the second year after publication of ISO 50001 on energy management seen a significant increase to 332% is observed. Certification of quality management according to ISO 9001 remains stable, although there is a slight increase compared to 2011 year [14]. For example, Europe has shown an increase at 3%. Data concerning the sectors of information technology and environmental management also reflect steady progress in consecutive increase of certification of management systems for accordance of ISO/IEC 27001 and ISO 14001 requirements of standards compared with the previous year. In general, the review of ISO is a “barometer” of the global economy development. The numbers confirm once more a stable demand for certification in the Asia-Pacific region, and also on the cheap labor markets (e. g., India), as a mean of strengthening of the position quality on the global market. The above control systems in a direct or indirect method of standardization are related to environmental issues, and therefore reflect the most innovative solutions in industries and are a part of the policy of rational use of nature in different sectors (Fig. 1).

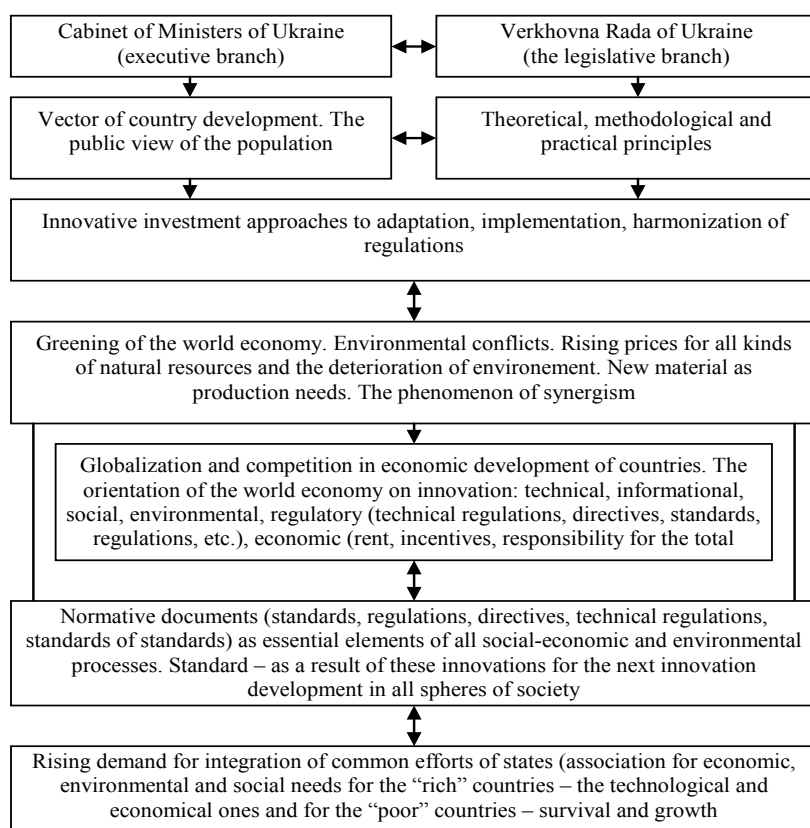


Figure 1 – Conceptual basis of innovation and investment development and harmonization of regulations

The principles which can be effectively used for forming of legislation should be considered innovative. These principles include: the coordination between the various agencies that issue permits; the issuance of permits to take into account the data obtained in the course of the procedure of strategic environmental assessment, consideration and use of the environment (ECU); permits must also encourage actions to prevent pollution, reduction of waste and efficient use of resources, including energy and water; for the large enterprises the use of the most accessible technologies that do not require excessive costs, and the use of European experience in this area may help to establish appropriate limit values for discharges might be expedient; permits must be available for studying and assignment of comments from the public. Based on these conceptual basis of adaptation and implementation of ecological and regulatory documents in Ukraine should take into account the methodological approach as to horizontal and sectoral directives. The horizontal area is related to environment legislation on various issues, the effect of which cover several specialized areas related to environmental (as opposed to regulations which apply only to specific sectors – such as air or water). Instead of adjusting of specific areas, these laws are more procedural in nature. They contain techniques and mechanisms for improving of decision-making, development and implementation of legislation. Legislation in this area include: the strategic environmental assessment of plans and programs; public access to information about the environment; the assessment of impact on environment of proposed projects; reporting requirements and so on.

Innovative investment approaches to adaptation and implementation of the legislative and normative documents consist in incurred costs for such measures. In case of delay processes of adaptation the costs for their implementation might be compared the price and considered economic stagnation state. From another point of view, the costs for adaptation is advisable to include: government programs, grants, funds of enterprises, commercial bank loans and proceeds from pay-per-use, counting off and taxes. Innovative options for funds attraction are loans from international financial institutions and foreign direct investment for companies (holding companies) in the adaptation, implementation, harmonization of regulations and in particular standards. Methodological approaches to the calculation of the cost implementation include: estimates based on the use of macroeconomic indicators and on a comparison of costs in different countries; the category of ratings based on the use of specific (individual) indicators charges or unit costs approach; estimates which are based on the use of special models of calculation and appropriate software; estimates based on the basis of calculations of local (territorial) reference models; estimates based on immediate investigations and investment calculations (Table 2).

Table 2 – Comparison of costs for technical implementation and approximation,
(compiled from [8])

| Directive's name | Approximation cost, thousands € | The cost of technical implementation ¹ , mml € | The terms of approximation, years | The terms of technical implementation, years |
|---|---------------------------------|---|-----------------------------------|--|
| Directive 91/271 / EEC about purification of municipal wastewater | 164,2 | 13 360,1 | 3-8 | 10-12 |
| Directive 1999/31 / EC about waste disposal | 269,6 | 5 299,0 | 6 | 10-12 |
| Directive 2008/98 / EC about waste | 122,5 | | 3 and 5 | 10-12 |
| Directive 2008/50 / EC about air quality and cleaner air for Europe | 5 055,9 | 4,5 ² | 3-5 | 5 |

¹⁾ – investment expenses; ²⁾ – located within the objectives of Annex about Ukraine Association

In experts' opinion which was formed on the experience of harmonization of the legislation and regulations in the eastern EU Ukraine needs: 900-1000 euros per a person for a complete implementation; cost of implementation of the Association Agreement between Ukraine and EU is 800-1400 euros per a person [8] (Table 3).

Table 3 – Costs for implementation of ecological legislation and enforcement of EU environmental standards in Central and Eastern Europe and Turkey [8]

| Country | Investment needs, million euros | Population, million people | The cost per a person, euro |
|----------------|---------------------------------|----------------------------|-----------------------------|
| Bulgaria | 8 610 | 7,5 | 1 150 |
| Latvia | 1 480-2 360 | 2,3 | 650-1 050 |
| Lithuania | 1 600 | 3,6 | 450 |
| Poland | 22 100-42 800 | 38,6 | 575-1 100 |
| Romania | 22 000 | 22,3 | 1 000 |
| Slovakia | 4 800 | 5,4 | 900 |
| Slovenia | 2 430 | 2,0 | 1 200 |
| Turkey | 65 000-68 000 | 69,7 | 925-975 |
| Hungary | 4 100-10 000 | 10,0 | 400-1 000 |
| Czech Republic | 6 600-9 400 | 10,2 | 650-925 |

Thus, reduced cost estimates for the implementation of environmental EU directives is the next: the total amount of necessary expenses is 30,8 million € including: administrative – 1,7564 billion €; transaction – 20092700000 €; investment – 8,9576 billion €. The most expensive include directives by sector: “Air quality” – 6,6 million € (2,5%); “Water quality and water management” – 20,4 million € (66,3%); “Nature protection” – 2,5 million € (8%) [8]. Thus, the alternative scenarios of the costs financing of approximation are: the distribution of funding for specific areas of environmental protection, arised in national practice; consolidation of funds for the implementation of the budget level in accordance with separate budget program with the establishment of a system of priorities. The advantages latter option are: the ability of purposeful costs reserving; tracking of efficiency of measures implementation provided by the Association Agreement between Ukraine and EU.

Directive 91/271/EEC concerning water treatment in cities; Directive 76/464/EEC on pollution by certain dangerous substances discharged into the aquatic environment of the Community, amended by Council Directive 91/692/EEC and its “daughter” directives; Directive 91/676/EEC concerning the protection of waters against pollution caused by nitrates of agricultural origin; Directive 2000/60/EC, which establishes a framework for Community action in water matters; Directive 76/160/EEC concerning the quality of water for bathing.

To minimize spending of time and cost of adaptation, implementation and harmonization of environmental legislation regulations we consider that for a period of preparation of legal and environmental regulations of Ukraine the stage of systematization musy be the next, bringing the regulations into a single, well-organized system. The need for systematization is connected with a number of grounds. Firstly, it is conditioned by a multiplicity of acts issued by the appropriate law-making bodies of the range of issues, the rapid changes taking place in the law, the appearance of reserved regulations and at the same time – with the emergence of gaps. Secondly, ordering is needed for improving of law implementation, the necessity to find quickly and to interpret the law correctly, which in turn must inevitably lead to increased

efficiency of legal education and research in this area. Also one must be aware that the systematization of environmental legislation meets the basic trend of the modern EU law fixed in the Sixth Action Programme on the Environment (6 EAP), namely the rate of the gradual replacement of many disparate legislative framework legal systems and flexible strategies.

Systematization of laws can be carried out in four independent ways: accounting of legal acts; incorporation (edition of laws collections); consolidation (development and adoption of enlarged laws of association rules based on individual legal acts issued of one question); codification (development and adoption of innovative acts – codes).

For systematization of the legal and regulatory documents it's appropriate to use a form of consolidation of environmental laws and regulations or of the codification of the French type, except of a completely new legal document, and dozens or more documents of the other issues are combined into one enlarged statement. Such an act will be subjected for approval by the law-making bodies and will be considered as a new independent source of law, and regulations on which it occurs, will be recognized as invalid. It is important to point out that the new act will not cancel the previous regulation. Its preparation and adoption will facilitate a better structuring and systematization on a basis of innovation and investment method of development of all economic sectors in the world, giving it the logical form and elimination of inconsistencies. For example, the recommendations of parliamentary hearings on observance of demands of environmental legislation in Ukraine, approved by the Resolution of the Verkhovna Rada of Ukraine on February 20, 2003 № 565, which provides for the development of Draft Environmental Code of Ukraine. Environmental Code shall regulate the entire spectrum of issues related to the protection of the environment as a single integrated object, ensuring environmental safety in areas where are environmental problems. The value of Environmental Code and applicable laws of nature resource and codes can be described as a connection of integrated and differentiated components in the regulation of relations in the man-nature system. Laws and Codes of Ukraine (“Water Code”, “Forest Code”, “Code on Mineral Resources”, the Law of Ukraine “On Air Protection”, “On Wildlife”) should be referred to the horizontal legislative and regulatory documents.

In compliance with and implementation in practice of consolidated legislative and regulatory documents it's advisable to improve and harmonize approaches concerning the effectiveness of institutional support of the state, public and market management in the field of environment. An important issue in our time and in the prospect in view of harmonization of legal and regulatory documents is observance of present and taking into account in adapting of the realities of ecological and economic incentives for implementation of environmental legislation in the future. For this the best practice within the Eastern Partnership, market instruments (adequate to losses for the environment fines, environmental assessment audits, standardization, certification, etc.) have to work in one of the strategic partners for Ukraine – institutional, organizational, financial, economic and other mechanisms. The very in this way the requirements of the European Union to countries are formulated prepare which for EU accession – the adaptation of laws involves not only the adoption of adequate laws, but also ensuring of their implementation in practice. Therefore, improvement of management systems relevant area should be carried out on the basis of long maturity, stability, scientific validity, the distribution between different branches of public administration functions for the protection and sustainable use of environment.

The proposal of vertical and horizontal structuring of institutional sphere and its legal and regulatory support MEP is shown in Figure 2. This unity of natural complex interrelationship of natural processes make the concentration of powers on environmental management in a

unified management structure (with resource departments) appropriate.

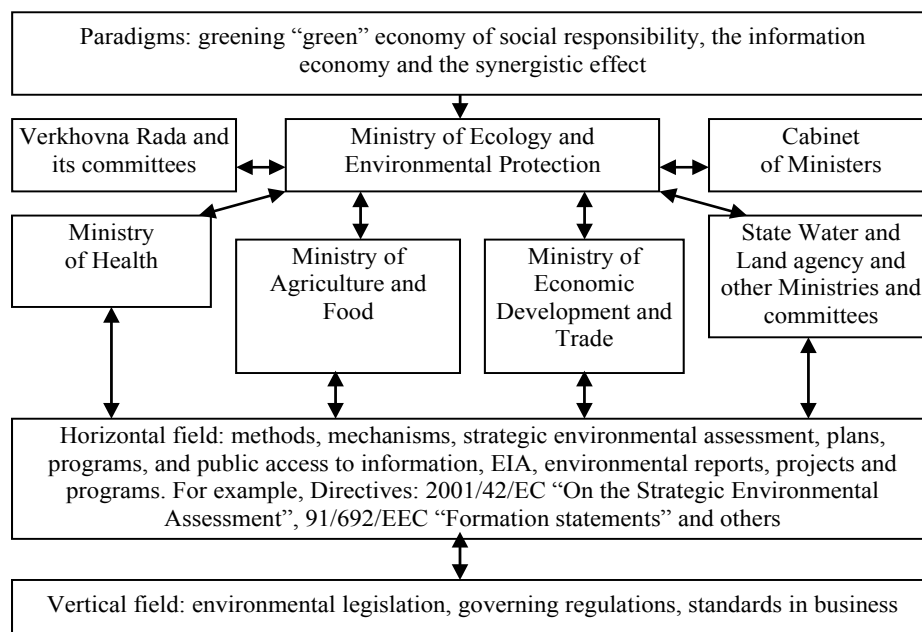


Figure 2 – Horizontal and vertical structuring institutional framework to ensure regulatory MEP Ukraine

The system of environmental financing measures requires more consistent implementation into legislation in Ukraine of economic methods of nature, of the principle the “polluter pays”. It also requires compliance with the principle of the use of finances and their distribution between local and state budgets that come from environmental taxes. As for the environmental tax, but nowadays, unfortunately, there are many companies that shy away from its paying or pay it in completely, which does not contribute to the consistent implementation of the principle “the polluter pays”. This situation is connected with several reasons: the institute of environmental auditing doesn’t function, environmental impact assessment procedure is carried out with violations of the law, the greening of production did not become economically feasible in our country (due to low fines, the shadow economy, corruption, non-observance of laws and lack of incentives) not all statutory transfers law are clearly defined and more. Therefore the adaptation mechanism for calculating of the environmental tax is an important (experts say there is a direct correlation between the amount of non-payments and settlement system complexity).

Also there is an inefficient control system of reliability of accounting data of nature users, who are not interested either in money deduction in environmental funds, or in the implementation of environmental protection measures, as the economic mechanism of nature use is mostly fiscal direction. But elements of this mechanism, which provide incentives as to lending (providing interest-free or concessional loans) and tax (tax cuts or exemptions from them) are not used in fact in practice. The system needs adjustment, especially simplification for enforcing business entities, reducing of the costs for its operation.

Conclusions. The activities of enterprises, organizations and the whole national economies around all countries of the world directly or indirectly use, nowadays, globalized provision of standardization, metrology, certification, which form the basis of their technical regulations. The system of technical regulation is considered to be the basis of innovation and investment development, the effective consumer protection and protection of the environment, the introduction of conceptual principles of “green” information economy and so on.

In order to improve the investment attractiveness of the sphere of technical regulation on the protection and rational nature use and consumer protection the conceptual foundations of innovation and investment development and harmonization regulations in the environmental field state are elaborated. The costs for adaptation are advisable to be included to: government programs, grants, funds of enterprises, receipts from the payment of taxes. The innovative option for attracting of funds are loans from international financial institutions and foreign direct investment for enterprises during the adaptation, implementation, harmonization of regulations and standards in particular.

It is established that methodological approaches for the cost calculating of implementation of the EU directives are: the assessment which is based on the macroeconomic indicators or on a comparison of costs in different countries; the use of specific (individual) indicators expenses; use of special calculation models and appropriate software, etc. It is also established that the transitional periods after accession are required for the implementation of “investment-intensive” directives. However, the transition period should be accompanied by the introduction of programs which must include interim targets and results that they can be kept track after the date of adoption. Investment intensive directives are the most meaningful problems relatively to the required number of projects and the scale of investment, for example in the water sector – Directive 98/83/EC on the quality of water intended for human consumption.

A vertical and horizontal structuring of the institutional sphere and its legal and legislative support for the Ministry of Environment of Ukraine on the concentration of the powers of nature management in a single management structure with resource departments. For systematizing of the legal and regulatory documents it’s reasonable to use consolidation of environmental laws and regulations when documents from one issue are combined into one enlarged intercourse.

Prospects for future research consist in substantiation proposals to agencies and organizations with effective implementation of horizontal and sectoral legislative and regulatory support, attraction of business costs for the use of European experience with greening of all sectors of the economy on the principles of “green” economy in the context of the “Europe-2020”.

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Інноваційно-інвестиційні засади гармонізації законодавчо-нормативних документів

Розроблено концептуальні засади інноваційно-інвестиційного розвитку та гармонізації нормативних документів в екологічній сфері держави. Обґрунтовані методологічні підходи до розрахунку вартості імплементації директив ЄС із використанням макроекономічних показників та порівняння витрат у різних країнах. Установлено, що витрати на адаптацію законодавчо-нормативних документів доцільно відносити на: державні програми, гранди, кошти підприємств, надходження від оплати податків. Запропоновано вертикальну та горизонтальну структуру інституціональної сфери з управління природокористуванням в єдиній управлінській структурі з ресурсними департаментами Мінприроди України.

Ключові слова: адаптація, гармонізація, нормативні документи, інновації, витрати.

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Инновационно-инвестиционные основы гармонизации законодательно-нормативных документов

Разработаны концептуальные основы инновационно-инвестиционного развития и гармонизации нормативных документов в экологической сфере государства. Обоснованы методологические подходы к расчету стоимости имплементации директив ЕС с использованием макроэкономических показателей и сравнения затрат в разных странах. Установлено, что затраты на адаптацию законодательно-нормативных документов целесообразно относить на: государственные программы, гранды, средства предприятий, поступления от оплаты налогов. Предложено вертикальную и горизонтальную структуризацию институциональной сферы и ее законодательно-нормативного обеспечения в единой управленческой структуре с ресурсными департаментами Минприроды Украины.

Ключевые слова: адаптация, гармонизация, нормативные документы, инновации, расходы.

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