

**ENVIRONMENTAL TAXATION AS A COMPONENT OF SUSTAINABLE  
DEVELOPMENT  
(ЕКОЛОГІЧНЕ ОПОДАТКУВАННЯ ЯК СКЛАДОВА СТАЛОГО РОЗВИТКУ)**

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*У дослідженні розглянуто важливий інструмент у сучасному управлінні – екологічне оподаткування, яке покращує сталий розвиток і зменшує вплив людської діяльності на навколишнє середовище. Досліджуються переваги екологічного оподаткування, включаючи зниження викидів, підтримку чистих технологій, підвищення прибутковості відновлювальних джерел енергії та фінансування охорони довкілля. Також наголошується на важливості обережного впровадження цього інструменту з урахуванням соціальних аспектів.*

**Ключові слова:** *оподаткування, екологія, біорізноманіття, тенденції, збереження, розвиток.*

*The study examines an important tool in modern management - environmental taxation, which improves sustainable development and reduces the impact of human activity on the environment. The benefits of environmental taxation are explored, including reducing emissions, supporting clean technologies, increasing the profitability of renewable energy sources, and financing environmental protection. It also emphasizes the importance of careful implementation of this tool, taking into account social aspects.*

**Key words:** *taxation, ecology, biodiversity, trends, conservation, development.*

The modern world faces numerous environmental challenges, including air, water and soil pollution, resource depletion and climate change. These problems threaten human health, natural ecosystems, and the overall viability of our planet. To combat these problems and promote sustainable development, environmental taxation is of great importance.

In the report of the Intergovernmental Panel on Climate Change, compiled by 234 scientists from 66 countries, it is noted that the human influence on the increase in climate temperature is unprecedented in the last 2 thousand years [1, p.6]. In 2019, CO<sub>2</sub> concentrations in the atmosphere were higher than at any time in the last 2 million years, and methane and nitrous oxide concentrations exceeded levels recorded over the past 800,000 years [2].

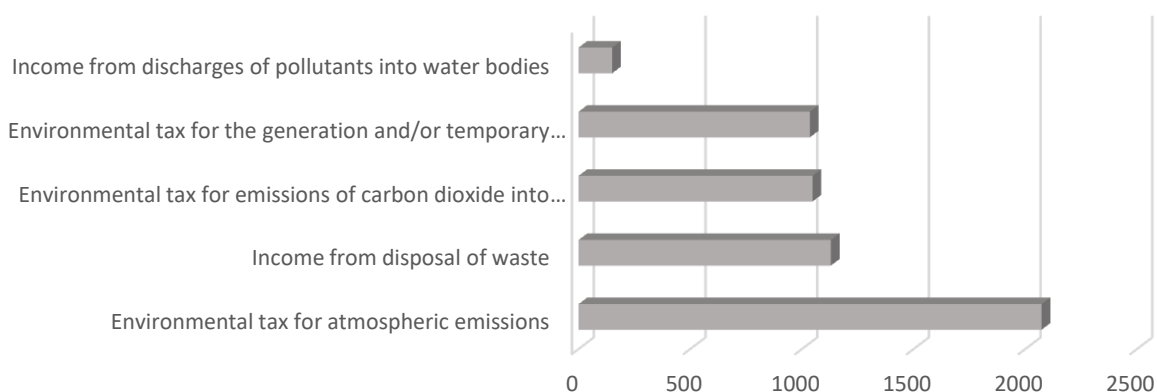
Environmental taxation, also known as "green taxation" or "eco-taxes", is an effective tool for promoting sustainable development and reducing emissions of harmful substances into the environment. The main idea is to impose a tax on environmentally harmful activities, production and consumption, thereby increasing the cost of these activities and contributing to the reduction of their volumes. Environmental taxation has several key advantages that contribute to sustainable development [3, p. 22]:

- Reduction of emissions: Taxation applies to large enterprises and especially reduces emissions of harmful substances into the atmosphere and water sources, as it brings losses to enterprises.
- Support for clean technologies: Green taxes stimulate the development and implementation of clean innovative technologies that reduce the negative impact on the environment and promote sustainable development.
- Increasing the profitability of renewable energy sources by: Polluting energy sources are taxed, while renewable energy sources such as solar and wind can receive tax incentives to encourage their development and use.
- Funding for environmental protection measures: Increased revenues from environmental taxes can be used to fund environmental protection measures, including ecosystem restoration, water conservation measures and biodiversity conservation.

Environmental taxation should be implemented carefully, considering social aspects, to avoid causing damage to various groups of the population. However, with the correct implementation of environmental taxation, it is possible to achieve a balance between economic and environmental goals, stimulate sustainable development and reduce the negative impact on the environment.

In recent years, many countries have already successfully introduced various types of environmental taxation and received positive results. This allowed them to reduce emissions, promote innovation and preserve natural resources. It is also important to emphasize that environmental taxation can be a tool to promote the fulfillment of international obligations to combat climate change and preserve biodiversity.

During a full-scale war, it is problematic to keep track of current information on eco-taxes. Therefore, let's consider the statistics for 2019-2021 in the format of a concise infographic [4]. First of all, let's pay attention to the classification of budget revenues according to the data for the period from January 1 to December 31, 2021, UAH million (Fig. 1):



**Figure 1. Classification of budget revenues, million hryvnias**

The largest payer of this tax is Energoatom, although radiation contamination is only a potential threat. As you know, coal-fired thermal power plants are the biggest air polluters in the country.

In 2019, receipts to the state budget in the amount of 6.1 billion hryvnias from the payment of environmental taxes were registered, in particular: 2.7 billion hryvnias for air emissions, 0.2 billion hryvnias for pollution of water bodies, 1.3 billion hryvnias for the disposal of waste, 1.1 billion for the creation and storage of radioactive waste, and 1 billion for the emission of carbon dioxide into the air. In 2020, the income from environmental taxes decreased and amounted to 5.4 billion hryvnias. During January-November, the state budget received 5.9 billion hryvnias, of which 2.2 billion were received for air emissions, 0.2 billion hryvnias for water pollution, 1.4 billion hryvnias for waste disposal, 1 billion hryvnias for creation and storage of radioactive waste, and 1.2 billion hryvnias for CO2 emissions [5].

Therefore, environmental taxation is one of the key components in the implementation of the concept of sustainable development. It contributes to economic growth, reducing environmental risks and improving the quality of life of the population. It is important that the country continues to develop and improve its environmental data, taking into account the specific conditions and tasks of each region and enterprise. It is important to note that the successful implementation of environmental taxation requires a careful approach, taking into account social and economic aspects, as well as the cooperation of all subjects of society. With the help of properly designed taxes and incentives, we can reduce the contribution of environmental risks and ensure the sustainable coexistence of man and nature.

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