

БУРКИНСЬКИЙ Б.В.

академік НАН України, д-р екон. наук, професор
директор

Інститут проблем ринку та економіко-екологічних досліджень НАН України

Frantsuzkyi boulevard, 29, м. Одеса, Україна, 65044

E-mail: oss_iprei@ukr.net

ORCID: 0000-0001-9303-0898

ЛАЙКО О.І.

д-р екон. наук, с.н.с.

заст.директора Інституту з наук. роботи

Інститут проблем ринку та економіко-екологічних досліджень НАНУ

Французький бульвар, 29, м. Одеса, Україна, 65044

E-mail: alexlayko@gmail.com

ORCID: 0000-0001-7082-0862

ТАЛПА В.П.

аспірант відділу міжрегіонального економічного розвитку Українського Причорномор'я

Інститут проблем ринку та економіко-екологічних досліджень НАНУ

Французький б-р, 29 м. Одеса, Україна, 65044

E-mail: talpascience@gmail.com

ORCID: 0000-0003-3003-9005

ПОДАТКОВІ ІНСТРУМЕНТИ ЗАБЕЗПЕЧЕННЯ ЕКОНОМІЧНОГО РОЗВИТКУ І СПІВРОБІТНИЦТВА ТЕРИТОРІАЛЬНИХ ГРОМАД

Актуальність. Податкові інструменти стимулювання економічної активності широко застосовуються в якості регуляторів розвитку регіональних територіально-господарських систем в розвинених країнах, особливо на теренах ЄС, але і для України така практика, на авторську думку і на думку багатьох фахівців в питаннях оподаткування та підтримки пріоритетів економічного розвитку, була б доречною і результативною. Процеси добровільного формування об'єднаних територіальних громад та проведення децентралізації адміністративно-територіального устрою в Україні не принесли очікуваних зростань в обсягах економічного розвитку територіальних господарських систем і це обумовлює потребу в формуванні комплексної політики сприяння економічному розвитку територіальних комплексів з особливим акцентом на підтримку точок економічного зростання. Підтримка пріоритетів економічного розвитку регіональних, субрегіональних господарських систем та частин функціональних територій на базовому рівні може бути ефективно здійснена за допомогою податкових інструментів, оскільки такі заходи є дієвими і стимулюють швидке спрямування фінансових, товарних, логістичних, інвестиційних потоків в напрямку сприятливих умов для ведення ділової активності. Перспективним напрямом розвитку територіальних господарських систем є підтримка економічного співробітництва в громадах, оскільки так забезпечуватимуться умови для провадження розподілу праці в між територіальному вимірі та стимулюватиметься створення подовжених ланцюгів доданої вартості.

Мета та завдання. Метою статті є обґрунтування доцільності і визначення потенційної результативності запровадження податкових інструментів стимулювання економічного розвитку і співробітництва територіальних громад в Україні в контексті адміністративно-територіальної реформи та впливу сучасних викликів щодо забезпечення конкурентоспроможності вітчизняних територіально-господарських комплексів в процесі інтеграції до світових економічних систем.

Результати. У статті інструментарій економічного співробітництва громад розглянуто і як засіб створення функціональних територій, що є альтернативою процесу об'єднання територіальних громад, і як універсальний засіб забезпечення економічної спроможності громад в умовах об'єднання, що є особливо актуальним в аспекті завершення реформи децентралізації з майже повним делегуванням усіх повноважень Кабінету міністрів України.

Запропоновані заходи підвищення економічної спроможності територіальних громад з використанням інструментарію економічного співробітництва, які містять в собі податкові, організаційні, фінансові, інформаційні важелі, що є актуальними для сучасних умов розвитку територіальних громад в Україні та в її регіонах. Особливу увагу приділено податковим заходам і механізмам стимулювання економічного розвитку і

співробітництва територіальних громад, оскільки доведено, що такі важелі регулювання є одними з найбільш дієвих.

Висновки. Визначено, що стимулювання інвестиційної активності, загального економічного розвитку і співробітництва заходами податкового регулювання вже є можливим і відповідне інституціональне забезпечення для цього вже сформовано, але для подальшого запровадження комплексного механізму податкового стимулювання співробітництва і формування функціональних територій на засадах провадження ефективного розподілу праці потрібним є і організаційне супроводження, і додаткові більш суттєві та системні зміни до діючого інституціонального середовища, особливо до Податкового кодексу України.

Ключові слова: податкове стимулювання економічного розвитку, податкова система, економічне співробітництво територіальних громад, інвестиційний розвиток, інвестиції.

BURKINSKYI B.V.

*Academician of the National Academy of Sciences of Ukraine, Dr. Econ. Sciences, Professor,
Director*

*Institute of market problems and economic&ecological researches of the National Academy of Sciences of
Ukraine,*

Frantsuzkyi boulevard, 29, Odessa, Ukraine, 65044

E-mail: oss_iprei@ukr.net

ORCID: 0000-0001-9303-0898

LAIKO O.I.

Dr. Econ. Sciences, senior researcher

deputy head of department

*Institute of market problems and economic&ecological researches of the National Academy of Sciences of
Ukraine,*

Frantsuzkyi boulevard, 29, Odessa, Ukraine, 65044

E-mail: alexlayko@gmail.com

ORCID: 0000-0001-7082-0862

TALPA V.P.

*postgraduate student of the Department of Interregional Economic Development of the Ukrainian Black Sea
Region*

*Institute of market problems and economic&ecological researches of the National Academy of Sciences of
Ukraine,*

Frantsuzkyi boulevard, 29, Odessa, Ukraine, 65044

E-mail:

ORCID: 0000-0003-3003-9005

TAX INSTRUMENTS FOR ENSURING ECONOMIC DEVELOPMENT AND COOPERATION OF TERRITORIAL COMMUNITIES

Topicality. Tax instruments that are aimed on stimulation of economic activity are widely used as regulators of regional territorial economic systems in developed countries, especially in the EU, and for Ukraine this practice, on the author's opinion and on the opinion of many experts in taxation sphere, will also support economic development priorities and would be appropriate and effective. The processes of voluntary formation of united territorial communities and decentralization of administrative-territorial organization in Ukraine did not bring the expected growth in the economic development of territorial economic systems and this necessitates the formation of a comprehensive policy to promote economic development of territorial complexes with special emphasis on economic growth. Supporting the priorities of economic development of regional, subregional economic systems and parts of functional areas at the basic level can be effectively implemented through tax instruments, because such measures are effective and can stimulate the rapid direction of financial, commodity, logistics, investment flows towards favorable business conditions. A promising direction for the development of territorial economic systems is the support of economic cooperation in communities, because this will provide conditions for the division of labor in the territorial dimension and will stimulate the creation of extended value chains.

Aim and tasks. The purpose of the article is to substantiate the feasibility and determine the potential effectiveness of tax instruments that are to stimulate the economic development and cooperation of territorial communities in Ukraine in the context of administrative and territorial reform and according to the impact of modern challenges of the ensuring of the competitiveness of domestic economic complexes in context of integration into world economic systems.

Research results. The article considers the tools of economic cooperation of communities as means of functional territories creating, which is an alternative to the process of united territorial communities forming, and as a universal mean

of ensuring of the economic capacity of communities in terms of unification, which is especially relevant during the completing of decentralization reform, when delegation of all powers is provided to the Cabinet of Ministers of Ukraine.

Measures of economic capacity increase of territorial communities with the use of economic cooperation tools are developed in the article, including tax, organizational, financial, informational levers that are relevant to the current conditions of development of territorial communities in Ukraine and regions. Particular attention is paid to tax measures and mechanisms that are to stimulate economic development and cooperation of local communities, as it is proved that such levers of regulation are among the most effective.

Conclusion. *It is determined that stimulation of investment activity, general economic development and cooperation by tax regulation measures is already possible and appropriate institutional support for such tools has already been formed, but for further introduction of a comprehensive mechanism of tax stimulation of cooperation and formation of functional territories on the basis of effective division of labor support, additional more significant and systemic changes to the current institutional environment, especially to the Tax Code of Ukraine are needed.*

Key words: tax stimulation of economic development, tax system, economic cooperation of territorial communities, investment development, investments.

Problem statement and its connection with important scientific and practical tasks. The current state and institutional support of the processes of economic development and cooperation of territorial communities of Ukraine in the context of decentralization reform are characterized by low activity and excessive formality, which necessitates state regulation and stimulation of economic exchange between territorial economic units to increasing of their economic sufficiency and taxability. It is determined that the national legal conditions in the field of economic cooperation of territorial communities allow the interaction of the subjects of cooperation in almost identical forms and ways as in the developed countries of Europe and in the World. But the activity and efficiency of using of the tools of economic cooperation in Ukraine remain extremely low compared to EU countries, where economic cooperation measures have formed a network of developed territorial units that interact as between full functional areas based on coordinated division of labor and maximizing added value. Therefore, the most promising practices for the national economy in the field of economic cooperation are analyzed, using the example of EU countries, using such forms of economic cooperation of territorial communities permitted and regulated by the legislation of Ukraine as concluding agreements or forming joint utilities or delegating powers. To revive the processes of interterritorial cooperation and increase the added value created in the territorial and economic complexes of Ukraine, it is proposed to apply tax regulation measures, a special role among which should be given to local taxes and fees, as the power to change their rates and thus regulate the territorial base level units.

Analysis of recent publications on the problem. Issues related to tax incentives for investment activity and support for the development of socio-economic systems in the national, interstate, regional dimensions were studied in the works of Zhalilo Ya.A. [1, 2], Tkachenko N.M. and Ilyenko N.O. [3], who paid special attention to the study of the impact of personal income tax on consolidated budget revenues, Varnaliy Z.S. [4]. The issue of the impact of special tax conditions on economic development and investment activity in different economic systems was studied by Geets V.M. [5], Burkinsky B.V. General issues of effective functioning and further transformation of the tax and financial system of Ukraine are reflected in the research of Yefimenko T.I. [6, 7]. One of the first, basic and classical studies on the impact of taxes on welfare and economic development are represented in the scientific works of Harberger A. [8]. Also, information reviews and regular analytical materials on the impact of taxes and fees on economic activity and stability of financial systems are provided by the International Center for Tax Competition Research [9] and the Accounting Chamber of Ukraine [10].

The issues of cooperation of territorial communities and state regulation of the activity of economic systems are studied by scientists from the Institutes of Regional Studies. E. Dolishny [11], market problems and economic and environmental research [12] of the National Academy of Sciences of Ukraine and the Institute of Civil Society [13]. Strategic directions and prospects for the organization of economic cooperation between territorial communities on the basis of smart specialization are given in the works of I.Z. Storonyanska and Melnyk M.I. [11], but the levers of regulatory influence aimed at intensifying cooperation and solving the problem of lack of economic incentives for concluding agreements on cooperation between communities in Ukraine have not yet been identified.

The conceptual foundations of economic cooperation in Ukraine and abroad are formed through an institutional framework based on the norms of relevant laws or directives that create the basis for the development of local, regional and subregional economic systems. Thus, in Ukraine the basis for the organization of cooperation of territorial communities are stated by the norms of the Constitution of Ukraine [14] and the Law of Ukraine "On Cooperation of Territorial Communities" [15]. Articles of the Constitution of Ukraine, namely part 3 of Art. 142 even before the adoption of the Law of Ukraine "On Cooperation of Territorial Communities" determined the possibility of cooperation of different territorial communities: from villages, cities, various settlements to regions on a contractual basis, with the creation of communal facilities,

using budget and other funds to implement joint projects or for joint financing, organization, maintenance of utilities, organizations and institutions, for organizing the work of bodies, services, institutions, etc. At the same time, special tax conditions for territorial production complexes, which are in fact centers of potential production of significant added value for effective participation in the international system of division of labor in the current Tax Code of Ukraine remain uncertain [16].

Allocation of previously unsolved parts of the general problem. The problems of stimulating economic development and transforming the instrument of economic cooperation of territorial communities into a means of increasing the financial capacity of territorial economic complexes in the context of decentralization reform remain unresolved. Also insufficiently substantiated are the issues of formation of state regulatory policy on the application of tax preferences and determining the need and feasibility of preferential treatment of investment transactions aimed to support interterritorial economic cooperation and the formation of territorial economic complexes that produce high added value and promote specialization of regions in terms of compliance with European and global trends to maintain a competitive environment for economic systems.

Formulation of research objectives (problem statement). The purpose of the article is to substantiate the need and feasibility of studying tax instruments to stimulate economic development and cooperation, identify effective and efficient mechanisms for attracting investment resources for the national economy, which, in this study, will be considered from the standpoint of systemic and economic growth in the context of decentralization reform and in the context of inclusion in the processes of world economic exchange. Tax incentives for economic development and cooperation are proposed in this study, taking into account the experience and best practices of the world and the EU. Particular attention should be paid to local taxes and fees, as well as personal income tax as regulators of economic activity at the grassroots level.

An outline of the main results and their justification. Cooperation is an effective mean of increasing the level of economic development of territorial and economic systems through the use of classical and new forms of division of labor in the form of concentration, specialization, cooperation, combination. The result of economic cooperation is the transformation of territories with different levels of development and entropic divergences into territorial and economic complexes or so-called functional territories. It is known [13] that functional areas - areas around large centers (cities), urban or rural, which can be territorially divided, but connected by close and sustainable relationships and are part of a common economic chain of cooperation. Typically, functional areas are formed around large cities, but the criterion of territorial, physical scale is optional, it is important to indicate the availability and concentration of capital, the availability of developed infrastructure and business connections that allow to unite all business activities. Due to the fact that territorial units and enterprises are better involved in the processes of economic exchange by participating in cooperation, so economic cooperation in world practice is considered as measure of stimulation of business activity and welfare increase. The instrument of economic cooperation, implemented in many functional territories of the developed countries of the world due to various levers of organizational and economic, including tax, incentives has become a real catalyst for the formation of capable functional areas. High concentration of capital, developed infrastructure, favorable conditions for attracting and reproducing investments have allowed functional areas in developed countries to become centers of gross product and value added growing, confirming data on the activities of functional areas (territorial, metropolitan systems) in the EU and OECD, which are shown in Fig. 1.

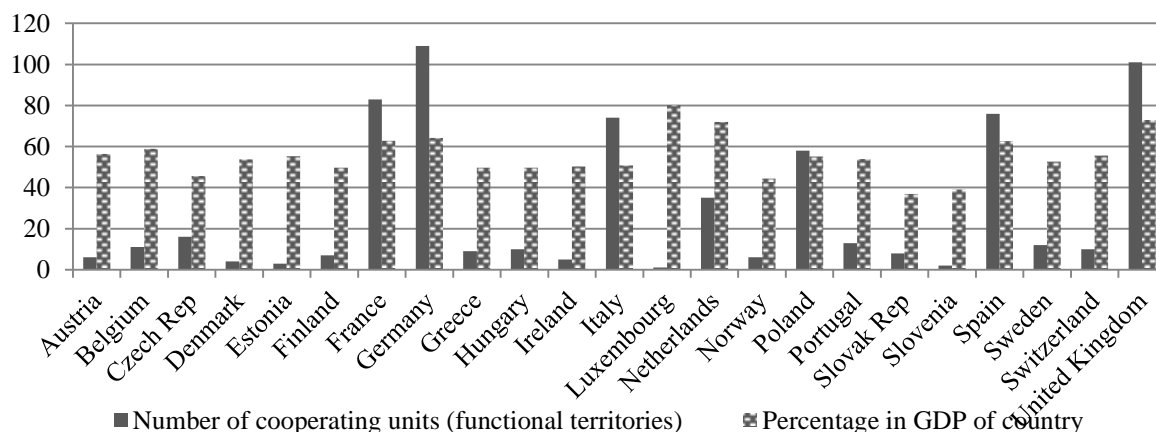


Fig. 1. Role of functional territories in the EU and OECD countries *
* designed according to data of [17]

The effectiveness of economic cooperation of territorial communities is confirmed by the experience of developed countries, which through the formation of points of economic growth and concentration of capital in them managed to create poles and complexes of economic development with high added value, that also generate a significant share of GDP.

The formation of functional territories in the EU is a process related to administrative and territorial reform, which consolidated the actual success of economic regulation and became the logical conclusion of real results in the form of economic cooperation and stimulation of socio-economic development. As well as the adoption of the relevant profile law [14, 15] without proper financial and economic, organizational incentives does not contribute to the revival of economic development and cooperation, but remains a formal tool. However, the formality of such tools should be stopped and turned into real measures to support economic cooperation of territorial communities, as accelerating the completion of decentralization reform in Ukraine and the transition to the stage of involuntary formation of united territorial communities require real rather than nominal measures to promote economic development and prosperity. Therefore, special conditions for regulating economic activity and promoting the cooperation of territorial communities is almost the only measure to overcome the systemic economic decline and economic insolvency of territorial communities.

One of the main documents that determine the relevance and necessity of cooperation between urban and rural communities in the EU is the Act, where description of the new cohesion policy is given (Regional Development and Cohesion Policy 2021-2027) [18]. Also this act provides five key priorities of development, that ensure closer, more reliable and mutually beneficial links between actors in the EU and in Europe as a whole.

But the other five areas (Smarter Europe, More Social Europe, Closer to Citizens, Greener and Carbon-Free Europe) are also closely linked to inter-municipal development and cooperation and are important for implementation in local communities. It is expected that investment in regional development will be focused in size of 65-85% to ensure the priorities of Smarter Europe and Greener, carbon free Europe in the territorial context, according to the state of development of the target regions [18]. That is, the policy of cooperation of territorial units will be supported by EU programs in the sectoral dimension.

The process of interregional cooperation in the EU countries was facilitated by financial support programs and common policy instruments. For the EU strategy, European Cohesion Policy for 2014-2020, 2021-2027. European territorial cooperation is one of the two main goals, along with attracting investment in economic growth and job creation (European territorial cooperation is one of the two goals of Cohesion Policy besides investment for Growth and Job). Means to support regional economic development and cooperation in EU countries include tools:

- direct financial support, competitive grant software;
- indirect economic support (special conditions of taxation and crediting);
- organizational and administrative support;
- informational and methodical support.

The most interesting for implementation in Ukraine is the experience of implementing mixed forms and tools to support the cooperation of territorial communities, which combine tax, credit and methodological measures. Information-methodical and educational levers are already being actively developed and implemented in the practice of promoting community cooperation in Ukraine, but there are no real measures of economic stimulation of cooperation of territorial units on the basic level. There are only objective economic preconditions for the inclusion of communities in cooperatives, which are explained by the established economic ties and the existing traditional specialization. However, such preconditions are not the same in all regions of Ukraine, which causes significant disparities in the distribution of points of concentration of cooperation between the regions of Ukraine. The instrument of cooperation, as of the beginning of 2020, is used in our country by only 1188 territorial communities from nearly 17908 ones took part in the joint implementation of 530 cooperation agreements [19], but the leading regions are clearly distinguished by the criterion of participation in cooperation, medium activity and regions with low degree of involvement in the processes of cooperation (Table 1).

Stimulating of economic cooperation processes in Ukraine can be done through tax measures, the application of which becomes more real and relevant in the context of decentralization, which leads to progressive changes in a number of laws, including tax legislation, in terms of local taxes.

- The existing provisions of the Tax Code of Ukraine on local taxes and fees (according to Article 10 of the Tax Code of Ukraine [16] and the Budget Code of Ukraine) provide for the possibility of local regulation of business activity through such taxes as:

- property tax;
- single tax for small and medium enterprises;
- fee for parking spaces for vehicles;
- tourist tax.

Table 1

Activity of participation in regional economic cooperation of regions of Ukraine

Oblast	The total number of cooperation projects	Number of communities that used the instrument of inter-municipal cooperation	Type of the region by the level of cooperation activity	Oblast	The total number of cooperation projects	Number of communities that used the instrument of inter-municipal cooperation	Type of the region by the level of cooperation activity	
Poltavska	97	505	The most active	Ternopil'ska	5	13	Low-active	
Vinnitska	64	192		Chernivetska	4	10		
Sumska	36	81	Highly active	Zakarpatska	3	8		
Cherkaska	23	116		Lvivska	3	7		
Kharkiv'ska	22	94		Kherson'ska	3	7		
Zhytomyr'ska	16	43		Khmelnytska	3	12		
Volyn'ska	11	31	Mid-active	Donetska	2	5		
Ivano-Frankiv'ska	11	78		Odeska	2	9		
Chernihiv'ska	11	45		Luhanska	0	0		No activity
Rivnenska	10	30		Mykolaiv'ska	0	0		
Kirovohrad'ska	10	20		Kyiv				
Dnipropetrov'ska	9	24						
Zaporizka	8	16						
Kyiv'ska	7	9						

* - compiled according to data [19]

But in practice, local communities have not yet learned to actually use of such tool as a regulator of investment activity.

Influencing the business environment in order to intensify the implementation of investment projects in the framework of cooperation through the tax lever - a single tax on individual entrepreneurs is a very real and legal measure, which is not applied by local communities. Thus, for the border regions of Ukraine it would be possible to support the formation of business networks with efficient logistics and value added chains, which would allow local entrepreneurs to participate in cross-border cooperation on economically beneficial for themselves and for the national economy basis.

It is also possible to regulate the implementation of cooperation in territorial communities with the help of other taxes, namely: personal income tax and corporate income tax. But such taxes are characterized by greater risks and there is a need to introduce legislative changes to implement such regulators.

With regard to personal income tax, there are some contradictions in the existing legislative field on tax support for the financial development of local communities, which relate to the delegation of powers to administer and collect taxes with the actual receipt of tax payments to certain budgets. Personal income tax, which according to the legal classification is national, actually plays the role of the main source of financial support for economic development of territorial communities, cities, districts, as 60% of the total amount of this tax goes to local budgets of these administrative-territorial entities. This tax is one of the main for local territorial and economic systems and provides financial nutrition for local development by 80-90%. However, for local communities at the local level are available only tools for indirect management of their own budget revenue base in terms of personal income tax, namely: it is possible to stimulate employers with administrative, informational, educational and advisory means of accruals and payments for relatively high wages, which will provide for the accrual of more personal income tax. At the same time, the application of

stimulants of socio-economic development of territorial communities through most direct taxes, as is done in most developed countries, is not possible without the introduction of special changes to existing tax legislation. A possible way to apply tax incentives for economic activity, encourage the implementation of investment projects and cooperation is the use of the conditions of Art. 11 of the Tax Code of Ukraine [16] on special tax regimes. Special tax regimes are established and applied in cases and in the manner prescribed exclusively by the Tax Code of Ukraine, and provide for the establishment of a special system of measures that determines the special procedure for taxation of certain categories of economic entities [16]. The special tax regime may provide for a special procedure for determining the elements of the tax and fee, exemption from paying certain taxes and fees.

The content of Art. 11 of the Tax Code of Ukraine should be implemented in the form of an economic experiment to support investment in depressed, border regions, which should increase the level of socio-economic development and promote the local benefits of territories with their participation in global economic exchange.

In terms of financing the decentralization reform, a possible option to stimulate economic cooperation may be a proposal to split VAT, customs duties and other national taxes and fees. Then local authorities will be interested in increasing these revenues and will take appropriate measures. It is proposed to spread the splitting of the income tax not only to the regions and the city of Kyiv, but also to the districts and communities of the basic level.

In general, the scientific and methodological approach to tax incentives for cooperation of territorial communities in Ukraine can be presented as follows (Fig. 2).

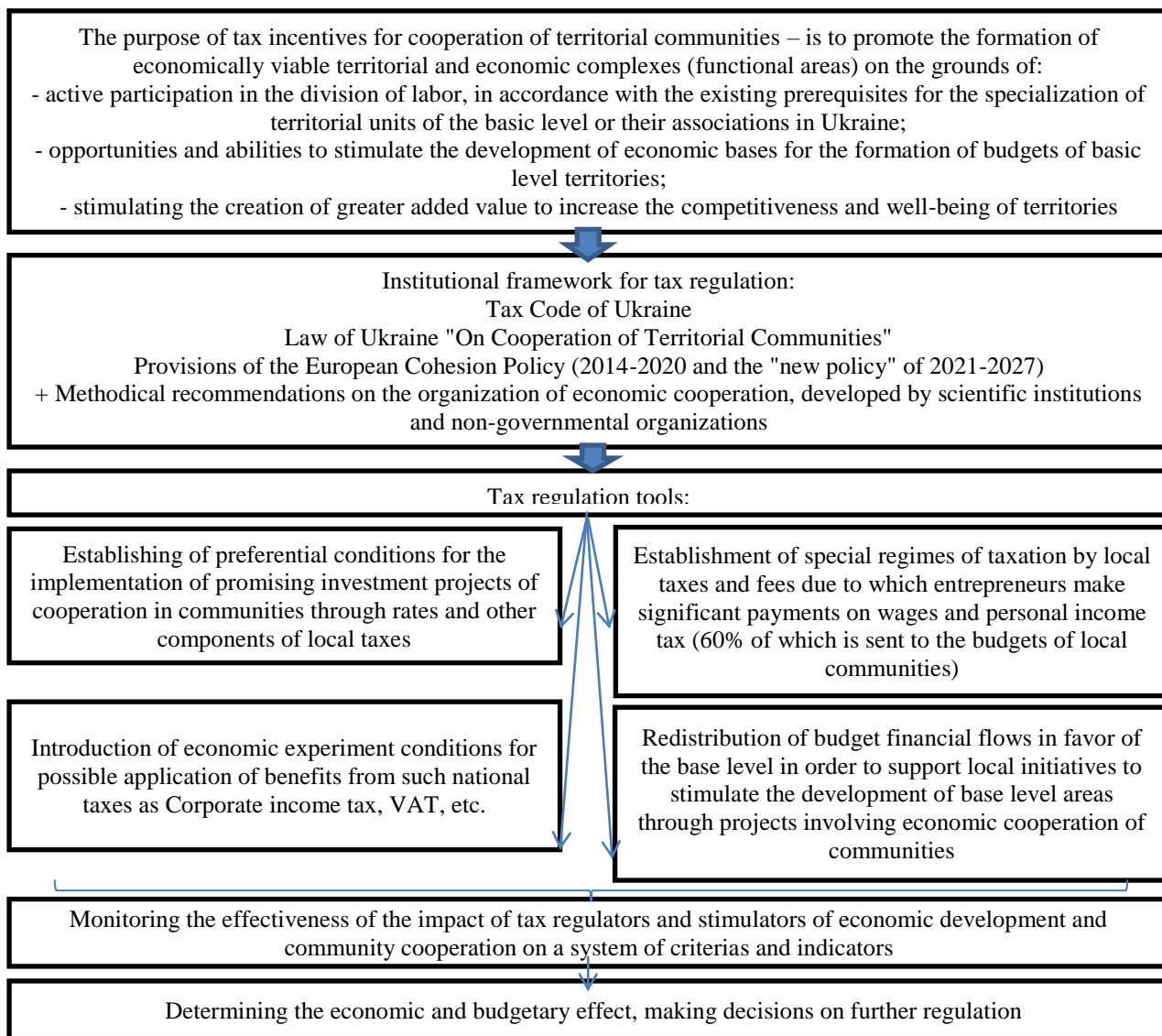


Fig. 2. Scientific and methodological approach to tax incentives for cooperation of territorial communities in Ukraine (author's development)

Application as regulators of local taxes and fees is really possible for implementation tool and requires further more methodological and informational support. Local councils already review each year and set a single tax rate for individual entrepreneurs of the 1st and the 2nd groups, and with the help of such powers can significantly stimulate innovation activity and increase the degree of involvement of entrepreneurs in innovative development. It would be appropriate to involve the business community in the innovation process on the basis of creating cost-effective conditions, taking into account the following main features of the main tool - a single tax:

- the single tax for entrepreneurs of the 1st and 2nd groups has significant social significance - the majority of persons-entrepreneurs engaged in active economic activity on the territory of cities and communities, are registered as single-tax payers;

- the single tax on persons-entrepreneurs is characterized by high elasticity - for all small entrepreneurs the size of the tax is very important and they are ready to change the type of economic activity, if it will have an economic effect in the form of tax reduction;

- reduction of the tax rate to support the implementation of strategically important investment projects allows not to create significant risks for the revenue side of local budgets (Table 2).

Table 2

Structure of own revenues of 665 UTCs' budgets in Ukraine *

Indicators of tax revenues of community budgets	2017		2018	
	mln UAH	%	mln UAH	%
Total:	12873,1	100	20865,3	100
Personal income tax	5223,3	40,6	11880,3	56,9
Excise tax	1522,8	11,8	1538,7	7,4
Land fee	2698,1	21,0	2997,4	14,4
Single tax	2646,2	20,6	3299,1	15,8
Real estate tax	245,9	1,9	373,6	1,8

*- compiled according to data [19]

Influencing on the business environment in order to intensify the implementation of investment projects in the innovation sphere with the help of the tax lever - a single tax on individual entrepreneurs is a very real and legal measure that is not applied by local communities. Thus, for the border regions of Ukraine it would be possible to support the formation of business networks with efficient logistics and value added chains, which would allow local entrepreneurs to participate in cross-border cooperation on economically beneficial for themselves and the national economy basis.

Conclusions and perspectives of further research. Prospects for the use of taxes as tools of stimulation of business activity and as activators of economic development and cooperation at the national and regional levels are significant, but this mean requires a set of systemic regulatory actions:

- development and adoption of the relevant state concept on tax regulation and promotion of economic development and cooperation of territorial and economic systems;

- development and adoption of the concept of integrated development of functional territories of the basic and subregional levels;

- development and implementation of methodological support to promote economic development and cooperation of territorial communities in Ukraine;

- substantiation of the need and adoption of appropriate amendments to the articles of the Tax Code of Ukraine in order to expand opportunities for regulation of economic development and cooperation of communities.

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