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ENVIRONMENTAL PAYMENTS AS A SOURCE OF STATE FINANCIAL PROTECTION OF NATURE

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Abstract: *In the article, the budgetary classification of environmental payments in Ukraine is investigated, an analysis of the receipts of environmental payments to the budget over the past five years is carried out. Also, the article investigates the share of environmental payments in the total budget revenues of Ukraine and analyzes the dynamics of their receipts in the context of items, as well as the level of their provision of environmental protection costs. The necessity and directions of reforming the system of environmental taxation in Ukraine are determined, which will contribute to the formation of an effective domestic system of environmental taxation aimed at greening social production in Ukraine, and will provide favorable conditions for the preservation of the environment and the socio-economic development of the state as a whole.*

Keywords: *environmental payments, budget revenues, environmental tax, tax for environmental pollution, environmental protection.*

Environmental protection is an activity that requires the accumulation and proper spending of funds for the implementation of environmental measures and relevant environmental programs and resource-saving projects. As a result, the issue of environmental taxation as a tool for financing environmental programs in

Ukraine is currently receiving increasing attention.

The purpose of the study is to analyze the receipt of environmental payments in the context of their components to the budget of Ukraine as a source of financing for environmental protection measures.

The methods used in this study include: systemic, comprehensive - in the study of the classification of environmental payments; statistical, graphic - to visualize the dynamics and structure of revenues from environmental taxes and fees; method of generalization - when writing conclusions from the results of the analysis.

In this paper, the budgetary classification of environmental payments in Ukraine is investigated; an analysis of the receipts of environmental payments to the budget over the past five years is carried out. Also, the article investigates the share of environmental payments in the total budget revenues of Ukraine and analyzes the dynamics of their receipts in the context of items, as well as the level

of their provision of environmental protection costs. According to the results of the study, the corresponding conclusions were drawn.

So, the issue of the fiscal significance of environmental payments remains relevant in terms of the possibility of full-fledged financial support for the processes of greening the national economy. Today, in the face of growing environmental problems and in accordance with market relations, it is necessary to reform the system of environmental taxation in Ukraine. The implementation of the proposed directions will provide favorable conditions for the preservation of the environment and the socio-economic development of the state as a whole.

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