

УДК 504.062+339.138  
JEL P28, J15, Q57

САДЧЕНКО О.В.

д-р екон. наук, проф., голов.наук співробітник  
відділу економічного регулювання природокористування  
Інституту проблем ринку та економіко-екологічних досліджень НАНУ  
Французький бульвар, 29, г. Одеса, Україна, 65044,  
hb. проф.  
Вища школа економіко-гуманітарна  
вул. В.Сікорського, 4, м. Бельсько-Бяла, Польща, 43-300  
E-mail: esadchenko@gmail.com  
ORCID 0000-0003-4914-6249

НИКОЛА С.О.

к.е.н., старший викладач  
Одеського національного університету імені І.І. Мечникова  
Французький бульвар, 24/25, г. Одеса, Україна, 65044,  
E-mail: lifesve@gmail.com  
ORCID 0000-0003-4010-6689

ЗАЛЮБІНСЬКА Л.М.

к.ф-м. наук, доцент  
кафедра маркетингу та бізнес-адміністрування.  
Одеський національний університет ім. І.І. Мечникова  
Французький бульвар, 24/26, м. Одеса, Україна, 65044  
E-mail: lnz@ukr.net  
ORCID: 0000-0002-1866-0125

## ВДОСКОНАЛЕННЯ ЕКОНОМІЧНОГО МЕХАНІЗМУ РЕГУЛЮВАННЯ ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ В ЗОНАХ РОЗВИТКУ «ЗЕЛЕНОГО ЕКОНОМІКИ»

**Актуальність.** Ринкові механізми функціонування економіки як сукупність важелів, використовуваних в системі управління, вимагає поглиблених теоретичних напрацювань на базі об'єктивних економічних закономірностей і введення реальних товарно-грошових відносин з урахуванням екологічних складових. Важливим моментом є регулювання підприємницької діяльності на основі вдосконалення економічного механізму. Прискорене зростання населення планети викликав загальне підвищення антропогенного навантаження на біосферу, довівши її в ряді випадків до критичного рівня. Відходи життєдіяльності людини і виробництва стали причиною практично повсюдного забруднення повітря, води і ґрунту. Поступова зміна забруднення навколишнього природного середовища і виснаження природних ресурсів призвело до процесу зміни (погіршення) якості навколишнього середовища. В результаті виникла загроза необоротної деградації природного середовища, коли зростання потреб людей і необхідність забезпечення життя зростаючого населення увійшли в конфлікт з природними обмеженнями екологічного характеру. Стало очевидним, що суспільство, керуючись концепцією сталого розвитку має звернути особливу увагу на створення зон (районів) «зеленої економіки», де будуть вирішуватися місцеві, державні і глобальні проблеми збереження природного потенціалу даної території, яка може складатися з декількох таких зон.

Несприятливі впливу на населення можливих змін у навколишньому середовищі в реальних екосистемах завжди сприяють виникненню зон екологічного ризику, а в наслідку і зон екологічного лиха.

**Мета та завдання.** Метою статті є визначення економічного механізму регулювання підприємницької діяльності в зонах розвитку «зеленої економіки» в Україні. Для цього слід візначити Поняття и Сутність зон якісної зміни навколишнього природного серед. Разом з тим, незважаючи на всі більш Широке Поширення Принципів «зеленої економіки», «зеленого бізнесу» та усвідомлення тих переваг, які вони дають як підприємцям, так і суспільству, межі визначення цих зон залишаються вельми розмитими.

**Результати.** Розглянуто концептуальні основи та методичні засади провадження економічного механізму регулювання підприємницької діяльності в зонах розвитку «зеленої економіки» (ЗРЗЕ) в Україні. У статті розглядається роль податкових і цінових механізмів в ефективності функціонування зон розвитку «зеленої економіки». Як наукову так і практичну цінність визначається наданням пільг для залучення іноземного та національного капіталу, який дозволить подолати соціо-еколого-економічну кризову екологічну

ситуацію як в окремих регіонах, так і в цілому по Україні. Місцевим органам влади слід надавати право розробляти і затверджувати свої програми по створенню і функціонуванню ЗРЗЕ виходячи із специфіки економіки та екологічного стану відповідних регіонів. Регіональні програми реалізуються за рахунок пільг, які надаються в межах відповідних місцевих податків і зборів, а також коштів бюджетів відповідних регіонів.

Необхідна певна система нарахування податків, виходячи із суті економічної діяльності підприємства, специфічної особливості виробництва і економіко-екологічного потенціалу наведених територій. Залежно від умов діяльності і одержуваних в результаті кінцевої продукції або послуг на деяких об'єктах ЗРЗЕ, слід розглянути можливість визначення величини податку виходячи з коефіцієнта відношення суми доходів до суми вартості активної частини основних виробничих фондів (без урахування оборотних, оскільки це призвело б до навмисного збільшення їх вартості, а відповідно і ціни). Таким чином, податок повинен нараховуватися залежно від ефективності використання основних фондів, тобто від їх рентабельності. Це б виключило експлуатацію обладнання до його повної амортизації, забезпечило отримання чистого доходу без зайвого клопоту і виділення відповідних коштів на його відновлення і впровадження передових, прогресивних маловідходних технологій, з тим, щоб зменшити наведений коефіцієнт, а з ним і величину податків. Таким чином, можна не допустити скорочення виробництва, підвищення цін, ускладнення виробничих відносин і забруднення навколишнього середовища. Для забезпечення відповідного зростання заробітної плати слід здійснювати реновацію основних фондів, підвищувати продуктивність праці, що призведе до прискореного розвитку продуктивних сил ЗРЗЕ і побічно вплинути на розвиток «зеленої економіки» в таких зонах.

**Висновки.** Еколого-орієнтований державний підхід до потенційного зменшення зон екологічного ризику (які можуть стати зонами екологічного лиха) дозволить поліпшити якісно природно-ресурсні потенціал і стан навколишнього природного середовища. Важливим напрямком стимулювання впровадження екологічно чистих, маловідходних технологій, виробництва екологічно чистої продукції при створенні і функціонуванні ЗРЗЕ є формування договірних відносин у сфері ціноутворення між державою, органами управління ЗРЗЕ і підприємствами з будь-якою формою власності.

**Ключові слова:** синергический результат, районы экологического риска, зоны экологического бедствия, благосостояние населения, районы экологической устойчивости, ценность природных ресурсов, инновационно-модернизационный потенциал.

**SADCHENKO O.V.**

*Dr.Sc. (Economics), Prof.*

*Chief Researcher, Department of Economic Regulation of Environmental Management*

*Institute Of Market Problems And Economic&Ecological Research of the*

*National Academy of Sciences of Ukraine*

*Prof. dr hab.*

*Higher School of Economics and Humanities*

*Ul. V.Sikorsky, 4, Bielsko-Biala, Poland, 43-300*

*E-mail: esadchenko@gmail.com*

*ORCID 0000-0003-4914-6249*

**NIKOLA S.O.**

*Ph.D., Kandidat of Economic Sciences, Senior Lecturer*

*Odesa I.I.Mechnikov National University, Ukraine*

*Frantsuzskiy Boulevard, 24/25, Odessa, Ukraine*

*E-mail: lifesve@gmail.com*

*ORCID 0000-0003-4010-6689*

**ZALUBINSKA L.M.,**

*PhD. Phys. Sciences, associate professor*

*Chair of marketing and business administration*

*Odesa National Mechnikov University,*

*Frantsuzkiy boulevard, 24/26, Odesa, Ukraine, 65044*

*E-mail: lnz@ukr.net*

*ORCID: 0000-0002-1866-0125*

## **IMPROVEMENT OF ECONOMIC MECHANISM FOR REGULATION OF ENTERPRISE ACTIVITY IN THE "GREEN ECONOMY" DEVELOPMENT AREA**

**Topicality.** Market mechanisms of the functioning of the economy as a set of levers used in the management

system, requires in-depth theoretical developments on the basis of objective economic patterns and the introduction of real commodity-money relations, taking into account environmental components. An important point is the regulation of entrepreneurship based on the improvement of the economic mechanism. The accelerated growth of the population of the planet caused a general increase in anthropogenic load on the biosphere, bringing it in some cases to a critical level. Waste human life and production have become the cause of almost universal pollution of air, water and soil. The gradual change in environmental pollution and the depletion of natural resources has led to a process of changing (deteriorating) the quality of the environment. As a result, there was a threat of irreversible degradation of the natural environment, when the growth of people's needs and the need to provide life to a growing population were in conflict with natural environmental constraints. It became clear that society, guided by the concept of sustainable development, should pay particular attention to the creation of zones (areas) of the "green economy", where local, state and global problems of preserving the natural potential of the territory, which may consist of several such zones, will be addressed.

The adverse effects on the population of possible changes in the environment in real ecosystems always contribute to the emergence of zones of environmental risk, and in consequence, and areas of environmental disaster.

**Aim and tasks.** The purpose of the article is to define the economic mechanism of regulation of entrepreneurship in the zones of development of the "green economy" in Ukraine. To do this, you should identify the concept and the essence of the zones of qualitative change in the natural environment. At the same time, regardless of the more widespread use of the principles of the green economy, the green business and the awareness of the benefits that they give to both entrepreneurs and society, the boundaries of determining these zones remain rather blurred.

**Research results.** The conceptual bases and methodical principles of the implementation of the economic mechanism of regulation of entrepreneurship in the zones of development of the "green economy" (ZRZE) in Ukraine are considered. The article considers the role of tax and price mechanisms in the efficiency of the functioning of green economy development zones. Both scientific and practical value is determined by providing privileges for attracting foreign and national capital, which will allow to overcome the socio-ecological and economic crisis in the ecological situation both in separate regions and in Ukraine as a whole. Local authorities should be empowered to develop and approve their programs for the creation and operation of the SRZE based on the specifics of the economy and the ecological state of the regions concerned. Regional programs are implemented at the expense of benefits provided within the relevant local taxes and fees, as well as the budgets of the respective regions.

There is a need for a certain system of tax deduction, based on the essence of the economic activity of the enterprise, the specific features of production and economic and environmental potential of these areas. Depending on the conditions of activity and resulting from the end-product or service on some sites ZRZE, consideration should be given to determining the value of the tax based on the ratio of the amount of income to the amount of the cost of the active part of fixed assets (excluding turnover because it would have led to the intentional increase their value, and, accordingly, prices). Thus, the tax should be charged depending on the efficiency of the use of fixed assets, that is, on their profitability. This would exclude the exploitation of the equipment to its full depreciation, ensured the receipt of net income without unnecessary trouble and allocation of appropriate funds for its restoration and the introduction of advanced, progressive low-waste technologies in order to reduce the given ratio, and with it the amount of taxes. Thus, we can prevent the reduction of production, price increases, the complication of industrial relations and pollution of the environment. In order to ensure a corresponding increase in wages, it is necessary to carry out the renovation of fixed assets, to increase labor productivity, which will lead to the accelerated development of productive forces and to indirectly influence the development of the "green economy" in such zones.

**Conclusion.** An ecologically-oriented state approach to the potential reduction of environmental risk areas (which can become areas of environmental disaster) will improve the quality of natural resource potential and the state of the environment. An important direction in stimulating the introduction of environmentally friendly, low-waste technologies, production of environmentally friendly products in the creation and operation of the ZRZE is the formation of contractual relations in the area of pricing between the state, the management bodies of ZRZE and entrepreneurs of any form of ownership.

**Keywords:** synergistic result, areas of environmental risk, environmental disaster, human well-being, areas of environmental sustainability, value of natural resources, innovation and modernization potential, taxes.

**Problem statement and its connection with important scientific and practical tasks.** The accelerated growth of the population of the planet caused a general increase in anthropogenic load on the biosphere, bringing it in some cases to a critical level. Waste human life and production have become the cause of almost universal pollution of air, water and soil. The gradual change in environmental pollution and the depletion of natural resources has led to a process of changing (deteriorating) the quality of the environment. As a result, there was a threat of irreversible degradation of the natural environment, when the growth of people's needs and the need to provide life to a growing population were in conflict with natural environmental constraints. It became clear that society, guided by the concept of sustainable development, should pay particular attention to the creation of zones (areas) of the "green economy" (ZDGE), where local, state and global problems of preserving the natural potential of the territory, which may consist of several such zones, will be addressed.

**Analysis of recent publications on the problem.** Ukraine-2020 Sustainable Development Strategy and Ukraine-2030 Sustainable Development Strategy (project) defines the purpose, vectors of the movement, roadmap, priority priorities and indicators of adequate defense, socio-economic, organizational, political and legal conditions for the establishment and development of Ukraine. First and foremost, it is necessary to restore macroeconomic stability, ensure sustainable growth of the economy in an environmentally sound way, create favorable conditions for conducting economic activity and create a transparent tax system in order to create zones of development of the "green economy" (ZDGE) [1,2,3,4].

**Allocation of previously unsolved parts of the general problem.** There are currently no works that would systematically uncover the problem at the current level of economic development, taking into account the economic mechanism of regulation, in the formation of districts, zones with the same principles of the development of a green economy.

**Formulation of research objectives (problem statement).** The purpose of the study of this issue is to determine the economic mechanism for regulating business activities in the areas of "green economy" development in Ukraine, in order to improve conditions for the formation and restoration of the environment, increase the natural resource potential of Ukraine, preserve landscape and biodiversity, residences and increase valuable species of flora and fauna, genetic stock, animal migration routes by combining territories and objects of nature th Fund, as well as other areas of particular value for the protection of the environment.

**An outline of the main results and their justification.** The high level of urbanization, the concentration of objects of social production with backward technology, the excess of permissible loads when using natural resource potential in modern conditions, contributes to the need to create and restore in Ukraine zones (or areas) of environmental sustainability or favorable living, these zones can also be defined as zones of development of "green economy" (ZDGE), which are determined by the presence of the innovation and modernization potential of the area.

Unfortunately, the number of zones (or areas) of environmental risk (ZER), which are determined by the degree of environmental pollution (mechanical and chemical) and are characterized by the emergence of economic and environmental risk to the well-being of the population of the territory and its magnitude, increases.

The differences of these zones are in the degree of pollution of the environment, in reducing the value of natural resources and the socio-ecological-economic deterioration of the livelihoods of the population living in the area. The degree of risk can be characterized by such indicators as aggressiveness and the mass of ingredients involved in the production process and their synergistic result. The reasons for the degree of risk are: the imperfection of the production process itself, the lack of interchangeability of natural resources and raw materials, the use of morally and physically outdated technologies and equipment that do not meet the scientific and technical level methods of disinfecting pollutants entering the environment and methods of cleaning natural resources before using them and also methods and places of burial (transportation, equipment of shelters of shelters, etc.). Territorial scale is characterized by local and global levels of pollution, as well as the impact of direct and indirect effects on humans.

Under unfavorable conditions, environmental risk zones are transferred to ecological disaster zones, and when introducing new technologies and observing environmental standards, they can become a zone of favorable living and working conditions for people.

The zone of ecological disaster - the territory and objects located on it, as well as people exposed to extreme pollution, leading to mass mortality, morbidity or temporary disability, the need for resettlement, the inability to use housing, industrial equipment, natural resources, etc. As a rule, at the state level, the solution of problems of ecological disaster zones is accompanied by socio-economic and environmental programs. For example, nuclear energy for production, using radioactive fuel, creates conditions for the emergence of zones of environmental risk that can develop into disaster zones. A striking example is the Chernobyl disaster. In the Odessa region, the occurrence of a disaster zone may also be associated with radioactive contamination. Already, it can be qualified as a risk zone in connection with the disposal of radioactive waste. Odessa Special Plant of UkrGO "Radon" served: Odessa, Nikolaev, Kherson regions and the Republic of Crimea, for the burial of radioactive waste that was brought to the village of Krasnoznamenska, not far from Odessa. Lack of production capacity, moral and physical deterioration of equipment, the use of outdated technologies for the maintenance and disposal of waste contributes to the emergence of a disaster zone. To date, nothing is being done to relieve the load on this radioactive waste dump.

In the transition to market mechanisms of functioning of the economy, a set of levers used in the management system requires in-depth theoretical studies based on objective economic laws and the introduction of real commodity-money relations. It seems highly relevant to form a qualitatively new

regional policy for ensuring environmental safety, which should be based on the creation of ecological and economic zones, scientific soundness, competitiveness, focus on the criteria of environmental quality and its resource potential.

The objectives of creating zones of environmental sustainability or favorable living of the population are:

- mitigating the consequences of an environmental disaster and ensuring the ecological balance of the natural-social environment;
- improving the well-being of people living in the area affected by environmental pollution;
- revival of industrial and economic activity of the territories;
- preservation of spirituality, morality, national culture, traditions;
- the transformation of zones of ecological risk (or ecological disaster) into zones of minimal economic and environmental risk.

These goals are achieved by incorporating into the world system of division of labor, enriching the world experience, importing and mastering advanced technologies, including in the field of labor management and management, enhancing the human factor, creating favorable conditions for entrepreneurship, taking into account compliance with environmental standards. For this, it is necessary to provide incentives for attracting foreign and national capital, which will allow overcoming the socio-ecological-economic crisis situation both in individual regions and in Ukraine as a whole.

An important aspect of the operation of the ZER and its transition in the ZDGE may be benefits, in the formation and operation of a specific zone. In our opinion, the most important tax benefits should be the following:

- enterprises located in this area do not pay in full taxes on profits, which can be invested in the development of production, research and development work, taking into account environmental components, environmental activities, training and retraining, development social infrastructure, the development of the social sphere, located not only in the territory of the zone, but also in other regions of Ukraine. The profit tax of all enterprises located in the risk or distress zone is paid in the amount of not more than 25%, and the released funds are used to minimize pollution of the environment;
- priority enterprises, companies, companies, including foreign and joint, may additionally be exempted from income tax and other taxes by local authorities;
- legal entities and individuals are exempted from payment of transit tax when they transport cargo destined for ZER through the territory of Ukraine;
- Subjects of taxation are exempt from paying real estate tax when expanding social facilities and their new construction;
- are exempt from paying income tax during the first five years from the moment they receive income, including the first year of receiving income in ZER, joint ventures with foreign legal entities and citizens if the share of a foreign participant in the authorized capital exceeds 30%, and fully owned by foreign investors, all of whose revenue is generated only through the sale of products (services, works) of own production;
- the balance sheet profit of joint ventures and foreign enterprises for tax purposes is reduced by the amount of deductions to the reserve (insurance) fund in the amount established in the constituent documents, but not more than 25% of the actually formed statutory fund;
- the amount of income from freight paid to foreign business entities in connection with international transportation is taxed at a rate of 6%;
- income in the form of interest on loans provided for the implementation of certain state or zonal programs are exempt from taxation;
- all taxes stipulated by the legislation of Ukraine and paid from the territory of the zone should be credited to the relevant budgets and to the special fund of the Committee (association, etc.) for the management of the ZER.

The tax systems of developed countries in recent years have undergone significant changes in the direction of lowering tax rates and the progression of taxation, which cannot be said about Ukraine. The theoretical basis for these measures was the budget concept of the American scientist Arthur Betz Laffer, who showed that tax revenues are both the product of the tax rate and the tax base (the amount of profit). As the tax rate increases, the base shrinks. If entrepreneurs are interested in net, net of tax, income, then the imposition of tax prevents the production of taxable goods. At a certain level of tax rates, thus caused, a decrease in production can more than compensate for any expected increase in budget revenues as a result of an increase in the tax rate. Hence, a general conclusion was made: the task of reviving business activity, and

above all investment activity, should be solved on the paths of radical relief of the tax burden. At the same time, the problem of budget revenues can be solved, since the budget deficit will be eliminated. Thus, the taxation of American corporations was changed: the maximum income tax rate was reduced from 46 to 34%. In spite of the fact that in the USA the differentiated rates remain, the level of differentiation decreases. The reform in Canada also envisages a sharp decrease in the base corporate tax from 36% to 28% from January 1, 1988 (in the following years, the last rate was reduced by one point annually and by 1991 it was 23%). The purpose of these activities is to create competitive taxation conditions in the country and to prevent capital flight in the United States.

Almost all developed countries reduced the rates in the 80s: in Japan, the maximum rate of reduction from 43.3 to 37.5%, in France - from 50 to 45%, in the UK - from 52 to 35%, in Canada - from 46 up to 28%. In Germany and Sweden announced the upcoming rate cuts, respectively, from 56 to 50% and from 52% to 30%. Corporate tax rates provide for taxing shareholders or unit owners on a variety of systems.

In the United States, the Netherlands, Spain, Sweden and Switzerland, the so-called classical system is in place where dividends are taxed twice - first at the company level and then with income tax as part of personal income. The main condition of such a system is a low tax rate on profits, the level of which should ensure a sufficient amount of dividends remaining after taxes. In Germany, Norway, Austria, Japan, separate rates of income tax are used: standard - for taxing retained earnings and reduced - for dividends. The tax rate on dividends is determined by various factors. In some cases, it is set at the level of the average income tax rate, in others it is based on its minimum value. With the introduction of separate rates of income tax, the consumption of shareholders is stimulated, and on this basis their living standards increase.

In Germany, corporate income tax is levied on the balance sheet profit of 50%, and on dividend income, the rate was 30%. This means 20% - company-level benefits. At the same time, corporate taxation of about 30% is credited to the shareholder on account of his personal income tax debt, the amount of his income tax liability is reduced by the appropriate amount (the "tax credit" method is used).

Tax reforms envisage a greater emphasis on the use of a differential approach in the provision of targeted tax discounts and incentives aimed at encouraging companies to operate in areas encouraged by the state. The main purpose of these benefits is to stimulate scientific and technological progress. In addition, they are used to promote the development of small businesses, as a means of regional policy, as well as to stimulate exports.

The tax policy in the ZDGE should be a system of scientifically based measures aimed at removing part of the net income of enterprises servicing the economic objects of the ZRZE directly to enterprises and organizations that are members of the ZDGE in centralized state and local budgets for use in order to rehabilitate public health and ensure its environmentally friendly products, etc., the implementation of socio-economic measures and the maintenance of administrative and management personnel engaged in the establishment of the development of the economic zone of the ZRZE at the state level. The state tax system in relation to the objects of the ZDGE should create favorable conditions for the production and financial activities of enterprises and organizations in this sphere, and stimulate its effective development.

Currently, taxes are constantly increasing. Excessively high taxes indicate the inability of state structures to create a highly efficient economic system capable of developing rapidly. Because of this, they resort to the confiscation method, that is, to the withdrawal of a large part of the funds of enterprises, households and various organizations. The existing taxation system does not stimulate the increase in production, the introduction of advanced technologies, the use of the achievements of scientific and technological progress and the improvement of the skills of the workforce, without which extended reproduction is generally not possible. Sandwiched by excessively high taxes, low-profit, and profitable economic objects are not able to timely renew their fixed assets at the expense of their own profits and depreciation fund, because the equipment, both morally and physically, is aging very quickly. The depreciation fund is clearly not enough to modernize enterprises that extract and process natural resources, recreation facilities, etc. As practice shows, highly profitable enterprises are not in the best condition, because their tax is growing even faster.

A well-regulated tax mechanism in the ZDGE will become the most important means of stimulating the development of productive forces. As you know, taxes are necessarily standardized payments that are made by individuals, enterprises, organizations in the state budget. Therefore, they should have a well-developed economic basis, on the one hand, to stimulate the development of production, and on the other hand, to contain negative trends that may arise in the development of the ZDGE. Taxes are of both economic and political importance. The economic essence for objects that are taxed is the correct determination of its value, so that only that part of the surplus value that will not impede the development of production is

withdrawn. For the state, the economic essence of the tax is a redistributable part of the surplus value, which is used in the interests of the entire population, is directed to the remuneration of workers in the non-production sphere, social structures, stimulating the development of certain industries that are necessary for raising the economy, etc. the creation of certain benefits for the able-bodied and disabled population, benefits for the development of production, organization necessary for the state with political positions, consolidation of power, getting the trust of certain segments of the population. Too high tax is very harmful both from an economic and political point of view: it not only suppresses production and slows down the development of productive forces, but also inhibits the manufacturer, undermines the potential of labor, becomes unprofitable to work. The state tax system in general and in particular in the ZDGE should be aimed at creating normal conditions for efficient production activities and making it impossible to develop negative environmental and social consequences. Pricing and tax policies should simultaneously stimulate production growth, increase its efficiency and lower production costs.

The formation of market relations and structures in the economy of environmental management involves the formation and operation of a specific mechanism of taxation of natural resources.

Special attention in the taxation of economic objects of the ZDGE in the system of general taxation should be paid to environmental taxes, which should be an additional opportunity to effectively use the financial mechanism in solving environmental problems. Varying the tax rate on the use of all types of natural resources will stimulate their savings, integrated processing, recycling of waste and secondary raw materials, the development and use of alternative means.

Tax levers can serve as a mechanism for the formation of extra budgetary environmental funds based on two types of taxes: a tax on used water, land, forest, biological, recreational, etc. resources and a tax on the quality of these resources.

It is of interest in the conditions of functioning of the tax to preserve the quality of the resource. The advantage of the proposed system is the fact that it transfers the center of the regulatory burden directly into the sphere of consumption and closely links the consumer and the manufacturer in the sphere of cash circulation.

The development of a unified approach for all economic entities and its implementation as part of an active fiscal policy will significantly affect the intensity of environmental protection measures in the region where ZRZE facilities are located to introduce the most effective measures that provide a significant reduction in emissions and discharges of the most aggressive substances, and therefore and impact on the improvement of the natural environment. The development of an effective tax system, taking into account the specific features of the region, involves a detailed study of its various elements.

In a crisis situation in the Ukrainian economy and the need to rehabilitate contaminated areas at the expense of the region's own funds, the prices of goods and services produced in the ZDGE will play an important role. Prices should be set in such a way that the objects included in the ZDGE are economically interested in producing high-quality products, and buyers in its purchase.

The development of the productive forces of the ZDGE will largely depend on the pricing policy. Money, which plays the role of a universal equivalent, in which the value of all goods produced is reflected, is a unique and fairly universal tool that mediates the reproduction process and commodity exchange. Depending on their purchasing power, they can act as both a great stimulating and a deterrent to the development of productive forces. A stable monetary system is an indispensable prerequisite for a wide use of the achievements of scientific and technological progress, the latest technologies, the revitalization of the labor activity of the population, the improvement of production efficiency, and the acceleration of economic growth, money circulation and expanded reproduction.

In terms of the depreciation of money and the undermining of their value, producers have lost the incentive to work, exacerbated the trade deficit. Disorganization of monetary circulation and rapid inflation give rise to a willful market, entailing the spread of the activities of speculative groups. That is why, when developing the concept of developing the productive forces of the ZDGE, developing a preferential economic regime and concrete practical measures for its implementation, one of the decisive implications will be a transition in settlements with partners to world prices. Only stabilization of the monetary system will ensure high performance and economic efficiency of the functioning of the entire national economy and, in particular, of the economic complex of the ZDGE.

The price level, artificially and repeatedly overestimated against the real value of goods and services at enterprises belonging to the ZDGE, will make them inaccessible for a huge mass of consumers, which, in turn, will become a brake on the development of production, circulation and consumption processes.

The current practice of pricing in developed countries is based on the state maintenance of market equilibrium (the practice of so-called “price committees”, “price formulas”, “price contracts”). The difficulty in establishing price parity lies in the fact that, while avoiding the practice of determining administrative prices, it is necessary at the same time to prevent the dictates of industrial and other monopolies. Prices for the products of monopoly structures should be limited by standards, objectively determined by the level of profitability of its production.

An important direction to stimulate the introduction of environmentally friendly, low-waste technologies, the production of environmentally friendly products during the creation and operation of the ZDGE is the formation of contractual relations in the field of pricing between the state, ZDGE management bodies and entrepreneurs with any form of ownership. It is well known that the main elements influencing the pricing of products are cost, profit, taxes, trade discounts. The value of prices is also influenced by the market conditions of goods, their consumer properties, the ratio of supply and demand for this type of product, and especially for environmentally friendly products. But the introduction of environmentally friendly technologies, the production of environmentally friendly products is costly compared to existing ones. Therefore, the state, the authorities of ZDGE, fulfilling the social order of the resident population to reduce the flow of pollutants into natural objects and provide environmentally friendly products, should create economically advantageous conditions for producers and consumers of products. Under the economic conditions should be understood the affordability of prices for consumers and at the same time, prices should be of interest to the manufacturer. Formed price must contain all costs of the manufacturer and provide an average rate of return. The main direction of interest to producers in the production of environmentally friendly products and the organization of environmentally friendly industries, and creating an opportunity for consumers to purchase products at affordable prices, is government regulation of taxation. Currently, in the price of products (over 50%), a large proportion belongs to the taxes paid by businessmen to the state and trade duties. If it is impossible to reduce the direct costs of the organization of environmentally friendly production, then the cost can be reduced by reducing the amount of taxes paid. Therefore, preferential taxation will create conditions for attracting investment in the ZDGE.

A serious obstacle to the development of modern ZDGE, is the low degree of adaptability of the national economy to new conditions, the incompatibility of economic systems, different measures of liberalization of foreign trade and trade in domestic markets, etc.

It should be borne in mind the weaknesses of the ZDGE, one of which is that foreign partners, sometimes receiving a fixed quantity of products in the zone at a predetermined price, have little interest in expanding production, in improving the efficiency of wastewater treatment plants, in applying progressive methods cleaning, waste disposal. Therefore, it is advisable, using the benefits of ZDGE, to enter into agreements that include an agreement on the responsibility of the western partner for the continuous improvement and updating of products manufactured on the equipment supplied to them, in accordance with environmental standards. The goal of the State program for attracting foreign investment in Ukraine is to encourage foreign investment in priority sectors of the region by providing tax breaks and insurance guarantees for the most efficient investment projects, improving the legal regulation of foreign investment, developing international business infrastructures and other preconditions of foreign investment.

Creation of ZDGE will allow to provide additional conditions for attracting foreign investments for: progressive structural transformations in the economy of Ukraine and regions; developing a strong export potential; improving the technical and environmental quality of production; eliminating existing imbalances and deficits in the Ukrainian market in terms of environmentally friendly goods, etc.

Projects for the creation and operation of ZDGE, in which investors claim to receive additional tax, duty, credit benefits and insurance guarantees, should relate to priority areas and meet the following criteria: investments should be accompanied by the introduction of modern and promising resource-saving environmentally safe technologies; investments should focus on the most rational use of the raw material base of Ukraine, ZDGE products must be competitive in the international market x, investment should help reduce energy consumption per unit of output.

Local authorities should be given the right to develop and approve their own economic and environmental programs for the creation and operation (by type, purpose of zones, etc.) of the ZDGE based on the specifics of the economies of the respective regions. Regional programs are implemented at the expense of benefits that are provided within the limits of the relevant local taxes and fees, as well as funds from the budgets of the respective regions.

In order to create appropriate conditions for attracting foreign investment in the creation and operation of the ZDGE, the program provides for [5,6,7]:



- improvement of the operation of commercial banks and insurance companies of Ukraine, the formation of an extensive network of investment companies and funds of trust and holding companies, audit and consulting firms with the involvement of experts from the World Bank, the European Bank for Reconstruction and Development, the organization of economic cooperation and development, the Commission European Union and other international organizations, etc .;

- formation of the State register of foreign investors and a data bank on the ZDGE in Ukraine;
- the formation of the Ukrainian Bank for Reconstruction and Development, which should be entrusted with preferential loans for the transfer of ZER to ZDGE;

- formation of the National Insurance Company of Ukraine for the insurance of investment risks;
- formation of an automated information system that would provide a quick search for partners in the field of foreign investment, as well as an appropriate advisory service on law, financing, lending, insurance, and technical, environmental and economic expertise of projects for the establishment and operation of the EPRE;

- implementation of statistical reporting on investment processes in Ukraine based on the use of the system of national accounts and the balance of payments of Ukraine in accordance with international accounting and reporting standards, etc.

The system of national (and currency) regulation and national (and currency) control in the ZDGE should be aimed at establishing a regime for carrying out currency operations on the territory of the ZDGE, determining the general principles of national (and currency) regulation, the powers of state bodies and other credit and financial institutions of Ukraine in regulation of national (and currency) operations and obligations of subjects of national (and currency) relations, the procedure for exercising currency control, liability for violation deleterious legislation.

The National Bank issues individual and general licenses for foreign exchange transactions. General licenses are issued to commercial banks and other credit and financial institutions of Ukraine for the implementation of foreign exchange transactions that do not need an individual license for the entire period of the currency regulation regime. The main control body is the National Bank of Ukraine, which monitors compliance with the rules for regulating currency transactions in Ukraine. The State Tax Inspectorate of Ukraine should exercise financial control over foreign exchange transactions that are carried out in the territory of Ukraine and in the territory of the ZDGE.

The State Customs Committee of Ukraine shall exercise control over the implementation of the rules for the movement of currency values across the customs borders of Ukraine. The Ministry of Communications monitors compliance with the rules for postal money orders and the transfer of currency valuables across the customs borders of Ukraine. Creating preferential conditions for attracting foreign investment presupposes privileges for foreign investment, the freedom to choose sources of financing, including funds from the world money market, insurance fund funds, environmental safety, reduction of taxes on capital, profits, incomes and their export abroad, discounts on taxes and rent for land and infrastructure, preferential terms of insurance and loans, higher rates on deposits in banks of ZDGE.

When considering the ZDGE, attention should be paid to the business sector of the economy. Based on the economic valuation of the land, the entrepreneur pays a one-time fee. The size of annual taxes or rental payments for the use of land depends on the development of infrastructure, first of all, transport communications. Enterprises that carry out priority social projects - health care, resort and recreational, reproduction of nature, can be exempted from land rent or use preferential taxation. This provision also applies to the implementation of industrial projects using modern high-performance technology. Preferential taxation for the lease of land is also provided for investors who invest in infrastructure.

Typically, declared profits are tax free for three years. In the next five years, the tax is much lower than usual, but not less than 50%. Additional benefits can be provided to foreign investors who have invested in the production of environmentally friendly products, products that reduce the negative impact of radioactive contamination, other priority activities for ZDGE activities, as well as the production of high-tech products. Additional benefits suggest tax-free activities for the first five years after the announcement of profits, in addition, a reduction in tax rates to 50% in the next five years. The introduction of a preferential customs regime, in accordance with which the movement of import and export goods is exempt from customs duties, will contribute to the acceleration of capital turnover in the ZDGE. Goods and products of industrial and technical designation from Ukraine are not subject to duties in the ZDGE, and in the case of reverse movement - they are levied with a ZDGE to Ukraine in the share of previous imports, taking into account the invoice cost of imported goods and products [8,9].

The only thing to which the licensing of transactions can be applied is the importation into the zone of goods and products of general state and material and technical supply. Raw materials, materials and equipment can be supplied to ZDGE with the help of commodity exchanges under direct contracts and contracts. The fulfillment of state orders in the ZDGE on a competitive basis is stimulated by the provision of incentives for the provision of resources and guaranteed sales of these products. Government orders in the form of goods and services are subject to distribution by this customer irrespective of the ownership of the enterprise (foreign, joint or domestic). The remaining goods and services are received for sale on the free market, including the external one. The main investment sources of ZDGE can be state budgets, local centralized allocations and borrowed funds from the environmental safety insurance fund, as well as domestic and foreign loans, including personal savings of citizens, when selling securities issued both by the administration of the zone and by individual enterprises and organizations.

Summarizing the above, it can be noted that the sources of ZDGE investments can be: centralized state budget financing, bank loans, bank loans of the International Monetary Fund, investments from other CIS countries, foreign investments (without banking), funds and loans of the insurance fund for environmental safety, etc.

Expansion of the range of sources of financing objects can be provided at the expense of patronage. Objects of philanthropy can be assisted, both in the form of money, and by gratuitous provision of equipment, premises, infrastructure, etc. When subsidizing a particular sphere, businessmen are primarily guided by their own interests. The usual motives for patronage of the arts - the image of the company, advertising. A special incentive for patronage of the arts in this regard may be the development of social infrastructure and environmental protection activities of the ZDGE, if branches and offices of foreign firms are located here.

Charity cannot compete with government subsidies and have a significant impact on the development of facilities and industries that require significant financial support.

State encouragement of charitable activities is carried out through a preferential tax regime, for example, a reduction in the profit tax. With progressive taxation of profits adopted in Ukraine, most of the charitable contributions of large firms can be covered by reducing taxes, the State can impose restrictions and exercise control over both the objects receiving subsidies and the size of contributions.

In some countries, philanthropy has become compulsory. In Italy and the Federal Republic of Germany, for example, savings banks and insurance organizations must legally transfer part of their savings to institutions providing "universal interest".

An operational management body should be created in the ZDGE - the Committee for the Development of the ZDGE.

The terms of reference of the Committee for the Development of ZDGE should include:

- development and implementation of a strategy for the development of ZDGE;
- examination of proposals of domestic and foreign investors;
- preparation and submission of proposals on tax and other benefits for the priority development of the industries of environmentally safe industries and the social sphere;
- preparation of regulatory documents regulating the conditions for the operation of the ZDGE;
- registration of participants of foreign economic activity, as well as enterprises with foreign investments, branches, offices and representative offices of enterprises;
- issuance of licenses for socio-economic activities.

The zone development committee is obliged to send to the environmental impact assessment projects created and operating in the area of the EFER enterprises.

An advisory function is created in the ZDGE.

The Council of ZDGE includes representatives of local authorities, the Committee of Development of ZRZE and other ministries and departments.

In order to provide analytical support for environmentally sound and effective socio-economic development of the ZDGE, the Council and the Zone Development Committee should form a special scientific and technical center for environmental impact assessment, certification, and listening.

The functions of the STC include:

- development of the concept and project of ZDGE, feasibility study and environmental impact assessment of projects;
- development of proposals for the formation of an economic and legal mechanism for environmentally sound management and production of environmentally friendly products, including

proposals for an environmentally friendly pricing mechanism, standards and regulations, the status of the manufacturer of these products;

- environmental listening and certification of existing enterprises in the zone, development of regional and sectoral programs for their greening or conversion;
- organization of a system of environmental impact assessment and certification of products manufactured or imported into the ZDGE.

The Council and the Committee of ZDGE provide all-round support and assistance in organizing the work on the permanent monitoring of the compilation of the territory and the updating of inventories of contaminated territories. All enterprises, organizations and entrepreneurs registered in the ZDGE are guaranteed the right to carry out operations accepted in international commercial practice, including foreign trade mediation, commodity exchange transactions (barter transactions) that do not contradict legislation in force in Ukraine. The economic relations entered into by enterprises located in the RERA should be built on a contract basis. The enterprises of the zone independently form production programs and sell their products (services). Foreign investors have the right to invest in the territory of the ZDGE in all areas of economic activity in accordance with current legislation.

Domestic and foreign investors operating in the zone must exercise the right to sublease property and property rights and to transfer the use rights by mutual agreement of the parties that have signed the lease agreement, or their successors. Rights of use can be used by the investor as collateral. Revision of lease agreements with foreign investors for the use of land and other natural resources, buildings, structures, equipment, industrial and other enterprises is allowed only by mutual agreement of the parties to these agreements or their successors. Specific conditions of activity of economic entities of enterprises, organizations, entrepreneurs located outside the zone are regulated by special agreements concluded with the Development Committee of the ZDGE.

**Conclusions and perspectives of further research.** Funds in national and foreign currencies for the development of the zone can also be replenished by issuing zonal bonds, loans, voluntary contributions of citizens and organizations, conducting lotteries, levying fines for violating business rules (other than customs fines), rental payments and other income.

In each case, at the ZDGE facilities, pricing improvement should be carried out taking into account the specific features of production and market conditions. However, it should be borne in mind that production monopoly has a great influence on the unjustified cost of overpricing. Therefore, state regulation of pricing should also consist in creating conditions for the de-monopolization of production, the development of free competition in the ZDGE facilities.

#### ЛІТЕРАТУРА

1. Садченко Е.В. Принципы и концепции экологического маркетинга: монография. Одесса: Астропринт, 2002. 400 с.
2. Садченко Е.В., Харичков С.К. Экологический маркетинг: понятия, теория, практика и перспективы развития. Одесса: ИПРЭЭИ НАН Украины, 2001. 146 с.
3. Садченко Е. В. Партнерство частного и общественного секторов экономики и экологически устойчивый бизнес // Устойчивое развитие предприятия, региона, общества: инновационные подходы к обеспечению / под общ. ред. д-ра экон. наук, профессора О. В. Прокопенко. Польша : «Drukarnia i Studio Graficzne Omnidium», 2014. С. 87-99.
4. Sadchenko E.V. Causes and ways of development recreational areas tourist destination // Problems of development modern science: theory and practice: Collection of scientific articles. - EDEX, Madrid, España, 2016. - P. 77-80.
5. Sadchenko O. O socjetalnym systemie innowacyjnego rozwoju społeczeństwa. / Innovations in science, society, economis: monograph (Poland) Scientific editing Zbigniew Malara, Jan Skonieczny. - Wroclaw, Wroclaw Polytechnic Institute, 2018. – Pg.87-95 <https://www.dbc.wroc.pl/dlibra/publication/95951/edition/58155>
6. Садченко О.В., Нікола С.О. Економіко-екологічні механізми економічного стимулювання природокористування. / Сталій розвиток - ХХІ століття: управління, технології, моделі. Дискусії 2017: колект. монографія / за наук. ред. проф. Хлобистова Є.В. - Київ, 2017. – С. 497-508.
7. Садченко О.В. Роль екомаркетингу в умовах трансформації організаційно-управлінської системи природокористування / Соціально-економічний розвиток Українського Причорномор'я: виклики і можливості : монографія / за наук. ред. Б.В. Буркинського; НАН України, Ін-т пробл. ринку та екон.-екол. дослідж. – Одеса : ІПРЕЕД НАНУ, 2016. – С.524-542.

8. Садченко О.В., Нікола С.О. Технологія гармонійного менеджменту в реалізації запобігання еколого-економічності конфліктів бізнес-структурами / Станий розвиток – ХХІ століття: управління, технології, моделі: колективна монографія / за наук. ред. проф. Хлобистова Є.В. – Черкаси, 2015. – С. 435 – 442.
9. Sadchenko E. Ecological marketing as a tool for promoting sustainable business in zones of ecological risk / Methodological bases and practical issues of sustainable development implementation : monograph ; edited by O. Prokopenko, N. Kostyuchenko. - Ruda Śląska: "Drukarnia i Studio Graficzne Omnidium", 2014 - P. 124-134.

## REFERENCES

1. Sadchenko, Ye.V. (2002). Printsipy i kontseptsii ekologicheskogo marketinga: monografiia [*Principles and concepts of environmental marketing: a monograph*]. Odessa: Astroprint, 400 s. [in Russian].
2. Sadchenko, Ye.V.&Kharichkov, S.K. (2001). Ekologicheskii marketing: poniatiia, teoriia, praktika i perspektivy razvitiia [*Ecological marketing: concepts, theory, practice and development prospects*]. Odessa: IPREEI NAN Ukrainy. 146 s. [in Russian].
3. Sadchenko, Ye. V. (2014). Partnerstvo chastnogo i obshchestvennogo sektorov ekonomiki i ekologicheskii ustoychivi biznes [*Partnership of the private and public sectors of the economy and environmentally sustainable business*] // Ustoychivoie razvitiie predpriyatiia, regiona, obshchestva: innovatsionnye podkhody k obespecheniiu / pod obshch. red. d-ra ekon. nauk, professora O. V. Prokopenko. Pol'sha : «Drukarnia i Studio Graficzne Omnidium». S. 87-99. [in Russian].
4. Sadchenko, E.V. (2016). Causes and ways of development recreational areas tourist destination // Problems of development modern science: theory and practice: Collection of scientific articles. - EDEX, Madrid, España. P. 77-80. [in English].
5. Sadchenko, O. O (2018). socjetalnym systemie innowacyjnego rozwoju społeczeństwa. / Innovations in science, society, economis: monograph (Poland) Scientific editing Zbigniew Malara, Jan Skonieczny. Wroclaw, Wroclaw Polytechnic Institute. P. 87-95. URL:<https://www.dbc.wroc.pl/dlibra/publication/95951/edition/58155> [in Polish].
6. Sadchenko O.V.&Nikola S.O. (2017). Ekonomiko-ekolohichni mekhanizmy ekonomichnoho stymuluvannia pryrodokorystuvannia [*Economic and ecological mechanisms of economic stimulation of nature use*] / Stalyi rozvytok. KHKHI stolittia: upravlinnia, tekhnolohii, modeli. Diskusii 2017: kolekt. monohrafiya / za nauk. red. prof. Khlobystova YE.V. Kyiv. S. 497-508. [in Ukrainian].
7. Sadchenko, O.V. (2016). Rol ekomarketynhu v umovakh transformatsii orhanizatsiino-upravlinskoi systemy pryrodokorystuvannia [*The role of e-marketing in the context of the transformation of the organizational-management system of nature management*] / Sotsialno-ekonomichni rozvytok Ukrainskoho Prychornomor'ya: vyklyky i mozhlyvosti : monohrafiia / za nauk. red. B.V. Burkynskoho; NAN Ukrayiny, In-t probl. rynku ta ekon.-ekol. doslidzh. Odesa : IPREED NANU. S.524-542. [in Ukrainian].
8. Sadchenko, O.V.&Nikola, S.O. (2015). Tekhnolohiia harmoniynoho menedzhmentu v realizatsii zapobihannia ekoloho-ekonomichnist konfliktiv biznes-strukturamy [*Technology of harmonious management in the implementation of prevention of ecological and economic conflicts with business structures*] / Stalyi rozvytok KHKHI stolittia: upravlinnia, tekhnolohii, modeli: kolektyvna monohrafiia / za nauk. red. prof. Khlobystova YE.V. Cherkasy,. S. 435-442. [in Ukrainian].
9. Sadchenko, E. (2014). Ecological marketing as a tool for promoting sustainable business in zones of ecological risk / Methodological bases and practical issues of sustainable development implementation : monograph ; edited by O. Prokopenko, N. Kostyuchenko. Ruda Śląska: "Drukarnia i Studio Graficzne Omnidium", P. 124-134. [in English].