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ROLE OF LOCAL TAXES AND FEES IN STRENGTHENING THE FINANCIAL BASE OF LOCAL SELF-GOVERNMENT BODIES OF UKRAINE

Summary

We have studied the formation of local taxes and fees in Ukraine's tax system. The conducted research of essence and content of the local taxes and charges allowed determining a source of forming the income of local budgets. The specificity of management of economic relations arising in the process of formation local budgets, local fees and taxes are disclosed. Local taxes and fees are considered important because they are a part of the state tax system and are designed to serve the interests of local governments, as estimated as an independent source of income of local budgets. We have concluded about the work of local governments and substantiation of the ways of reforming the local taxation system.

Introduction

Taxation is one of the most important functions of the state and is a means of financial support for its activities. An integral part of the tax system is the local taxes and fees. Local taxes and fees this form of taxation, which should serve as an important source of income of local budgets in terms of their own incomes. They are formed to strengthen local governments, increase their financial autonomy. But local taxation has a number of unresolved problems. First of all, the institute of local taxes and fees is in its infancy, as evidenced by their small share of the income of local budgets. Secondly, the practice of collection of local taxes and fees in Ukraine has revealed many shortcomings in recent years, which are due to unresolved purely theoretical problems, and uncertainty of many technical procedures – calculation mechanism, the priorities in the provision of benefits, planning of local taxes and fees.

Recently, active discussions are questions relating to local taxation and ways to improve this sector. This is explained by the quite simple fact: local taxes and fees are an important component of the system and are the financial basis of local government, i.e. it is the local taxes and fees that act as a basis for the financial independence of local authorities. The size of local taxes and fees directly characterizes the level of financial autonomy of local authorities, as well as a notable fact that today is the problem of lack of financial resources in local government and the instability of their incomes sources in recent times acquired national importance.

Local budgets perform a direct impact on the satisfaction of the various needs of the population, the condition and quality of public service provision. Expenditures of

local budgets most clearly reflect their importance in the functioning of the local economy, maintenance of social and cultural facilities, carrying out the investment policy, implementation of social protection of population, environmental protection.

Part 1. Analysis of Local Taxation in Ukraine

The principles of the European Charter of local self-government on October 15, 1985 and the Constitution of Ukraine are joined in 1997 as the basis for local taxation in Ukraine. Actually, local taxation in Ukraine is enshrined in the Article 143 of the Constitution, which determines the starting position for the regulation of local taxation, namely in accordance with this Article, the territorial community of the village, settlement and city, directly or through formed their local governments, which establish local taxes and fees in accordance with the law [3]. The position of the European Charter has an important meaning, namely the Article 9, that the local authorities have the right within the framework of national economic policy for possessing own financial resources, which they may dispose freely within the framework of their powers, and at least a part of the financial resources of local government bodies is formed by local taxes and fees [4].

Local taxes and fees – are payments, which are set by local authorities and are required to pay them by payers in a certain territory. The presence of local taxes and fees and penalties is very important, since most of them are formed through local budgets, which are funded from the agencies and organizations, bodies of local government and self-government, enterprises.

The economic essence of local budgets is manifested in their purpose, namely:

- formation of funds, which are the financial provision of local government activities;
- distribution and use of these funds between national economic sectors;
- control over financial and economic activities of enterprises and organizations subordinated to these authorities.

The structure of the local budgets of Ukraine is 12 087 local budgets, including: – the republican budget of the Autonomous Republic of Crimea; – 24 regional budgets; – the city budget of Kyiv and Sevastopol; – 442 budgets of cities of regional and district significance; – 488 district budgets; – 104 district budgets (urban districts); – 787 budgets of village councils, as well as more than 10.1 thousand budgets of rural councils. According to the budget legislation, budget area or region consolidated budget is an aggregate budget of local government areas, including purely regional budget, budgets of districts and cities of regional importance budgets. Budget area includes the district budget, the budgets of cities of district importance, settlements, villages [2].

The right of local authorities to establish local taxes and fees in accordance with the law, as enshrined in the Article 69 of the Law of Ukraine "On Local Self- Government in Ukraine" [4].

The centrepiece of the legal regulation of local taxation takes Tax Code of Ukraine, adopted on 02.12.2010, which came into force on 01.01.2011.

Legislative regulation of local taxation is based on the following principles:

- Ukraine's tax system has two levels: national and local;
- delimitation of the scope of the state and local tax system is based on constitutional and legislative regulation fixing the basic principles;
- principles by which there is a delineation of the scope of the state and local tax systems must be observed within the framework of fiscal discipline;
- tax policy, which is held by public authorities and local self-government is the basis for ensuring the uniformity of the tax system [10].

A number of factors should be considered in the legislative regulation of the system of local taxes and fees:

- 1) consolidation of the local budgets of income sources that would ensure a stable flow of income and financing of its own powers of local authorities;
- 2) posts interests of the state and local government, while limiting undue influence by public authorities on local taxation;
- 3) desirability and feasibility of the introduction of local taxes and fees in the relevant territory;
- 4) proportionality of the amount of money coming into the budget from such taxes and fees to the cost of their recovery, and so on.

Local taxes and fees – are compulsory payments, the amount of which, in accordance with the legislation of Ukraine, is established by the local government in the territory of the respective administrative-territorial area (village, town, city or village associations) and included in its local budget [6].

We agree with the opinion of A.A. Suntsova, which notes that "local taxes and fees must form a part of the revenue base of local budgets, according to which the central authorities do not have any powers. These funds should be owned by the local government, which is based on the performance of their tasks and responsibilities" [13].

Thus, under the concept of local taxes and fees should be understood compulsory payments which are levied on certain clearly defined administrative and territorial area and are payable to the local budgets for the implementation of the latest functions assigned to them.

In connection with the adoption of the Tax Code of Ukraine in 2011, the structure of local taxes and fees has undergone significant changes. Namely, there was a reduction of local taxes and fees from 14 to 4, including property tax, a single tax, fee for parking vehicles and tourist tax.

So, the local taxes and fees include, in accordance with the Article 10 of the Tax Code of Ukraine [11]:

- Single tax;
- Property tax;
- Fee for parking vehicles;
- Tourist tax.

The section XII "Property Tax» includes:

- a) tax on immovable property other than land;
- b) motor vehicle tax;

c) payment for land.

We first consider the property tax and the taxes that it includes. Taxpayers on immovable property, other than land are the physical and legal persons, including non-residents who are owners of residential and (or) non-residential real estate.

The object of taxation is the object of residential and non-residential real estate, including its share. The tax base is the total area of residential and non-residential real estate, including its parts. The base of taxation owned by individuals, calculated on the basis of the supervisory authority of data of the State Register of property rights to immovable property, provided free by state registration of rights to immovable property and/or on the basis of the taxpayer's relevant original documents, including documents of ownership. The tax rates for residential and/or non-residential property owned by individuals and legal entities are established by the decision of village, town or city council or board of the combined local communities, established in accordance with the law and long-term plan of formation of community territories based on location (zoning) and the types of properties in an amount not exceeding three per cent of the minimum wage established by the law as of January 1 of the reporting (tax) year, for 1 square meter base.

Vehicle tax payers are physical persons and legal persons, including non-residents who register their own cars in Ukraine according to the law. The object of taxation shall be the cars from model year, which has passed no more than five years (inclusive), and the average market value of which is more than 750 times the minimum wage established by the law as of January 1 of the tax (reporting) year. The basis of taxation is the car.

The tax rate is set on the base of the calendar year in the amount of 25 000 hryvnia per car. The tax is paid at the place of registration of objects of taxation and credited to the appropriate budget under the provisions of the Budget Code of Ukraine.

Land taxpayers or the payment for the land are land owners, land users and land shares. The objects of taxation are the land plots owned or used and land shares.

The basis of taxation is the normative monetary evaluation of land, taking into account indexation coefficient; area of land plots, normative monetary evaluation is not carried out [12].

With regard to the single tax payers, they are divided into the following groups:

1) The first group are individuals – entrepreneurs, who do not use the labour of hired persons, carried out exclusively retail sales of goods to trade places in the markets and/or carry out economic activities for the provision of domestic services to the population and the amount of income, which in a calendar year does not exceed 300 000 hryvnia;

2) The second group are individuals – entrepreneurs, that carry out economic activities to provide services, including residential, single tax payers and/or population, production and/or sale of goods, activity in the restaurant sector, provided that during the calendar year, correspond to all of the following criteria: do not use hired labour of persons or the number of people having with them in the employment relationship, at the same time does not exceed 10 persons; the amount of income does not exceed 1500000 hryvnia.

3) The third group are individuals – entrepreneurs, who do not use the labour of hired persons or the number of people having with them in the employment relationship, it is not limited to legal persons – business entities of any organizational-legal form, in which during a calendar year the amount of income does not exceed 5000000 hryvnia;

4) The fourth group are agricultural producers, whose share of agricultural commodity production for the previous tax (reporting) year equals or exceeds 75%.

The rate of single tax payers for the first and the second group is set as a percentage (fixed rates) to the size of minimum wage established by law as of January 1 of the tax (reporting) year, and the third group – a percentage of income (interest rates). Fixed single tax rate shall be established by village, settlement and city councils for individuals – entrepreneurs that carry out economic activities, depending on the type of economic activity, based on a calendar month:

1) for the first group of single tax payers – by up to 10 percent of the minimum wage;

2) for the second group of payers of the single tax – a maximum of 20 per cent of the minimum wage. The interest rate of the single tax for payers of the third group is set to:

a) 3 per cent of income – in the case of payment of value added tax under the Tax Code of Ukraine;

b) 5 per cent of income – in the case of inclusion of VAT in the single tax. The object of taxation for payers of the fourth group is the area of agricultural land (arable land, hayfields, pastures and perennial crops) and/or water fund lands (inland waters, lakes, ponds, reservoirs), owned by agricultural producers or made available for use, including on a rental basis. The basis of taxation for agricultural producers is the normative monetary value of one hectare of agricultural land (arable land, hayfields, pastures and perennial crops), taking into account the indexation factor determined as of January 1, the base tax (reporting), in accordance with the order. For the land of water fund (inland waters, lakes, ponds, reservoirs), the tax base is the normative monetary value of arable land in the Autonomous Republic of Crimea, or in the field, taking into account the indexation factor determined as of January 1, the base tax (reporting), in accordance with the procedure.

The basis for the calculation of the single tax payer fourth group is the data of state land cadastre and/or data from the state registry of Immovable Property Rights.

The central bodies of executive power implementing the state policy in the sphere of land relations in the sphere of state registration of Immovable Property Rights, monthly, but no later than the 10th day of the following month, and upon request by the supervisory authority at the location of the land plot serves the information necessary for calculating and collection of the tax in the order established by the Cabinet of Ministers of Ukraine [13].

Payers of the fee for parking for transport funds are legal persons, their affiliates (branches, representative offices), individual entrepreneurs, which according to the decision of the village, town or city council or board of the combined local communities, established in accordance with the law and long-term plan of formation

of territories communities, organize and carry out activities to ensure the parking of vehicles on the sites for paid parking and designated parking lots. The object of taxation is the land, according to the decision of the village, town or city council or board of the combined local communities, established in accordance with the law and long-term plan of formation of community areas specifically reserved for the parking of vehicles on public roads, sidewalks or other places, as well as municipal parking garages, parking spaces, car parks (buildings, parts of them), which are built at the expense of the local budget, with the exception of the area of land that is set aside for free parking of vehicles stipulated in Article 30 of the Law of Ukraine "On the Basis Social Protection of Disabled People in Ukraine".

Fees rates are set for each day of activities to ensure the parking of vehicles in UAH for 1 square. meter area of land set aside for the organization and conduct of such activities, ranging from 0.03 to 0.15% of the minimum wage established by the law on January 1 of the tax (reporting) year. In determining the rate of collection of village, town and city councils or boards of communities united into account the location, area and designated parking vehicles way putting vehicles on the parking lot, and their mode of occupancy [1].

Tourist tax – is a local fee, the proceeds of which are credited to the local budget. Payer are citizens of Ukraine, foreigners and stateless persons arriving in the territory of the administrative unit, which operates decisions village, city council or board of the combined local community, which was created by law and future plan of community areas, the establishment of tourist tax and receive (consume) the services of temporary accommodation (overnight) with the obligation to leave the place of residence at a specified time [5].

It should be noted that the effective date for the PC and Ukraine single tax fee for conducting certain types of business (payment for trade patent) belonged to national taxes. So legislator referring them to local taxes and fees must hope for a more efficient flow of financial resources to local budgets compared with revenue from a number of local taxes and fees in effect until January 1, 2011, pursuant to the Law of Ukraine "On Taxation System", as most of the local taxes and duties were ineffective that their administration costs exceed the amount of local revenues from such payments.

According to the Article 12 of point 12.3 Tax Code of Ukraine village, town and city councils within its authority decides on establishing local taxes. [11] When deciding on the establishment of local taxes and fees there must be determined subject of taxation, taxpayer and charges of rates, tax period and other required elements in compliance with the criteria laid down in Section XII of the Tax Code to the relevant local tax or fee. A copy of the decision on the establishment of local taxes or fees shall be sent within ten days from the date of publication to the state tax service, which registers taxpayers of respective local taxes and fees. The decision on the establishment of local taxes and fees is promulgated by the relevant local authority by 15 July of the year preceding the budget period in which the planned application of established local taxes or changes (planning period). Otherwise, the rules of the relevant decisions apply until the beginning of the budget period

following the planned period [4]. According to p.p. 12.3.7 of the Tax Code of Ukraine, village, town and city councils are not allowed to install individual preferential rates of local taxes and fees for the individual legal entities and individual entrepreneurs and individuals or to exempt them from paying such taxes and meeting [1]. This is an innovation since the adoption of the tax code local councils had the opportunity.

According to the Tax Code of Ukraine officially made the decision to establish local taxes that is legal act on the taxation of local taxes and fees.

It is drawn conclusions that local taxes and duties are, above all, the financial base of local government, but given the historical aspects of their existence they were never considered in isolation from the general government finances – the government always gave permission for the administration of taxes and charges on its territory and defined the basics of collecting local taxes and fees.

As already noted, local tax serves as basis financial independence of local authorities. However, Y. Pasichnyk noted that "the financial independence of local government means the opportunity to independently solve issues of complex financial provision of economic and social development of a separate territory within the competence of the relevant local government level". [9]

A certain problem is the issue of local budgets due to local duties, taxes and the funds remaining after the deduction of the mandatory state fees and taxes.

Legal regulation mechanism of local taxation in Ukraine provided the necessary legal framework for the operation of local taxes and fees.

The total amount of local taxes and fees, which come in a budget, tends to increase. In 2015, it is equal to 27041,2 mln. UAH, which is by 335.7% more than in 2014 and by 1079.8% more than in 2011.

Part 2. The dynamics and structure of local taxes and fees in Ukraine

The dynamics and structure of each tax and fee are considered separately. Consequently, property tax at the end of 2015 consists of a tax on real property other than land, vehicle tax and land tax (Table 1).

As it is seen in Table 1, the property tax in 2015 amounted to 16011,7 mln. UAH, compared to previous years, this tax has a tendency to increase. But by 2015, the property tax consists of tax on immovable property other than land paid by individuals and legal seamy, and in 2014 amounted to 44.8 million UAH, which is twice more than in 2013. And in 2015 due to the inclusion of property tax payments rent of natural and legal persons, equal to 10771,6 mln. UAH or 67.27% of the total amount of tax, land tax from legal entities and individuals, which is 4060 million UAH or 25.36% of the total amount of tax, vehicle tax from individuals and legal entities, which in turn equals 434.1 million UAH or 2.71% of the total amount of tax, tax on real property other than land paid by legal entities and individuals who are owners of residential real estate, which is 647.8 mln. or 4.049% of the total amount of tax and tax on immovable property other than land paid by legal entities and individuals who own residential real estate, which is 98.2 mln. UAH or 0.61% all amount of property tax.

Table 1

The structure of the property tax in 2015

№	Components of tax	VOLUME, mln. grn.	Share in tax structure, %
1.	Tax on immovable property other than land	746,0	4,66
1.1.	Tax on immovable property other than land, paid by legal persons who are owners of residential real estate	48,1	0,30
1.2.	Tax on immovable property other than land, paid by individuals who are owners of residential real estate	50,1	0,31
1.3.	Tax on immovable property other than land, paid by individuals who are owners of residential real estate	1,6	0,009
1.4.	Tax on immovable property other than land, paid by legal persons who are owners of residential real estate	646,2	4,04
2.	Land tax	4060,0	25,36
2.1.	Land tax from legal entities	3558,8	22,23
2.2.	Land tax from individuals	501,2	3,13
3.	Rent	10771,6	67,27
3.1.	Rent from legal persons	9413,9	58,79
3.2.	Rents on individuals	1357,7	8,48
4.	Transport tax	434,1	2,71
4.1.	The transport tax on individuals	348,6	2,18
4.2.	The transport tax from legal entities	85,5	0,53
	Total (property tax)	16011,7	-

As it is shown in Fig. 1, the fee for parking vehicles paid by legal entities in 2015 is 51.6 million UAH or 96.27% of the previous year, fee paid by legal entities tends to decrease. A fee paid by individuals tends to increase because in 2015 it is 8.8 million UAH or 114.29% compared to the year 2014, although the total fee for parking vehicles in 2015 tends to decrease because amounted to 60.4 million UAH, which is 0.9 mln. UAH less than the previous year, but 4.3 mln. UAH or 6.7% more than in 2011.

Tourism fee paid by individuals in 2015, as shown in Fig. 2, was 10.6 million UAH, which is 4 mln. UAH or 60.6% more than in the previous year. Collection of paid by individuals in 2015 amounted to 26.6 million UAH, which is 8.4 mln. UAH or 46,15% more than in 2014. That is the total amount of tourist tax in 2015 more than 12.4 mln. UAH or 50% than in 2014.

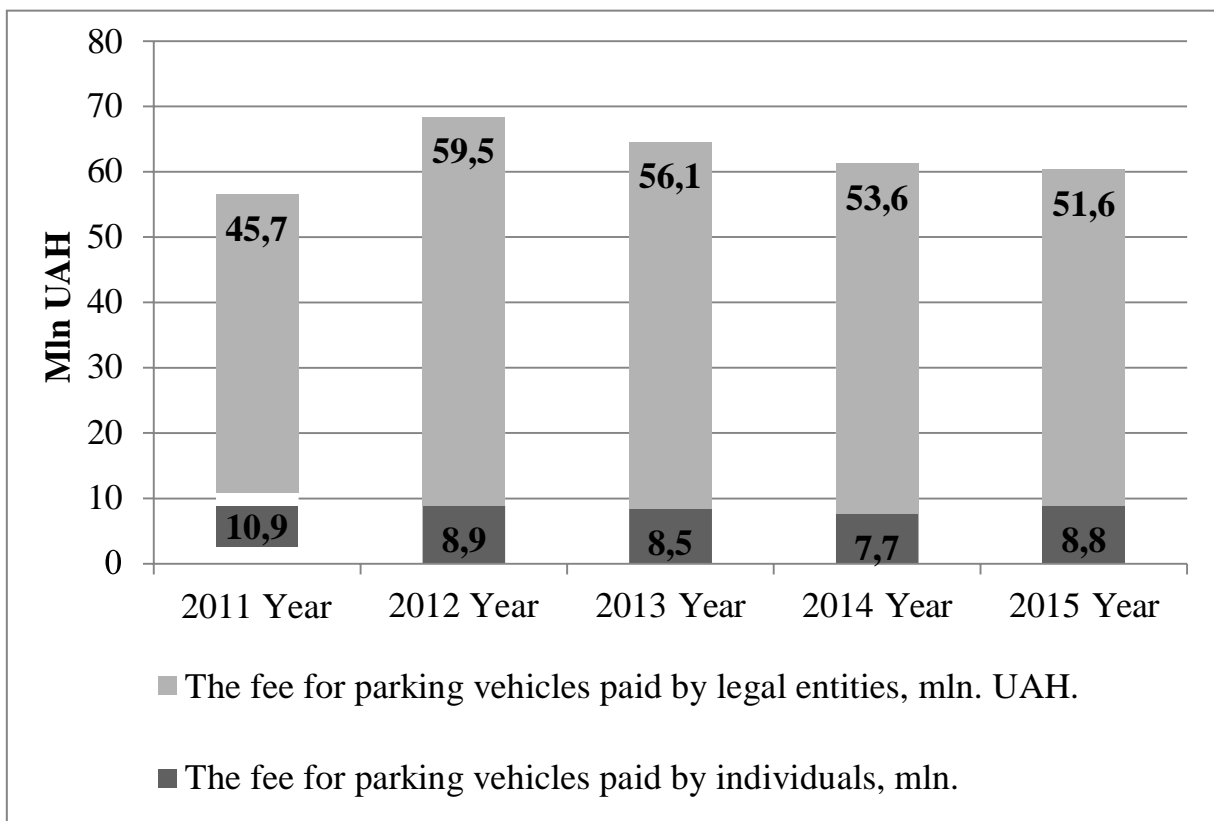


Fig. 1. The fee for parking vehicles for 2011-2015

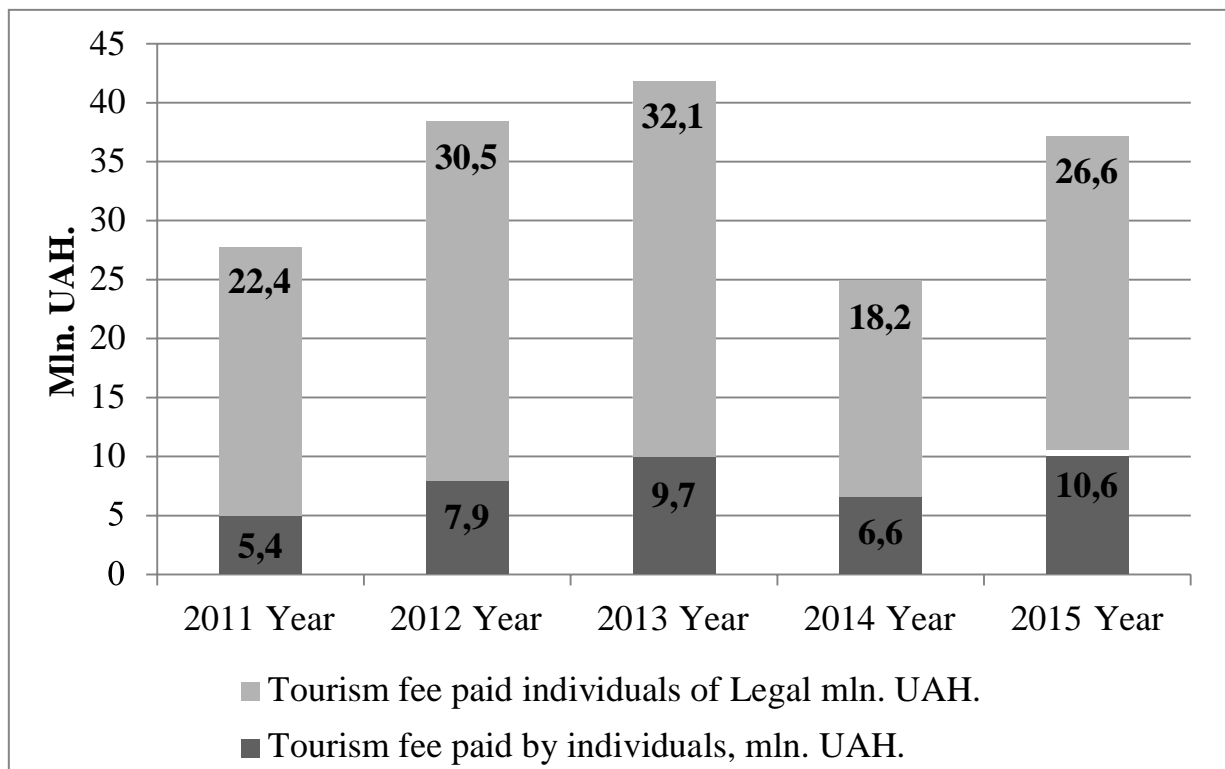


Fig. 2. Tourist fee for 2011-2015

But in 2013, total collection amounted to 41.8 million UAH, which is 17 mln. UAH or 68.54% more than in 2014. This difference can be explained by political situation in the country after instability on the territory of the country in 2014 reduced

the flow of tourists in Ukraine, but in 2015 the rate has stabilized, and as shown in the diagram tourist tax is growing.

Quite a significant tax in local taxes and fees is a single tax. In 2015 it was 10.9749 billion UAH, which is 48.0% more than in 2014 (Fig. 3). This increase was mainly due to the increase of taxpayers. And also a significant reason was that in 2015 the single tax was included in a single tax on agricultural producers, whose share of agricultural commodity production for the previous tax (reporting) year equals or exceeds 75%, which amounted to 2,024,300,000 UAH by 2015.

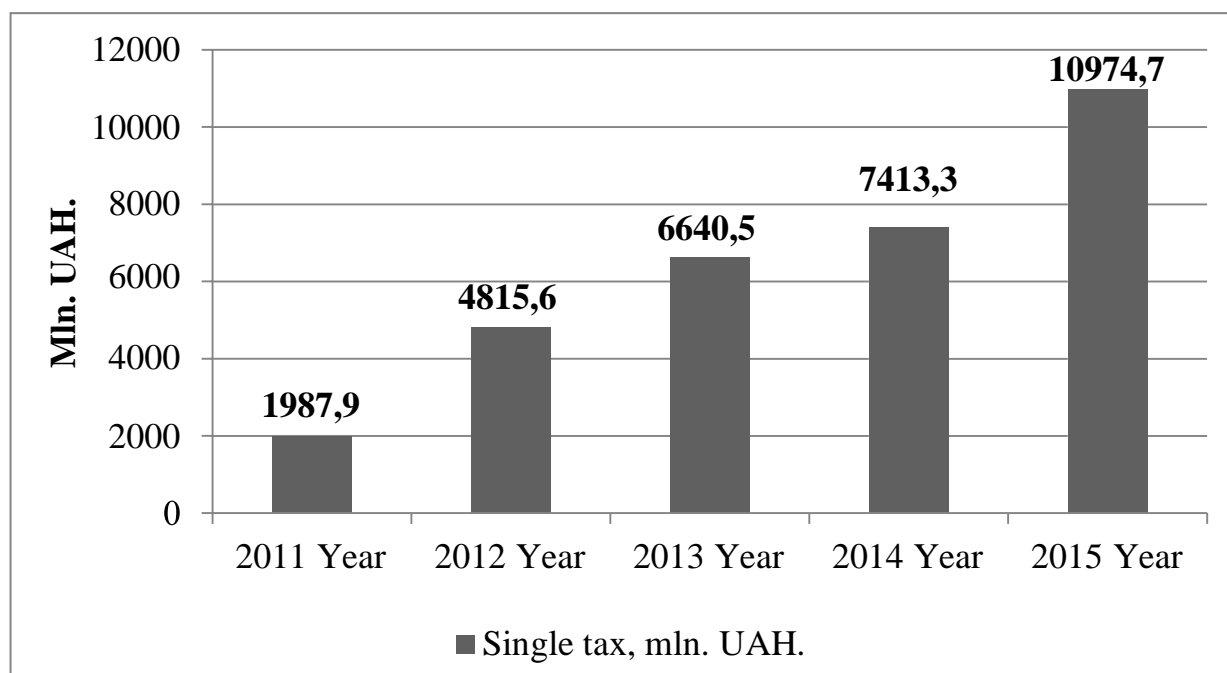


Fig. 3. Single tax for 2011-2015

As shown in Fig. 4, the single tax increasingly consists of a single income tax on individuals. Since 2015 revenues from individuals totalled 6,744,400,000 UAH that is by 1340 mln. UAH or by 24.79% more than in 2014. And revenues from legal entities in 2015 amounted to 2,206,100,000 UAH, which, in turn, to 197.6 million. UAH or by 9.84% over the previous period.

Also in 2015, before local taxes and fees collection are concerned for the implementation of certain business activities. Thus, as it is seen in Fig. 5, 2014 collection is 511600000 UAH that is 35.3 mln. UAH or 6.45% less than in 2013, but more on 79700000 UAH or 18,45% than in 2011.

Thus, analyzing the dynamics of local taxes and fees for the 2011-2015 years, it is clear that their volume in 2015 amounted to 120 500 000 000 USD, which is 19.4 billion UAH or by 19.2% more than in 2014. The increase in local revenues (excluding transfers from the state budget) – is the result of changes made at the end of the tax and budget legislation.

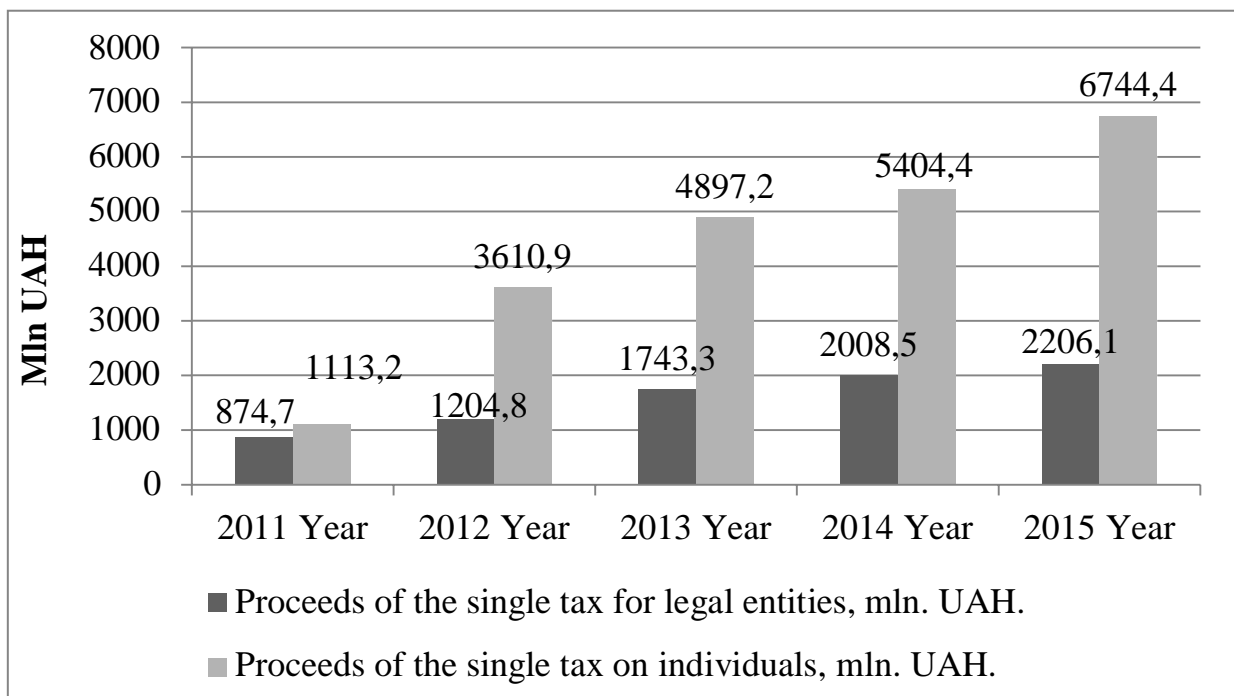


Fig. 4. Dynamics of the proceeds of the single tax from legal entities and individuals in 2011-2015

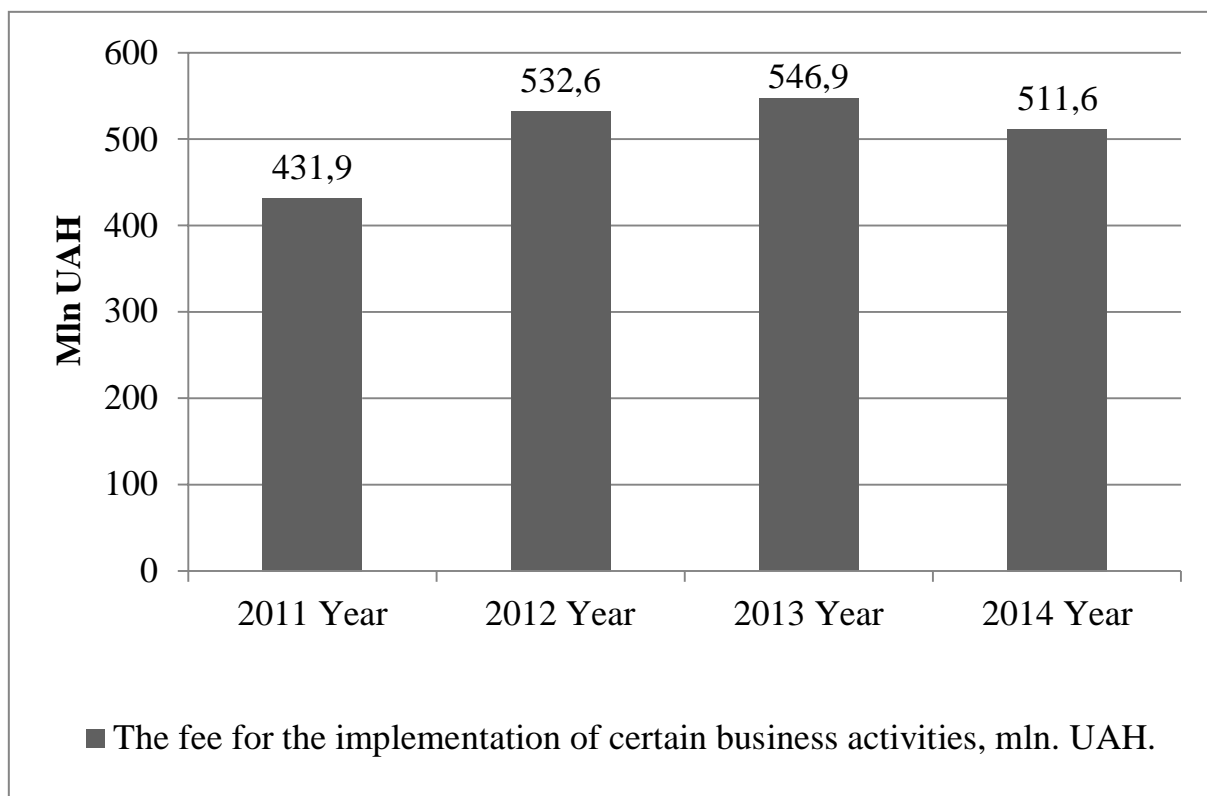


Fig. 5. Dynamics of revenue collection for the implementation of certain business activities for 2011-2014 years

The results of the study can be said about the lack of financial autonomy of local budgets, lack of resource support local budgets not only for socio-economic development of territories, but even to provide citizens with basic social and

administrative services of good quality. On the other hand the concentration of power and resources at the central level creates big risks "manual control" resource bases territories and, consequently, their development.

Recommendations for improving the mechanisms, procedures and database recovery required payments credited to the revenues of local budgets, including the administration of the tax on personal income, payment for land, property tax, income tax, introduction of the Single Account for tax and smart cards taxpayers, strengthening the responsibility of taxpayers contribute to the creation of sufficient resources to ensure local communities and increased decentralization in Ukraine.

At the present stage of reforming budget relations development of local budget funding also depends largely on the use of modern management technologies and building effective management. Therefore, it should be more detailed to pay attention to methods of planning the formation and use of local budgets. Effective planning is the introduction of local budgets in the medium term and the use of project-based method of budget planning, which includes budgeting for specific targeted projects and programs. Under the current budget law for the distribution of the tax levels of government does not solve the problem of balancing local budgets without counter financial flows. Therefore, a priority to create an effective mechanism for regional development and ensuring the financial sustainability of territorial-administrative units should improve tax policies towards lowering the real tax burden on economic entities and the abolition of many tax incentives that significantly violate the territorial tax fairness and destroy the economic motivation of local authorities to increase the tax base; improve the transfer policy of just providing financial assistance to the regions to align their level of socio-economic development; elevation of fiscal role of local taxes and fees; providing independent rights of local governments in local taxation; development of local taxes and fees, reflecting the policy of local authorities in the field of employment, social security, environmental protection.

The absence of the Tax Code significantly reduces the efficiency of tax reforms. Business entities must be sure of the immutability of tax laws and the stability of its future, as the Code – a legislative act to be adopted once and for all.

Conclusions

Reforming of local taxation should be designed to maximize and stabilize the incomes of local budgets, adjust the market mechanism, taking into account the interests of enterprises, implementation of social and fair tax policy.

It is noted that the main provisions of it are the foundation of the tax system that is not fully implemented in Ukraine. The system of local taxes and duties needs to be improved in accordance with the valid in foreign and domestic financial science of optimal taxation principles. Local taxes, in addition to the general principles of taxation, put forward some specific requirements, due to their particular importance in the composition of the financial resources of local authorities, the socio-economic development of territories, the most complete satisfaction of the population's needs.

Local taxation system should include the following approaches to the choice of local taxes:

1. Ensuring adequate level of income and equitable distribution of funds. Revenues from local taxes and fees must be perceptible in the total financial resources of local authorities and local budget needs must be satisfied mainly by revenues from local taxes and fees.

2. Minor administrative and executive expenses. A significant reduction in the administrative costs can be achieved through the use of a common fiscal system, common forms and bases of taxation in the collection of state and local taxes.

3. The impact of local taxes on the social behaviour of citizens should not be significant, local taxes should not contribute to the displacement of the tax bases. In this regard, the most appropriate local taxes are property taxes and income taxes. The amount of local taxes must be directly related to the level of local services.

4. The level of cost-effectiveness means that the local taxation should contribute to achieving the optimal level of local government expenditure.

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