



умов, які будуть стимулювати їх до співпраці з державою, до сумлінної сплати податків. Оскільки це буде не важкою тяганиною з паперами, а зручні програми, де все робиться за один клік. А тепер в період пандемії використання технологій менше наражає людей на ризик, оскільки зменшуються черги, наприклад, за отриманням необхідної інформації.

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REAL ESTATE TAX: FISCAL AND LEGAL ASPECTS OF REGULATION

Taxes are an effective tool in determining the socio-political and economic values in the state. The current model of budget relations in Ukraine is characterized by the gradual decentralization of tax revenues to overcome the asymmetry between the obligations and revenues of local governments. Special attention should be paid to the optimization of the distribution of tax revenues between the budgets of different levels in the context of legislation aimed at budget decentralization. Real estate tax should become the main source of filling local budgets, so the system of fiscal regulation of the amount of tax on the value of real estate is relevant.

In determining the impact of tax policy in the strategic dimension on the tax system, we will have long-term consequences, and in some cases – even irreversible in reforming the tax system of the state. The impact of tactical tax policy on the real estate taxation system is aimed at its optimization [1, p. 88–94]. Therefore, it is obvious that such a policy will be effective in terms of its subordination and consistency with strategic decisions.

Fiscal policy serves as a tool through which the state can exercise targeted regulatory influence on the formation, structure and efficiency of national production as a basis for achieving the welfare of society. The search for the fiscal optimum concerns the tax aspects of Ukraine's exit from the crisis, and each scientific publication contains important statements and valuable proposals [2, p. 6–11]. The taxation system should be guided by both a purely fiscal function and socio-economic effects. Thus, the state in the process of taxation can regulate economic and social processes and direct them in the right direction, despite the views and wishes of taxpayers.

In the context of large-scale economic reforms in the national economy, opportunities open up to reach a consensus in the relationship between the fiscal and taxpayers on a qualitatively new basis



[3, p. 95-101]. The state's adherence to the strategy of optimal taxation in determining the principles of fiscal policy, based on the support of economic incentives for entrepreneurial initiative, contributes to the harmonious development of society. At the same time, the implementation of tax management strategies at the macro and micro levels makes it possible to ensure sustainable growth of budget revenues while maximizing the profits of economic agents. The state can influence the social and material situation through the system of personal income taxation or by stimulating the development of business processes that can potentially increase the number of people employed in the real sector of the economy or increase the income of workers. In Ukraine, in the context of the implementation of the new public administration policy, measures are being taken to revise the main criteria for assessing the effectiveness of the functioning of financial and tax systems. The change in the political and economic situation should be accompanied by the development of tax monitoring.

The complexity and multifaceted nature of real estate taxation in the system of development of financial and economic relations has been studied in the works of classical economists, including: T. Hobbes, F. Quesnay, A. Laffer, P. Proudhon, A. Smith. Real estate tax requires the study of methodological and practical principles of real estate taxation and the application of new approaches to its improvement in the system of financial and economic relations and strengthening its own revenue base of local government. Real estate tax is mainly a local tax and in most cases is a socially just and convenient object of taxation. This is due to its properties such as visual clarity, consistency of location, duration of existence, the need for state registration of the object of taxation.

In 2021, the real estate tax is accrued to individuals – owners of real estate (houses, apartments, etc.) for 2020, based on the minimum wage set for January 1, 2020 – UAH 4,723.00; owners of residential and / or non-residential real estate pay the tax; for minor children (property owners) the tax is paid by parents / guardians. Tax benefits for individuals do not apply to: object / objects of taxation, if the area of such / such object / objects exceeds five times the size of the tax-free area: the apartment exceeds 300 square meters; residential building exceeds 600 square meters; the area of various types of residential real estate exceeds 900 square meters, if the object of taxation is used for income (leased, leased, borrowed, used in business activities).

In order to create regulatory framework for land reform, in particular in the field of state registration of real property rights, and strengthen state control in this area, the Cabinet of Ministers adopted a resolution amending the Procedure for maintaining the State Register of Real Property Rights, state registration of real property rights to immovable property and their encumbrances, as well as the Ministry of Justice's control over activities in the field of state registration of real rights to immovable property and their encumbrances and state registration of legal entities, natural persons-entrepreneurs and public formations. Deputy Minister of Justice for State Registration O. Onishchuk admits that after the opening of the land market, farmers who have been working on the land for many years will have the preemptive right to buy it, but all purchase and sale agreements will be checked for compliance with the law [4].

Innovations regarding the peculiarities of the state registration of real rights to land plots concern procedural issues: state registration of the ban on emphyteusis transfer of agricultural land for lease and termination of such a ban; state registration of the intention of the owner of the agricultural land plot to sell the land plot; state registration of the right to lease land, the right to use someone else's land for agricultural purposes (emphyteusis), the right to use someone else's land for construction (superficies), acquired as a result of alienation of such right by its user in cases provided by law, and acquired by decision court, as a result of compulsory foreclosure on such right of use or as a result of inheritance; display of information on encumbrance of property rights and other related information in the State Register of Real Rights to Immovable Property. Ensuring the correctness of the procedure of registration of real property rights in the context of opening the land market also requires the development of land reclamation, as hot weather constantly creates a risk of drought and crop loss for farmers [5].



In the context of financial decentralization, it is necessary to determine the real revenues of local budgets, and since real estate tax is an important source of filling these budgets, the amount of revenue from such tax should be stable and predictable and appropriate depending on the commercial value of real estate.

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