

ECONOMIC-FINANCIAL INSTRUMENTS OF ENVIRONMENTAL REGULATION FOR SUSTAINABLE DEVELOPMENT THE AGRICULTURE OF UKRAINE UNDER CONDITION OF CHANGING ECONOMY

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Research methodology is based on comparative analysis of agriculture development dynamics in Ukraine in comparison with European and global trends. The problem of the national taxation system of agricultural farms is analysed in the context of the requirements of sustainable development.

Results. It is shown that the economic – financial instruments, which can make agricultural production environmentally-friendly, reduce eco-destructive impact on agricultural environment and stimulate rational usage of natural resources, should be formed taking into account the imperative of sustainable development through: improving of tax policy that needs to be environmentally oriented, reforming tax laws, namely, the administration of ecological dues and their distribution between the corresponding levels.

Novelty. The ecological dues are presented as the financial and economic instruments for environmental regulation of the Ukraine's agricultural sphere in the context of sustainable development. The negative effects of unbalanced system "economy-human-environment" in Ukraine are demonstrated.

Practical value. The ways of improvement of the tax policy is proposed by changing of distribution of the ecological dues proportions.

Keywords: capital investments, type of environmental activities, tax policy, distribution of environmental payments.

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