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Features collection of ecological tax tax agent

The statement of the problem. The environmental tax payment according to the tax law is provided directly by the taxpayer and tax agent. Notice that the tax agent appears in environmental taxes only in levying tax for the implementation of emission of air pollutant from mobile sources in the case of fuel. Every year in Ukraine the number of mobile sources, which are used for the operation of the fuel is constantly growing. As a result, it increases the negative impact on the environment through pollution, and therefore takes the gradual growth of the environmental tax revenues to the budget. For convenience, the legislator entrusts the execution of tax obligation to pay tax not only to the last tax payer, but also a tax agent. Because of having two parties, which are responsible for payment of the tax there is the difficulty with the interpretation of their duties, because sometimes they are identical. According to payers of environmental tax, levied for the implementation of emissions of air pollutants from mobile sources of pollution, the situation is understandable: more fuel - less clear, because in any case the payer is the payer. In any case the tax payer's funds are on hold and then transferred to the appropriate budget, but the status of a tax agent is not so clear.

The review of the recent research and publications. In the scientific Ukrainian literature the question of a tax agent is devoted to the work of such scholars as: G. Beh, O. Dudorova, M. Kucheryavenko, M. Perepelitsi and others. According to the adoption of The Tax Code of Ukraine the environmental tax for levying emissions of air pollutants from mobile sources in the case of fuel, was changed the obligated person. Namely, instead of the payer, on which previously was assigned the duty of self-assessment and payment of duty, this duty has passed to a tax agent. Thus, for objective reasons, the scientific developments for the characteristics of calculation and payment of the tax agent of the environmental tax is not so many. Thus, a certain interest in this issue was found by N. Malisheva, A. Maslyukovskaya, A. Popovich, N. Hrabrova.

The purpose of this article is to study the mechanism of levying the environmental tax by tax agent, revealing the distinction of tax obligation of the taxpayer and tax agent.

Key words: environmental tax, tax agent, taxpayer.