

**Pokataieva O.V.**

*Doctor of Economic Sciences, Professor,  
First Vice Rector,  
Classic Private University*

**Tomareva-Patlakhova V.V.**

*Candidate of Economic Science, Associate Professor,  
Classic Private University*

## **PRACTICE OF STATE TAX POLICY WITHIN THE SUSTAINABLE ECONOMIC DEVELOPMENT IS IMPLEMENTED**

The article grounds the principles of sustainability and trends of economic development of national economies. The need of state policy for controlling and stimulating resource saving with the instruments of environmental taxation is identified. The author characterizes ways and areas of environmental taxes implementation in the EU. The basic preconditions and principles of state tax policy greening are identified.

Today globalization occupies the all spheres of human life and especially its economic development ecologization. Models and conceptions of socially-economic development have to answer to the main and critically important conception of sustainable economic development (at the all levels – world, national, regional and at the level of enterprises).

It's explained by the desire of countries to development stability and safety, that's why the sustainable (strong, supported) development (stable development) in year 1992 at UN Summit of Millennium in Rio-de-Janeiro was admitted as the global human priority.

Under the sustainable development it's understood the model of economic growth

where the resources usage is directed to the human needs satisfaction by the saving of environment so these needs may be satisfied not only now but also for future generations.

Realization of sustainable development strategy foresees the combining of economic efficiency, social stability and ecological safety [5].

That's why it appears the needs in improvement of state policy regulation and recourses saving stimulation which may be provided by same time processes of economic modernizations consumable resource sectors and regions. IN the conditions of market economy when state's immediate focus on the efficient use of natural resources and preservation of the environment becomes the main motive of economic policy. There is appeared the need of urgent reform of the tax system and creating a holistic, coherent, rational law. For this purpose, introduced a number of resource payments along with other taxes and charges should provide filling budgets of different levels"- is one of the tools of regulation and incentives can be regarded as a mechanism of environmental taxation.

State tax policy of Ukrainian ecologization must be realized in a way of development, approving and practical implementation mechanism of environmental taxation based on economic and institutional practice of the EU in the framework of enforcing the agreement on political association with the EU. By this, the taxation policy of economic ecologization should become the modernization instrument and attraction of new technologies, increasing the employment in

the conditions of sustainable economic development concept and formation of „green economy”.

That's why for realization of state tax policy of economy ecologization in Ukraine with purpose of sustainable development state policy providing as the model of economic growth, it's necessary to implement the foreign theoretical and methodological and economically-institutional practice of calculation and implementation of ecological and payments.