

FEATURES LEVY ENVIRONMENTAL TAXES FOR THE DISPOSAL OF VEHICLES

This paper investigates the features of collecting environmental tax on disposal of vehicles.

Key words: environmental tax, recycling vehicles.

Relevance of the study. From 08.08.2013, the Law of Ukraine "On the utilization of vehicles" from 04.07.2013, № 421-VII, the same date the changes to Part III "Environmental Tax" of the Tax Code of Ukraine № 2755-UI 02.12.2010 year. Pursuant to the amendments to Ukraine from September 1, 2013 introduced an environmental tax and disposal of discontinued operation of vehicles.

Analysis of research and publications. Studies related to the introduction of the environmental tax for the disposal of vehicles dedicated specialist publications in newspapers, "Accounting. Right. Taxes. Consultation "and" All about accounting. "

Purpose of the paper: consider the particular environmental levy tax on the disposal of vehicles under the conditions of the Tax Code of Ukraine to consider possible violations of the current legislation on companies levying the tax for which the State Tax Service imposed fines.

The main material. From 1 September 2013 environmental tax payers, in addition to existing ones, were persons engaged in the importation, manufacture and purchase of vehicles and bodies of them that must be taken in the future. We are talking about vehicles that are classified according to the following codes headings under UCCFEA:

- 8702 Motor vehicles for the transport of 10 persons or more, including the driver;
- 8703 Motor cars and other motor vehicles principally designed for the transport of persons (other than motor vehicles of heading 8702), including cargo, passenger cars, station wagons and racing cars;
- 8704 Motor vehicles for the transport of goods;
- 8705 Motor vehicles, special purpose other than intended primarily for the carriage of persons or goods (for example, trucks for emergency repairs, crane trucks, Fire trucks, lorry, car cleaning roads, cars polyvomyyni, car workshop, radiological car).

The term "body for vehicles" means body by codes subheading 8707 10 (Bodies for motor vehicles of heading 8703), with the exception of bodies subheading 8707 10 10 (Bodies for motor vehicles of heading 8703 for the industrial assembly).

Taxpayers taken for disposal of vehicle operation is a person who:

- Imported into the customs territory of Ukraine vehicles and / or body to them (with the exception of bodies subheading 8707 10 10 under UCCFEA) in import customs regime;
- Carry out production (manufacturing) vehicles in the customs territory of Ukraine for their sales in the domestic market of Ukraine;
- Acquire vehicles to persons who are not subject to this tax, namely, persons who import into the customs territory of Ukraine vehicles owned by diplomatic missions or consular offices of foreign countries and international organizations who enjoy privileges and immunities in accordance with generally accepted principles and norms of international law, as well as employees of such offices, agencies, organizations, and members of their families (Article 240 "taxpayer" point 240.6 subparagraph 240.6.1 of the Tax Code of Ukraine).

The object and the base of taxation for the disposal of discontinued operation of vehicles are:

- A vehicle imported into the customs territory of Ukraine in import customs regime;
- Vehicle manufactured (made) in Ukraine for sale in the domestic market of Ukraine;
- A vehicle purchased from a person who is not a payer of this tax under subparagraph 240.6.1 of paragraph 240.6 of Article 240 "taxpayers" of the Tax Code of Ukraine;
- A vehicle purchased in persons referred to in subparagraph 242.3.1 of paragraph 242.3 of Article 242 " Property tax base " of the Tax Code of Ukraine . These vehicles belongings vehicles that are sold to persons with disabilities, including children with disabilities and special purpose vehicles (ambulance , fire vehicles and technological security for the purpose of sub central authorities that implement public policy civil protection and rescue), payment for which is made by the state or local budget funds of obligatory state social insurance;
- Body for the vehicle subheading 8707 10 under UCCFEA imported into the customs territory of Ukraine in import customs regime, except for bodies subheading 8707 10 10, imported into the customs territory of Ukraine "for industrial assembly" of vehicles in accordance with the Customs Tariff Ukraine.

Levying tax on the disposal of each group of taxpayers has its own characteristics.

Before tax rates for the disposal of discontinued operation of vehicles is necessary to use ratios, dependent on whether the new vehicles, or those that were used. For the purposes of coefficients vehicles used, are those that are authorized state bodies, including foreign issued registration documents entitling to operate such vehicles.

Tax rates for the disposal of discontinued operation of vehicles listed in Table 1.

Table 1

Tax rates for the disposal of discontinued operation of vehicles

Type of vehicle	The tax rate in UAH
Vehicles are classified under the code heading 8703 according to UCCFEA and body to them, which are classified under subheading code 8707 10 under UCCFEA except bodies subheading 8707 10 10, imported into the customs territory of Ukraine "for industrial assembly "vehicles under the Customs tariff of Ukraine	5500
Vehicles are classified according to the codes of headings 8702, 8704, 8705 pursuant to UCCFEA	11000

The amount of tax levied for the disposal of discontinued operation of vehicles (pu) calculated the tax payers as follows:

$$Pu = H \times K \times Tr, \quad (1)$$

- where H - corresponding tax rate;
- K - appropriate factor;
- Tr - the number of vehicles (bodies).

The date of the chargeable event are:

- For vehicles and bodies to it imported into the customs territory of Ukraine, - the date of submission to the customs authority of the customs declaration for the vehicle (body) or batch of vehicles (bodies);

- For vehicles produced in Ukraine - the date of the vehicles in the domestic market of Ukraine by the person who has made (produced) such vehicles;

- For vehicles purchased in people who do not pay this tax (subparagraph 240.6.1 TCU) - the date of application on the vehicle to re-enforcement bodies.

Do not pay tax on the disposal of vehicles a person who has committed to provide recycling withdrawn from service vehicles in the manner and on the terms established by law for disposal of discontinued operation of vehicles, and manufactures (produces) in Ukraine vehicles which are classified under heading codes 8702, 8703, 8704 and 8705 according to UCCFEA, the technology, which includes:

- Welding (making permanent connection method) or cab body , body painting and assembly of the cab or the vehicle;

- Industrial assembly of vehicles using bodies of subheading 8707 10 10 and subheading 8707 90 10 00 in accordance with UCCFEA imported into the customs territory of Ukraine «for the industrial assembly» of 'motor vehicles in accordance with the Customs Tariff of Ukraine and executes program creation and /or modernization of production facilities and jobs in accordance with applicable law.

The above person:

- Independently issues a certificate of exemption from tax on the disposal of discontinued operation of vehicles for each vehicle produced (made) its technology specified by law for disposal of discontinued operation of vehicles, and implemented it in the domestic market of Ukraine for transmission owner of the vehicle;

- Registry is issued for the tax (reporting) quarter of certificates of exemption from tax on the disposal of discontinued operation of vehicles;

- Submit a register of the Ministry of Internal Affairs of Ukraine and the supervisory authority together with the tax return of the environmental tax in a timely manner.

Form and procedure for reporting companies that produce (manufacture) vehicles and undertook to provide recycling vehicles own production approved by Ministry of Industrial Policy of Ukraine № 63 of 25.11.2013 year. Entities included in the register of companies manufacturing (manufacture) vehicles and undertook to provide recycling vehicles own production, are required annually by March 1 of this year to report on the production of vehicles over the past year . These same entities must annually submit by March 1 "Report on the obligations of enterprises that manufacture (produce) vehicles and undertook to provide recycling vehicles" over the past year . The report shall be signed by the head entity and sealed .

Issue of certificate of payment of tax on the disposal of discontinued operation of vehicles made in the following order: the person making the production (manufacturing) and sale of vehicles in the domestic market of Ukraine, and has undertaken to ensure disposal of such vehicles or was removed from the register of persons who have committed to provide recycling withdrawn from service vehicles in accordance with the law on waste withdrawn from service vehicles , each vehicle it is implemented:

- Draw up a certificate of payment of tax on the disposal of discontinued operation of vehicles for onward transmission to the owner of the vehicle;

- Draw up a certificate of exemption from tax on the disposal of discontinued operation of vehicles for onward transmission to the owner of the vehicle in the case of a vehicle the persons referred to in subparagraph 242.3.1 of paragraph 242.3 of Article 242 of TCU;

- Registry is issued for the tax (reporting) quarterly information on the payment of tax on the disposal of discontinued operation of vehicles;

- Registry is issued for the tax (reporting) quarter of certificates of exemption from tax on the disposal of discontinued operation of vehicles in the case of vehicles persons referred to in subparagraph 242.3.1 of paragraph 242.3 of Article 242 of TCU;

- In a timely submit rosters to the Ministry of Internal Affairs of Ukraine and the supervisory authority together with the tax return of the environmental tax.

The form of the certificate of payment of tax on the disposal of discontinued operation of vehicles and the form of the certificate of exemption from payment of the tax determined by the Cabinet of Ministers of Ukraine. Help with paying tax on the disposal of discontinued operation of vehicles and a certificate of exemption from tax on the disposal of discontinued operation of vehicles are documents of strict accountability.

Procedures for maintaining registers of vehicles , including environmental tax paid by utilization withdrawn from service vehicles, and vehicles that are within the exemption of this tax, approved by the Cabinet of Ministers of Ukraine № 890 from 04.12.2013 year. Cardholder registers is the State Department that has them driving. Ukraine Ministry of income , producers and entities that sell vehicles in the domestic market , as a result of issuing certificates of payment or exemption from environmental taxes are required to submit this saved continuously registers the Department issued certificates.

Controlling body are controlled by:

- Correct calculation of tax on the disposal of discontinued operation of vehicles, completeness and timeliness of payments to the budget;

- Timeliness of regulatory authorities tax returns for the disposal of discontinued operation of vehicles and the register of issued certificates;

- Correct issuing of certificates by persons with exemptions . If you establish that the issuance of certificates of tax exemption for the disposal of discontinued operation of vehicles by persons not entitled to it or lose this right in breach of the law on disposal of discontinued operation of vehicles, such taxpayer is committed pegged to increase tax liabilities for the tax period which accounts for such a violation, the amount of tax that should be paid in the relevant tax period. Such a taxpayer is also applicable financial responsibility in the form of penalties (financial) sanctions (fines) , established by the Tax Code of Ukraine .

Conclusions. Business entities must strictly adhere to the requirements entered into force on 08.08.2013, the Law of Ukraine "On the utilization of vehicles" and the current Tax Code of Ukraine regarding the calculation and payment of the budget for recycling environmental tax taken out of use vehicles to avoid unnecessary penalty sanctions and not to worsen their financial situation.

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