

Taxation of real estate in Ukraine: problems of introduction and prospects of the operation

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Research Methodology. A comprehensive study of the problems of the introduction and prospects of the operation of real estate tax in Ukraine was conducted on the basis of the systemic approach, together with the usage of the methods of correlation, synthesis, comparison, grouping, structural and functional analysis, forecasting and adaptation, tables and graphic methods of information presenting.

Results. The analysis of current problems was conducted and the evaluation of the prospects of the functioning of the tax on real estate in Ukraine was conducted, the methodological principles of the tax collection mechanism formation were generalized, the international experience in the area of taxation was revealed, the tax collection features in domestic economic realities were found.

Novelty. The features of the property tax collection mechanism formation during its implementation in Ukraine were defined, the impact of the order of residential properties taxation on the solving of the problems of income equalization presupposed by the Tax Code of Ukraine was described, the prospects of the real estate tax in the first years of operation in Ukraine were outlined.

The practical significance. Formulated in the article conclusions and practical recommendations could be used by the specialized ministries while developing the laws, orders, instructions of the improving of the property taxation mechanism, as well as while developing the strategic social and economic development of the territory administration units.