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RENTAL RELATIONS IN MARITIME ECONOMIC ACTIVITIES

РЕНТНЫЕ ОТНОШЕНИЯ В МОРСКОЙ ХОЗЯЙСТВЕННОЙ ДЕЯТЕЛЬНОСТИ

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Abstract. Based on the views of predecessors, the authors have examined the essence of rent and rental relations as essential economic and legal categories. The growth of their importance in the rapid development of the world's maritime economy is highlighted, as is the exhaustion of natural resources that ensure human life and activities. The negative consequences of the authorities' irresponsibility towards the improvement of rental relations are outlined. The paper also systematizes the types of rental payments that have become widespread in Ukraine, their functions, types of rental rates, and areas of their application. There are demonstrated techniques of calculating the amount of rent paid by the business. The article presents complex research problems which require further elaboration: rental relations in maritime economy, methods for calculating rental rates for the use of marine resources, techniques of rent levy for the benefit of the state and local budgets, and mechanism of its subsequent use.

Keywords: maritime economy; rent; rental relations; rental income; rental payment; type of rent; rental rate.

Аннотация. Опираясь на взгляды предшественников, рассмотрена сущность ренты и рентных отношений как важнейшей экономико-правовой категории. Подчёркнуто возрастание её роли по мере бурного развития морской хозяйственной деятельности в мире и вызванного им исчерпания важнейших ресурсов, обеспечивающих жизнедеятельность человека. Изложены негативные последствия легкомысленного отношения власти к совершенствованию рентных отношений. Систематизированы виды рентных платежей, которые получили распространение в Украине, функции, выполняемые ими, а также виды ставок и области их применения. Продемонстрированы методики расчёта сумм ренты, изымаемой у бизнеса. Сформулирован вывод, о том, что рентные отношения в данной сфере, методы исчисления ставок платы за используемые морские ресурсы, способы изъятия ренты в доход государства и местных бюджетов, механизм её последующего использования являются сложными научными проблемами, требующими тщательного исследования.

Ключевые слова: экономика моря; рента; рентные отношения; рентный доход; рентные платежи; виды ренты; ставки рентных платежей.

Анотація. Спираючись на погляди попередників, розглянуто сутність ренти та рентних відносин як найважливішої економіко-правової категорії. Підкреслено зростання її ролі разом з бурхливим розвитком морської господарської діяльності в світі і обумовленого ним зникненням найважливіших ресурсів, що забезпечують життєдіяльність людини. Викладені негативні наслідки легковажного ставлення влади до вдосконалення рентних відносин. Систематизовані види рентних виплат, які набули розповсюдження в Україні, функції, які вони виконують, а також види ставок та області їхнього застосування. Продемонстровано методики розрахунку суми ренти, яку вилучають у бізнесу. Сформульовано висновок, що, рентні відносини у даній сфері, методи розрахунку ставок плати за використані морські ресурси, способи вилучення рента в дохід держави та місцевих бюджетів, механізми її подальшого використання є складаними науковими проблемами, що потребують ретельних досліджень.

Ключові слова: економіка моря; рента; рентні відносини; рентний дохід; рентні платежі; види ренти; ставки рентних платежів.

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Problem statement. Scientific, political, media and business communities are being increasingly involved in the discussion of compensated use of natural resources, which is fueled by abundant evidence of gradual exhaustion of some types of resources. Until recently, it has mainly concerned the earth and the minerals extracted from its bowels, but currently the focus is clearly shifting to the riches of the World Ocean – primarily, the biological ones.

Supporters of various scientific approaches, points of view and theories are far from reaching consensus on the methods of determining the amount and the way of

collection of the payments submitted for the right to harvest the biomass contained in the sea column, extract oil or gas on the continental shelf, or build offshore wind farms. There is only one issue that is unanimously agreed upon: payment for the use of marine resources is an effective instrument for regulating economic activities and identifying their trends in the interests of all the citizens of coastal states.

There are particular reasons for which some businessmen are not quite enthusiastic about compensated use of the resources of the World Ocean. First, they regard it as a violation of their unalienable rights. There is certain dis-

trust towards the way state institutions distribute the income received from rental payments and whether all of it is used to develop the maritime infrastructure. Second, it is perceived as an increase in tax pressure on commodity producers. Being excessive, such a pressure challenges the success of entrepreneurship, repels the investors who are already few, and completely destroys the initiatives of self-employment — especially in those areas where maritime economic activity is the only available option. A typical example of the latter is the Kinburn Peninsula, which separates the Dnieper-Bug estuary from the Black Sea. Provision of recreational services, agriculture and marine fishing are the only sources of income of its indigenous population making up about 800 people.

Analysis of numerous examples shows that the problem of charging a price for the use of marine resources is more than relevant for our country. Unfortunately, rental relations are forming too slowly. Throughout the years of Ukraine's sovereignty, there have been only few heads of the government, cabinets of ministers, specialized ministries and departments that considered resource fees in the context of reforms covering the appropriate financial and economic system.

Negative consequences of the indifference towards the issue appall with their variety [1, p. 182–184; 2, p. 46–57]. Let us render some of them.

First, it is a drop in the production volume of maritime enterprises, their gradual drifting to the shadow and opting for poaching. According to the State Agency of Fisheries of Ukraine, 60% of the fish coming to the domestic market is caught illegally. The agency specialists state that the declared volume of production in inland water bodies and seas in 2016 amounted to 80 000 tons, whereas the real number makes up about 200 000 tons, the difference being the volume of the black market [3].

The second consequence is the increasing dependence of domestic consumption on imports. In Ukraine, the latter accounts for more than 85% of all the fish products sold. The dependence on supplies from abroad has not only captured our market, but also affected retail prices. Over the past few years, the prices have grown so high that the valuable food product became unaffordable to the general public. While the total sales in 2013 amounted to 415 000 tons, in 2016 they reduced by 33.6% to 295 400 tons [4]. Besides, the market is dominated by low-cost species (merluccid, scomber, sardine, hake, pollock, capelin).

Mistreatment of the problem also leads to depletion of biological resources in the coastal waters. For example, those of the Azov Sea are close to exhaustion. Over the last 10 years, fish capture has decreased by more than 20 times for redlip mullet, by 5 times for sander, and by 7 times for Black Sea turbot [5]. As declared by the

experts of the Association of Fishermen of Ukraine, the Black Sea has gone from being the world's most productive sea to supplying the poor remnants of Black Sea sprat, European anchovy, and gobies.

Another phenomenon resulting from the lack of initiative is artificial limitation of the budget revenue at every level, from the state budget to the budgets of united territorial communities. This is despite the fact that Ukraine is famous for its plentiful natural resources; suffice it to mention the ore reserves (iron, titanium, zirconium, manganese, uranium). Meanwhile, the country's continental shelf has been explored by no more than 10%.

Finally, the political indifference described above results in further aggravation of social inequality, as state-paid social groups are getting poorer and poorer, and oligarchs with their inner circle (including corrupt officials) are getting richer and richer. For instance, the State Audit Service has investigated the activities of the NJSC Naf-togaz of Ukraine and revealed that four members of the management board received remuneration in the amount of 50.8 million hryvnias in 2016 [6].

Charging a price for the use of terrestrial natural resources (fertile land, minerals, and forests) seems to be a completely different issue. It has a centuries-old history and is therefore perceived as something natural, even taken for granted. As a rule, only the amount of rent, the cost of patents and other similar details are subject to discussion. However, this sphere is also problematic. According to the State Fiscal Service of Ukraine, rental payments make up one of the largest shares in tax arrears, ranking second as seen in Fig. 1.

It is peculiar that the enterprises specializing in crude oil and coal extraction turned out to have the largest tax debts, and such a state of affairs remains unchanged for quite a long time.

Latest research and publication analysis. The idea of collecting natural rental income for the benefit of society appeared at the dawn of formation of political economics as a science. In “An inquiry into the nature and causes of the wealth of nations”, Adam Smith made a summary of his own and his predecessors' opinions. He empathized that, at equal capital and labor costs, a substantial difference in the possessed land (or other natural resources) in terms of its productivity and location (remoteness from the market) inevitably resulted in the additional income for those who cultivate the soil or extract raw materials in more advantageous conditions.

At the time the book was published (almost two and a half centuries ago), rent was perceived as a payment to the landowner for the permission to use fertile soil, forest wood, pastures, etc. According to Adam Smith, the own-

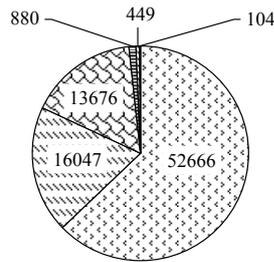


Fig. 1. Tax arrears to the state budget in 2016, mln. UAH [7]

ers of coastal lands received rent for granting access to marine resources as well.

As rendered by the scientist, the sea near the Scottish Isles was particularly replete with fish, and fishing provided a significant share of income for their inhabitants. Yet, they had to dwell on the coastal areas in order to make use of the marine resources. In this case, the landowner's gains comprised much more than those received from farmers, who only cultivated soil, since the coastal dwellers benefited from the land and the sea. They partly paid for the land with the fish they had caught. This is one of the few examples when rental income was an integral part of the price of fish [8, Ch. XI]. This information is valuable because it evidences the appearance of economic activity in the World Ocean as a subject of scientific discussion.

In the era of the Great Industrial Revolution, David Ricardo, an outstanding English economist, drew the public's attention to the fact that rental income increased not only due to the private property and differences in land fertility or location, but also due to resource constraints: "If such common natural values as air, water, vapor tension and atmosphere pressure were heterogeneous in their qualities, if they could be turned into property, and if each grade were be limited, they would generate rent as the lower grades are being employed, just like the land does. With each transition to a lower grade, the cost of the goods the grade is applied to would increase, since the same amount of labor would result in a smaller amount of goods" [9, Ch. II].

Let us get back to the 21st century. The extreme heat wave in the summer of 2015 affected Europe to such an extent that the asphalt of German (!) autobahns got bubbled, creating accident-prone situations. This assured even the most unpersuadable skeptics that human economic activity not only has the ability to, but actually is changing the climate. The restrictions are growing up like a snowball and lead to the formation of rental income in the spheres where it previously appeared unimaginable. It brings access to:

- drinking water subject to special treatment before use;
- clean air (oxygen bars have already become the reality in the cities of Japan and the USA);

- ▣ Value added tax (domestic products)
- ▣ Rent
- ▣ Profit tax
- ▣ Personal income tax and due
- ▣ Excise tax on domestic products
- ▣ Value added tax (imported products)

- outer space (satellites move along the given orbits, allowing us to track the location of vessels, promptly react to abnormal situations, and monitor compliance with the traffic schedule and routes;

- radio frequency bandwidths used to transmit and receive radiograms between ship and coast radio stations;

- the atmosphere. The Kyoto Protocol allows authorities to allocate or sell permits to discharge specific quantities of a pollutant per time period (the practice is also known as emissions trading) [10]. By the way, the so-called environmental tax has also been introduced in Ukraine. It makes up a ridiculous amount of 37 kopykas for one ton of carbon dioxide emissions (as of early 2018). For comparison, a similar tax makes up 118 euros in Sweden, 54–58 euros in Finland, 3–47 euros in Norway, 23 euros in Denmark, 22 euros in the UK, and 1 euro in Poland [11]. Under such circumstances, only a total industrial collapse would save the population from having to breathe polluted air.

A notable contribution to the development of the rent theory was made by Alfred Marshall [12] and Karl Marx [13]. The latter advocated that rent (particularly, on land) was a converted form of added value, like corporate profit or income on invested capital. Therefore, it requires appropriate distribution with account for the interests of those parties that promoted its generation. As the eminent theoretician believed, the resource nationalization could resolve the problem dramatically, but it would result in the disappearance of the class of property owners and the notion of absolute rent as such. As for differential rent, under such circumstances, it is spent entirely to fund the projects beneficial for the country's entire population.

The Nobel Prize winner Paul Samuelson [14, Ch. 27] and many other researchers [15, 16, 17] also paid attention to the topic. One way or another, the approaches they proposed come down to the fact that natural rent must be collected to the state's budget. The scientific arguments are presently supported by national legislation, relevant normative acts, and international agreements.

A special place among the latter is occupied by the United Nations Convention on the Law of the Sea [18];

its adoption increased the value of rent immeasurably. Among other things, the convention defines legal regimes for various marine areas, such as continental shelf or the newly established exclusive economic zone (EEZ), which adjoins the territorial waters and extends 200 nautical miles beyond the baseline [19]. Within each marine area, only coastal states are endowed with a sovereign right to do the following:

- explore, develop, and manage natural living and non-living resources (in the waters that cover the seabed, on the seabed and beneath);
- build artificial islands, installations, and facilities and use them for appropriate purposes;
- conduct marine scientific research, including that related to the protection and preservation of the marine environment;
- set the permissible volume of the capture of living resources in order to prevent the risks associated with their excessive exploitation;
- assess own capabilities in the production of living resources. If the coastal state is not able to manage the entire volume of the capture, it gives permission to do fishing to the states concerned through the conclusion of a reciprocal agreement. Without such, the activity is considered illegal.

The exclusive economic zone is subject to the legislation of coastal countries, particularly concerning the following:

- regulation of fishing seasons and areas, as well as types, dimensions, and number of fishing gear and vessels, appointment of observers on the board of fishing vessels;
- licensing of fishermen, their gear and vessels, accompanying collection of fees and other forms of payment;
- establishment of the species, age and size of the fish and other living organisms that are allowed to be harvested, as well as harvesting quotas.

It should be noted that the convention did not turn coastal states into actual owners of the resources concentrated in EEZs. Instead, they acquired the right to regulate the activity of foreign business and receive revenue from its own economic activities. In such a way, there was created an international legal framework for the formation of rental relations in maritime economy.

THE ARTICLE AIM is to conceptualize the essence of rent and the specific features of the formation of rental relations in maritime economic activities, which is quite relevant due to the new economic realities, related contradictions and systemic risks.

Basic material. There have been already a few occasions to discuss the role of the World Ocean in the pres-

ent-day industry. Numerous producers create the necessary material living conditions for hundreds of millions of people by using its vast resources [20]. In Ukraine, they are divided into resources of national and local importance. The complete classification is presented in the diagram of Fig. 2. The resources utilized in maritime economy are highlighted in bold. Being extracted from their natural environment, they are subsequently turned into property and, finally, into a commodity, acquiring the ability to produce profit that requires an equitable distribution. At that, it is advisable to follow the following formula:

$$R_{ur}^{wo} = Ex_b^{mea} + P^{mea} + R_{ur}^{wo}, \quad (1)$$

where R_{ur}^{wo} is the revenue received from using the resources of the World Ocean, UAH; Ex_b^{mea} is the compensation for the commonly recognized expenses for conducting maritime economic activities, UAH; P^{mea} is the profit from conducting maritime economic activities, UAH; R_{ur}^{wo} is the rent, defined as a profit created by the nature, not related to the level of technology and efficiency of the production process and therefore paid to the owner of the resources of the World Ocean or the resource manager, UAH.

According to the provisions of the Constitution of Ukraine, the people of Ukraine is the owner of the land, earth, air, water, and other natural resources within the territory of the country, as well as those of the continental shelf and the EEZ [22, art. 13]. It means that the functions of the owner are delegated to executive and local self-governing authorities, including the function of compiling the list and determining the rates of payment for the use of natural resources. It is precisely from this viewpoint that Ukrainian parliamentarians consider rent. This is confirmed by the structure of the state budget revenue (Table 1).

Having analyzed the information outlined above, let us make some generalizations.

1. Objective prerequisites for rent arise when a particular resource ceases to be in excess. Since marine resources (fish, seafood, minerals on and under the seabed) are limited, the problem of rent is more than relevant. So is the need to impose restrictions on extraction or fishing in the World Ocean. The gloomy picture is enhanced by the growing rate of degradation of the environment in general and of aquatic ecosystems in particular.

To put an end to this, the society should limit the rampant consumerism. Yet, it is hard to achieve without introducing some kind of a food stamps system (like the one functioning previously in the Soviet Union or presently in the Korean People's Republic), which seems impossible until the humanity comes close enough to extinction.

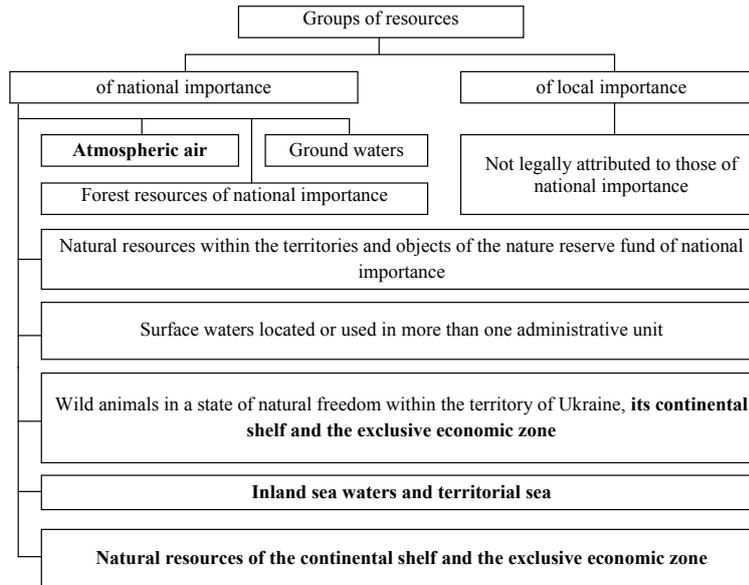


Fig. 2. Natural resources of Ukraine [21, Fig. IX]

Table 1. Rent in the state budget revenue (2017), thousand UAH [23]

No.	Type of rent	Amount
1	Rent for transportation	
1.1	Rental payment for transit transportation of ammonia through the territory of Ukraine via pipelines	1128430.1
1.2	Rental payment for transportation of oil and oil products through the territory of Ukraine via appropriate main pipelines	239747.2
2	Rent for the use of earth	
2.1	Rental payment for the use of earth for gas condensate production	2647960.3
2.2	Rental payment for the use of earth for natural gas production	33276624.7
2.3	Rental payment for the use of earth for oil production	4521165.9
2.4	Rental payment for the use of earth for the production of mineral resources of national importance	3626560.2
3	Rental payment for the use of the radio frequency resources of Ukraine	3119904
4	Rental payment for the special use of forest resources	315000
5	Rental payment for the special use of water	715000

Another possible solution is to suppress the greed of entrepreneurs, which is detrimental to all living beings. Their uncontrolled aspiration to profit and merciless exploitation of the nature is depleting the resources accumulated throughout thousands of years with an appalling rate. It is naive to rely solely on the ever coordinating “invisible hand” of the market; such activities require state regulation. Yet, Ukrainian politicians do not always demonstrate a readiness to adequately react to emerging threats and challenges, probably because they do not understand their real scope or simply do not pay enough attention.

On the contrary, the funds received from rental payments in the EU member states are applied to finance the projects aimed at maintenance and restoration of natural resources. Moreover, the international practice provides examples of the use of rent as an instrument for even distribution of load on ecosystems, particularly through application of coefficients that allow taking into account

the peculiarities of resource production from depleted and small deposits [24].

2. Unlike land, forests and pastures, marine biological resources belong to the sphere of non-alternative use. Thus, it is so far impossible to increase the productivity of fishing areas in the open sea similar to maintenance or even enhancement of the fertility of cultivated land. The only exception seems to be mariculture, which can be modified through genetic and technological innovations or improvement in the organization of production. Consequently, this study concerns rent for the natural resources not subject to artificial transformations. In this regard, two more rent-forming factors should be added to the ones already mentioned:

- the type of produced resources (renewable or non-renewable);
- special features and scope of harvesting (there is a difference between fishing with a spinning from the

shore and harvesting with a wide-cut deep-sea trawl from a high-speed seiner).

3. Due to the latest technological innovations, maritime rent is generated not only through the use of biological and mineral resources, but also through the production of wind, current, wave, or tidal energy, development of water areas for the purposes of cargo and passenger transportation, as well as recreational activities. Besides, the land lot at the shore is much more expensive than the land lot of the same area in most attractive towns and cities without access to the sea, since the latter provides additional benefits. This is also the case for maritime rent.

4. Analysis of the domestic legislative and regulatory framework indicates that there are two regimes for the use of natural resources. The first is a general regime aimed at satisfying people's basic needs (material, emotional, aesthetic, recreational ones) without allocating the resources to a particular party or issuing any permits and, most importantly, absolutely free of charge. The second is a special regime created for entrepreneurs, scientific community and citizens with the interests and needs beyond the basic ones. For example, the use of living marine resources covers the following aspects:

- industrial fishing, which implies the search and harvesting of biological resources inhabiting the sea, their loading on board, handling, transloading, transportation, storage, and unloading, as well as further processing of the raw material into ready-to-eat products (canned food, fish flour) directly on navigating fishing vessels;

- control capture of aquatic living resources (organisms whose life outside water, constantly or at particular stages of their lifecycle is not possible) for scientific, cultural, educational and designing purposes; for stocking of water areas with youngsters and their acclimatization; for commercial fish breeding and reproduction; for regulation of the species population, prevention of damage to the environment and fisheries (restorative capture of low-value and predatory fish species and other harmful aquatic organisms);

- sport and amateur fishing outside of public water bodies or their parts specifically allotted for these purposes.

The special regime is intended for the citizens, enterprises, institutions and organizations that have received

appropriate permits and registered them in the prescribed manner. Foreign companies and individuals interested in aquatic living resources of the Ukrainian EEZ are no exception; they are granted the permits by the territorial departments of the State Agency for Fisheries within the limits approved by the Ministry of Agrarian Policy and Food of Ukraine. To receive a permit, the competent authorities of foreign countries that have concluded an agreement with Ukraine on fishing in its EEZ submit applications of the established form, separately for each vessel and for each fishing area. Within 10 days, officials make a decision. If it is positive, they inform the applicant about the granting of the permit indicating the place, time of fishing and the procedure for obtaining the document [25]. The fee paid for the permit is also a form of rent (Table 2).

The budget is replenished by license fees as well. Fishing licenses grant a right to conduct the following economic activities:

- commercial harvesting of natural biological resources beyond the jurisdiction of Ukraine [27];
- commercial fishing outside of inland water bodies (ponds) serving as fishing farms [29].

Receiving the license requires a one-time payment at a rate of one living wage (based on the living wage for able-bodied persons effective on the day the licensing authority makes a decision to issue the license) unless some other fee is established by law [28, art. 14]. The period of validity of the license is not limited.

Another form of rental payment is a tax (levy) paid by the subjects of maritime economic activity to the state or local budgets [30]. It performs two functions: fiscal and regulating. On the one hand, the task of tax authorities as part of the executive branch is to motivate the business to pay the tax on time and in full, depending on the amount of resources produced from the natural environment. On the other hand, the tax is designed to level out fluctuations in the profitability of enterprises operating in different conditions, make economic management of natural resources more rational and efficient, and minimize (or completely eliminate) the negative impact of human economic activity on the environment.

Let us consider the most common types of rent in the domestic practice.

Table 2. Fees charged for permits (other documents) issued by the fish protection departments of the State Agency for Fisheries of Ukraine [26]

Type of service	Price*
Permit for commercial fishing and production of aquatic living resources	2
Fishing ticket for the right to capture (harvest) aquatic living resources within fisheries	1
Voucher to a fishing ticket	0.5
Permit for amateur and sport fishing within the framework of special use of aquatic living resources	0.3

*Note: the price is measured in non-taxable minimum incomes of Ukrainian citizens

1. The fee for the special use of fish and other aquatic living resources [31]. It is collected only after the user obtains the share of the quota (the maximum allowable capture of fish or other aquatic living resources from natural and artificial fisheries). The amount of the quota is determined by the State Agency for Fisheries. Having received the share, the user submits an advance payment to the budget — 5% of the quota. If it is not used in full, the advance is not refundable. In cases when it is due to a natural disaster or other emergency, there is no charge for the unused part of the quota.

After totalizing the actual capture over the last reporting quarter (exclusively within the allocated quota), the amount of the fee is calculated with the help of the following formula:

$$F_{FLR} = \sum_{i=1}^n V_i^C \times S_i^F - (A_p + Ex_{FSR}), \quad (2)$$

where V_i^C is the volume of capture of the i -th species of fish and other aquatic living resources (Fig. 3), tons;

S_i^F is the standard fee for one ton of the captured resource defined by the Cabinet of Ministers of Ukraine (Table 3), UAH; A_p is the sum of advance payment, UAH; Ex_{FSR} is the expenses for fish stock replenishment and resource reproduction incurred during previous periods, UAH; n is the number of captured species of fish and other aquatic living resources.

The above mentioned fish stock replenishment involves fish selection and breeding, feeding, introduction of polyculture (joint cultivation of several species of fish with account for specific features of their nutrition and immunity), fertilization of fisheries, control of parasites and diseases, control of hydrochemical conditions, gas and salt composition of water to prevent fish diseases.

The above formula is also implemented to calculate the amount of fee to be paid for the special use of fish and other aquatic living resources if it does not correspond to any established limit (quota) or is not subject to the quota procedure at all. In the event that several types of aquatic

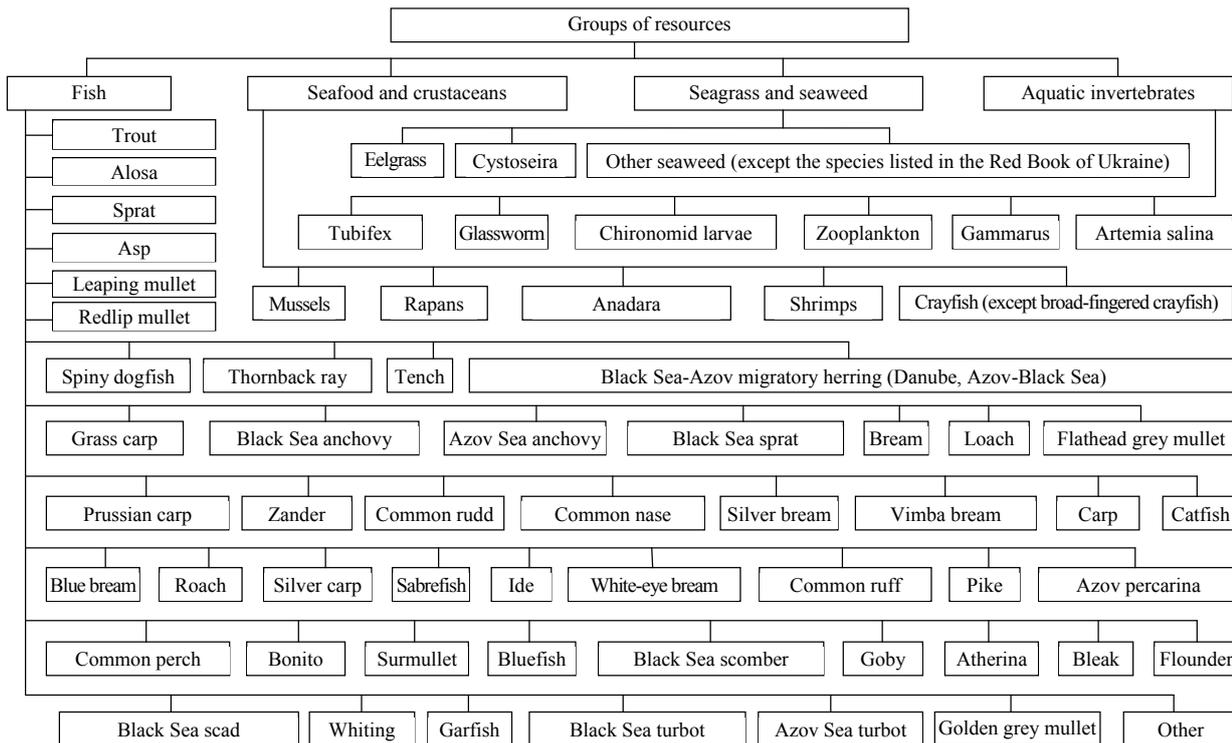


Fig. 3. Marine resources special use of which is charged with a fee [32]

Table 3. Examples of standard fees for the special use of some fish and other aquatic living resources [32]

Type of resource	Standard fee, UAH/t
Spiny dogfish	120.26
Trout	235.78
Grass carp	319.47
Silver carp	383.15
Eelgrass	8.26
Cystoseira	36.53
Tubifex	1.41

living resources are used simultaneously, the amount of fee is calculated for each of them individually.

2. Economic entities are charged for the use of earth for mining. Besides enterprises, this kind of activity may be performed by Ukrainian or foreign citizens, as well as stateless persons who have a legal status of businessmen. Each must purchase a special permit.

This document identifies specific mining areas, including the ones for geological exploration or pilot mining. In this case, the object of rent is the volume of the produced commodity — minerals extracted in the course of economic activity on the territory of the state, its continental shelf or EEZ or during production waste management (losses, remainders, etc.).

The tax deduction basis is the cost of the extracted mineral raw materials. The amount of tax is calculated separately for each type of minerals and for any area of the earth under the basic terms of delivery Ex Works, which implies that the finished goods are collected from the warehouse of the extracting enterprise by the customer.

The amount of tax liability T_L can be calculated with the use of the following formula:

$$T_L = V_P \times P_M \times R_M \times K_K, \quad (3)$$

where V_P is the volume of the mineral raw material extracted during the tax reporting period, measured in the appropriate units (tons, cubic meters); P_M is the price of

a unit of the extracted mineral, UAH (calculated according to [30, art. 252.7–252.17]); R_M is the rate of rent for the use of earth for mining, % (values given in Table 4); K_K is the adjusting factor depending on the type of the mineral raw material and the conditions of its extraction (Table 5).

Rent payers fulfill their tax obligations either where the mined areas of the earth are located (if they are terrestrial) or where they (payers) are registered (if mining is performed on the continental shelf or within the EEZ of Ukraine).

The income comprising these payments serves as a monetary base for solving the following urgent problems:

- geological exploration, conservation of mineral resources and the environment, social, economic and environmental rehabilitation of the regions where the relevant production facilities are located;
- equalization of the conditions of economic activity of the enterprises developing deposits that differ in the quality of raw materials;
- harmonization of national interests with those of local territorial communities through funds distribution;
- financial assistance in the development of mineral deposits driven by the public needs.

It should be noted that earth can also be used without any relation to mining, for instance, with the following purposes:

Table 4. Examples of rental rates for the use of earth for mining, % [30, art. 252.20]

Groups of mineral resources	Value
Ore minerals	
Black, non-ferrous and alloying metals (except iron ore)	5
Iron ore	8
Energy-generating minerals	
Coking coal	1.5
Anthracite	1
Hydrocarbons	
Oil from deposits completely or partially located at a depth of up to 5000 m	29
Oil from deposits completely or partially located at a depth of more than 5000 m	14
Natural gas from deposits within the continental shelf and/or the exclusive economic zone of Ukraine	11

Table 5. Examples of adjusting factors applied when calculating the amount of tax [30, art. 252.22]

Criteria of application	Value
Extraction of off-balance reserves* of minerals other than hydrocarbons	0.5
Extraction of off-balance reserves of natural gas from deposits located within the continental shelf and/or the EEZ of Ukraine	0.61
Extraction of sand and gravel within seas, reservoirs, rivers and their floodplains (except mining associated with scheduled midstream cleaning works)	2.0

* Note: Off-balance reserves are the reserves of mineral resources from particular areas of the earth proved to be unprofitable for commercial exploration at the moment of the geological and economic assessment performed with the help of a specific calculation procedure or available financial records [33].

- aging, production and storage of wine;
- storage of natural gas, oil, oil products, food products, other goods, substances and materials;
- cultivation of mushrooms, vegetables, flowers and other plants, etc.

3. The rent for the special use of water is paid by legal entities (without regard to their type), their branches, departments, representative offices, other separate units (with the exception of state-financed institutions), permanent representatives of non-residents, as well as sole proprietors. All of them consume water by withdrawing it from natural or artificial water bodies and water courses. Thus, the actual volume of water consumption is subject to rental payment.

Water can be used without its removal from water bodies. In such a case, the rent is applied to:

- the actual volume of water that passes through the power plant turbines to produce electricity (hydropower needs);
- the time of the use of surface waters by the fleet (water transport needs);
- the actual volume of water for the replenishment of water bodies when breeding fish and other aquatic living resources (fish farming needs).

When it comes to mariculture, the rent is levied for the use of inland sea waters, territorial sea and the EEZ of Ukraine [34]:

$$R_p = F_p \times S_L \times K_1 \times K_2 \times K_3, \quad (4)$$

where R_p is the annual rental payment, UAH/ha; F_p is the fixed average payment for the water objects provided for rent, 100 UAH/1 ha of water body area; S_L is the allotted water body area, ha; K_1 is the coefficient accounting for the average depth of the water lot (1.2 for depths of 2–10 m, 1.0 for depths exceeding 11 m); K_2 is the coefficient accounting for the water lot remoteness from the coastline (1.4 for distances up to 1 km, 1.2 for distances of 1–5 km, 1.0 for distances exceeding 5 km); K_3 is the coefficient accounting for the water lot remoteness from the nearest settlements (1.2 for distances up to 5 km, 1.0 for distances exceeding 5 km).

It should be highlighted that legislative documents contain no mentions of the seawater withdrawal for the production purposes (those not related to satisfaction of the drinking and sanitary needs of the population). Quite on the contrary, the Tax Code of Ukraine specifies the following: “Rent for the special use of seawater is not levied” [30, art. 255.4.9].

On the one hand, this might be an indication that the legislators misunderstand or underestimate the role and significance of the World Ocean in the development of Ukraine’s economy and are indifferent to preserving and multiplying natural resources of the Black and Azov

Seas. On the other hand, private entrepreneurs could greatly benefit from the current situation, temporarily appropriating the rental income from investing in the maritime economic objects beyond state regulation.

4. The rent is levied for the use of the radio frequency resources by the entities that have obtained the corresponding right within the allocated band of public radio frequencies. The amount of payment is calculated for each region depending on the type of radio communication, established rental rates, and the radio frequency bandwidth indicated in the permit for operation of radio electronic and radiating devices. Maritime radio service operates in the range of 0.03–470 MHz, and the rental rate for the unit of band is 518.75 UAH/month.

In order to obtain permission to operate a radio electronic or radiating device, or to get information on the provided frequency bandwidth and type of radio communication, the user should submit an application to the Ukrainian State Center for Radio Frequencies, an enterprise subordinated to the National Commission for the State Regulation of Communications and Informatization.

5. Port and tourist fees levied in marine recreational areas can also be categorized as rental payments.

The port fee is a payment for the use of ships navigating under the State Flag of Ukraine and foreign flags, water areas and port facilities, as well as for the services provided by the port.

The type of payment is rendered in its name; there are ship, canal, lighthouse, berthing, anchor, administrative, sanitary, and mooring fees. The rate of each fee consists of the following components:

$$P_i^F = C_i^S + P_i^S, \quad (5)$$

where P_i^F is the rate of the i -th port fee, UAH; C_i^S is the cost of provision of the i -th port service, UAH; P_i^S is the profit obtained for provision of the i -th port service, UAH.

The funds accumulated as a result of the port fee levy are allocated to the Ukrainian Sea Ports Authority. Afterwards, most of the sum (60–70% [35]) is transferred to the state budget or other recipients. For instance, the berthing fee is allocated to the owners (users) of the berth, the canal fee — to the owners of the canal, the ship fee — to the users of the port’s water area and the owners of the operational water area of the berths built before the Law of Ukraine “On seaports of Ukraine” came into force. The lighthouse fee is correspondingly allocated to the state institutions that organize and implement the navigational and hydrographic support of maritime traffic [36].

The above considerations allow making the following conclusions.

The port fee is only partly a rental payment, since its certain share remains at the disposal of the Ukrainian Sea

Ports Authority. However, all the funds received by this enterprise were supposed to become a source for financing the activities aimed at the maritime infrastructure development.

Local territorial communities could claim a share of the port fee as well, since it fully fits into the concept of decentralization currently undergoing in the country. It can be calculated as follows:

$$P_F^{LTC} = P_F \times \frac{S_L}{S_W + S_L}, \quad (6)$$

where P_F^{LTC} is the share of the port fee allocated to the local territorial community, UAH; S_L is the area of the land lot at the port's disposal, m²; S_W is the water area at the port's disposal, m².

The tourist fee [30, art. 268] is paid by Ukrainian and foreign citizens and stateless persons who are entitled to temporary residence within the administrative unit with an active decision of the village, town, city council or the council of the united territorial community. The fee rate is set at 0.5–1.0% of the cost of the entire period of residence net of the value added tax.

The tourist fee is charged by the following parties:

- managers of hotels, campsites, motels, hostels, other hotel-type and therapeutic resort facilities;
- agencies that facilitate accommodation of temporary residents in the houses (apartments) owned by citizens;
- entrepreneurs authorized by a village, town, city council or a council of a united territorial community to levy a fee under a contract concluded with the relevant council.

Hence, in practice, there are two types of rent: specific payment, which makes up a fixed amount for the unit of the established base (see Table 3), and ad valorem payment, which is a percentage of the established base (see Table 4).

It is impossible to disagree with those researchers who emphasize that the well-known advantages of the ad valorem rent are not always fully manifested in the present Ukrainian realities [37]. This particularly concerns the mining and processing enterprises that are part of vertically integrated organizations. In this case, raw materials are sold at deliberately understated prices, and the top management suggests lame explanations: rent

“undermines” the investment potential of the company, “leaves” it without the required operating capital, and even “pushes” the owners to curtail their business.

The consequences of such an artificial reduction in the tax deduction base are quite adverse. On the one hand, the prospects of development of the mineral resources base of the country by means of geological exploration become unclear. On the other hand, it further promotes social inequality.

CONCLUSIONS. 1. To create material conditions for a comfortable living, people turn to natural resources, not always realizing that they belong if not to the whole mankind then at least to the citizens of a particular country. This applies to both terrestrial and marine resources. Year after year, they are becoming closer to exhaustion, while the demand is constantly increasing, as is the competition for access to the yet unexplored deposits.

2. Production of goods is accompanied by the formation of economic relations, and rental relations are an important element of their system. Theoretical analysis of the notion allows asserting that the entire amount of rent must be levied through an effective system of fiscal regulation of exploitation of natural resources. In fact, Ukraine still has not introduced a mechanism for the collection of resource rent, let alone its subsequent distribution among budgets of different levels, programs and projects that promote sustainable development of the state.

3. The rent payment for the use of the natural resources of the World Ocean should be least of all considered as a means of solving current state budget problems. Most importantly, it is a tool that allows for protection of the country from the risks accompanying uncontrolled personal and industrial consumption.

4. The standard fees should be systematically reviewed with consideration to the results of analysis of the difference between the economic return on invested capital and the labor put in production. There is a reason to believe that both indicators will be inevitably increasing with the exhaustion of natural resources. At the same time, it seems sensible to reduce the tax pressure on personal income of hired workers and the return on investment. This would significantly scale down the shadow business and put an end to the phenomenon of envelope salary.

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