

ЗОВНІШНЬОЕКОНОМІЧНИЙ ТА РЕГІОНАЛЬНИЙ АСПЕКТИ ПІДПРИЄМНИЦЬКОЇ ДІЯЛЬНОСТІ

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ADMINISTRATIVE PORT FEE AS MEANS OF LOCAL AUTHORITIES INTEREST IN THE DEVELOPMENT OF THE PORT INFRASTRUCTURE

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АДМІНІСТРАТИВНИЙ ПОРТОВИЙ ЗБІР, ЯК ЗАСІБ ЗАІНТЕРЕСОВАНOSTІ МІСЬКОЇ ВЛАДИ У РОЗБУДОВІ ПОРТОВОЇ ІНФРАСТРУКТУРИ

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Анотація. В роботі визначається вплив у фінансовій заінтересованості за рахунок частини коштів, що отримуються морськими портами від портових зборів міської влади у розширенні та оновленні портової інфраструктури. Метою статті є визначення основних напрямків у фінансовій зацікавленості, за рахунок коштів від портових зборів, міської влади у розвитку інфраструктури морських портів. Розглядається декілька варіантів передачі частини коштів, що отримуються портами від портових зборів та навантажувально-розвантажувальних робіт до місцевих бюджетів. Визначено, що найбільш доцільним варіантом є повернення до розподілу адміністративного портового збору на 10 % та 90 % з передачею останньої частини місцевим бюджетам. Закордонна практика показує, що міська влада може слугувати досить великим помічником у пошуку можливих інвесторів, наданні земельних ділянок, вирішенні питань щодо під'їзних шляхів тощо. Тому необхідно запровадження такого фінансового механізму, який би стимулював міську владу надавати максимальну допомогу у розвитку портової інфраструктури. Одним за таких механізмів може слугувати зарахування до місцевого бюджету частини від адміністративного портового збору.

Ключові слова: портові збори, адміністративний портовий збір, державний бюджет, тарифна політика, розвиток порту.

Statement of the problem. Currently, the critical level of deterioration of equipment in the field - from 70% to 90% is pointed out, there is no port specialization, the vessel's tonnage is increasing every year, and technology in ports can't handle large ships appropriately. At the same time the competition is growing from the side of the ports in other countries - Russia, Turkey, Romania and others.

Therefore, Ukraine is extremely important for effective steps to attract private capital to help in modernization of the industry. According to the company Roland Berger, the required investment in the sector is about 2.5 billion euros.

As part of ports' development strategy of Ukraine much was discussed regarding the question of the mechanism, which can be used to attract private investors. You can privatize the industry, you can privatize ports, you can have mixed forms of ownership. The concession has been selected as one of the mechanisms that, firstly, commonly used in the world, and secondly, allows the state and investors have favorable terms of financing and raising capital. For the investor the funding mechanism is absolutely clear. The state receives a steady cash flow from concession fees, which can be distributed in time on the basis of concession conditions.

For example, the port of Antwerp that was once developed on conditions of concession, now brings nearly 17 billion euros.

The growth of the world trade in goods allows the experts to make predictions about the growth of the total traffic through the ports of Ukraine of up to 200 Mio tons until 2025-2027 years. Presumably this is freight traffic, which can appear due to grain and iron ore mainly. Port facilities or technology will be ready in terms of infrastructure to receive these

goods or cargo traffic will redistribute to other ports of the countries-competitors and as a result Ukraine will lose many millions of dollars of potential revenue [1].

According to appraisal of various experts, the implementation of reforms and investment attraction will secure about 500 Mio euros per year as tax revenues. In this case it is possible to create about 10-13 thousand jobs.

Analysis of recent research and publications. To the consideration on improving tariff policy principles devoted a lot of publications by Kifak A., Kotlubay O.M., Primachov M.T., Popov V.V., Lisnik O.S., and others [2-8]. However, it should be noted that the enactment of the Law of Ukraine "On Sea Ports of Ukraine" in June 2013, the creation of the SC "Administration of seaports in Ukraine" and, accordingly, changes in the actual fund management of port charges require updating of some issues regarding the possibility of an order part of these funds.

Unresolved components of the general problem. One of the problems that need to be determined for the improvement of the efficiency of functioning of domestic ports is the need in the financial interest, at the means of port charges, local authorities in the development of port infrastructure. Despite the ongoing reform in the port sector in the current order of allocation of port charges remain unresolved problems that reduce its effectiveness allowing secure portion of the proceeds from port charges imposed in a particular port according to the port infrastructure of a particular port and lack of financial interest of local communities.

The purpose of the article is to identify key areas of financial interest, at the expense of port charges, local authorities in the development of infrastructure of seaports.

The main material of the research. Commercial sea ports are one of the links in the system of international maritime transport, part of the transport and industrial infrastructure of our country because of their location in areas of international transport corridors. From the level of efficiency of functioning of the ports, technological and technical equipment, the degree of compliance management and development of infrastructure to modern international requirements depends the competitiveness of Ukrainian transport complex at the world market.

Port development takes place in conditions of severe competition at the market of port services. For example, the largest marine European ports, including container terminals are located in close proximity to each other. However, despite this, these providers of port services have the significant volume of containers transshipment.

The main purpose of public transport tariff policy, particularly in the maritime industry is to provide a balance between economic interests of Ukraine as a maritime and transit country, sea ports, which are the structural element of the transport sector, and consumer services - ships under Ukrainian or foreign flags which call the sea ports of Ukraine.

Application of the rates for services in seaports is carried out according to the document "Fees and charges for services provided to foreign-going vessels in commercial sea ports of Ukraine", approved by the Ministry of Transport of Ukraine from 27.06.96 № 214 (as revised under the Ministry of Transport on 15.12.2000 number 711). The application of the rates by the document "Fees and charges for services provided to foreign-going vessels in commercial sea ports of Ukraine" in practice has revealed a substantial number of significant drawbacks, which requires a number of significant changes, corrections and additions to the terms of their collection. This is mainly occurs due to the different interpretation of certain provisions that adversely affects the relationships between entities (ports, SC "Delta-pilot", agency "Inflot") that charge these fees and payers (ship owners, shipping companies) .

Currently in seaports, simultaneously with the document "Fees and charges for services provided to foreign-going vessels in commercial sea ports of Ukraine" an administrative order by the Ministry of Infrastructure of Ukraine № 316 from 27.05.2013 "On port charges", which was replaced by the Cabinet of Ministers Ukraine of 12.10.2000 p. №1544 is in force.

From June 14, 2013 in all the ports of Ukraine 7 port fees are charged from the vessels - mandatory payments whose size is calculated using the statutory rates based on conventional volume of the vessel:

- berthing - for mooring berth;
- tonnage - for each vessel's port entry and departing from the water area of the port;
- canal - for each passing of the channel by the ship at one end (in ports where there are appropriate channels);
- anchor - for parking of the vessel in inner roads for more than 12 hours;
- light dues - for each port entry of the vessel;

- sanitary - for garbage collecting from the vessel by coastal services;
- administrative - for administrative services provided to the owner.

Thus, port charges in the ports of Ukraine - are the charges for the use of port infrastructure (docks, waters, canals, lighthouse, anchorage) and specialized services in ports (garbage receiving from ships, administrative services).

According to the Law "On Sea Ports of Ukraine" costs of port charges should be used strictly in accordance with their purpose, in particular [8]:

- maintenance, service, repair, reconstruction of objects of port infrastructure (quays, waters, lighthouses, canals, etc..) And personnel maintenance for these reasons;
- compensation of strategic investments in port infrastructure facilities and construction of underwater hydraulic structures.

Setting goals of expenditure of port charges plays an important role for the development of each Ukrainian port separately and port infrastructure as a whole. Therefore, their distribution should be appropriate and effective.

Ukraine Sea Port Authority (USPA) is established for distinction between commercial and administrative functions also fulfil the function of the so-called "financial arbitrator." That has been collecting and accumulating funds received by the ports from port charges and their corresponding redistribution between all ports if necessary.

Port charges are paid to Ukraine Sea Port Authority, except for the cases determined by the Law "On Sea Ports of Ukraine", namely:

- berthing fee levied for the benefit of the wharfing and if the berth is in use - in favour of the respective user;
- channel fee levied for the benefit of the channel owner;
- tonnage fee levied for the benefit of the port waters user and the owner of operating berth waters, built before the enactment of Law;
- Light fee levied for public office that organizes and provides navigation and hydrographic navigation support;
- port administrative fee is payed to the State Budget of Ukraine.

Port dues (tonnage, berthing, anchor, canal, light, administrative and sanitary) are collected from the vessels and floating structures under the National Flag of Ukraine and foreign flags by respective groups. Payment of port dues in the ports is carried in before vessel's departure from the sea port, and for the transit passage of the channels - through prepayment or at the entrance to the channel.

In addition, the procedure of registration and use of funds from port charges is approved, which regulates issues related to accounting and use of funds from port dues levied in accordance with legislation, in addition to the administrative fee, and a single procedure is established for accounting and reporting on the use of these funds.

Today, according to p.37 art. 29 Ch. 5 (revenues, expenditures and financing of the state budget of Ukraine) [9] of Budget Code of Ukraine port administrative fee applies to the income of the State Budget of Ukraine and credited in full to the State Budget of Ukraine. It should be noted that previously it was divided into 10% and 90%, the first part was to the State budget, the latter to a special fund for:

- maintenance of the Maritime and River Transport State Administration;
- state support for enterprises performing public functions;
- organization and implementation of measures to improve the structure of the sector management;
- ensure the development and implementation of national target programs for the operation and development of maritime and river transportation, and other programs for merchant shipping, navigation on inland waterways and navigation and hydrographic support shipping, the providing of science and technology achievements, new technologies and best experience in this area;
- provision of project and conduction of activities for the establishment and operation in maritime and river transport network of international transport corridors;
- ensuring development plans and programs of the ports, the examination of projects of capital construction, reconstruction and modernization of infrastructure of maritime and river transport;
- other expenses incurred due to foreign economic activity and economic operations.

Despite the ongoing reform in the port sector in the current order of allocation of port charges remain unresolved problems that reduce its effectiveness [10]:

1 The decree number 316 has no rules, allowing secure portion of the proceeds from port charges imposed in a particular port according to the port infrastructure of a particular port. Despite the fact that the port dues imposed in a particular port using a specific port infrastructure, raised funds are accumulated in the accounts of USPA and can be directed to execution of the projects in other ports as well as to compensate the investments in the infrastructure to other ports. On the one hand, this approach is appropriate, as it allows to make provision of funds to the projects in case of own funds shortage for specific ports. It is known that the amount of port charges at some ports, is more than 100%, 200%, and in some ports - 300% of profitability. In the other ports it can't even cover operating costs. It's all deficiencies of tariff policy pursued by the Ministry of Infrastructure on lack of view of current rates and the lack of methods of their calculating. Also, this situation leads to a lack of guaranteed revenues to support its assets and to finance its expenditures in specific ports, that eliminate their ability to plan and implement the development of own infrastructure. Thus, shifting everything on USPA.

2 Lack of financial interest of local communities, so that no part of the funds from the port charges or rates for handling operations is not transferred to local budgets. Foreign practice in such countries as Germany, Denmark, Portugal, Latvia and others. suggests more effective option as the deductions of 10-20% of port dues to local budgets [10]. This leads to interest of local communities participation in the development and expansion of infrastructure, as well as their participation in the organizational arrangements for potential investors. For example, 84100.9 th. hrv administrative port charges are planned in 2014 Budget. A.Kifak indicates that the optimal allocation of port charges is if 60% is assigned to the port, where they are collected; 30% - is directed to the budget of the field development (AMPTU), 10% is sent to the local budgets. Thus, we propose the following allocation of port dues structure:

- berthing, tonnage, channel, sanitary fees (all except light and administrative) are distributed in the ratio of 70% is assigned to the port, 30% - goes to the budget of the sector;
- 100% of light dues is spent by State Hydrographic Service according to the purpose specified in the Decree number 316 (maintenance of lighthouses, hydrographic work, etc.);
- administrative fee of up to 100% is sent to the local budget. [9]

Thus, we can consider at least two options to receive the interest of local communities. The first option is the usage of the means from administrative (port) collection. That means the application of the version that existed before, when there was a division 10% and 90% (to the State budget and for the maintenance of Ukrmorrichfleet respectively). Thus 90% of the administrative port fee must be credited to the local budget, the more this option legislatively is more easily to implement starting from 2015.

The second option, less attractive and harder, is that to lay a bet on the percentage of handling operations in port (or collect the part of an existing fee - but in this case it is still needed to be reviewed, as in some cases it may not cover the cost of work performed) . In any case, for the implementation of this option the legislative framework have to be reviewed for the taxation with respect to implementation of the new fee collection. On the one hand, this option can be justified by the interest of local authorities in a kind of partial compensation for the environmental aspects of port activity. On the other hand, a possible increase of the rates for handling operations in the port will reduce its competitiveness.

Conclusion. Lack of financial interest by local authorities in the development and upgrading of port infrastructure reduces the potential competitiveness of domestic seaports. Overseas experience shows that local authorities can serve big enough tool in finding potential investors, providing plots of land, solution of the problem regarding access roads, etc. It is therefore necessary to create such a financial mechanism to stimulate the city government to provide maximum assistance in the development of port infrastructure. One of such mechanisms can serve an admission to the local budget of the part of administrative port fee. To implement such a mechanism since 2015 it is necessary to provide amendments to the Budget Code of Ukraine regarding backtracking to administrative port fee division which existed before as 10% (at the State budget) and 90% (at local budgets). It should be noted that the introduction of such a mechanism satisfy the modern government tax policy.

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ПЕРСПЕКТИВИ СТВОРЕННЯ ТА ФУНКЦІОНУВАННЯ ЗОНИ ВІЛЬНОЇ ТОРГІВЛІ МІЖ США ТА ЄС

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Анотація. Економіки країн світу за останній час все більше інтегруються. Виникають різні інтеграційні угруповання, де все більше уваги приділяють торгівлі, інвестиціям, міжнародній безпеці. Серед таких інтеграційних угруповань не можна обійти увагою таке майбутнє інтеграційне утворення, як зона вільної торгівлі США та ЄС. За останні роки велись переговори щодо створення зони вільної торгівлі між такими гігантами світової економіки і основні питання щодо її функціонування залишаються невирішеними. Отже, предметом дослідження є можливе створення та функціонування зони вільної торгівлі між США та ЄС. Мета роботи – виявити чи зможе така зона вільної торгівлі бути утворена, і якщо це можливо, то як вона зможе функціонувати у майбутньому. Методи проведення роботи – спостереження, теоретичний аналіз, індуктивні та дедуктивні методи. Спостереження – сприйняття якогось явища, в процесі якого дослідник отримує конкретний фактичний матеріал. Теоретичний аналіз – виділення і розгляд окремих сторін, ознак, особливостей, властивостей явищ. Індуктивний метод передбачає рух думки від приватних суджень до загального висновку, дедуктивний - від загального судження до приватного висновку. Результатами роботи є висновки, які базуються на приведених теоретичних та математичних фактах. Основними висновками у роботі є те, зона вільної торгівлі між США та ЄС може існувати і таке існування може бути досить успішним, але якщо для цього будуть переглянуті умови торгівлі. Але, остаточний результат залежить від переговорних процесів на міжнародному рівні.

Ключові слова: зона вільної торгівлі, інтеграція, взаємна торгівля, США, ЄС, ТАФТА.

Постановка проблеми. Зона вільної торгівлі між США та ЄС може стати потужним економічним інтеграційним об'єднанням у світі. Тому, аналізування та вивчення трансатлантичної торговельного зони є важливим для сучасної світової економіки, адже таке інтеграційне об'єднання може стати дуже конкурентоспроможним та міцним та закріпити лідуючі позиції у міжнародній торгівлі.

Аналіз останніх публікацій. Існує багато публікацій стосовно цього питання. Багато російських вчених та аналітиків вивчали зону вільної торгівлі між ЄС та США, але