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REGULATORY IMPACT ON THE FIELD OF WASTE MANAGEMENT IN UKRAINE: FISCAL AND BUDGETARY DIMENSIONS

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It is substantiated that the slow pace of modernisation and reconstruction of the waste management industry in Ukraine is largely due to excessive unification of the set of fiscal, budgetary, credit, customs and compensation instruments of regulatory influence on the processes of generation, disposal, recycling and burial of industrial and household waste. It is established that the fiscal and budgetary dimensions of waste management regulation in Ukraine should be based on a set of regulatory approaches. This will stimulate the processes of intensifying resource conservation in

secondary resource flows and ensure efficient use of the resource value of secondary natural raw materials. It has been found that accelerating the processes of using the resource value of household waste for energy purposes requires the use of financial incentives, primarily in terms of intensifying innovation, in particular, in the technology of producing gaseous and solid biological fuels. It is substantiated that the advanced foreign experience of using the tool of preferential taxation and financial and budgetary support for the implementation of resource conservation projects based on the utilization of the resource value of various types of waste has proven its value and can be fully used in the domestic practice of fiscal and budgetary regulation of the field of waste management. It was found that the differentiation of environmental tax rates for the generation and disposal of waste will increase the volume of waste use for the production of thermal and electrical energy by an order of magnitude, since lower tax rates for burning waste for energy production are a significant incentive for subjects of secondary resource use. It was established that the environmental tax for the placement of waste in specially designated places or facilities and for the generation of radioactive waste should be concentrated in special funds of public budgets of different taxonomic levels. These funds should be used for the development of the infrastructure for handling radioactive waste, for providing subsidies to consumers of energy from renewable sources and subsidies to subjects of industrial and economic activity, which implement projects of utilization of secondary natural raw materials for the purpose of production of various types of solid and gaseous biofuels.

Key words: *fiscal and budgetary dimensions, regulation, waste management, radioactive waste, resource conservation, investments.*

Statement of the problem in a general form and its connection with important scientific or practical tasks. Ukraine belongs to a group of countries marked by a large number of unresolved waste management problems, which has led to the conservation of large areas of both industrial waste and household waste, which negatively affects the state of the environment and weakens the assimilation potential

of the territories. This situation has been forming for decades since the times of the command-administrative economy. In the period of transition to the market, which was marked by a high level of stagnation of the national economy, the problems of waste management became even more complicated. To a large extent, the solution to the problems of waste management did not acquire the required scale for a long period due to the lack of appropriate motivation both in the business environment and in the system of communal economy. The over-narrowing of tools for fiscal and budgetary regulation of waste disposal projects, in particular secondary natural raw materials and household waste, for energy and production purposes had a decisive influence. Despite the choice of the European integration vector of development, in Ukraine, the practices of advanced countries regarding tax, credit and compensatory incentives for the utilization of the resource value of household waste and streamlining the system of safe handling of radioactive waste are extremely slowly being incorporated into the system of fiscal and budgetary regulation of waste management.

Analysis of recent research and publications. In recent years, in connection with the change of priorities in the field of environmental protection and the field of bioenergy in the domestic economic science, research related to the development of modern tools for the modernization and reconstruction of the waste management industry in order to activate resource and energy saving processes has deepened. One of the main problems of the modernization of the waste management system is the disposal of household waste for energy and production purposes. In particular, V. Ishchenko claims that the production of biogas and solid biofuel from household waste can be an effective way of using waste and reducing the negative impact on the environment [1]. D. Tokarchuk is also convinced that household waste can be processed into biogas using the process of biological decomposition (biomethanization). Biogas, which consists mainly of methane, can be used to produce electricity and heat or as a biofuel for transport. In Ukraine, there are already some projects for the production of biogas from household waste. Household waste can also be used to produce solid biofuels such as briquettes or pellets. This can be used for

heating or electricity generation. In order to develop the production of biogas and solid biofuel from household waste, it is important to stimulate innovation and research in this field. This may include financial support for research, development of new technologies, and improvement of existing recycling processes [6]. That is, forcing the processes of using the resource value of household waste for energy purposes requires the use of financial incentives, first of all in terms of the activation of innovative activities, in particular regarding the production technology of gaseous and solid biofuels. Moreover, achieving breakthrough changes in this direction requires not just the mechanical application of tools to support resource conservation projects, but their logical combination and complementarity through the development of fiscal and budgetary tools. The fiscal and budgetary toolkit for regulating the sphere of waste management in Ukraine must be oriented towards stimulating the processes of increasing the level of use of waste as a secondary raw material, which is of great importance for the development of the national economy both in terms of strengthening the country's energy self-sufficiency and in terms of expanding the base of secondary resource use in production goals. According to Yu. Makovetska, the main factors of the low level of use of waste as secondary resources in Ukraine are: imperfection and insufficiency of regulatory and legal support in the field of waste management, in particular waste as secondary resources; insufficient use of economic tools (leverages) to ensure the collection and processing of production and consumption waste; shortcomings of the formed sanitation system of the settlements of Ukraine (lack of separate collection of resource-valuable components, imperfection of the infrastructural support of the garbage processing system); lack of a system for collecting and processing products that have lost their consumer qualities (used vehicles, electronic and electrical equipment, household batteries and accumulators, etc.) [2]. If, as a result of the deepening of the decentralization of power and consolidation of territorial communities, communal services are increasingly actively building the infrastructure for the separate collection of resource-valuable components of household waste, then in the area of fiscal and budgetary stimulation of secondary resource use, there is an excessive narrowing of regulatory steps, and this is the loss of

significant volumes of valuable secondary raw materials, which can ensure the creation added value.

I. Sotnyk emphasizes the need to expand the range of encouraging fiscal and financial-budgetary and credit instruments in the field of resource conservation. In her opinion, fiscal instruments should include: tax differentiation, tax benefits for investments in resource conservation, tax benefits for the production of resource-efficient products, tax benefits for the implementation of activities focused on resource conservation (development of the resource conservation market), tax benefits for the use of depleted and poor sources (deposits) of natural resources, accelerated depreciation of resource-saving equipment, taking into account the impact of resource conservation on the ecological situation. The financial and budgetary tools for stimulating resource conservation are: subsidies (for the implementation of resource conservation programs of national and regional importance, for the implementation of pilot resource conservation projects, the establishment of temporarily agreed norms of resource consumption, environmental pollution (as a method of subsidizing)); awards for success in implementing resource-saving activities in production, for saving and rational use of resources, for educational, educational, information activities in the field of resource conservation; subsidies (for the production of resource-efficient products and technologies, for market promotion and introduction of innovative resource-saving technologies, for especially frugal use of resources (for unique resources)) [5]. The advanced foreign experience of using the tool of preferential taxation and financial and budgetary support for the implementation of resource conservation projects based on the utilization of the resource value of various types of waste has proven its value and can be fully used in the domestic practice of fiscal and budgetary regulation in the field of waste management. At the same time, along with the problem of fiscal and budgetary support for recycling projects of secondary natural raw materials and household waste, primarily for energy purposes, the problem of recycling and disposal of radioactive waste is an extremely urgent problem.

The purpose of the article. The purpose of the article is to identify the fiscal and budgetary dimensions of the regulatory impact on the field of waste management

in Ukraine, in particular in terms of the implementation of resource conservation projects based on the utilization of secondary natural raw materials and the formation of a modern financial toolkit for stimulating projects of safe management and use of radioactive waste.

Materials and methods of scientific research. During the research on the regulatory impact on the field of waste management, the following generally accepted methods of scientific research were used: theoretical method, monographic method, expert evaluation method, comparative method, and generalization method.

Research results and discussion. The field of waste management has significant potential both in terms of expanding the resource base for the development of the economic complex, and in terms of the development of bioenergy. Mass implementation of the technology of recycling the resource value of secondary natural raw materials and household waste for energy purposes will make it possible to strengthen the level of economic and energy self-sufficiency of the country, which is a key component of national security in the conditions of russian invasion.

Given the presence of a large number of unsolved problems of waste disposal and disposal, the problem of forming not just an economic mechanism for waste management, in particular with secondary natural resources, but an economic mechanism for their use in various phases of the product chain, namely: in the production of energy products, use as fertilizers, use as a component of working capital. We need such an economic mechanism, which in its essence will be focused on stimulating resource conservation processes both in the field of using natural raw materials and in the field of utilization of secondary natural resources that have a useful resource value, in particular for the production of various types of biofuels.

At the same time, such a mechanism should also take into account existing physical and chemical restrictions on the use of radioactive waste. The main problem related to radioactive waste in Ukraine is the need for safe storage and processing of radioactive waste accumulated as a result of the accident at the Chernobyl NPP and other nuclear facilities. There are also problems with the deactivation of contaminated areas and facilities, which require specialized technologies and funding. Today,

insufficient attention is paid to the monitoring of radiation safety and the control of radioactive emissions in other industries.

Due to the importance of increasing the production of additional volumes of energy products based on the utilization of secondary natural raw materials, it is necessary to talk about the development of an economic mechanism for resource conservation and energy-efficient nature use. In view of these considerations, it is necessary to consider secondary resource use as a component of resource conservation and energy-efficient nature management, as well as a key link in the use of additional reserves for the production of energy products from renewable sources.

Moreover, the activation of secondary resource utilization will make it possible to solve the problem of scarcity of certain types of mineral raw materials, primarily fuel and energy, and to reduce the need for mineral raw materials import, which is a guarantee of energy self-sufficiency and is especially important in the conditions of wartime and post-war reconstruction.

In addition, the more effective involvement of secondary natural resources will ensure the release of part of the primary natural raw materials, which will become an effective catalyst for resource conservation processes and will contribute to the expanded reproduction and restoration of the natural resource base of socio - economic development. Using the useful value of secondary raw materials will make it possible to reduce the material intensity of finished products to a certain extent, which will lead to an increase in the level of their competitiveness.

That is, as a result, expanding the scale of secondary resource use will contribute to obtaining a significant ecological and economic effect and will solve the problem of excessive pollution of the natural environment by unorganized waste dumps. Under such conditions, it will be possible to improve the quality of the environment, which will create conditions for the production of a significant range of ecosystem services by natural biogeocenoses.

All this confirms the expediency and necessity of developing an economic mechanism that will stimulate the processes of more effective use of secondary resources in economic circulation, which will make it possible to increase the scale of

resource conservation and energy-efficient nature use by several orders of magnitude [3; 4].

In the spectrum of methods and tools of such a mechanism, a key role should be given to fiscal and budgetary tools, which will provide the necessary incentives and motivations for subjects of industrial and economic activity, communal services and households to maximize the beneficial ecological and economic effect of secondary resource use, as well as proper handling of radioactive waste.

Therefore, the fiscal and budgetary dimensions of ensuring secondary resource use are a priority issue for the modernization of the entire sphere of waste management. Hence the need to generalize the practice of financing that has developed abroad and domestic realities in order to determine ways to improve the organizational and economic mechanism of waste management [2].

The key component of the fiscal-budgetary dimension of waste management should be ensuring the effective connection of the environmental tax for the disposal of waste, in particular radioactive waste, which is concentrated in public budgets, and public expenditures on waste disposal.

In 2013, the receipt of environmental tax from the placement of waste in specially designated places or facilities to the Consolidated Budget of Ukraine was 729.7 million UAH, in 2014 – 859.1 million UAH, in 2015 – 684.8 million UAH , in 2016 – 936.0 million UAH, in 2017 – 1,014.5 million UAH, in 2018 – 1,153.9 million UAH, in 2019 – 1,254.2 million UAH, in 2020 – 1,189.9 million UAH . In 2020, compared to 2013, the receipt of the environmental tax from the placement of waste in specially designated places or facilities to the Consolidated Budget of Ukraine increased by UAH 460.2 million.

The amount of environmental tax paid for the generation of radioactive waste in the Consolidated Budget of Ukraine in 2013 was 634.5 million UAH, in 2014 – 675.2 million UAH, in 2015 – 709.0 million UAH, in 2016 – 777 1 million UAH, in 2017 – 979.4 million UAH, in 2018 – 1027.2 million UAH, in 2019 – 1071.7 million UAH, in 2020 – 1015.0 million UAH. In 2020, compared to 2013, the environmental tax, which is paid for the generation of radioactive waste, increased by UAH 380.5 million.

Expenditures of the Consolidated Budget of Ukraine on waste disposal amounted to UAH 418.6 million in 2013, UAH 376.1 million in 2014, UAH 565.2 million in 2015, UAH 520.7 million in 2016, and UAH 520.7 million in 2017 - 689.9 million UAH, in 2018 - 1486.4 million UAH, in 2019 - 2274.1 million UAH, in 2020 - 3061.2 million UAH. In 2020, compared to 2013, expenditures of the Consolidated Budget of Ukraine for waste disposal increased by UAH 2,685.1 million (Fig. 1). The positive side of the fiscal and budgetary dimension of waste management regulation is a significant increase in budget expenditures for waste disposal. The production factor based on the utilization of secondary natural raw materials and household waste of energy products acts as the basic determinant of the increase of the specified type of budget expenditures. And taking into account the challenges of wartime, it is possible to assume their further increase due to the need to create conditions for the diversification of sources of energy supply.

However, it is almost impossible to create a significant financial resource for the qualitative improvement of the situation with secondary resource use, primarily for energy purposes, under modern conditions, therefore, for local authorities, the possibility of implementing investment projects is connected with the involvement of business on the basis of public-private partnership. One of the reasons for the insufficient financing of the secondary resource utilization sphere is the insufficient use in Ukraine of a number of economic tools used in global practice.

At the same time, the wider use of economic tools will not only allow for the creation of a financial reserve for the development of the infrastructure for the management of individual waste streams, but will also generally contribute to the structural restructuring of social production (the use of more environmentally friendly and less resource-intensive methods and technologies) [2].

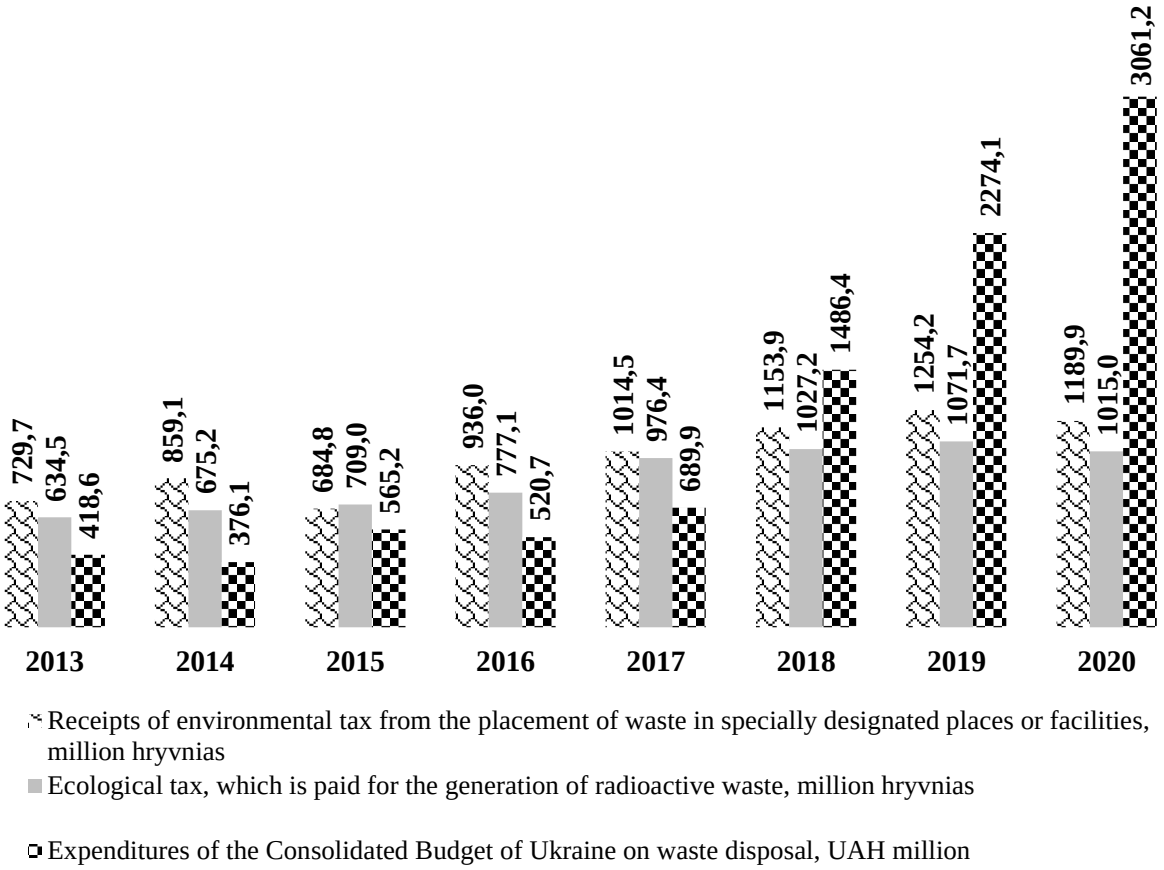

Fig. 1. Receipt of environmental tax for the generation and placement of waste to the Consolidated Budget of Ukraine and public expenditures on waste disposal in 2013-2020*

**calculated according to the data of the State Treasury Service of Ukraine*

Based on the fact that as a result of the invasion of the territory of Ukraine by the Russian invaders, the problem of activation of resource conservation processes has become even more intensified, there is an urgent need to maximize the extraction of the resource value of waste for production and energy purposes in order to increase the effectiveness of the reuse of used raw materials in the economic cycle and increase the volume of energy production from household waste and secondary natural raw materials. At the same time, the production of electrical and thermal energy from industrial and household waste requires the use of a complex of fiscal and budgetary incentives to increase the level of interest of waste producers in the most effective use of the resource value of secondary resources. This also fully applies to subjects of agrarian and forestry enterprises, which respectively produce a large amount of various

wastes of agricultural production and logging wastes and woodworking wastes. In fact, waste from agricultural and forestry production is the best resource base for the production of biofuel, and this is a significant factor in strengthening the energy self-sufficiency of certain administrative districts and territorial communities.

In this context, it is appropriate to institutionalize a set of grants and subsidies to stimulate the production of electrical energy and fuel products from agricultural and forestry waste, which on the one hand (use of the subsidy tool) will ensure demand for energy products from renewable sources, and on the other - (use subsidy instrument) will ensure the break-even production of fuel pellets and briquettes, as well as the use of secondary natural raw materials for the production of electrical energy.

If, in terms of using the resource value of waste for the purpose of energy production, deepening decentralization and the formation of a network of consolidated territorial communities will shift the center of gravity to the local level, radioactive waste should be handled under the direct control of relevant state bodies and the use of fiscal and budgetary regulation tools at the national level.

In this regard, it is appropriate to use the best experience of European countries. In particular, a differentiated system of tax regulation of waste management has been formed in Belgium. This is the overall average level of taxes for Flanders and Wallonia, the lower level for non-combustible waste, the higher level for combustible waste. In France, the tax rate depends on the construction of the landfill.

In Slovakia, the tax varies from 11 to 33 euros per ton (euro/ton) depending on the share of separately collected municipal waste in the municipality. Slovenia applies a tax to municipal waste treatment residues. In Poland and Spain, the lower level concerns the products of mechanical and biological processing plants, the higher level - untreated urban waste [8].

Therefore, based on the European experience, a fiscal instrument that should be introduced in Ukraine is the differentiation of tax rates. This means setting tax rates for business entities depending on the degree of negative impact on the natural environment. In some EU countries, in particular in Denmark (since 1987), the differentiation of tax rates on household waste depends on the method of waste

disposal. The disposal of waste in landfills is subject to taxation at the highest rate, the rates are lower for waste incineration without energy production, and even lower for waste incineration with the production of electricity and/or heat energy. Waste processing is exempt from taxation [2]. Such differentiation will increase the amount of waste used for the production of heat and electricity by an order of magnitude, since lower tax rates for burning waste for energy production are a strong incentive for waste management entities.

With regard to the fiscal and budgetary regulation of radioactive waste management, in the EU each member state remains free to determine its nuclear fuel cycle policy. Spent fuel can be considered either as a valuable resource that can be recycled or as radioactive waste for direct disposal. Whichever option is chosen, consideration should be given to disposal of high-level waste separated during reprocessing or spent fuel treated as waste.

Storage of radioactive waste, including long-term, is an intermediate solution, but not an alternative to disposal. To this end, member states are required to create and implement national programs for the management of spent fuel and/or radioactive waste from generation to disposal [9].

The nuclear package, in particular the current legislation, which is an attempt to provide better guarantees of a high level of nuclear safety throughout the European Union, acts as an institutional prerequisite for the formation of a system of fiscal and budgetary regulation of radioactive waste management.

The proposed legislation affects the management of radioactive waste in the EU in several ways, which will contribute to the development of common standards and good practices for the management of spent nuclear fuel and radioactive waste; require the creation of separate funds to cover all nuclear liabilities that will remain after the end of the life of nuclear installations, including for the management of spent nuclear fuel and waste; will propose to Member States the creation of well-defined waste management programs, including a clear timescale for disposal, as well as the promotion of a higher level and better coordination of research throughout the European Union [7].

In general, there is no special tax on the disposal of radioactive waste in the European Union (EU). However, radioactive waste management is regulated by a system of regulations and directives aimed at ensuring safe handling of radioactive materials, their storage and disposal. In some cases, there may be charges associated with the disposal of radioactive waste, but these are usually regulated by national authorities rather than EU-wide taxation. The focus is on ensuring that the costs associated with radioactive waste management are borne by the entities responsible for generating the waste and that they adhere to strict safety and environmental standards.

In France, there is a special tax related to the management of radioactive waste, known as the "tax general de activités contaminaires" (TGAP), or the general tax on polluting activities. This tax applies to various activities that cause pollution, including the production of radioactive waste. Revenues generated by TGAP are used to fund a variety of environmental and waste management programs, including the treatment, storage and disposal of radioactive waste. This helps cover the costs associated with ensuring safe and environmentally responsible handling of radioactive materials.

Germany does not have a special tax on the disposal of radioactive waste. However, radioactive waste management in Germany is governed by a comprehensive legal framework that includes rules for the handling, storage and disposal of radioactive materials. Operators of nuclear installations in Germany are required to finance the costs associated with the management of radioactive waste, including transport, storage and final disposal. These costs are usually covered by fees that operators pay into a special fund used to ensure the safe management of radioactive waste.

In the conditions of Ukrainian realities, it is important to use the advanced European experience of taxation of the processes of placement, burial and disposal of radioactive waste, as well as to ensure the connection of fiscal instruments for regulating the management of radioactive waste and the formation of special public financial funds, the direction of which is the formation and maintenance of the infrastructure for the management of radioactive waste .

In this way, the prerequisites for creating a reliable source of financing for investments in the field of radioactive waste management will be created.

Moreover, it should also be noted that investment in waste management infrastructure has been a critical aspect of efforts to transition to a sustainable development model worldwide. Individual countries have the necessary experience in the implementation of these projects. Urbanization and industrialization receive new impulses for development, and as the economy develops, they cultivate the process of increasing waste generation, especially in cities. Investments in waste management infrastructure are becoming essential to efficiently handle this growing volume of waste.

Concern about the state of the environment is creating increased public awareness of the level of pollution, resource depletion and climate change, which leads to greater attention to creating conditions for proper waste management. Governments, businesses and communities recognize the importance of investing in infrastructure to minimize environmental impact. The need to comply with regulatory requirements has led many countries to establish rules and standards for waste management, including requirements for proper disposal, recycling and handling of hazardous waste. Compliance with these regulations often requires investment in infrastructure that meets environmental standards. The recovery of resources and the transition to a circular economy model provide a growing focus on waste as a potential resource for creating added value. Investments in waste processing and composting infrastructure and energy recovery from secondary raw materials are an important priority for realizing the goals of the circular economy.

Based on the global trend of transition to a circular economy model, the formation of fiscal and budgetary instruments for the regulation of the sphere of waste management in Ukraine should stimulate the maximization of the use of resource value from secondary raw materials, the formation of closed cycles based on the recycling of secondary resources, and the regulation of radioactive waste flows. The environmental tax for the placement of waste in specially designated places or facilities and for the generation of radioactive waste should be concentrated in special funds of public budgets of different taxonomic levels. The funds of these funds should be used for the development of the radioactive waste management infrastructure, for the provision of

subsidies to consumers of energy from renewable sources and subsidies to entities of industrial and economic activity that implement projects for the utilization of secondary natural raw materials for the purpose of producing various types of solid and gaseous biofuels, as well as ensure the production of electrical energy based on the use of used natural raw materials.

Conclusions and prospects for further research.

In the conditions of the invasion of the territory of Ukraine by Russian invaders and the intensification of competition on global markets, there was an urgent need to disclose the content of the fiscal and budgetary dimensions of the regulatory impact on the field of waste management in order to increase the level of utilization of the resource value of secondary natural raw materials, the production of various types of biofuel on this basis, thermal and electrical energy, which will make it possible to fulfill a number of requirements of international environmental conventions, in particular the new climate agreement, in terms of increasing energy production from renewable sources and minimizing the negative impact of global warming on ecological and economic systems. Fiscal-budgetary measurements of the regulatory impact on the field of waste management should include a complex of fiscal, credit, budgetary, customs and compensatory instruments for stimulating resource-saving processes in industrial and household waste streams, which will increase the level of interest of waste management subjects in maximizing the use of the resource value of secondary natural raw materials and production of fuel products based on secondary resource utilization. A distinctive feature of the fiscal and budgetary measurements of the regulatory impact on the field of waste management in the conditions of martial law and the implementation of the basic provisions of the New Climate Agreement should be the institutional support for the differentiation of environmental tax rates, based on the phase of waste management (incineration without energy production, incineration for the purpose of energy production , use of resource value, burial). Setting lower environmental tax rates for burning waste for the purpose of producing heat and electricity will minimize the amount of waste placed in specialized landfills and natural landfills, and will reduce the level of negative man-made impact of waste management

on the natural environment. In order to regulate the flow of radioactive waste and minimize its negative impact on the life processes of the population, it is advisable to implement the experience of the countries of the European Union, where the fiscal regulation mechanism covers all phases of the radioactive chain and stimulates the prevention of radioactive exposure both in the spheres of the use of radioactive substances and in the sphere of handling radioactive waste.

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РЕГУЛЯТОРНИЙ ВПЛИВ НА СФЕРУ ПОВОДЖЕННЯ З ВІДХОДАМИ В УКРАЇНІ: ФІСКАЛЬНО-БЮДЖЕТНІ ВИМІРИ

Обґрунтовано, що повільні темпи модернізації та реконструкції індустрії поводження з відходами в Україні значною мірою зумовлені надмірною уніфікованістю набору фіскальних, бюджетних, кредитних, митних та компенсаційних інструментів регуляторного впливу на процеси утворення, розміщення, утилізації та захоронення промислових та побутових відходів. Встановлено, що фіскально-бюджетні виміри регулювання сфери поводження з відходами в Україні мають оперувати набором регуляторних підойм, котрі будуть стимулювати процеси активізації ресурсозбереження у потоках вторинних ресурсів і забезпечуватимуть результативне використання ресурсної цінності вторинної природної сировини. Виявлено, що форсування процесів використання ресурсної цінності побутового сміття в енергетичних

цілях потребує використання фінансових стимулів, в першу чергу в частині активізації інноваційної діяльності, зокрема щодо технології виробництва газоподібного та твердого біологічного палива. Обґрунтовано, що передовий іноземний досвід використання інструменту пільгового оподаткування та фінансово-бюджетної підтримки реалізації проєктів ресурсозбереження на основі утилізації ресурсної цінності різноманітних видів відходів довів свою цінність і повною мірою може бути використаний у вітчизняній практиці фіскально-бюджетного регулювання сфери поводження з відходами. Виявлено, що диференціація ставок екологічних податків за утворення та розміщення відходів на порядок збільшить обсяги використання відходів для виробництва теплової та електричної енергії, оскільки менші ставки податків при спалюванні відходів для виробництва енергії є вагомим стимулятором для суб'єктів вторинного ресурсокористування. Встановлено, що екологічний податок за розміщення відходів у спеціально відведених для цього місцях чи на об'єктах та за утворення радіоактивних відходів має концентруватися у спеціальних фондах публічних бюджетів різного таксономічного рівня і кошти цих фондів мають використовуватися на розбудову інфраструктури поводження з радіоактивними відходами, на надання субсидій споживачам енергії з відновних джерел та дотацій суб'єктам виробничо-господарської діяльності, котрі реалізують проєкти утилізації вторинної природної сировини з метою виробництва різноманітних видів твердого та газоподібного біопалива.

Ключові слова: *фіскально-бюджетні виміри, регулювання, поводження з відходами, радіоактивні відходи, ресурсозбереження, інвестиції.*