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The article focuses on topical issues of rational use and protection of natural resources, improving tax regulation of environmental using and reform of the tax system as a whole. There was defined the range of tasks for the state tax policy in the environmental sphere and aims of its strategic orientation. The problem oh the economy at the micro level, together with the conservation and rational use of natural resources.

Key words: natural resources, taxation, environmental pollution, tax system, tax regulation mechanisms of environmental using.

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[2].

2003 . 6,5%
2001 . 238
2001–2003 . 2–2,5%,
1% () 5,3 ().

2001–2007
2001 3,587 . –
2001–2007 95,4%

[1].

[3].

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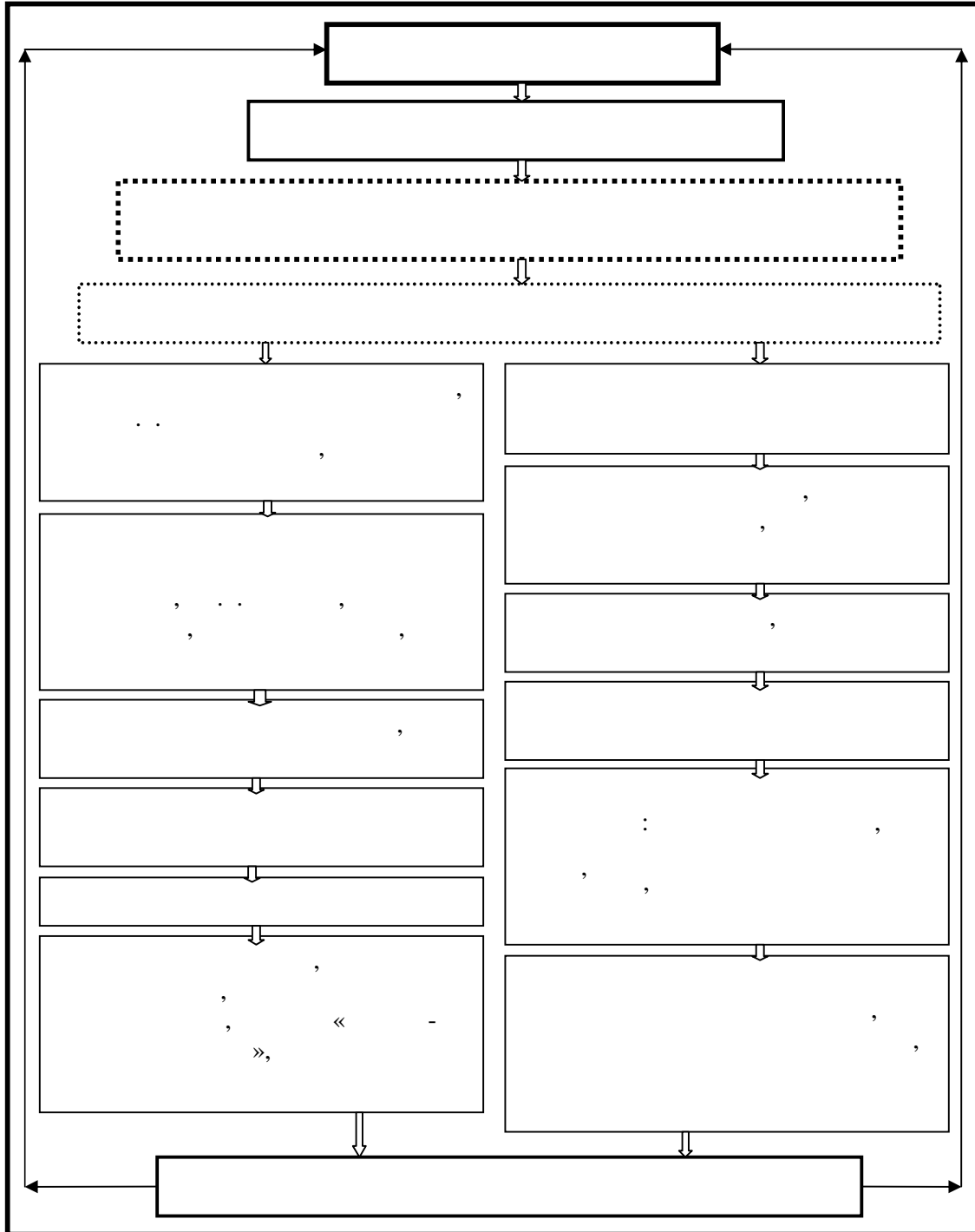
				% ,
	2195,1	2167,3	27,4	0,6
	95,4	95,4	-	0,0
	580,8	580,8	-	0,2
	1518,8	1491,3	27,4	0,4
	1464,8	1437,3	27,4	0,4
()	54,0	54,0	-	0,0
, -	21403,9	21403,8	-	5,8
	16505,6	16505,6	-	4,5
,	8737,8	8737,8	-	2,4
,	2154,0	2154,0	-	0,6
,	3206,2	3206,2	-	0,9
	2168,9	2168,9	-	0,6
	164,7	164,7	-	0,0
	73,8	73,8	-	0,0
	1180,6	-	-	0,3

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330.115

The necessity of the application of ground of the sustainable development based on increasing investment in ecosystems reproduction is proved. The anthropogenic changes of ecosystems in «brown» economy contributed to economic growth, but it has been caused the ecosystem degradation. The basic components and functions of natural capital are examined; the classification of ecosystem services by their functionality is considered in the article. Conducting the comprehensive economic valuation and economic differentiation of ecosystem services as a prerequisite for investing in natural capital is grounded.

The necessary condition for reducing the negative consequences of ecosystem services degradation was concluded and to prevent them is embedding considerable investments in natural capital and environmental infrastructure, that can be highly profitable, bring additional benefits, create new jobs, achieve social development goals and not harm the environment.

Key words: natural capital, ecosystem, ecosystem services, investment in natural capital and environmental infrastructure.