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## **STATE FINANCIAL SUPPORT PROSPECTS FOR INLAND WATERWAYS UPGRADING TO INCLUDE THE RIVER TRANSPORT IN A MULTIMODAL TRANSPORT SYSTEM**

**Abstract.** The article states that the system of multimodal transport belongs to the strategic sectors of the national economy and is a significant component of the Ukraine's infrastructure capacities. It is stressed that Ukraine, having an extensive river network, had occupied outsider positions among the European countries with the smallest share of river transport. It is proved that the development of multimodal transport in Ukraine requires the priority solution of a number of internal problems, in particular, improvement of the existing and development of a new legislative framework on financial support for the upgrading of inland waterways in order to include river transport in the system of multimodal transport. The gaps of the Draft Law of Ukraine "On Inland Water Transport" as of 07.09.2018 № 2475a-d and other regulatory legal acts on regulation of multimodal transport were identified. The need to amend the tax and budget laws of Ukraine, as well as the relevant government regulations on the excise taxa-

tion for refueling of river boats, is substantiated. The amendments to the Law of Ukraine “On the Sources of Financing of Road Sector of Ukraine” concerning improvement of the mechanism for financing of the road sector as of 17.11.2016 № 1762-VIII are considered as a vivid example of finding alternative sources of financial support for the inland waterways upgrading. The Article offers various options for the alternative financial support for the inland waterways upgrading for the integration of inland water transport into the system of the Trans-European Transport Network (TEN-T) and the inclusion of river transport into the system of multimodal transport.

**Keywords:** inland water transport, inland waterways, multimodal transport of goods.

### **ДЕРЖАВНІ ПЕРСПЕКТИВИ ФІНАНСОВОЇ ПІДТРИМКИ ВІДНОВЛЕННЯ ВНУТРІШНІХ ВОДНИХ ШЛЯХІВ ЗАДЛЯ ВКЛЮЧЕННЯ РІЧКОВОГО ТРАНСПОРТУ В СИСТЕМУ МУЛЬТИМОДАЛЬНИХ ПЕРЕВЕЗЕНЬ**

**Анотація.** Констатовано, що система мультимодальних перевезень належить до стратегічних галузей національної економіки та є вагомим складовим інфраструктурним потенціалом України. Наголошено, що Україна, маючи розгалужене річкове покриття, донині займає аутсайдерські позиції серед європейських країн із найменшою часткою перевезень річками. Доведено, що розвиток мультимодальних перевезень в Україні потребує на першочергове вирішення низки внутрішніх проблем, зокрема, вдосконалення існуючої та розробки нової законодавчої бази з питань фінансового забезпечення відновлення внутрішніх водних шляхів задля включення річкового транспорту до системи мультимодальних перевезень. Наголошено на прогалинах Проекту Закону України “Про внутрішній водний транспорт” від 09.07.2018 р. за № 2475а-д та інших нормативно-правових актів з питань регулювання мультимодальних перевезень. Обґрунтовано доцільність внесення змін та доповнень до податкового та бюджетного законодавства України, а також до супроводжуваних їх нормативно-правових актів у частині оподаткування акцизним податком палива для заправки річкових суден. Розглянуто внесені зміни до Закону України “Про джерела фінансування дорожнього господарства України” щодо удосконалення механізму фінансування дорожньої галузі” від 17.11.2016 р. за № 1762-VIII, як яскравий приклад пошуку альтернативних джерел фінансового забезпечення відновлення внутрішніх водних шляхів. Запропоновано варіанти альтернативного фінансового забезпечення відновлення внутрішніх водних шляхів задля інтеграції внутрішнього водного транспорту до системи транс’європейської транспортної мережі TEN-T та включення річкового транспорту до системи мультимодальних перевезень.

**Ключові слова:** внутрішній водний транспорт, внутрішні водні шляхи, мультимодальні перевезення вантажів.

## ГОСУДАРСТВЕННЫЕ ПЕРСПЕКТИВЫ ФИНАНСОВОЙ ПОДДЕРЖКИ ВОССТАНОВЛЕНИЯ ВНУТРЕННИХ ВОДНЫХ ПУТЕЙ РАДИ ВКЛЮЧЕНИЯ РЕЧНОГО ТРАНСПОРТА В СИСТЕМУ МУЛЬТИМОДАЛЬНЫХ ПЕРЕВОЗОК

**Аннотация.** Констатируется, что система мультимодальных перевозок принадлежит к стратегическим отраслям национальной экономики и является весомой составляющей инфраструктурного потенциала Украины. Отмечено, что Украина, имея разветвленное речное покрытие, до сих пор занимает аутсайдерские позиции среди европейских стран с наименьшей долей перевозок реками. Доказано, что развитие мультимодальных перевозок в Украине требует решения ряда внутренних проблем, в частности, совершенствования существующей и разработки новой законодательной базы по вопросам обеспечения восстановления внутренних водных путей для включения речного транспорта в систему мультимодальных перевозок. Отмечено недоработки проекта Закона Украины “О внутреннем водном транспорте” от 09.07.2018 г. № 2475а-д и других нормативно-правовых актов по вопросам регулирования мультимодальных перевозок. Обоснована целесообразность внесения изменений и дополнений в налоговое и бюджетное законодательство Украины, а также в сопровождающие их нормативно-правовые акты в части налогообложения акцизным налогом топлива для заправки речных судов. Рассмотрены возможности внесения изменений в Закон Украины “Об источниках финансирования дорожного хозяйства Украины” относительно совершенствования механизма финансирования дорожной отрасли” от 17.11.2016 г. № 1762-VIII, как яркий пример поиска альтернативных источников финансового обеспечения восстановления внутренних водных путей. Предложены варианты альтернативного финансового обеспечения восстановления внутренних водных путей для интеграции внутреннего водного транспорта в систему трансъвропейской транспортной сети TEN-T и включения речного транспорта в систему мультимодальных перевозок.

**Ключевые слова:** внутренний водный транспорт, внутренние водные пути, мультимодальные перевозки грузов.

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**Problem statement.** Transport of goods through the inland waterways (hereinafter – IWT) is one of the cheapest and most environmentally friendly types of freight worldwide, but Ukraine, with its extensive river network, is an outsider among the European countries with the smaller share of river transport – less than 1 %. The reason for this is, first of all, the lack of an

efficient financial support mechanism for inland waterways upgrading (hereinafter – IWW), which led to a reduction of shipping routes by almost half – from 4 thousand km in 1992 to 2,1 thousand km in 2017 and to a reduction of the length of waterways with guaranteed depths – from 3,1 thousand km to 1,2 thousand km, respectively. So, today many important parts of the lon-

gest and biggest rivers and most of the small rivers are unsuitable for shipping due to their insufficient depths. There is also concern over river gateways, most of which operate at the limit of their lifetime. Long-lasting underfunding (for more than 20 years) [1] has led to this situation.

Consequently, it is useless to talk about the inclusion of river transport in the system of multimodal transport without solving the issues of financial support for the IWW upgrading and ensuring the proper technical condition of hydraulic engineering and engineering structures of water transport facilities (gateways).

**Recent research and publications overview.** The challenges coming from the inclusion of river transport in the multimodal transport system are widely discussed in the scientific and business environments, in particular, in the works of such researchers as O. Goncharuk, A. Zharikov, Y. Dubnevich, Y. Makhova, M. Makhailichenko and others. However, despite significant scientific developments on multimodal transport, the issues of financial support for the restoration of the IWW and the provision of the proper technical condition of hydraulic and engineering structures of water transport facilities (gateways) remain unresolved.

It is extremely important to solve them in order to ensure the balance of transport systems and further development of multimodal transport.

**The purpose of this Article** is to find innovative solutions for improving financial support for the inland waterways upgrading and to ensure the proper technical condition of hydrotechnical and engineering structures of water

transport facilities (gateways) in order to include Ukraine's river transport network in the multimodal transport system.

**Presenting key information.** Ukraine has ratified the European Agreement on Main Inland Waterways of International Importance (AGN) as of 19.01.1996 and took on a number of commitments on the development of the IWW, in particular regarding the drafting of a river transport development strategy in cooperation with the EU, based on national transport policy, the entry of Ukrainian sections of the Dnipro and Danube rivers into the system of trans-European transport network TEN-T; the inclusion of river transport in the multimodal transport system and a network of priority transport routes, the implementation of European rules on inland water transport into the national legislation [2]. The grounds for compliance with Ukraine's commitments were the adoption of the Draft Law of Ukraine "On Inland Water Transport", which was to prioritize the search for alternative sources of funding for IWT and the maintenance of inland waterways, and navigation safety, the maintenance of locks and their reconstruction.

However, since early 2015, the draft law is under revision, so the listed issues are still not resolved. Consequently, in the future, financing of the IWW development, the stream bed degradation and the maintenance of river gateways will be listed in the budget. But, for the current decades of budget deficit, in the long term, one should expect only the complication of the situation.

One of the good examples of attempts to find the alternative sources

of financial support for the IWW upgrading is the adoption of the Law of Ukraine “On Amendments to the Budget Code of Ukraine on Improving the Mechanism of Financial Support of the Road Industry” of 17.11.2016 № 1763-VIII (hereinafter — the Law № 1763-VIII) [3] and the Amendments to the Law of Ukraine “On Sources of Financing of the Road Industry of Ukraine” on improvement of financing mechanism for the road sector as of 17.11.2016 № 1762-VIII [4], which establishes the State Road Fund (hereinafter — SRF) within the national budget for the financing of works related to construction, reconstruction, and repair of public roads.

The sources of SRF are: excise tax on fuel and vehicles imported into Ukraine and imported into the customs territory of Ukraine, import duty on petroleum products and vehicles and tires for them (in 2018 — 50 %, in 2019 — 75 %, starting from 2020 — 100 %), etc. Most of the SRF’s funds, namely 95 %, are intended for the development of the network and maintenance of public highways (principal roads — 60 %, local roads — 35 %) and execution of debt obligations, borrowed by the state on the development of the network of highways of the general use, 5 % — for financial provision of measures for ensuring road safety in accordance with the state programs [5].

Thus, financing of works related to the construction, reconstruction, repair and maintenance of public roads is currently carried out at the expense of the excise tax on fuel.

The first impressions regarding the adoption of Law № 1763-VIII are very encouraging as the government

has made some positive developments in addressing the issues of multimodal transport development, but with a detailed study of the amendments on the excise tax for fuel, we have the opportunity to ascertain that IWW suffer as a result of these changes, precisely because of:

- a high share of excise taxes on the cost of freight and passenger transport by IWW;
- the lack of targeting the river excise tax on the restoration of the IWW;
- expansion of sources of financing for the development of IWW competitors, in particular, road transport;
- no balance of cargo flows by different modes of transport.

So, we are convinced that fuel excise duties on refueling of river and sea vessels should be directed at the restoration and the development of the IWW, and, therefore, to intensify its share in multimodal transport. However, the Ministry of Infrastructure of Ukraine did not support such a proposal, and therefore the IWT is still suffering from the changes introduced to Law № 1762-VIII.

Let’s return to the consideration of the long-awaited Draft Law “On Inland Water Transport”. Nowadays, in addition to the law itself, the Parliament has submitted a number of its alternatives, namely:

- the Draft Law № 2475a as of August 4, 2015 (revised) as the main one [6];
- the Draft Law № 2475a-3 as of June 16, 2017 (revised) as an alternative [7];
- the Draft Law № 2475a-4 as of March 7, 2018, submitted for consideration as an alternative one, included in

the agenda of the session of the Verkhovna Rada of Ukraine 2679-VIII as of 02.07.2019 [8];

- the Draft Law № 2475a-d as of September 9, 2018, submitted for consideration as an alternative one, included in the agenda of the session of the Verkhovna Rada of Ukraine 2679-VIII as of 07.02.2019 [9].

The latest draft № 2475a-d takes into account certain provisions of the drafts № 2475a-3 and № 2475a-4. In particular, it excludes provisions for the collection of river taxes; it is envisaged to carry out coastal traffic by vessels under the Ukrainian flag and to prohibit access to inland waterways of vessels flying the flag of an aggressor state; certain tax privileges for IWT carriers have been defined, etc. However, in our opinion, the implementation of the listed measures will not solve the issue of financial support for the recovery of the IWW [2].

There is no solution to financing the proper technical condition of hydraulic engineering and engineering structures of water facilities (gateways). Currently, there are six navigable gateways operated by the Ukrvodshlyakh (a.k.a. Ukrainian Water Ways) State Enterprise. Their deterioration level varies from 43,5 % (Kaniv Gateway) to 70,6 % (Kakhovka Gateway). At each of the six gateways, there are about 20 facilities evaluated as “unsuitable for regular operation” or “in a critical condition”. In addition, since 1992, the three-chamber gateway of the Zaporizhzhya RSG has been completely decommissioned for radical reconstruction, the works on which, due to lack of funding, were suspended in 2004. The cost of reconstruction in price rates of 1997

was UAH26.9 million. According to the Ukrvodshlyakh State Enterprise, after the project-budget documentation carried out in 2016, the works amounted to UAH 184,9 million, that is, 7 times more [5].

Until now, the state budget should have financed the repair of gateways. However, as a result of the budget deficit and hence the lack of funding as established by the audit of the effectiveness of using budget funds and state property in support of the operational safety of navigable gateways and inland waterways conducted by the Accounting Chamber in 2017, over the last years major repairs have been made only in two gateways: in 2016 – in Kremenchug for the amount of UAH 13234 thousand (financial assistance and own funds), in 2017 in Dneprodzerzhinsk – UAH 1271,0 thousand (EU funds). Budget funds for the purpose of CPCRS 3101210 were not allocated from the budget [5].

The Draft Law “On Inland Water Transport” № 2475a as of 04.08.2015 (revised) submitted to the Parliament for consideration provides:

- maintenance of river waterways with the funds of the state budget, river tax, channel fee, etc.;

- maintenance and repair of hydro-technical and engineering structures of water transport facilities (gateways), their reconstruction, protection and use for passage of vessels by owners of hydroelectric structures (HES) [6].

However, it is quite difficult to accept these provisions, as:

- first, owners of all hydroelectric power plants of the Dnipro cascade and smaller ones are private hydropower generating companies;



- navigable gateways are non-core assets of hydropower generating companies, since they do not participate in the production of basic products;

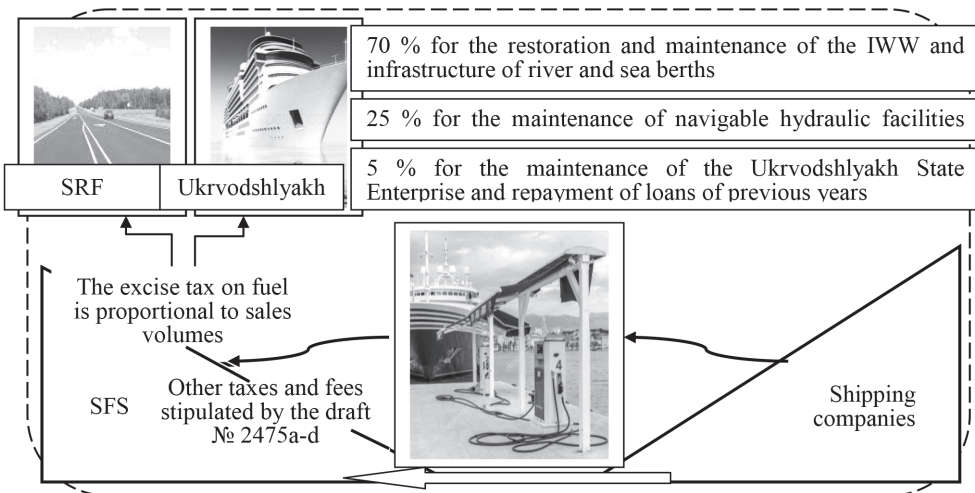
- the reliance on hydropower generating companies to retain gateways will be accompanied by negative socio-economic impacts on the population due to rising electricity tariffs.

Therefore, we think that the creation of adequate financial support for the restoration of the IWW, the integration of the IWT into the TEN-T and the development of multimodal transport is possible by one of the following options:

- the first, which provides for amendments to the Draft Law of Ukraine № 2475a-d, as well as to the budget legislation on financial support for the restoration of the IWW, the provision of the proper technical condition of hydraulic and engineering structures of water transport facilities (gateways) and the development of the

IWT by redistributing excise taxes on fuel between the State Road Fund and the Ukrvodshlyakh State Enterprise in proportion to the volumes of fuel consumed (Fig. 1).

We consider it necessary to emphasize that both under this option of the IWW financial support and under the following one, it is proposed to take into account the changes envisaged by the draft № 2475a-d, since in the opinion of the vast majority of scientists and practitioners, it is most optimal one as it has taken into account the interests of all participants in the process: representatives of the industry, business, users of river transport services, the state. It will allow harmonious development of the river transport market as competitive, transparent, accessible to anyone who has intentions and opportunities to access it, while not ruining the environment and damaging the rivers. It is able to give the state another operating mode of transport, and there-



**Fig. 1. Option 1: financial support for the restoration and maintenance of inland waterways for the inclusion of river transport in the multimodal transport system**  
 Source: [author's vision]

fore, to ensure the integration of inland water transport into the system of the TEN-Ts and include the IWT into the multimodal transport system [10];

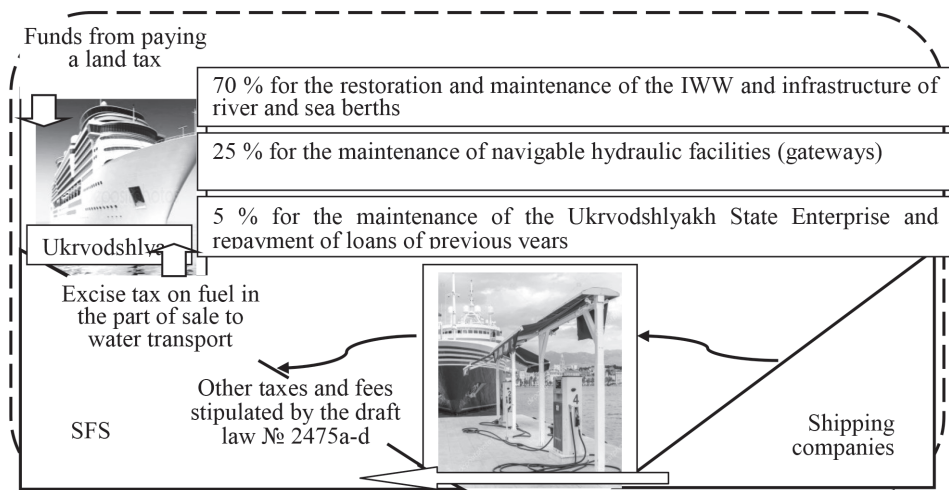
- the second option involves amending the Draft Law № 2475a-d, as well as the budget legislation on financial support for the restoration of the IWW and the IWT development allocating the excise tax on sales of fuel for refueling of river and sea vessels directly to the Ukrvodshlyakh State Enterprise and its temporary dismissal from payment of land tax, which will allow distributing the accumulated (excise tax) and released funds (from the payment of land tax) as follows (Fig. 2).

The issue of exclusion from the land tax objects list of land sites used by the Ukrvodshlyakh State Enterprise for the fulfillment of state functions for the creation of safe navigable conditions on public river routes should be taken into account as for use of land sites during 2015–2016 years and for 5 months

of 2017 the State Enterprise had paid a land tax amounting to UAH 9762,2. According to the results of the Ukrvodshlyakh appeals to the heads of local administrations, only Kyiv Navigable Gateway was exempted from payment of land tax starting from 01.03.2017.

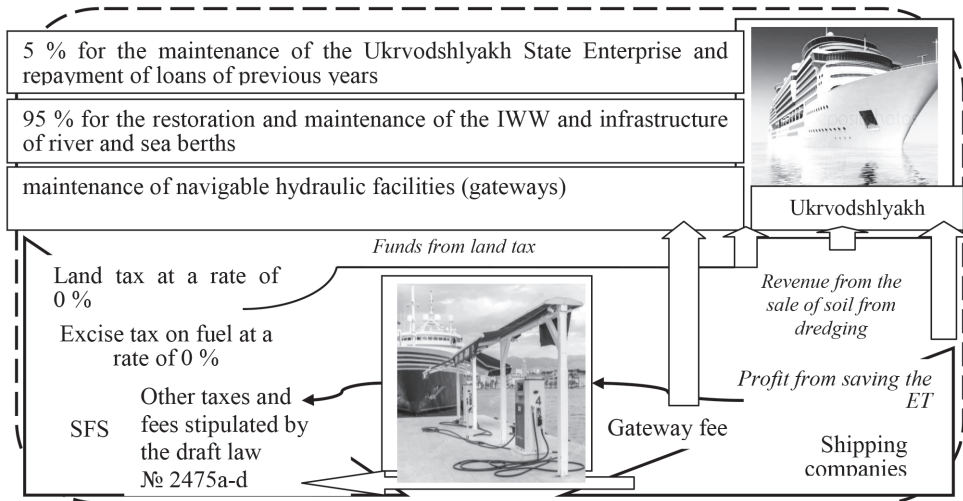
The last option, which provides for amending article 292 of the Tax Code of Ukraine on the exemption from taxation of excise tax on fuel for refueling of river vessel, will reduce operating costs and direct the released part of the profits to the reconstruction of the IWW, provide the proper technical state of hydraulic and engineering water transport facilities (gateways), develop the IWT, and consequently multimodal transport (see Fig. 3).

It should be emphasized that the main activities of the Ukrvodshlyakh State Enterprise include extraction and sale of soil from dredging and the sand-washing. At the same time, in ac-



**Fig. 2. Option 2: financial support for the restoration and maintenance of inland waterways for the inclusion of river transport in the multimodal transport system**  
Source: [author's vision]





**Fig. 3. Option 3: financial support for the restoration and maintenance of inland waterways for the inclusion of river transport in the multimodal transport system**  
 Source: [author's vision]

cordance with Clause 1.3.7 of the Accounting Policy of the Ukrvodshlyakh State Enterprise, the soil extracted during dredging to ensure the safety of navigation within inland waterways of Ukraine is considered as waste, the use of which is not foreseen by the production process. This kind of soil is not recognized as an asset; its analytical and synthetic accounting is not carried out. This creates preconditions for corrupt practices by officials: illegal sale of soil in the interests of unauthorized persons in the form of waste [5]. So, according to the fifth article of the Law of Ukraine “On Accounting and Financial Reporting in Ukraine” as of 16.07.1999, № 996, it is considered necessary to include revenues from the extraction and sale of the soil from dredging or sand-washing as alternative sources of funding for the restoration of the IWW and the development of the IWT.

The introduction of any of the proposed options will ensure Ukraine's

compliance with its obligations under the Strategy for the Development of River Transport in Cooperation with the EU, the IWW upgrading and the development of the IWT within the multimodal transport system.

**Conclusions and suggestions.** The introduction of amendments to the Draft № 2475a-d, the budget and tax legislation, as well as related regulatory acts, will solve the problems associated with the financial support for the restoration of the IWW and ensure the proper technical condition of the hydrotechnical and engineering waterway facilities (gateways), integration of Ukraine's IWT into the TEN-T network, and the development of multimodal transport.

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