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**NON-TAX REVENUES IN THE LOCAL BUDGET REVENUES SYSTEM**

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***Research Methodology.*** *To assess the place and role of non-tax revenues and revenues from capital transactions in the system of local revenues used general scientific methods and techniques of scientific knowledge, induction and deduction, comparative analysis, the formulation of inference and hypotheses nomination. Evaluation of composition and structure of the alternative income of local budgets conducted using specific methods such as statistical methods groupings, dynamic comparison. Using the methods of analysis and synthesis, comparison and prediction of the basic directions of improving the efficiency of income from property and business activity, property and property rights, services, local economy, the use of the resource base of local governments.*

***Results.*** *Building a budget of Ukraine on the principles of subsidiarity involves the creation of adequate conditions for the expansion of the financial base of local governments. However, as the current fiscal and economic practice, this requires a number of measures aimed at balancing formal and actual sources of local revenues and, consequently, reduction of budget reallocation through horizontal intergovernmental transfers. In the context referred to in Article specifies the place and role of non-appropriation forms of GDP in financial provision of local budget authority on the basis of the payment obligation and its legal regulation, the relationship with the general or special fund appropriate level budget bezekvivalentnosti and individual chargeless payment made.*

***Novelty.*** *Grounded methods and sources of non-tax revenues and revenues from capital transactions of local budgets in terms of fiscal decentralization with regard to their position and role of space in various stages of socio-economic development of society, primarily as a counter-cyclical macro-financial budgetary measure the achievement of budget balance. Argued ways of creation of a new mechanism for the formation of extensive environmental non-budget tax exemptions by extending the terms of reference of the regional groups to expand autonomy of local self-governing communities to provide local services budget, disposal of local socio-economic infrastructure, expanding the size of the intangible component of revenue .*

***The practical significance.*** *Тhe theoretical and methodological foundations, research results, conclusions and recommendations of the author can be used by state and local authorities, specialized state financial bodies to improve the efficiency of fiscal policy as a whole and its separate territorial units in the expansion of the financial base local government, which, in turn, provides a systematic and comprehensive use mostly non-revenue sources.*