

influence on the amount of environmental revenues is limited, for example in the case of grants (grant-in-aid) transferred directly from the state budget. As than specificity of such grants (targeted grant) is that they are given for implementation of environmental programs. It should be remembered that the assigned tasks are actually of the state ones. For practical reasons, they are transmitted to local governments on the basis of specific laws.

Table 3 - The ecological taxes share in GDP structure of welfare states for 2014-2018, %

Country	Years					Deviation, 2018/2014	Rating (2018)
	2014	2015	2016	2017	2018		
European Union - 28 countries	2,46	2,44	2,45	2,41	2,4	-0,06	
Belgium	2,54	2,55	2,69	2,72	2,7	0,16	12
Bulgaria	2,82	3,15	2,92	2,89	2,94	0,12	8
Denmark	4	3,97	3,91	3,72	3,63	-0,37	2
Estonia	2,64	2,71	2,97	2,86	2,72	0,08	12
Ireland	2,38	1,88	1,87	1,75	1,56	-0,82	28
Greece	3,71	3,81	3,77	3,97	3,69	-0,02	1
France	2,03	2,16	2,24	2,31	2,38	0,35	16
Italy	3,57	3,39	3,46	3,29	3,27	-0,3	7
Latvia	3,34	3,52	3,62	3,51	3,37	0,03	5
Luxembourg	1,97	1,84	1,7	1,68	1,71	-0,26	30
Austria	2,39	2,38	2,35	2,39	2,3	-0,09	20
Poland	2,57	2,65	2,71	2,68	2,72	0,15	9
Portugal	2,27	2,42	2,58	2,58	2,58	0,31	14
Romania	2,38	2,51	2,42	1,96	2,07	-0,31	25
Slovenia	3,86	3,88	3,87	3,73	3,52	-0,34	4
Finland	2,88	2,89	3,08	2,96	2,92	0,04	10
Sweden	2,18	2,16	2,22	2,12	2,08	-0,1	26
Iceland	1,35	1,31	1,22	1,29	1,27	-0,08	31
Switzerland	1,66	1,68	1,7	1,73	1,74	0,08	29
Turkey	3,34	3,38	3,36	3,19	2,39	-0,95	14

* Source: Compiled by the author based on ¹

The results of the study provide an opportunity to make certain summarizing conclusions that are theoretically and practically significant and associated with the scientific substantiation of the decentralization environmental consequences in the processes of proportions of eco-central benefits:

1. The study of the basic approaches to the definition of decentralization showed the lack of a single concept of its interpretation in the field of environmental protection. The analysis of decentralization definitions allowed the author to summed up her own definition in the field of environmental protection, which we propose to consider as a process of creating a mechanism aimed at improving the design, pace and extent of decentralization in the field of environmental protection, including dissemination of information and direct involvement of municipal authorities to eco-regulation process. At the same time, the system of intergovernmental fiscal relations requires ongoing

¹ Environmental tax statistics. [Electronic resource]. URL: <http://ec.europa.eu/eurostat/statistics-explained/index.php/>