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TAXATION OF AGRICULTURAL PRODUCERS: STATE, PROBLEMS AND PROSPECTS

The article is devoted to researching the current state, clarifying problems, and developing directions for optimizing the taxation of agricultural commodity producers. It has been proven that the agricultural producer in Ukraine is mostly represented by small business entities. It was emphasized that when implementing the minimum tax obligation, it is necessary to balance the interests of the state and taxpayers producing agricultural products on their own lands. The publication substantiates the directions for ensuring the conditions for optimizing the application of the general system of taxation by agricultural commodity producers, taking into account the specifics of agricultural commodity producers under the conditions of creating incentives for the introduction of innovative technologies and technological development. The peculiarities, advantages, and disadvantages of the application of the minimum tax liability are considered, and directions for its optimization are determined.

Keywords: minimum tax liability, income tax, tax legislation, financial reporting, innovation, land use, small business entities.

JEL classification: Q10, K34, H25, H30

ОПОДАТКУВАННЯ СІЛЬСЬКОГОСПОДАРСЬКИХ ТОВАРОВИРОБНИКІВ: СТАН, ПРОБЛЕМИ ТА ПЕРСПЕКТИВИ

Стаття присвячена дослідженню сучасного стану, з'ясуванню проблем і розробці напрямів оптимізації оподаткування сільськогосподарських товаровиробників. Вирішення поставлених у статті завдань здійснено за допомогою загальнонаукових методів дослідження, а саме: аналізу, систематизації та узагальнення. Методологічною і теоретичною основою дослідження слугували положення економічної теорії, теорії управління, ідеї та положення, викладені у державних нормативно-правових документах України з проблем оподаткування сільськогосподарських товаровиробників. У статті доведено, що сільськогосподарський товаровиробник в Україні здебільшого представлений малими суб'єктами господарювання, які, на відміну від великих агроформуваль, орієнтовані на внутрішній ринок, забезпечують продовольчу безпеку країни, підвищують стандарти життя населення у сільській місцевості. Зазначено, що саме малі сільськогосподарські суб'єкти господарювання мають суттєві проблеми матеріально-технічного, кадрового забезпечення, високу собівартість продукції, відсутність ринків збуту тощо. Акцентовано увагу, що при впровадженні мінімального податкового зобов'язання є необхідним забезпечити збалансування інтересів держави і платників податків, що здійснюють виробництво сільськогосподарської продукції на власних землях. При оподаткуванні сільськогосподарських товаровиробників необхідно стимулювати інноваційну складову розвитку. У публікації обґрунтовано напрями забезпечення умов оптимізації застосування загальної системи оподаткування сільськогосподарськими товаровиробниками з врахуванням специфіки аграрного товаровиробників за умов створення стимулів впровадження інноваційних технологій та технологічного розвитку. Розглянуто особливості, переваги та недоліки застосування мінімального податкового зобов'язання, визначено напрями його оптимізації. Перспективи подальших досліджень полягають у з'ясуванні проблемних моментів оподаткування сільськогосподарських товаровиробників в умовах впровадження мінімального податкового зобов'язання та розробці напрямів їх подолання.

Ключові слова: мінімальне податкове зобов'язання, податок на прибуток, податкове законодавство, фінансова звітність, інновації, землекористування, малі суб'єкти підприємництва.

Formulation of the problem. The principle of universality of taxation was formulated quite clearly by a well-known North American political figure Benjamin Franklin – «Nothing is certain except death and taxes». The existence of any economic entity throughout its

life cycle is connected with the payment of taxes. There are certain peculiarities of the functioning of agrarian business, which is due, first of all, to the high risks of agricultural activity (dependence on natural and climatic conditions, the specifics of the use of biological assets,

etc.), the diversity of biological objects, the complexity of technological processes, and the distribution of controlled parameters over a large area. Agriculture is an extremely important sector of any country, and for Ukraine, it is a guarantor of food security and a factor in the preservation and development of rural areas, and an important item of export earnings. Such features should be taken into account as much as possible when forming and optimizing the taxation mechanism implemented in most countries of the world. In the conditions of European integration and against the background of the consequences of Russian aggression, it is necessary to define and implement measures aimed at improving the taxation system of agricultural commodity producers, which will ensure the activation of taxation functions and will contribute both to the filling of the budget and the development of agriculture. These circumstances determined the thematic and target focus of the research.

Analysis of recent research and publications. Problems of taxation of agricultural producers are constantly at the center of the attention of scientists. T.P. Dobrunik and O.V. Radova (as well as most other researchers) rightly point out that the peculiarities of agribusiness determine the need to consider them when forming an effective taxation system. Most European countries implement various state support for agricultural producers in the field of taxation. Researchers from Azerbaijan N. Babayev, Y. Hakimova, and A. Huseynova note that the creation of a favorable tax environment should ensure an increase in the efficiency of the agrarian business, which in turn will lead to an improvement of the main economic indicators. In Azerbaijan, tax legislation in agriculture is focused primarily on the application of the income taxation system, while land taxation performs the function of equalizing the conditions of agricultural activity. In our opinion, the direction of development of the agribusiness taxation system based on the creation of a system for monitoring the effectiveness of the use of various tax incentives by enterprises is interesting for Ukraine [1].

N. Shalimova (2019) researched the priorities of regional development in the taxation of agricultural producers. This author proved the need to expand the powers of local self-government bodies, local authorities, and territorial communities to establish local taxes and fees and develop a mechanism for tax incentives that will contribute to the activation of innovative activities and the development of agriculture. In addition, this author emphasizes the need to adjust the procedure for allocating budget funds for state support to agricultural producers [2]. The works of O. Mahopets are devoted to the issue of optimizing the tax burden of agricultural producers under the conditions of applying a simplified taxation system [3]. In the work of N. Shalimova, O. Mahopets and A. Bosenko, the manifestation of integration processes is defined and the approaches to their consideration in the process of development and reform of the mechanism of management of taxation of agricultural commodity producers are substantiated. The authors' position regarding the need to consider harmonization processes in the context of European integration of legislation in the field of taxation of agricultural commodity producers as a process of joint agreement and adoption of unified conceptual approaches is interesting. According to the authors, harmonization is not an end in itself, but a tool for the formation of an

effective mechanism of taxation of agricultural producers in Ukraine [4].

Research by O. Sarapina and O. Yeremian is devoted to the peculiarities and problems of taxation in the agricultural sector. The authors, based on the analysis of the advantages and disadvantages of the application of a single tax of the IV group, developed directions for optimizing the mechanism of taxation of agricultural enterprises [5]. Works of S.M. Homovij are aimed at research and improvement of organizational and management aspects of the taxation of agricultural enterprises [6].

Scientists to the problems of implementation of taxation functions pay considerable attention today during martial law. In particular, M. Durman believes that both the experience of state regulatory mechanisms and the application of new regulatory mechanisms in taxation «will become the «driver» of economic recovery both during martial law and the post-war period» [7]. S.S. Ignatenko reveals the peculiarities of the functioning of the simplified taxation system in the conditions of martial law, identifies the problematic aspects of its application, and examines the simplified taxation system as a tool for economic recovery in the post-war period [8]. However, these scientists do not consider the specifics of taxation in the agrarian sphere during the wartime and postwar period. Despite the significant developments in the development of the mechanism of taxation of agricultural enterprises, it is necessary to note that the issues of study of taxation of agricultural producers require further research.

Scientists in their research do not reveal the peculiarities of the advantages and disadvantages of such a «tax innovation» as a minimum tax obligation.

The purpose of the publication is to study the peculiarities of the current state of taxation of agricultural commodity producers and to substantiate the directions of development of taxation mechanisms following the realities of the operation of agribusiness.

Presentation of the main research material. In Ukraine, the agricultural producer is mostly represented by small business entities. Thus, according to the information from the State Statistics Service, large agricultural, forestry, and fishing enterprises in the last five years of the pre-war period accounted for less than 0.1%, medium – 3.1%, and small – 96.9% [9]. It should be noted that, unlike large agricultural formations, the Ukrainian small-scale agricultural producer is focused on the domestic market, and therefore, at the current stage, it is that ensures the country's food security and raises living standards in rural areas. However, these producers have significant problems with material and technical, personnel support, high cost of production, lack of sales markets, etc. The simplified system of taxation applied in Ukraine is aimed specifically at supporting small business entities. In Ukraine, the tax component prevails in the structure of the support system for agricultural producers. However, for small-scale agricultural producers, this mechanism is currently quite undeveloped. Thus, O. Sarapina and O. Eremyan note in their research «the system of taxation of agricultural enterprises needs to be reformed to equalize the competitive environment, eliminate disparities in the structure of the agricultural sector of the economy in favor of small and medium-sized socially oriented agrarian businesses, and increase the competitiveness of small forms of management...» [5]. These arguments are the

basis for the introduction of the minimum tax liability to eliminate the competitive advantages of small producers working in the shadow sector [10].

Agricultural producers, under the current legislation, have the right to choose independently whether to apply a simplified taxation system in the form of a single tax of group IV or to pay taxes according to the general system.

Following European trends in Ukraine, the criteria for classifying enterprises as small, medium, and large are prescribed by the Law of Ukraine «On Accounting and Financial Reporting in Ukraine» [11]. Such typification is used to determine entities that prepare reports by composition under NR(S)A 1 «General requirements for financial reporting» [12], and have the right to prepare reports according to NR(S)A 25 «Simplified financial reporting» [13]. In addition, small enterprises that prepare financial statements according to NR(S)A 25 «Simplified financial reporting» have the right to choose a simplified taxation regime. However, agricultural enterprises have the right to apply a simplified system of taxation according to the criterion – the share of agricultural products in the structure of marketable products is not less than 75% of agricultural products, regardless of the size of this enterprise.

An agricultural producer is qualified as an income taxpayer or a single taxpayer of group IV according to additional features. For the purposes of income tax for enterprises whose main activity is the production of agricultural products, enterprises whose income from the sale of agricultural products of their production for the previous tax (reporting) year exceeds 50 percent of the total amount of income belong to [14]. In the formal interpretation of paragraph 14.1.234 of the Tax Code of Ukraine, the category of agricultural products does not include products of processing of own agricultural products, processed on pre-contractual conditions. However, the Tax Code of Ukraine refers to agricultural commodity producers as economic entities that process their own agricultural raw materials on a subsidized basis (paragraph 14.1.235). A modern trend is the processing of agricultural raw materials under give-and-take basis. It is expedient to clarify the position of the Tax Code of Ukraine and include agricultural products that have been processed on a give-and-take basis, which will ensure more complete processing and are more in line with the principles of the circular economy [15].

As for the simplified taxation system, according to paragraph 291.4 of the Tax Code of Ukraine, the fourth group of single taxpayers includes agricultural producers: legal entities whose share of agricultural production in the previous tax (reporting) year is equal to or exceeds 75 percent; physical persons-entrepreneurs who conduct activities exclusively in the farm registered in accordance with the Law of Ukraine «On Farming» [16]. It is important to determine the share of agricultural production. According to paragraph 14.1.262 of the Tax Code of Ukraine, the share of agricultural production is the specific weight of the income of an agricultural producer, received from the sale of agricultural products of own production and products of its processing, in the total amount of his income, which is taken into account when determining the right of such a producer to register as a tax payer. The calculation of the share of agricultural production is submitted to the control bodies by their location and/or by the location of land plots (paragraph 308.1 of chapter XIV of the Tax Code of Ukraine) [14].

In our opinion, because of the introduction of the minimum tax liability related to the size of land use, it is expedient to extend the right to a simplified taxation regime under the fourth group to small agricultural enterprises with the introduction of another industry criterion – the size of land use, for example, up to 800 Ha. The remaining agricultural enterprises should be transferred to the general taxation system. At enterprises that are income taxpayers, the quality of accounting support for reporting and making management decisions is higher, which in the future will positively contribute to the effectiveness of management and enable public control of the use of land resources.

According to the law, an income tax-paying enterprise, whose main activity is the production of agricultural products, has the right to choose an annual tax (reporting) period for income tax, which begins on July 1 of the previous reporting year and ends on June 30 of the current reporting year. When submitting a tax return, such income taxpayers should take into account that the income tax return includes financial statements for the first half of the previous year, the previous reporting year, and the first half of the current reporting year. For such taxpayers, it is problematic to reconcile the internal regulations on the distribution of profits with a special procedure for the formation of profits before taxation. Agricultural enterprises – income tax payers have the right, in accordance with NR(S)A 30 «Biological assets», to evaluate products at initial recognition not at fair, but at original cost [17]. In our opinion, this may negatively affect the assessment of potential solvency compared to other agricultural commodity producers. This problem can be solved by introducing an adjustment of financial profit to profit for taxation on tax differences that arise in the financial accounting system because of the assessment of agricultural products at initial recognition at fair value for the balance of products on the date of filing the tax return.

A producer of agricultural products – an income taxpayer has the right not to choose a «special» annual tax (reporting) period for income tax, which begins on July 1 of the previous reporting year and ends on June 30 of the current reporting year. Accordingly, such a taxpayer submits Tax Declarations in a general manner within the terms specified in paragraph 49.18 of the Tax Code of Ukraine.

The appropriate direction is the formation of incentives for the introduction of innovative technologies and technological development of agricultural enterprises – income taxpayers, and the differentiation of tax rates following the target direction of profit. Yes, it is advisable to apply reduced rates on profit, which are aimed at the innovative development of agrarian entrepreneurship. Among taxpayers of agricultural commodity producers, the share of those who pay income tax is insignificant. Therefore, as of June 1, 2023, the share of such payers in the Kirovograd region was only 10% [18].

The process of forming legislation in the field of taxation of agricultural producers continues. The Law of Ukraine «On Amendments to the Tax Code of Ukraine and other legislative acts of Ukraine on ensuring the balance of budget revenues» made the most significant changes [19]. The introduction of changes in taxation is aimed at the unshadowing of agrarian business. Thus, there are widespread models of running an agrarian business without formalizing the lease of land shares without

registration of employees of agrarian enterprises, and with a cash, undocumented option for the sale of agrarian products. With the changes in taxation, the minimum tax liability (MTL) was introduced, which depends on the normative monetary assessment of the land plot classified as agricultural land (on average, about 28,000 hryvnias). The norms of the Tax Code of Ukraine stipulate that until 2024, the normative monetary value will not be indexed. MTL was calculated for the first time in 2023 when taxpayers submitted declarations for 2022. According to experts' calculations, the average size of MTL in Ukraine is about UAH 1400/ha [10].

According to the data of the State Tax Service for the Kirovograd region, the accrual of the MTL and the debts of enterprises because of the calculation of the MTL as of 07/01/2023 are presented in Table 1.

In the Kirovograd region, according to the data of the regional tax administration, taxpayers of the fourth group, who have chosen a simplified taxation regime for agricultural producers, prevail (85%). A small share of subjects chose the general simplified taxation regime (5%). According to the survey of legal entities that chose this mode, it was found that 82% of such taxpayers use this mode because they did not declare a timely decision on choosing the taxation system according to the fourth group. Agricultural producers include both VAT payers and entities that do not have this status.

An agricultural producer can choose the optimal tax policy only based on complex calculations. This requires the involvement of a highly qualified specialist, which not all farms can afford. Therefore, for a small-scale manufacturer, the procedure and the choice of the optimal taxation system (as well as the taxation procedure itself) are quite complex issues. Today, Ukrainian tax policy is focused mainly on the implementation of fiscal functions. The State Tax Service of Ukraine, in its reports on the increase in the number of control checks with the rise in the application of fine (financial) sanctions, notes as a positive fact. Regarding the Ukrainian taxation system (including agricultural producers), it is advisable to apply foreign experience, namely: to optimize the tax system (number of taxes, rates, reporting, and payment procedures); introduce a mechanism to assist taxpayers in the process of submitting declarations and paying taxes; create media campaigns that connect taxes with public services and motivate ethical behavior (tax paying culture) [20].

Under modern realities, it is necessary to optimize the taxation system in the direction of creating conditions

for the development of agribusiness and at the same time ensure conditions for the development of rural areas and their preservation. At the same time, it is necessary to take into account the multivariate nature of both the organizational and legal forms of agribusiness, as well as the functioning of different size land entities, and the predominance of small business entities.

We share the approach regarding the need to differentiate tax rates according to land use area. At the same time, we proceed from the fact that it is appropriate to reduce the rates of the minimum tax liability for entities that belong to micro-enterprises, make maximum use of their own labor, and work on their own land plots. This approach will ensure the balancing of the interests of the state and taxpayers producing agricultural products on their own lands.

The introduction of the minimum tax payment effectively affects the fiscal component of taxation and ensures the transparency of the formation of tax payments and the direct connection between the tax burden and land use areas. However, it is necessary to make changes to the Tax Code regarding the regulation of this norm. This approach will ensure a closer connection between land use and tax burden and will contribute to overcoming the shadowing of the agrarian sphere. It is necessary to preserve preferences in the taxation of small agricultural commodity producers and to determine the size of land use of micro-entrepreneurs to which the minimum tax obligation should not be applied or its size should be reduced.

The development of the innovative component, which is connected with the formation and development of human resources, and the digitalization of business directly determine the development of agrarian business in modern conditions. The importance of these directions should be taken into account when making decisions in taxation. Therefore, in our opinion, it is appropriate to include documented expenses in these areas (consulting of advisory services on the development and implementation of innovative technologies, introduction of digital technologies, and development of personnel potential) along with taxes when calculating tax payments in accordance with the minimum tax liability.

It is appropriate to apply different rates of income taxation aimed at development and consumption. At the same time, the reduction of the income tax rate aimed at development must be limited following the optimal proportions of the distribution of income for consumption and capitalization (1:3).

Table 1
Accrual of the minimum tax liability based on the results of the declaration in the Kirovograd region for 2022

The taxation system	Number of payers		Surcharge of tax		Arrears for payment of MTL	
	payers	%	thousand hryvnias	%	thousand hryvnias	%
General system of taxation	217	10	19 086,6	10	9900,8	49,56
A simplified system of taxation, in total	1869	90	168 619,1	90	10 075,2	50,44
including:						
payers of the III group (2%)	33	2*	673,4	2*	143,5	0,72*
payers of the III group (3–5%)	58	3*	2 560,6	-		
IV group payers	1778	85*	165 385,1	88*	9931,7	49,72*
Total for the region	2086	100	187 705,7	100	19 976,0	100

*% calculated for the total number of payers

Conclusions. In accordance with modern realities, it is necessary to optimize the taxation system in the direction of creating conditions for the development of agribusiness and at the same time ensure conditions for the development of rural areas and their preservation. At the same time, it is necessary to take into account the multivariate nature of both the organizational and legal forms of agribusiness, as well as the functioning of different size land entities, and the predominance of small business entities. The introduction of the minimum

tax payment effectively affects the fiscal component of taxation and ensures the transparency of the formation of tax payments and the direct connection between the tax burden and the area of land use. It is necessary to preserve preferences in the taxation of small agricultural producers and to determine the size of land use of micro-entrepreneurs to which the minimum tax liability should not be applied or to reduce its size. The system of taxation of agricultural producers should form incentives for innovative business development.

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