

**Семенда Д. К.**

*к.е.н., професор,*

*Уманський національний університет садівництва,*

*Україна;*

*e-mail: dksemenda@ukr.net; ORCID ID: 0000-0003-2714-0436*

**Семенда О. В.**

*к.е.н., старший викладач,*

*Уманський національний університет садівництва,*

*Україна;*

*e-mail: semendaelena5@gmail.com; ORCID ID: 0000-0001-9678-795X*

**Гвоздеї Н. І.**

*к.е.н., старший викладач,*

*Уманський національний університет садівництва,*

*Україна;*

*e-mail: gvozdej@ukr.net; ORCID ID: 0000-0002-7251-7696*

## **АНАЛІЗ ПОДАТКОВОГО СЕРЕДОВИЩА ПІДПРИЄМНИЦТВА В АГРАРНІЙ ГАЛУЗІ ЕКОНОМІКИ УКРАЇНИ**

**Анотація.** В статті проаналізовано сучасне податкове середовище підприємництва, оцінено вплив податкових новацій на діяльність господарюючих суб'єктів в аграрній галузі економіки України, запропоновано більш ефективні умови оподаткування сільгосптоваровиробників, які зменшать податкове навантаження, стимулюватимуть до підприємницької ініціативи, розширення виробництва та стануть джерелом наповнення бюджету країни.

**Ключові слова:** податкове середовище, оподаткування сільськогосподарських товаровиробників, тіньовий сектор економіки, податкове навантаження.

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**Semenda D. K.**

*Ph. D. in Economics, Professor,*

*Uman National University of Horticulture,*

*Ukraine*

*e-mail: dksemenda@ukr.net; ORCID ID: 0000-0003-2714-0436*

**Semenda O. V.**

*Ph. D. in Economics, Senior Lecturer,*

*Uman National University of Horticulture,*

*Ukraine*

*e-mail: semendaelena5@gmail.com; ORCID ID: 0000-0001-9678-795X*

**Gvozdiei N. I.**

*Ph. D. in Economics, Senior Lecturer,*

*Uman National University of Horticulture,*

*Ukraine*

*e-mail: gvozdej@ukr.net; ORCID ID: 0000-0002-7251-7696*

## **ANALYSIS OF TAX ENVIRONMENT OF BUSINESS IN AGRARIAN SECTOR OF ECONOMY OF UKRAINE**

**Abstract.** In recent years, domestic tax legislation is characterized by its instability, changeability, complexity and excessive tax burden. And the year of 2017 was not exception because it started with changes made to the Tax Code and other legal acts.

The impact of next tax reform on some economic indexes of agricultural producers activity was under analysis using the data of a specific enterprise and it was found that novations of tax legislation increased tax burden by 4.6 times and significantly worsened the financial situation of a studied enterprise. It was proved that shadow economy is a method for survival in current Ukrainian realities leading to a reduction of revenues to the State Budget, capital outflow, investment decrease and so on, after analyzing the variants for selling of produced agricultural crops in 2016 under renovated tax legislation. Rise of a minimum wage to 3200 UAH after adoption of the Law on State Budget will also cause mostly negative consequences for the economy of the country. There are some difficulties concerning administration of tax payments together with excessive tax burden.

Conducted analysis of the tax environment showed extreme complexity of the social and economic situation in agrarian sector of economy especially for small business.

To our mind, creation of full-value tax environment for the development of farms with small economy aimed at their modernization and full integration into the national economic system is the solving of social and economic problems of modern village and Ukrainian economy as a whole.

**Keywords:** tax environment, taxation of agricultural producers, shadow sector of economy, tax burden.

**JEL Classification:** Q19; H21; O17; O23

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**Семенда Д. К.**

*к.э.н., профессор,*

*Уманский национальный университет садоводства,*

*Украина*

*e-mail: dksemenda@ukr.net; ORCID ID: 0000-0003-2714-0436*

**Семенда Е. В.**

*к.э.н., старший преподаватель,*

*Уманский национальный университет садоводства,*

*Украина*

*e-mail: semendaelena5@gmail.com; ORCID ID: 0000-0001-9678-795X*

**Гвоздей Н. И.**

*к.э.н., старший преподаватель,*

*Уманский национальный университет садоводства,*

*Украина*

*e-mail: gvozdej@ukr.net; ORCID ID: 0000-0002-7251-7696*

## **АНАЛИЗ НАЛОГОВОЙ СРЕДЫ ПРЕДПРИНИМАТЕЛЬСТВА В АГРАРНОЙ ОТРАСЛИ ЭКОНОМИКИ УКРАИНЫ**

**Аннотация.** В статье проанализирована современная налоговая среда предпринимательства, оценено влияние налоговых новаций на деятельность хозяйствующих субъектов в аграрной отрасли экономики Украины, предложены более эффективные условия налогообложения сельхозтоваропроизводителей, которые уменьшат налоговую нагрузку, что станет стимулятором к предпринимательской инициативе, расширению производства и источником наполнения бюджета страны.

**Ключевые слова:** налоговая среда, налогообложение сельскохозяйственных товаропроизводителей, теневой сектор экономики, налоговая нагрузка.

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**Introduction.** Recently, representatives of financial circles, both domestic and international, have actively been discussing and working on reforming the tax system of the agricultural sector of the economy. The most important issue of modern tax policy in Ukraine is the state of taxation of agricultural producers. From 1999 to the end of 2016, the special VAT regime for agricultural

enterprises in Ukraine has repeatedly undergone changes, but has been effective and financially stimulating the development of the agrarian sector: the agrarian sector grew annually, increased exports, mastered new high-tech production, provided hundreds of thousands of jobs in related industries.

Along with the positive sides, the special regime had a number of shortcomings, the main of which are as follows:

- funds sent to special accounts and remained at the disposal of agricultural producers were used mainly for current expenses. In our opinion, such funds should be strictly targeted and used for the purchase of equipment and other fixed assets, improvement of soil quality, production, introduction of new technologies into production, including and precision farming technologies;
- large commodity producers (agroholdings) had significant advantages over small business entities: they have monopoly access to the sale of agricultural products on international markets; they buy up grown products from small agricultural producers under minimum, and occasionally, undercut prices, receive stable profits and superprofits from production and sales of such export crops as grain, soybeans, sunflower, rape, etc.;
- the crop and livestock industry is in an unequal environment: unlike high-cost livestock farming with low and even loss-making profitability, high-yield crop production has been tax-exempt on equal terms. It was economically beneficial to grow export oriented crops, while increasing the technogenic, nature changing burden on land resources to a critical level.

There is a need to improve and replace the system of taxation for agricultural producers for a more effective one, which is currently being considered the main problem of economic policy in the agrarian sector.

**Research analysis and problem statement.** Various aspects of the functioning of taxation systems in agriculture were studied by many foreign scholars, including R. Bird (2007) [1], M. Boehlj (e 1982) [2], J. Williamson (2013), R. Durst (2013) [3], A. Tait (2007) [4] and others. The issues of financial support for the agricultural sector of the economy were researched by J. Beghin (2007) [5], A. Carr (1988), W. Meyers (1988) [6] and others.

Among domestic scientists who made a significant contribution to the study of fundamental problems in the formation of the tax environment for the agrosector, it is worth highlighting the works of P. Bechko (2015), P. Borovik (2015) [7], O. Grischenko (2016) [8], Y. Lupenko (2016) [9], O. Nepochatenko (2015) [7], (L. Tulush (2015–2016) [8, 9, 10] and others.

Despite the thoroughness of the available research, the formation of a sound tax environment in the agrarian sector of the economy requires further study of the prospects for strengthening the incentive functions of taxation in order to increase production and withdraw business from the “shadow”.

The objective of the article is to analyze the current tax environment of entrepreneurship, evaluate its impact on the activities of economic entities in the agrarian sector of the Ukrainian economy, propose more efficient taxation of agricultural producers, which will stimulate the entrepreneurial initiative, expand production and become a source of filling the budget of the country.

**Results of the research.** In recent years, domestic tax legislation is characterized by its instability, volatility, complexity and excessive tax burden, and no exception was the year 2017, which started with changes, introduced into the Tax Code and other regulatory acts.

Despite the position of scientists who rightly argue that the complete abolition of a special VAT regime will lead to mainly negative consequences for the economy of the country, but it is considered necessary to transfer large agricultural producers to the general system of indirect taxation [7, 8, 9, 10], in order to reduce the deficit of the budget, and with the signing of the Memorandum between Ukraine and the IMF for further financing, the government has undertaken to transfer all agricultural producers to the general system of VAT taxation.

Since January 1, 2017, in accordance with the tax reform, a special VAT regime was abolished in the field of agriculture and forestry [11], and in order to compensate partly for losses of agricultural producers, a subsidy was introduced for the development of agricultural commodity

producers and stimulation of agricultural production [13] (it is impossible to exclude the possibility, that it will “split” on corruption schemes). The amount of such subsidy for 2017 is 5.5 billion UAH, that is, 1% of the GDP of the whole country [14], while over 20 billion UAH will be transferred to the budget by agricultural enterprises annually.

The only tax in Group 4 (formerly FAT) in 2017 did not change, but its size will increase by 29%: the tax rate will increase by 17% (from 0.81 to 0.95) and by 12% due to the indexation of the normative monetary valuation (inflation rate in 2016 was 1,124) [11].

In order to find additional sources for filling local budgets, the rent amount will now be tied to the size of the land tax [11].

The way the described above tax innovations affect economic performance of individual agricultural producers will be analyzed on an example of the specific sector data (Table 1).

In addition to the statistical information, the research used the accounting data and results of the survey of the head of the company, so the name of the farm was changed. In accordance with the Charter, the investigated farm is a legal entity and is created for entrepreneurial activity in the field of agriculture in order to generate profits. The main activity is the cultivation of cereals and industrial crops. The members of the household are 6 people of the first degree of affinity (three families). The founder leases communal property land under a lease agreement (until 2016 there were 115 ha of land plots leased, from 2016 – 113 ha). There is no equipment on the farm, all services on soil cultivation, crops, harvesting are provided by outside organizations and entrepreneurs. The grain is stored at the elevator, there is no warehouse either, – the premises for storage are purchased or rented immediately before use. The farm has effectively worked on the Ukrainian market since 2002 (receiving high yields of crops compared to other farms area) and is an honest and conscientious taxpayer.

Table 1

The dynamics of individual economic indexes of the activity of  
“Zoria” Farm Enterprise of Uman district, Cherkasy region

Indicators	2013 (fact)	2014 (fact)	2015 (fact)	2016 (fact)	2017 (expected)	2017compared to 2013, times
Total cost, ths hrn	1223,2	1910,9	2636,8	2752,5	3431,4*	2,8
Revenues from sales, ths hrn	1471,4	2307,7	3201,4	3051,0	3662,0**	2,5
Net profit, ths hrn	248,2	396,8	564,6	298,5	230,6	0,9
Total paid taxes to different levels of budgets, ths hrn	191,5	157,9	208,0	539,0	887,6	4,6
including VAT	-	-	-	215,9	531,3	-
- rent for communal property land	115,9	115,9	145,6	173,7	194,5	1,7
- FAT (now fixed tax for Group 4)	1,4	1,4	17,4	31,3	40,4	28,9
- PIT (from salary, lease payments, dividends of the founder)	64,5	30,7	32,5	102,4	102,4	1,6
- UST	9,7	9,8	11,6	7,2	10,5	1,1
- military fee	-	0,1	0,9	8,5	8,5	-
Share of taxes at full cost, %	15,6	12,1	7,8	19,6	25,9	-
Payment of taxes per 1 hectare of arable land, hrn	1665	1373	1809	4770	7855	4,6
Amount of privileges received from the state (VAT in the agriculture sector), ths hrn	245,2	323,9	327,2	215,9	-	-
- per hectare of arable land, USD	213	166	118	71	-	-

\*calculated taking into account the level of inflation of 12% and the payment of taxes in accordance with the norms of the TC;

\*\*calculated at yields at the level of last year, taking into account the increase in the price of sales of agricultural products by 20%.

Source: it was made by the authors using the data of accounting of a studied enterprise

Tax changes increase the tax burden and significantly impair the financial position of the investigated enterprise. Thus, the full cost of sales has increased by 2.8 times, while net profit

remains unchanged (taking into account the inflation factor, it decreased by 3 times), and the tax burden increased by 4.6 times.

For comparison: Kernel agroholding with a land bank of 385 thousand hectares of land (a share in the total export of cereals from Ukraine is about 10%) [15] for the first half of 2016 paid 286 thousand hrn of VAT to the State Budget [16] while the investigated farm (in the use of 113 hectares of land) paid 215.9 thousand hrn of VAT (Table 1).

According to experts, the total tax burden in Ukraine is almost twice as high as in developed countries and amounts to 70-80% of the income, without taking into account the load on wages and production costs [17, p. 98]. In our opinion, with an increase of this indicator above 30%, incentives for entrepreneurial initiative and expansion of production are eliminated.

According to the head of the investigated enterprise, since the company was founded and till January 1, 2016, it was more profitable to sell the products legally. We will analyze variants of realization of the produced agricultural produce by 2016 under the conditions of the updated tax legislation:

1. **Option A.** Sales from the field - the sector of the shadow economy (the buyer offers the price of 8700 hrn.)

2. **Option B.** Sales of production in November 2016 (the price of realization is 10300 hrn).

3. **Option C.** Sales in February 2017 (expected price of sales was 11300-11600 hrn (analysis of dynamics of prices last year showed that by February the price for soybeans have increased by about 10-12%).

Of course, under sale options B and C the enterprise will have expenses related to sales, storage, transportation of products, etc (Table 2). Under option A, the producer maximizes profits, except for the costs of harvesting (payment for combiner services), they will not bear other costs and will avoid paying taxes. Therefore, the shadow economy is a means of survival in modern Ukrainian realities, which leads to a reduction in the state budget revenues, capital outflows, investments, etc.

Table 2.

Gross profit received for 1t of sold products by “Zoria”  
Farm Enterprise depending on the sale options

Expense item	Option A	Option B	Option C
Expenses for transportation, hrn/t	-	150,0	150,0
Expenses for drying and cleaning from garbage impurities, hrn/t	-	45,0	45,0
Storage expenses (20 hrn/month), hrn/t	-	40,00	100,00
Expenses related to registration of documents, representative expenses, hrn/t	-	15,00	15,00
VAT payment	-	867,00	1733,00
Taxation of the founder's dividends (18%-PIT, 1,5% - military fee)	-	1856,00	1871,00
Banking services payment (2%)	-	149,00	150,00
<b>Expenses in total:</b>	-	<b>3122,00</b>	<b>4064,00</b>
Sales price, hrn/t	8700,00	10400,00	11400,00
Gross profit, hrn/t	8700,00	7278,00	7336,00

Source: it was made according to the results of questioning the director of a studied enterprise

According to experts, a third of trade turnover (including export) of agricultural products is in the shadows. Enterprises account for only part of the output, lowering the performance indicators [18, p.9], and this is under the influence of special VAT regime. Most likely, performance indicators after the abolition of the special regime will be much lower in statistical reporting than they are today.

The 2017 legislation is to increase the minimum wage to 3200 hryvnias with the adoption of the Law on the State Budget [14]. In our opinion, such actions of the government will lead to mainly negative consequences for the economy of the country. Firstly, wages are set in the cost of goods, so prices for basic food products will increase, therefore, such increase will be paid by the

consumer, and the level of inflation will increase. Secondly, entrepreneurs who could pay a former MS (minimum salary) will not be able to pay it in 2017, which will lead to bankruptcy of enterprises, rising unemployment, social insurance for unemployment insurance, and deepening the development of shadow processes in the Ukrainian economy.

According to the calculations of the Ministry of Economic Development, conducted in accordance with the approved methodology, Ukrainian shadow economy in the first half of 2015 amounted to 42% of the official GDP, which is almost twice the level in European countries. According to the calculations of the Austrian expert, Professor of Economics F. Schneider, the average level of the shadow economy in the 28 EU countries is 18.3%, while its estimate for Ukraine ranges from 46–53% [19].

The most common methods of counteracting shadow activity in developed countries (USA, UK, Canada, Austria, Germany, France) are the formation of legal support and the establishment of appropriate control bodies to implement measures to simplify tax payment procedures and eliminate the reasons why entrepreneurs move their business to “shadow”. Tax systems in developed countries are based on several general priorities:

- maximum simplification of the procedure for paying taxes;
- reduction of administrative pressure on enterprises;
- simplification of business regulation procedures;
- raising the level of minimum non-taxable income and reducing tax pressures [20, p. 98].

In our country, so far, the opposite is true: despite the fact that the economy does not provide expected revenues, fiscal pressure is increasing every year, and business is increasingly “deepening” into the shadow sector.

In addition to the aforementioned taxes, the agrarian business has to pay inflation and corrupt taxes, which deduct a lot of money from circulation.

Along with the excessive tax burden, there are difficulties in administering tax payments. For example, the introduction of the system of VAT electronic administration (hereinafter – SEA) [21], which should ensure automatic VAT accounting in the context of taxpayers, has also led to negative consequences for business. Taxpayers were forced to submit daily requests for a limit on the registration of tax invoices and to keep a separate account of VAT amounts during 2016, depending on the type of activity: for transactions with cereals and technical crops, with livestock products and other goods and services, complications arise regarding the impossibility of distributing a tax credit between these directions. Therefore, even very small agricultural enterprises should keep highly skilled accountants in the state, which in their daily work are faced with a number of problems not resolved at the legislative level. As an example, the question of returning excessive VAT obligations paid back from the SEA to an account in a bank was impossible in 2016, because of the norms of the Tax Code, where it was prescribed that according to the clarifying calculations, VAT obligations were paid directly to the State Budget.

To register a tax invoice, taxpayers were forced to pay the same VAT obligation to the account in the SEA. As a result, the tax was paid twice, and the reimbursement of overpayments in accordance with the rules of the TC from the State Budget took place only in the SEA, without increasing the registration limit, resulting in substantial withdrawals from the turnover of enterprises. Since January 1, 2017, this issue has been regulated at the legislative level, and in accordance with the changes made in the Final Provisions of the TC [12], the amount of overpayments returned from the State Budget in the SEA in 2016 will increase the registration limit. Of course, every reform requires complications initially, but the current TC contains an extremely large number of standards, which is practically impossible to execute because of their multiple interpretations and incomprehensibility. For example, such definitions as “paragraph 3.2.1 to be replaced with paragraph 5.2.3” should not be in the TC, it should be simple, understandable for each reader and short (not exceeding 100 pages). The new tax rules and budget for the next year should be made public within the year rather than at the end of December, as it happens in our country year after year.

Taxation conditions should be differentiated for different groups of agricultural producers (large, medium, small) [8, 9, 10]. When applying a simplified taxation system (for example, a tax for 1 hectare), social oriented farms should be given priority, which must meet the following criteria:

- the area of agricultural land (up to 300 ha);
- the volume of agricultural products (taking into account the productivity of plant growing, livestock farming);
- the number of created jobs per 100 ha;
- financing the rural infrastructure development;
- improving the quality of manufactured products;
- improving soil quality, including stimulation measures for organic farming;
- application of nature saving and resource saving technologies;
- participation in ensuring food security of the country.

VAT rates for producers of various groups of agricultural products (livestock farming, plant growing) would be appropriate to be differentiated. If to make a comparative analysis of VAT rates in different countries, then we get the following data: in Germany, the basic VAT rate is 14%, as well as the privilege rate – 7%, in France the main rate is 18,6%, reduced – 5,5%, in Italy the main rate is 9%, preferential 4% and 0%, and there are two more raised – 19% and 38%. And in Ukraine a fairly high rate of VAT is used (20%) [22, p. 254].

**Conclusions.** In current difficult conditions, agriculture is perhaps the only industry capable of bringing the Ukrainian economy out of the crisis, so the state must encourage the development of priority economic directions for the state, creating decent conditions for doing business, and above all, it is the formation of a tax environment, which would stimulate the expansion of production and the withdrawal of business from the shadow sector, which will be the basis of economic growth of the country. Over the past two decades, the government actions have been aimed at supporting and developing large scale production in order to increase production and economic growth of the country, which has led to the destruction of modern Ukrainian peasantry: poverty, unemployment, low wages, labor migration, worsening of the demographic situation, etc.

We see the solution of social and economic problems of the modern village in the creation of a complete tax environment for the development of small scale farms, aimed at their modernization and full integration into the national economic system.

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