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## TAX POLICY AS THE MAIN COMPONENT OF THE STATE SUPPORT SYSTEM FOR AGRICULTURAL PRODUCERS

## ПОДАТКОВА ПОЛІТИКА ЯК ОСНОВНА СКЛАДОВА СИСТЕМИ ДЕРЖАВНОЇ ПІДТРИМКИ СІЛЬСЬКОГОСПОДАРСЬКИХ ТОВАРОВИРОБНИКІВ

*The article is devoted to research of problems of functioning of tax policy as the main component of state support of agricultural producers and development of directions of its optimization. The research methodology is based on both general scientific and special methods of research, namely: Logical generalization, system, indowmentation, deduktion, analysis, synthesis, etc. The research has shown that the activities of agricultural producers are connected with high risks, and therefore require state support, in which the structure of tax policy is of primary importance. It is noted that it is expedient to adapt the world experience, namely: Simplify the tax system; introduce a mechanism of tax assistance to the taxpayer in the process of submitting tax declarations and payments; promote the development of factors that allow transforming the tax process into a public service. It is well-grounded that the State Tax Service of Ukraine introduced a number of innovations based on the use of digital technologies, should optimize the cooperation of taxpayers and the fiscal service. In practice, however, tax payers and fiscal authorities need time and resources to adapt to the requirements of the digital society.*

**Key words:** taxation, tax policy, state support, fiscal authorities, agricultural enterprises, taxpayers, risks, crises, digitalization.

*Стаття присвячена дослідженню проблем функціонування податкової політики як основної складової державної підтримки сільськогосподарських товаровиробників та розробці напрямів її оптимізації. Методика дослідження заснована як на загальнонаукових, так і спеціальних методах дослідження, а саме: логічного узагальнення, системному методі, індукції, дедукції, аналізу, синтезу тощо. У ході дослідження доведено, що сільське господарство є і залишається провідною і є однією з основних бюджетоутворюючих галузей економіки України. Обґрунтовано, що діяльність сільгоспвиробників пов'язана з високими ризиками, що обумовлено специфікою сільськогосподарської діяльності. Відповідно функціонування сільськогосподарських господарств потребує державної підтримки, в структурі якої основна роль належить податковій політиці. Як правило, користувалися податковими пільгами великі сільгоспвиробники виробники, тоді як малі підприємства не мали такої можливості. Встановлено, що сьогодні українська податкова політика орієнтована на виконання контрольних функцій, наслідком яких, як правило, є штрафні санкції. Світові ж тенденції спрямовані на формування такої податкової політики, яка позиціонує адміністрування податків платниками як суспільну послугу. Зазначено, що є доцільним адаптувати світовий досвід, а саме: спростити податкову систему; запровадити механізм допомоги платнику податків у процесі подання декларацій та сплати податків; сприяти розвитку факторів, які дозволяють перетворювати процес оподаткування на суспільну послугу. Обґрунтовано, що впровадження Державною податковою службою*

України низки нововведень на підставі застосування цифрових технологій, були повинні оптимізувати співпрацю платників податків і фіскальної служби. Проте, на практиці і платники податків і фіскальні органи потребують і часу і ресурсів на адаптацію до вимог цифрового суспільства. Особливо це стосується малих сільськогосподарських підприємств, які і територіально віддалені від «центрів цивілізації», і як правило, мають проблеми з кадровим забезпеченням.

**Ключові слова:** оподаткування, податкова політика, державна підтримка, фіскальні органи, сільськогосподарські підприємства, платники податків, ризики, кризи, цифровізація.

**Problem solving.** Today, Ukraine's economy faces the question of restoring the country after the Russian military aggression, which will be impossible without foreign investments and without exports. Traditionally, in the commodity structure of exports of Ukraine's foreign trade, agricultural products are the largest share (more than 40% over the last five years) [11], and are one of the main budget-forming branches of the economy [6]. It is agriculture that will remain the leading industry in Ukraine and after the war period. However, the activities of agricultural producers are connected with high risks, which are caused by dependence on natural and climatic conditions, with specificity of use of biological assets, variety of biological objects, complexity of technological processes, distribution of controlled parameters on a large area. In addition, specific agricultural crises affect the functioning of agricultural enterprises. These crises are only present in agriculture, they are not cyclical and continue much longer than in other sectors. All the above-mentioned conditions require state support of agricultural enterprises. However, the possibility of state support, including enterprises of the agrarian sector, is limited by the volume of budgetary resources. This makes it necessary to define the most optimal directions of state support, which would ensure solution of problems with the greatest effect on condition of minimization of use of budgetary funds. In solving this task, the state uses different forms and methods of influence. However, in the complex system of support for agricultural producers, tax policy is of the greatest importance.

**Analysis of recent research and publications.** Many domestic and foreign scientists, in particular, devoted their work to the issue of state support of agricultural producers, including through the provision of tax privileges. Zbarsky, M. Maliq, L. Melnik, P. Mesel-Veselyak, R. Sabluk, T. Yavorska. It is also worth noting the work In. Hlukhova, who are devoted to influence of the state financial policy on the activity of agricultural enterprises. In the course of the research, it was established that state support will effectively influence the development of agricultural enterprises of Ukraine only if certain criteria are observed (sufficient volume and timeliness of budget financing; distribution of budget allocations and preferential taxation in full transparency; focus of state support in the direction of small and medium enterprises) [5]. Thus, works About. Kovalenko is devoted to the issue of state regulation of agricultural production, and it was established that state regulation of agricultural production should be oriented on innovation and investment development of agricultural enterprises [7]. Pristemsky O. in its work on the current state and effectiveness of state support for agriculture, special attention is paid to the analysis of state support at the expense of budget subsidies, guarantees and the volume of state support at the expense of value added tax [9]. Scientific interest of Research C. Homovy, N. Tomilova and V. Litvinenko, which are aimed at research and improvement of organizational and administrative aspects of taxation of agricultural enterprises. As a result of the research conducted by scientists, on the basis of the performed DEA-analysis, basic articles were formed which allow to optimize the tax load index of agricultural enterprises [2].

At the same time, the current challenges, processes of digitalization and globalization, the need to revive the country after the end of military actions, determine the expediency of further research on optimization of the functioning of tax policy as the main component of state support for agricultural producers.

**Purpose of the article.** The purpose of the research is to generalize theoretical and methodological principles of functioning of tax policy as the main component of state support of agricultural producers and to develop directions of its optimization.

**Presentation of the main material of the study.** Over the past two decades, state support for agricultural producers has been provided in the form of tax breaks and direct budget expenditures. As a rule, large producers enjoyed such support, while small enterprises did not have such an opportunity. This "partially distorted the structure of the agricultural sector toward large agricultural enterprises and agricultural holdings in Ukraine, leaving little room for development, productivity growth and diversification for small agricultural producers" [5, p. 157]. In order to effectively support small agricultural producers Hlukhov V. I. proposes to "replace existing inefficient and non-genuine support programs with simple and targeted support aimed at increasing capital investment and diversification of production" [5, c. 157]. Realization of the above approach is possible by granting of credit subsidies, such as: "Grants for compensation of the credit cost; compensation of interest rates on credit; compensation of bank transaction expenses for servicing small clients" [12, p. 8].

In Ukraine, the lion's share in the system of support for enterprises in the agricultural sector of the economy belongs to the tax system (due to the mechanism of application of tax privileges). However, small enterprises cannot take advantage of these privileges in their majority (insufficient mechanism, rather complicated procedure of obtaining, etc.). It is advisable to note that the system of taxation of agricultural producers requires further reforms in order to equalize the competitive environment, to eliminate distortions in the structure of the agricultural sector of the economy in favor of socially oriented small and medium-sized agricultural business, to increase the competitiveness of domestic small forms of business [3; 4].

According to the tax legislation of Ukraine, agricultural producers have the right to independently choose the system of taxation (or to apply simplified – in the form of a single tax of the IV group, or general). In theory, they have the opportunity to choose the optimal one for themselves. However, in order to find out which tax system is the best for a particular enterprise, it is necessary to make quite complicated calculations. This requires certain thorough theoretical knowledge, knowledge in the legal field, etc. Realization of the mentioned task is possible only on condition of attraction of highly qualified specialist. However, it can afford to be mostly large enterprises. Thus, the procedure of choosing the optimal tax system for small agricultural producers is rather complicated issues, and, accordingly, it is problematic to use state support through privileges in the tax system for them.

It should be noted that today Ukrainian tax policy is oriented on performance of control functions. In the reports of the State Tax Service of Ukraine, the increase in the number of control inspections and the increase in the application of penalty (financial) sanctions is noted as a positive fact. Over the past three years, the rate of increase in the number of inspections has been higher than the rate of increase in the application of penalties (financial) [10]. At the same time, the amount of the penalties (financial) paid in the interest rate exceeded the increase in the number of actual inspections carried out. Thus, in 2021, on the basis of the actual checks received 203 million UAH, which is 88% or 95 million UAH, more than for the same period of 2020 [10].

World trends in tax policy formation and tax administration indicate that factors that make the tax process a public service become more important. At this approach, some economic incentives are starting to work, the work of tax authorities is optimized, the tax culture is changing. However, as James Alm points out, there are a number of unresolved issues regarding the measurement, explanation and control of tax evasion [1].

As for the Ukrainian tax system (including agricultural producers), it is expedient to apply foreign experience, namely: Simplify the tax system (number of taxes, rates, reporting and payment procedures); introduce a mechanism of tax assistance to the taxpayer in the process of filing and paying taxes; create media campaigns that link taxes to public services and motivate ethical behavior (a culture of paying taxes) [1; 12].

As of today, according to the reports of the State Tax Service of Ukraine, the mechanism of appealed tax messages and decisions works effectively. Thus, in 2021, the specific weight

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of the appeal of monetary obligations, which were canceled up to 17% [10]. At the same time, the main reasons for the cancellation are:

- ambiguous interpretation of tax legislation – 35,6%;
- provision of additional documents by the payer during the administrative appeal procedure – 31,8%;
- wrong determination of the size and application of the amount of penalty (financial) sanctions – 17,7%;
- poor quality inspection and failure to prove established violations – 11,0%;
- other – 3,9 % [9].

That is, near the fifth part of the tax reports-decisions as illegal are canceled, which also requires the use of certain measures by fiscal authorities.

In addition, the processes of digitalization also have a significant impact on the tax procedure. Thus, since 2021, taxpayers have been able to use a single account to pay monetary obligations or tax debt on taxes and fees and other payments. When conducting a procedure with a single account, the tax payer sends an e-mail message about the use of this account and receives a receipt concerning the register of payers using a single account [10].

As for VAT payers, the State Tax Service of Ukraine has realized the possibilities for acceptance and processing of tax bills and settlements of cost and quantitative indicators to tax bills. These bills are based on new forms, which provide for the application of the rate of 14%, which directly touches agricultural producers. Also, in 2021, in the information and technological support (ITS) "Tax block" of the State Tax Service of Ukraine, the data on persons connected with agricultural commodity producer to the register of recipients of the budget grant on the basis of the application on the form № 1-RBP [10] was implemented. The purpose of implementing all these innovations was to optimize the cooperation of taxpayers and the financial service. However, their implementation in practice requires adequate provision (technical, personnel, etc.) for both taxpayers and fiscal authorities.

**Conclusions.** Agriculture is one of the leading sectors of Ukraine. However, the activity of agricultural producers is connected with high risks, which makes it necessary to support them. In the system of this support, tax policy is of the greatest importance. As of today, its mechanism for small agricultural producers needs further elaboration. Thus, the declared possibility of choosing the system of taxation optimal for a particular enterprise requires the involvement of a highly qualified specialist, which is not always able to afford the economy. It is expedient to adapt the world trends, which are that taxpayers and fiscal authorities perceive the formation of tax policy and administration of taxes as a public service. At this approach, certain economic incentives are starting to work, the work of tax authorities is optimized, the tax culture is changing, etc.

It is also appropriate to apply foreign experience, namely: Simplify the tax system (number of taxes, rates, reporting and payment procedures); introduce a mechanism of tax assistance to the taxpayer in the process of filing and paying taxes; create media campaigns that link taxes with state services and motivate ethical behavior (culture of paying taxes). The processes of digitalization have a significant influence on the taxation procedure. Since 2021, the State Tax Service of Ukraine has introduced a number of innovations aimed at optimizing the cooperation of tax payers and the fiscal service on the basis of the use of digital technologies. However, their implementation in practice requires additional measures.

Further research should be conducted in the direction of development of mechanism of optimization of operation of small agricultural producers in the conditions of development of digital technologies.

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