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TAXATION SYSTEMS IN THE AGRICULTURAL PRODUCTION SPHERE IN THE CONTEXT OF RESISTANCE TO SHADOW ECONOMY

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Abstract: The article examines the essence, components and features of the shadow economy in the agro-industrial sector of Ukraine. The main reasons for the emergence of the shadow economy and its manifestation are substantiated, the consequences of the shadow economy for the economic security of the state are determined. This article is devoted to the analysis of modern issues of taxation, which plays a decisive role in the formation of filling the budget sources. The theoretical essence, the role of taxation is highlighted. The maximum tax rates in Ukraine and other countries are analysed. The essence of the taxpayer's minimum tax liability and the procedure for its calculation are disclosed. The mechanism for calculating the difference, which will be determined by business entities in terms of single tax payment by taxpayers of group 4 and entrepreneurs, is presented. It was determined that increasing the role of local taxes and increasing their share in revenues is the main direction of strengthening local budgets and expanding the financial autonomy of the relevant territories of the country.

Key words: agricultural land plots, minimum tax liability, single tax, accounting, taxation, agro-industrial production, level of shadow economy, consequences of shadow economy, economic security of the state, de-shadowing of the economy.

Annotatsiya: Maqolada Ukrainaning agrosanoat sektoridagi yashirin iqtisodiyotning mohiyati, tarkibiy qismlari va xususiyatlari ko'rib chiqiladi. Yashirin iqtisodiyotning paydo bo'lishining asosiy sabablari va uning namoyon bo'lishi asoslab berilgan, yashirin iqtisodiyotning davlatning iqtisodiy xavfsizligiga oqibatlari aniqlangan. Ushbu maqola budjet manbalarini to'ldirishda hal qiluvchi rol o'ynaydigan soliqqa tortishning zamonaviy muammolarini tahlil qilishga bag'ishlangan. Soliqqa tortishning nazariy mohiyati, roli yoritilgan. Ukraina va boshqa mamlakatlarda maksimal soliq stavkalari tahlil qilinadi. Soliq to'lovchining eng kam soliq majburiyatining mohiyati va uni hisoblash tartibi ochib berilgan. 4-guruh soliq to'lovchilari va tadbirkorlar tomonidan yagona soliq to'lovini to'lash bo'yicha tadbirkorlik sub'yektlari tomonidan belgilanadigan farqni hisoblash mexanizmi taqdim etilgan. Mahalliy soliqlarning rolini oshirish va ularning daromadlarida ulushini oshirish mahalliy budjetlarni mustahkamlash va mamlakatimizning tegishli hududlari moliyaviy mustaqilligini kengaytirishning asosiy yo'nalishi ekanligi belgilandi.

Kalit so'zlar: qishloq xo'jaligi yer uchastkalari, eng kam soliq majburiyati, yagona soliq, buxgalteriya hisobi, soliqqa tortish, agrosanoat ishlab chiqarishi, yashirin iqtisodiyot darajasi, yashirin iqtisodiyot oqibatlari, davlatning iqtisodiy xavfsizligi, iqtisodiyotning soyasini yo'qotish.

Аннотация: В статье рассмотрены сущность, составляющие и особенности теневой экономики в агропромышленном секторе Украины. Обоснованы основные причины возникновения теневой экономики и ее проявления, определены последствия теневой экономики для экономической безопасности государства. Данная статья посвящена анализу современных вопросов налогообложения, которое играет решающую роль в формировании источников наполнения бюджета. Выделена теоретическая сущность, роль налогообложения. Проанализированы максимальные налоговые ставки в Украине и других странах. Раскрыты сущность минимального налогового обязательства налогоплательщика и порядок его расчета. Представлен механизм расчета разницы, которая будет определена субъектами хозяйствования при уплате единого налога налогоплательщиками 4 группы и предпринимателями. Определено, что повышение роли местных налогов и увеличение их доли в доходах является основным направлением укрепления местных бюджетов и расширения финансовой автономии соответствующих территорий страны.

Ключевые слова: земельные участки сельскохозяйственного назначения, минимальная налоговая ответственность, единый налог, бухгалтерский учет, налогообложение, агропромышленное производство, уровень теневой экономики, последствия теневой экономики, экономическая безопасность государства, детенизация экономики.

Ukraine, as a country with developed agro-industrial production, faces a number of challenges related to economic security and development of this industry. Agriculture is the largest component of the agro-industrial sector of Ukraine. It provides about 70% of the gross added value of the sector. Animal husbandry is the second largest component of the agro-industrial sector of our country and provides about 25% of the gross added value of the sector.

The shadow sector of the economy in Ukraine is about half of the entire state production. According to various estimates of the Ministry of Economic Development [1], the shadow economy is from 25% to 58% of GDP. Recently, the integrated indicator of the level of the shadow economy, according to the Ministry of Economic Development, exceeds 40% of GDP [3]. According to F. Schneider [2], the share of the shadow economy in Ukraine is about 50% of GDP.

The shadow economy, which penetrates into the agricultural sector, creates serious obstacles for the national economy. According to the study on the size assessment of the shadow economy in Ukraine, which was conducted in 2019 by the Kyiv International Institute of Sociology as part of the SHADOW project [4], the components of the shadow economy are three forms of tax evasion, in particular: concealment of business income, concealment of the actual number of employees, as well as evasion of the actual amount of the paid salary, which is often carried out through payment “in envelopes”.

One of the main reasons for the high level of the shadow economy among scientists is considered to be an inefficient tax system. The problems of the fiscal sphere of the domestic economy include a high level of tax burden, frequent changes and inconsistencies in tax legislation, the complexity of tax administration, a high level of tax debt, tax evasion, and others. That is, it is believed that a high level of tax burden is often the main reason for the transition of the economy into the shadow. Let’s stop at the consideration of this issue. To do this, we will analyse the rates of basic taxes in our country and in other countries (table 1).

Table 1: Tax rates in Ukraine and other countries

Country	Value added tax rate		Personal income tax rate		Income tax rate	
	%	position	%	position	%	position
Ukrain	20	2	18	1	18	1
Germany	19	1	47,5	6	29,8	4
Spain	21	3	45,0	4	30	5
Italy	22	4	45,6	5	31,4	6
France	20	2	45,0	4	34,4	8
Netherlands	21	3	52	7	25,5	3
Portugal	23	5	42	3	36	9
Belgium	21	3	53,7	8	34	7
Poland	23	5	32	2	19	2

Source: [8].

According to table 1, in general, we have an average European level of taxation, although the question of the peculiarities of tax administration and the tax base remains open. VAT rates – which, in fact, are paid by end consumers, mainly individuals – also practically do not differ from EU countries.

In our opinion, the increase in the shadow economy level in agro-industrial production is the wide spread of shadow leasing of land and shadow production of agricultural products. Land plots are actually leased for cash payments, but there are no officially concluded lease agreements. The processing of land plots itself and the payment of the labour of the workers employed on it is also carried out for cash settlement without payment of personal income tax (PIT), single social contribution (SSC), single tax of the fourth group of the simplified taxation system (or corporate income tax), and in the case of land plots for the management of a personal peasant farm (PPF), if the corresponding land plots belong to privileged categories of persons – also to the absence of payment of land tax. The arbitrary use of land plots should also be added to this problem.

As a result, officially working agricultural producers lose their competitiveness compared to people who work illegally due to unequal business conditions. This leads to an increase in corruption, loss of tax revenues to the budgets of all levels, and further growth of the land share under shadow cultivation. This most affects small farmers, who, unlike agricultural holdings, cannot compensate for the inequality in the tax burden with “shadows” due to economies of scale.

According to the State Land Cadastre, a total of 33 million hectares are available for rent in Ukraine (excluding occupied territories and reserve lands), of which 28.8 are in private ownership (shares). According to the data of the State Tax Service and State Statistics for 2020 – 19.8 million hectares of them are cultivated by taxpayers of the single tax (ST) of group 4, 2.1 million hectares are cultivated by income tax payers, 5.3 million hectares are in the use of households registered in rural areas, 5.8 million hectares are used by individuals not registered in rural areas. According to the official data of the State Tax Service in 2020, as of 2020, 21.9 million hectares were under official cultivation, another 1.5 million hectares were used by households (up to 1 ha), and another 1.5 million hectares were used by households (1-5 hectares). Everything else – 8.1 million hectares – is in potential shadow turnover [5].

Thus, with legal land lease, according to the State Tax Service as of 2020, the lessee must pay at least UAH 270 per hectare single tax of group 4, and the lessor – an average of UAH 897 of personal income tax and UAH 79 of military levy on the rent (the tenant acts as a tax agent), a total of UAH 1,246. In addition to this, a legal landlord, if he sells his products also legally, and officially hires labour, also pays other taxes and fees, but they are not directly related to the question of the legality of the lease, since these things are not strictly related to each other (although they are probably correlated), so currently there is not enough reason to count them together [5].

However, even the minimum estimate of losses from the shadow lease is, according to the above calculations, UAH 12.5 billion. At the same time, losses from the shadow circulation of agricultural products, including those related to the use of these lands, amount to several tens of billion UAH per year. According to the data of the State Tax Service – the average tax burden on 1 hectare of land per year, from which taxes are paid (all or in part) – is: direct taxes and quasi-taxes (single tax, personal income tax, military levy, income tax, single social contribution) = UAH 1,731, non-direct taxes (VAT) = UAH 4020. The share of shadow use of agricultural lands is 8.1 million hectares. Accordingly, losses from shadow leasing of land and agricultural products amount to UAH 10 to 46.5 billion per year [5].

In order to overcome the shadow market for the use of agricultural land, the government introduced 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” from January 1, 2022, which concerns, in particular, general issues of tax administration, corporate income taxes , income of individuals, added value, excise and environmental taxes, rent payment, land payment, conditions of stay on the simplified taxation system [6]. According to the Law [6], each of the payers of the land fee is obliged to calculate the minimum tax liability (MTL). The exception when the minimum tax liability does not apply is if the size of the land plot does not exceed 0.5 hectares. There is also an exception when the minimum tax liability is not determined (figure 1).

The minimum tax liability combines several taxes, in particular: corporate income tax; income tax; military levy on the income of entrepreneurs who are in labour or civil law relations with the taxpayer; tax on income under contracts of lease, sublease, emphyteusis of agricultural land plots; land tax; rent for special water use and a single tax. The rules for calculating the amount of the minimum tax liability are set out in Art. 381 of the Tax Code of Ukraine [7]. They are connected to such parameters as the normative monetary valuation of the land plot, its area, the number of calendar months during which the land is owned or used by the payer (table 2).

Payers are individuals and legal

Minimum tax liability

Is distributed for

Is not distributed for

the owners/users of agricultural land plots located outside settlements

owners of agricultural land plots located within settlements and the size of which is 0.5 hectares

owners of land plots located within settlements or in summer

Entrepreneurs are free from paying the tax if the control body has not delivered the relevant tax

Figure 1: Application of the minimum tax liability

Source: formed by the authors by [6].

Table 2: Examples of land plots taxation of agricultural commodity producers

Indicators	4 group of single tax, legal entity	4 group of single tax, legal entity	4 group of single tax, individual entrepreneur	Individual	Individual
Land area, ha	500.0	15.0	9.0	9.0	9.0
Characteristics	Tenant, cultivating for sale	Tenant, cultivating independently for sale	Owner, cultivating individually for sale	The owner of the land plot who leased it	The owner of the land plot, cultivating it himself for the sale of the grown products
Minimum tax liability	UAH 560 000	UAH 16 800	UAH 5 040	UAH 10 080	
The average normative monetary value of 1 hectare	UAH 28 000				
Income from the sale of agricultural products, UAH			270 000		270 000
Personal income tax and military levy on income from agricultural products sold					52 650
Fee for the land, UAH	1 500 000	45 000		Tenant pays	2 394
Personal income tax and military levy on rent	UAH 292 500	UAH 8 775			
Personal income tax and military tax on wages	UAH 9 750				
Single tax	UAH 133 000	UAH 3 990	UAH 2 394		
The difference between minimum tax liability and tax expenses, which must be paid in addition to the budget	UAH 124 750	UAH 4 035	UAH 2 646		

Source: formed by the authors based on [9].

The calculations given in table 2 show that if the calculated total minimum tax liability does not exceed the paid specified taxes, fees and rental costs, then there will be no additional financial burden on the payer. That is, additional tax obligations will arise for farmers only in the event that the amount of various taxes and fees paid to the budget is not comparable to the amount of land they cultivate and from which they receive profit. Thus, it will become (should become) not entirely profitable for farmers to sell unregistered agricultural products, because for the land plot use, in addition to the rent, it will be necessary to pay a minimum tax liability.

Conclusions. The taxation system in Ukraine needs constant improvement, especially in the context of the fight against the shadow economy. The changes offered by the government of Ukraine to the payment of taxes for the use of agricultural land are aimed at increasing budget revenues from farmers and bringing out of the shadows a significant number of shadow agricultural producers who are used to optimizing, hiding the real land amount and the real volume of agricultural products grown and sold. For this, the minimum tax liability was introduced. For those who legally lease and grow agricultural products, the introduction of the minimum tax liability, apart from increasing the costs of its administration, will not become an additional financial burden.

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