

Головним джерелом фінансування сільгосп підприємств є власні кошти, але їх обсяг не покриває потребу в інвестиційних ресурсах. Вирішення проблеми вбачається у активізації кредитування аграріїв. Можна запропонувати такі заходи для вирішення поставленого завдання:

- створення спеціалізованого державного аграрного банку;
- залучення вітчизняних та іноземних інвестицій в дану галузь на пільгових умовах;
- прозорість механізму розпорядження державними коштами на підтримку галузі;
- підтримка з боку держави малих та середніх підприємств;
- диверсифікація діяльності аграрних підприємств;
- впровадження інновацій у сільгоспвиробництво для підвищення його прибутковості та інвестиційної привабливості.

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SIMPLIFIED TAX SYSTEM FOR AGRICULTURAL PRODUCERS: UKRAINIAN EXPERIENCE

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Taxation of agricultural producers should take into account the specificity of these economic entities: the seasonality of production, a long period of capital turnover, use of land as the main means of production, low elasticity of demand for food, vulnerability to the impact of monopolistic structures of suppliers and procurement organizations and so on. Fixed agricultural tax, as a special tax system for agricultural enterprises which was allowed to use throughout in Ukraine since 1999 year, took into consideration not only the specific conditions of such

enterprises' work, but also become an efficient and effective form of their support. This system was not the same during the period of its existence (1999-2014 years). The number of taxes, fees and other mandatory payments which are not paid by taxpayers of fixed agricultural tax is reduced, the list of persons who can claim the payment of this tax is revised, etc.

Since 2015 the fixed agricultural tax was replaced by another one – single tax (the producers which perform the requirements established by law are taxed in the fourth group of single tax payers). The name change has affected primarily to the amount of tax payable to the budget. If fixed agricultural tax was calculated based on the monetary value of land, recorded as of July 1, 1995 (in other words, over the years the tax amount remained unchanged, fixed for producers), the single tax is calculated on the basis of indexed monetary value. As a result, due to this reason in 2015-2016 years payable tax amount increased compared to 2014 year: 7.2 times for arable lands and 3.997 times for other lands. Revision of tax rates with increasing them in 2015 year in 3 times, and in addition in 1.8 times in 2016 year means that a farmer who operates in Kharkiv region, has to pay in 2016 year 219.45 UAH of single tax per 1 hectare of arable land, while in 2014 he was obliged to pay only 5.79 UAH, or 37.9 times less.

The increasing of the tax burden is aggravated by the fact that the agricultural enterprises, the tax payers in the fourth group of single tax payers, are exempt from payment of only three mandatory payments now: income tax, land tax for manufacturing agricultural production and rent for special use of water. Such situation has place despite the fact that in 2011 year a fixed agricultural tax replaced 4 obligatory payments, in 2009 year – six, and in 1999 year (the year when the fixed agricultural tax was introduced) – twelve. We will note also that the taxpayers of single tax who are exempt from land tax, have to pay rent for the land. Considering that most agricultural producers operate on leased land, they have no real benefit from the exemption from land tax. We think that under these conditions it is impossible to speak about the existence of a separate tax system for enterprises of the agricultural sector in Ukraine, it is only a minor specific of taxation of agricultural enterprises within

the overall taxation system.

As a conclusion, agricultural producers have to make decisions about their options for taxation. It is obvious that profitable enterprises should continue to pay a single tax in the fourth group of single tax payers, unprofitable or marginally profitable enterprises should consider variant of returning to the general taxation system. In some situations it will be more appropriate to be taxpayers in the third group of single tax payers. In this case tax rate is 3% of revenue (while VAT payable) or 5% of revenue (in case of inclusion of VAT in the single tax).

The issue of building a reasonable taxation system for agricultural producers remains relevant and open. Alternatives may be different here, but the main thing is to combine the elements of land and income taxation which provide equal conditions for producers and create maximum motives for their efficient production.

At the same time it must be understood that even under the perfect tax system, the unsolved problems of disparity in prices for agricultural products and industries, imperfect financial and credit mechanism, unsettled land relations won't allow agricultural enterprises to work effectively and participate fully in the formation of the state and local budgets.