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TAXATION OF AGRICULTURAL LAND AS A MEANS OF ADMINISTRATING THE TAX BURDEN FOR AGRICULTURAL ENTERPRISES

The purpose is to determine the impact of agricultural land on the tax burden of agricultural enterprises in Ukraine. To achieve the goal of the study, a set of general scientific and special methods of cognition of socio-legal and economic phenomena was used.

The analysis and generalization of taxation of agrarian enterprises are carried out. As a result, it was determined that most agricultural enterprises have chosen a simplified system of taxation of accounting and reporting.

As a result of the conducted research, for the first time, it was determined which methods of administration of the tax burden of agricultural enterprises are used by public authorities and what are the consequences of such administration for agrarian business in Ukraine and budgets of different levels.

These studies provide insight into the results of the influence of public authorities on the tax administration of the tax burden of agricultural enterprises on various entities. In order to understand the effectiveness of tax administration, we provided a subjective assessment of the studied methods of tax administration in the agricultural sector and compared them with the methods of taxation of the agricultural sector in Poland.

Keywords: agricultural land, normative monetary valuation, tax burden, simplified tax system, agrarian business in Ukraine.

Introduction and review of literature. The tax system of Ukraine has certain specifics for agricultural producers, which activities depend on the use of agricultural land. In most cases, the tax burden in the agricultural sector is in some way related to agricultural land. Therefore, in our opinion, it is necessary to investigate how the administration of taxation of agricultural enterprises, in which the tax burden depends on the use of agricultural land. The consequences of such administration in terms of the tax burden for the agricultural sector should be reflected separately. Most agricultural enterprises have chosen a simplified system of taxation of accounting and reporting. Such a system for agricultural enterprises is a focus of the tax burden on the use of agricultural land by the enterprise, rather than on the company's profits. Therefore, the amount of tax burden depends on the amount of land and its individual characteristics (area, location, type of land, etc.). At the same time, the state administers the tax burden for agricultural enterprises in two ways. Typically, these ways are carried out through manipulation of the object of taxation (land) or with the rates of the single tax. At the same time, the legislator in the period from 2014 to 2017 formed a tendency to increase the tax burden on agricultural enterprises. This increase was due to the annual increase in tax rates in relation to the regulatory monetary valuation of land. However, starting from the end of 2018, the procedure for land valuation was updated, which led mainly to a "lowering" of the tax base – the normative monetary valuation. However, such a decrease occurred only in a number of oblasts, given the peculiarities of agricultural land plots in different regions. Therefore, we consider it appropriate to investigate how the administration of the tax burden has affected agricultural enterprises in recent years.

The purpose of the article. The works of V. Zhmudinsky, I. Shepel, A. Naida, A. Dyakova, M. Demyanenko, L. Tulush, Y. Lupenko, N. Malinina, O. Nepochatenko are devoted to the study of patterns of taxation of agricultural enterprises.

Scientists O. Vasylyk, D. Dema, P. Laiko, A. Sokolovska, V. Fedosov, V. Rud, A. Kyrychenko, S. Osadchyi dealt with the problems of taxation of agricultural enterprises. However, none of these scientists conducted a study of changes in the tax burden of agricultural enterprises due to the impact of taxation of agricultural land. This issue has arisen as a result of recent changes in tax legislation. Such changes force the state to reconsider tax policy, and agricultural enterprises to search for ways to reduce the tax burden.

Results and discussions. Today Ukraine has the status of an agro-industrial country. It accounts for the largest share of agricultural production in Europe. And this situation is explained by the presence of the following factors.

As of January 1, 2017, Ukraine's land fund is 60.3 million hectares, or about 6 percent of Europe's territory. Agricultural land accounts for about 19 percent of European land, including arable land – about 27 percent. The indicator of the area of agricultural lands per capita is the highest among European countries and is 0.9 hectares, including 0.7 hectares of arable land (the average of European countries is 0.44 and 0.25 hectares, respectively). At the same time, the area of agricultural land is 42.7 million hectares, or 70 percent of the total area of the country, and the area of arable land – 32.5 million hectares, or 78.4 percent of all agricultural land¹.

Therefore, we can conclude that agricultural lands occupy one of the most important places in the value system of the state and are a national treasure. This is confirmed by the provisions of the Constitution of Ukraine, where land is defined as the main national wealth, which is under special protection of the state, and land ownership is guaranteed². According to Article 206 of the Land Code of Ukraine, land use in Ukraine is paid, and the object of payment for land is a land plot³. In turn, the payment for land is a mandatory payment as part of the property tax, which is collected in the form of land tax and rent for land of state and municipal ownership⁴.

Thus, the use of land involves the fulfillment of certain financial obligations, in particular, to conduct a correct and timely reflection of land transactions and, as a consequence, to carry out full and timely accrual and payment of relevant taxes. In today's practice of taxation of agricultural land is characterized by the functioning of special tax instruments and the existence of special tax regimes that simplify tax procedures and stimulate the development of agricultural activities⁵.

At present, the prevailing opinion is that in order to create a favorable investment climate in Ukraine, it is important to keep the existing tax benefits and special tax regimes for agricultural enterprises. This is a topical issue, which is often discussed in the state in today's conditions⁶.

The provisions of the Tax Code of Ukraine define a special tax regime as a system of measures that establishes a special procedure for taxation of certain categories of economic entities. The special tax regime, as a rule, has a special procedure for determining the elements of the tax and fee, exemption from paying certain taxes and fees.

A special tax regime used in the taxation of agricultural enterprises is a simplified system of taxation, accounting and reporting, ie the acquisition by such entities of the status of a single taxpayer of the fourth group (until January 1, 2015 such producers were considered payers of a fixed agricultural tax)⁷.

The object of taxation in agriculture, as well as the subject, is also specific, especially when it comes to the introduction of a special tax regime. Historically, the main means of production in agriculture is land.

¹ Деякі питання удосконалення управління в сфері використання та охорони земель сільськогосподарського призначення державної власності та розпорядження ними: розпорядження 2017 (Кабінет Міністрів України). Офіційний сайт Кабінету Міністрів України. <<https://zakon.rada.gov.ua/laws/show/413-2017-%D0%BF>> (2020, June, 01).

² Конституція України 1996 (Верховна Рада України). Офіційний веб-портал Верховної ради України. <<http://zakon2.rada.gov.ua/laws/show/254%D0%BA/96-%D0%B2%D1%80/paran4208#n4208>> (2020, June, 01).

³ Земельний кодекс України 2001 (Верховна Рада України) Офіційний сайт Верховної ради України. <<http://zakon2.rada.gov.ua/laws/show/2768-14/paran1847>> (2020, June, 01).

⁴ Податковий кодекс України 2010 (Верховна Рада України). Офіційний сайт Верховної ради України. <<http://zakon2.rada.gov.ua/laws/show/2768-14/paran1847>> (2020, June, 01).

⁵ Жидяк, О. (2013). Вдосконалення системи оподаткування підприємницьких структур аграрної сфери. *Ефективна економіка*, 6. <<http://www.economy.nauka.com.ua>> (2020, June, 01).

⁶ Жмудінський, В. (2017). Вдосконалення механізму справляння єдиного податку четвертої групи у процесі здійснення реорганізації сільськогосподарських підприємств. *Актуальні проблеми вітчизняної юриспруденції*, 1, 2. <http://apnl.dnu.in.ua/1_2_2017/28.pdf> (2020, June, 01).

⁷ Жмудінський, В. (2017). Вдосконалення механізму справляння єдиного податку четвертої групи у процесі здійснення реорганізації сільськогосподарських підприємств. *Актуальні проблеми вітчизняної юриспруденції*, 1, 2. <http://apnl.dnu.in.ua/1_2_2017/28.pdf> (2020, June, 01).

This circumstance creates certain fundamental conditions for determining the object of taxation of the industry. In fact, we can distinguish three objects of direct taxation, which were introduced at different stages in agriculture: land, income and income. Each of the objects in the in-depth sense is a complex economic indicator – the result or process (component) on which depends the end result of economic structures.

However, agricultural land as an object of taxation is the most profitable due to the attractiveness of the simplified taxation system for farmers compared to the general taxation system. In view of this, the introduction of the object of taxation for agriculture within the special tax regimes should not be fixed, but differentiated, which is the case in the case of the fourth group of the single tax.

In the case of the general system of taxation, the tax burden will be focused on two objects of taxation: the profit of the agricultural enterprise and agricultural land. That is, an agricultural enterprise in the general system of taxation will have "double taxation" in comparison with enterprises in the simplified system of taxation, which will be justified below.

Payers of the single tax of the fourth group may be agricultural enterprises of various organizational and legal forms, farms and other farms engaged in the cultivation, production, processing and marketing of agricultural products, in which the amount received from the sale of agricultural products and products of its processing previous reporting (tax) year, exceeds 75% of total income¹.

In general, companies that intend to become payers of the single tax of the fourth group must meet the following criteria:

1. The existing status of an agricultural producer;
2. Compliance with the share of agricultural production in the amount of 75 percent;
3. Presence in ownership or use of agricultural lands.

That is, the provisions of the Tax Code of Ukraine establish certain criteria for the possibility of choosing an agricultural enterprise simplified system of taxation of accounting and reporting. These criteria make it possible to avoid abuses by unscrupulous taxpayers, who in order to reduce the tax burden are trying to register as a single taxpayer of the fourth group. In turn, to choose a common system of taxation does not need to meet certain criteria. To do this, the company only needs to be registered with regulatory authorities.

The share of agricultural production is the share of income of agricultural producers received from the sale of agricultural products of own production and products of its processing in the total amount of its income, which is taken into account when determining the right of such a producer to register as a taxpayer.

The object of taxation for single taxpayers of the fourth group is the area of agricultural land (arable land, hayfields, pastures and perennials), which is owned or used by an agricultural enterprise, including on lease. In turn, the tax base is the normative monetary assessment of one hectare of agricultural land (arable land, hayfields, pastures and perennials) taking into account the indexation coefficient².

The normative monetary valuation of land plots is the capitalized rental income from the land plot, determined according to the established and approved norms. The size of the normative monetary valuation of each land plot is different and depends on many factors: the location of the plot, its area, soil composition and land category³.

For single tax payers of the fourth group, the size of tax rates per hectare of agricultural land depends on the category (type) of land, their location. For example, for most agricultural lands, such as arable land, hayfields and pastures, this rate is 0.95 of the normative monetary value of the land.

That is, agricultural land is the basis of taxation of agricultural enterprises, which, in most cases, are taxpayers of the fourth group of the simplified taxation system. Such taxation is differentiated. The more agrarian enterprise uses or owns land, the more single tax is paid to the relevant local budget.

At the same time, being on the simplified taxation system, agricultural enterprises do not pay taxes on their profits, and all the tax burden is concentrated on the amount of agricultural land used by the enterprise. This is one of the advantages of a simplified taxation system. After all, being on the general system of taxation, the tax burden of the agricultural enterprise is concentrated on its profit. In general, the payment of a single tax exempts business entities that are part of the fourth group of taxpayers from the accrual and payment of such taxes and fees, in particular:

- corporate income tax;

¹ Податковий кодекс України 2010 (Верховна Рада України). *Офіційний веб-портал Верховної ради України* <<http://zakon2.rada.gov.ua/laws/show/2768-14/paran1847>> (2020, June, 01).

² Податковий кодекс України 2010 (Верховна Рада України). *Офіційний сайт Верховної ради України*. <<http://zakon2.rada.gov.ua/laws/show/2768-14/paran1847>> (2020, June, 01).

³ Закон про оцінку земель 2003 (Верховна Рада України). *Офіційний сайт Верховної Ради України*. <<https://zakon.rada.gov.ua/laws/show/1378-15>> (2020, June, 01).

- property tax (in part of the land tax), except for the land tax for land plots that are not used by the payers of the single tax of the fourth group for agricultural production;
- rent for special water use by single tax payers of the fourth group.

Agricultural enterprises that are in the general system of taxation are deprived of such privileges and are forced to pay not only corporate income tax, but also land tax on agricultural land that they rent. After all, being on the general system of taxation, when renting land, any company pays land tax instead of the owner of such land¹.

And this is one of the most important arguments in choosing an agricultural system of taxation. After all, the payer of the uniform tax of the fourth group pays only the uniform tax which size depends, including on the area of the leased earth. Whereas, the representative of the general system of taxation pays twice: the corporate income tax, where the object of taxation is the profit of the agricultural enterprise and the land tax, where the object is, again, the area of land leased by the enterprise. Therefore, it is obvious that for an agricultural enterprise in the general system of taxation the tax burden is focused on both the profit and the amount of leased land, in contrast to the single tax payers of the fourth group.

Payment of the single tax of the fourth group is carried out quarterly in the established percentage on the basis of the tax declaration which is submitted to controlling body on a location of the land plot and a location of such payer. Interestingly, the single tax payment schedule is adapted for agricultural production. The single tax is paid quarterly in the following amounts: in the first quarter – 10 percent; in the second quarter – 10 percent; in the third quarter – 50 percent; in the fourth quarter – 30 percent².

That is, the legislator reduced the tax burden for agricultural enterprises in the first two quarters, when such an enterprise spends the largest amount of money on sowing campaigns (purchase of seeds, fertilizers, plant protection products, fuel, agricultural work). Furthermore, the main tax burden is concentrated on the last two quarters of the reporting period, when the agricultural enterprise has already mainly harvested and sold agricultural products, as a result of which the enterprise has sufficient funds to pay taxes.

Agricultural enterprises in the general system of taxation, as payers of income tax have an annual tax period and can choose the annual tax period, which begins on July 1 of the previous reporting year and ends on June 30 of the current reporting year³.

Thus, the analyzed special tax regime is an incentive factor for agricultural enterprises, through which such businesses receive significant tax benefits. The attractiveness of this tax regime is confirmed by the fact that the vast majority of enterprises engaged in crop production are on a simplified system of taxation.

At the same time, every year domestic legislators increase the tax burden for farmers by raising single tax rates. In this case, this way of increasing revenues to local budgets is obvious and simple. After all, when it comes to local budgets in areas that, apart from agricultural producers, there are no representatives of other industries and businesses, agricultural enterprises are the main fillers of local budgets. In our opinion, the increase in single tax rates for taxpayers of the fourth group of the simplified taxation system in recent years is one of the measures taken to support decentralization reform. After all, in the united territorial communities, where agricultural lands are leased, the local budget can be formed at the expense of agricultural enterprises.

Thus, Shevel I. conducted a study of increasing the tax burden on farmers for 2014 – 2016, including for the period of a fixed agricultural tax, which is not much different from the system of accounting and accrual of a single tax for taxpayers of the fourth group. According to his calculations, rates increased 5.4 times during this period. The calculations indicate a significant change in the tax burden per 1 hectares of agricultural land⁴.

And this despite the fact that at the time of the above calculations, the basic rate of the single tax for arable land, hayfields and pastures was 0.81. However, currently the single tax rate for similar lands is 0.95. That is, since the calculations by Shevel I. tax burden for farmers who are payers of the fourth group of the single tax, again increased. That is, the trend of increasing the tax burden for farmers in 2017 remained.

¹ Податковий кодекс України 2010 (Верховна Рада України). *Офіційний сайт Верховної ради України*. <<http://zakon2.rada.gov.ua/laws/show/2768-14/paran1847>> (2020, June, 01).

² Податковий кодекс України 2010 (Верховна Рада України). *Офіційний сайт Верховної ради України*. <<http://zakon2.rada.gov.ua/laws/show/2768-14/paran1847>> (2020, June, 01).

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⁴ Шепель, І. (2017). Оподаткування сільськогосподарських товаровиробників в умовах податкових змін. *Облік, аналіз, аудит і оподаткування в умовах глобалізації економіки: тези доповідей I Міжнародної науково-практичної інтернет-конференції*. Ужгород: Видавництво УжНУ «Говерла», 366-369.

It can be concluded that this is the way to increase the tax burden for farmers, due to the inability to tax the profits of farmers who are payers of the single tax of the fourth group. It should be noted that since 2017, the single tax rate has not increased, which indicates a certain stability of tax legislation in this area for farmers.

Unequivocally, it should be concluded that this option of increasing tax revenues from the agricultural sector is better than the option of abolishing the simplified taxation system for farmers in general. However, the increase in tax rates for the fourth group of the single tax is not the only factor in increasing the tax burden on each land plot.

As noted earlier, the size of the single tax depends on the value of the normative monetary valuation of each land plot. After all, the single tax rate is applied to the normative monetary valuation of the land.

According to the Methodology of monetary valuation of lands of settlements, the cost of 1 hectare of arable land in the region as of 01.07.1995 averaged 3576 UAH. Over the past 10 years, taking into account the indexation, the regulatory monetary value of 1 hectare of arable land has increased 7 times. After all, since 1995, the indexation coefficient of the normative monetary valuation has mostly been more than 1, which has led to an increase in the normative monetary valuation of land plots, including agricultural land¹.

Thus, the tax burden for agricultural enterprises is constantly increasing, both by increasing the tax rates of the single tax and by increasing the "value" of land in the form of increasing the size of the normative monetary valuation of all land. This confirms our general thesis that agricultural land is a fundamental object in terms of taxation of agricultural enterprises.

However, to date, the situation with the definition of normative monetary valuation of agricultural land has changed significantly, which was not taken into account by scientists when studying the legal aspects of taxation of agricultural land and agricultural enterprises.

Thus, by order of the Ministry of Agrarian Policy and Food of Ukraine №552 dated 16.11.2018 approved technical documentation on the national (all-Ukrainian) normative monetary valuation of agricultural land. This led to the fact that on January 1, 2019, the order of the Ministry of Agrarian Policy and Food of Ukraine №605 of December 18, 2018 (hereinafter – the Order) came into force. He approved the normative monetary valuation of a unit of arable land area per 1 hectare (as of January 1, 2018).

According to Leonid Tulush, Head of the Financial and Credit and Tax Policy Department of the National Research Center "Institute of Agrarian Economics", the introduction of a new normative monetary valuation of agricultural land from January 1 this year will reduce the revenues of budgets of different levels in rural areas. According to scientists, the level of budget losses from the implementation of this innovation this year may exceed UAH 2 billion. According to him, due to the introduction of a new approach to the valuation of agricultural land for taxation purposes, in general in Ukraine, the normative monetary valuation decreased by almost 11% compared to 2018².

It should be understood that a reduction in the size of the regulatory monetary valuation of agricultural land will lead to a reduction in the appropriate share of the level of rent. This, in turn, will reduce budget revenues at various levels in the form of personal income tax, which is paid from the rent received by the owners of agricultural land.

Also, the reduction of the size of the normative monetary assessment will lead to a decrease in tax revenues to the budgets of local governments. And the reduction of these volumes concerns a number of taxes. First, in accordance with the provisions of the Tax Code of Ukraine, local governments make decisions on changing the size of local tax rates – especially for land tax. Secondly, as a result of the application of the new normative monetary valuation of agricultural lands, there will be a decrease in revenues from: – land tax and rent for state and communal lands; single tax of the fourth group – if the taxpayers have indicated in the relevant declarations a new regulatory monetary assessment.

Such a tax system of the agricultural sector in Ukraine is not special. Thus, Poland and Ukraine have similar directions of tax policy in the agricultural sector. Agriculture in these countries occupies one of the main areas of the economy, so we consider it appropriate to compare the methods of tax policy of these countries in the agricultural sector.

It should be understood that in Poland agriculture is dominated by farming (family) organizational and legal form of management. In addition, these farms have small plots of land, so that 56% of farmers use plots

¹ Найда, А., Д'якова, А. (2017). Оподаткування сільськогосподарських товаровиробників: проблеми та перспективи. <<http://lib.osau.edu.ua/jspui/handle/123456789/1696>> (2020, June, 01).

² Tulush, L. (2019). Due to the introduction of a new normative monetary valuation of land, local budgets may lose more than UAH 2 billion. <<https://agropolit.com/news/11907-cherez-zaprovadjennya-novoyi-normativnoyi-groshovoyi-otsinki-zemel-mistsevi-byudjeti-mojut-vtratiti-bilshe-2-mlrd-grn>>.

from 1 to 5 hectares, and the average size of the farm is 9.50 hectares against the average size of the Ukrainian agricultural enterprise 503 hectares. Under Polish law, a farm is considered to be agricultural land, including forest land, own or leased, with an area of at least 1 ha, buildings and their parts, equipment and inventory, if they are an organized economic unit and used for agricultural production¹.

Polish agricultural enterprises enjoy mainly preferential taxation. As in Ukraine, the agricultural tax replaces the income tax, the amount of which depends on the average income of the land according to estimates of the type, quality and location of the land, and not on the actual income. The so-called agricultural tax applies to agricultural land that has its own classification. The subjects of taxation are individuals and legal entities engaged in agricultural activities. The tax base is the number of hectares of land, taking into account the coefficient, which is calculated according to a certain class of agricultural land².

The agricultural tax in the Polish tax system has some advantages over the fourth group of the single tax. Thus, the amount of tax in Poland changes every year along with changes in the price of rye in the agricultural market. That is, the tax burden on agricultural enterprises can both increase and decrease. In addition, the wording of the tax takes into account the economic condition of the relevant territorial unit to which the land – the object of taxation. Thus, the principle of fiscal sufficiency is fulfilled, according to which impoverished regions receive more tax revenues to the local budget compared to economically developed regions³.

Therefore, it can be argued that despite the large difference between agricultural enterprises in Ukraine and Poland, the tax system for farmers has many common features. If the elements of taxation of agricultural enterprises are identical, then the methods of applying such a preferential taxation system are different. In Poland, the taxation of the agricultural sector is more flexible, which is manifested in the ability to take into account the conditions of agricultural production in different territorial units and take into account the conditions of the relevant market. In Ukraine, such flexibility is manifested only in the assessment of land, which affects the tax base. After all, land valuations in each region differ, and therefore agricultural enterprises in different regions will have different tax burdens.

Conclusions. According to our research, we can safely say that most agricultural enterprises choose a simplified system of taxation of their activities, guided by the clear advantages of such a system. Such advantages include, first of all, less tax burden, because in the general system the company pays both corporate income tax and land tax on the land it leases. Secondly, the period of payment of the single tax is better adapted to the seasonal nature of agricultural production – the greatest tax burden is concentrated on the period when the company has funds due to the sale of agricultural products.

As a result of the study, it can be concluded that the state, on the one hand, administers the tax burden of agricultural enterprises by changing the tax rates of the single tax for agricultural enterprises. Such administration obviously leads to an increase in the tax burden for agricultural enterprises and an increase in revenues to the budgets of various levels, primarily to local budgets.

On the other hand, the administration of the tax burden (possibly unintentionally) is carried out by changing the legislation on the valuation of agricultural land. After all, the normative monetary valuation of land is the basis of taxation for land tax, single tax and the main for the calculation of rent. In this case, recent changes in legislation in this area have led to a decrease in the regulatory monetary valuation of agricultural land in most regions of Ukraine. This will definitely lead to a reduction in the tax burden for agricultural enterprises in the future and a reduction in budget revenues at various levels.

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² Пилипчук, В.П., Івасько, І.М. (2013). Становлення та застосування прибуткового оподаткування у галузі сільського господарства в країнах ЄС. *Інноваційна економіка*, 5, 237-242.

³ Пилипчук, В.П., Івасько, І.М. (2013). Становлення та застосування прибуткового оподаткування у галузі сільського господарства в країнах ЄС. *Інноваційна економіка*, 5, 237-242.

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