



UDC 338.2

DOI: 10.31548/law2022.02.002

## Foreign Experience of State Support of Agricultural Producers

Liudmyla O. Golovko\*, Viktor V. Ladychenko, Olena V. Gulac

National University of Life and Environmental Sciences of Ukraine  
03041, 15 Heroiv Oborony Str., Kyiv, Ukraine

### Article's History:

### Abstract

Received: 12.01.2022

Revised: 20.03.2022

Accepted: 24.04.2022

To maintain Ukraine's food security, its production of all the necessary foodstuffs for the country's population, support for small and medium agricultural producers, and the development of rural areas in general, the study of foreign experience of state support for producers of agricultural products, which has proved itself in practice, has become relevant. The purpose of the research is to explore the foreign experience of state support for business entities operating in the agricultural sector in the People's Republic of China, European Union member states and the United States, its analysis, identifying the most efficient mechanisms of such support for possible replication in the Ukrainian legislation. To ensure an efficient analysis of the problems, the method of hermeneutics, dialectical, comparative legal, system-functional, and statistical methods of scientific knowledge were used. The analysis of legal regulation of state support of agricultural producers in foreign countries was performed in the context of the research, and the national-specific features of state support of agricultural producers, which are inherent to individual countries, were identified. The strategic priorities of the new Common Agricultural Policy of the European Union for 2023-2027 were identified. Particular attention is devoted to the analysis of the legal regulation of tax incentives for producers of agricultural products in the European Union Member States, using Poland, the Czech Republic and Austria as examples, identifying the types of tax incentives and the conditions for their application in the above-mentioned countries. The conclusion is drawn about the efficiency of the identified types of tax benefits in the agricultural sector of the economy and the expediency of their introduction into the legislation of Ukraine. The research will be useful for researchers, practitioners, graduate students, doctoral students and anyone interested in the foreign experience of state support of agricultural producers

**Keywords:** agricultural subsidies, tax benefits, support for farmers, EU common agricultural policy

### Suggested Citation:

Golovko, L.O., Ladychenko, V.V., & Gulac, O.V. (2022). Foreign experience of state support of agricultural producers. *Law. Human. Environment*, 13(2), 17-24.



\*Corresponding author

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## Introduction

The state support of agricultural producers is one of the major factors that can contribute to the qualitative development of Ukrainian agricultural production and support the food security of the country. At the present stage, agricultural producers in Ukraine receive the least support from the state among all European countries, which puts them at a disadvantage in the international market and reduces their competitiveness. Thus, it is essential to explore the successful foreign experience of state support for entities engaged in agricultural activities.

One of the efficient methods to support agricultural producers is tax support. Its advantage is efficiency and no necessity of explicit financial support from the state. In Ukraine, tax support requires reforming. Therefore, it is essential to highlight the foreign experience in this area.

State support in the agricultural sector has been explored by several Ukrainian and foreign authors. G. Pavlova proposed a classification of state support for agricultural producers, identifying its main three forms: direct (explicit state payments), conditionally straight (establishment of a special tax regime, debt restructuring), indirect (protection of commodity producers in foreign economic activity, procurement and commodity interventions) [1, p. 20].

H. Grigorieva in her monographic study highlighted the problems of legal support of state support of agriculture of Ukraine [2], arguing the necessity of its separation into a separate sub-branch of agrarian law – agroprotection law.

O. Gulak, V. Ladychenko and M. Kutsevych prove the necessity of state support for the cooperative sector and granting agricultural cooperatives the status of non-profit enterprises [3-6]. Studying the theoretical and practical aspects of state support and regulation of the development of agricultural cooperatives in Ukraine, O. Sakovska and A. Shpykuliak note the necessity of supporting their development and activities at the national level through the adoption of relevant legislation and regulations and programmes, as the establishment of cooperatives for agricultural producers provides an opportunity to specialise and concentrate production, reduce material costs and, as a result, ensure growth in agriculture [7].

The problems of legal regulation of taxation of agricultural enterprises were studied by the following Ukrainian scientists: V. Yermolenko, O. Krasnova and O. Yara [8-10], proving the tax burden as a deterrent to the development of the Ukrainian agricultural sector. O. Artemenko [11] emphasised the necessity of using a differentiated approach to taxation of agricultural production based on the priorities of development of individual types of agricultural production.

O. Kuzmenko, I. Semenchuk and V. Pohromskyi identified the major land management problems in Ukraine, which are: a high degree of ploughing of agricultural land, violation of scientifically sound crop

rotation system, low application of organic fertilisers (0.1-1.3 t/ha), which intensifies soil degradation processes, the bulk of investment in the agricultural sector are funds of enterprises and organisations (65.4%) and only 0.7% - funds of foreign investors [12].

S.W. Martinez explored the policy of state support for agricultural producers in the United States, highlighting the positive experience of supporting local producers [13]. V.V. Kurennaya, A.T. Aydinova, A.O. Cherednichenko, Yu.V. Rybasova, A.E. Shevchenko in their research conclude that the support of a large agricultural producer in the United States through the provision of progressive tax benefits [14]. X. Guo notes the necessity to support the industrialisation of modern agricultural production in China [15].

At the same time, despite previous research, the legal regulation of state support for small and medium-sized agricultural producers in foreign countries to borrow best practices, in particular, from the perspective of agricultural subsidies and tax incentives in the agri-food sector, remains relevant and requires detailed scientific analysis.

*The purpose of the study* is to investigate the issues of state support for agricultural producers in the PRC, EU member states and the USA, to analyse the regulatory legal acts which provide state support for agricultural producers in the above countries, and to identify the main forms of state support for economic entities engaged in business activities in the agricultural sector which have proved themselves in practice and to propose their application in Ukraine. The scientific originality of the research is the analysis of foreign legislation in the field of state support for agricultural producers. A contribution to the study is the identification of positive experiences from the Czech Republic, Austria and Poland in the field of preferential taxation that have proved to be practical.

## Materials and Methods

In writing the research, both general scientific and special scientific methods of scientific research were applied. Using the system-functional method, the analysis of the main forms of state support for economic entities engaged in business activities in the agricultural sector, which are used in foreign countries, in particular the People's Republic of China, EU member states and the United States, was performed.

The dialectical method is used to clarify the current regulatory and legal state of state support for agricultural producers in individual EU member states and the prospects for its further development. The method of hermeneutics was used for the analysis of the current legislation of European countries in the example of Poland, the Czech Republic and Austria designed to support small and medium agricultural producers, primarily in the tax sphere, to explore its efficiency and performance at the current stage and to identify regulatory

gaps in the domestic legislation to eliminate them (in particular, the Polish Law “On the publication of the uniform text of the law on corporate income tax” [16], the Czech Law “On Income Tax” [17], Czech Law “On Excise Duty” [18], Czech Law “On Road Tax” [19], the Czech Law “On Property Tax” [20]). In addition, the regulatory foundation for the research was provided by scientific works of domestic and foreign authors, reports and statistical data of international organisations, in particular, the Food and Agriculture Organisation of the UN, and policy documents of the European Union (EU Farm to Fork Strategy Strategy [21], EU Biodiversity Strategy [22]) and EU regulations, which are based on the new EU Common Agricultural Policy for 2023-2027 (EU Regulation 2021/2115 establishing rules to support national strategic plans for Common Agricultural Policy and repealing EU Regulations 1305/2013 and 1307/2013 [23], EU Regulation 2021/2116 repealing EU Regulation 1306/2013 on the funding, management and monitoring of Common Agricultural Policy [24], Regulation (EU) 2021/2117 of the European Parliament and of the Council of 2 December 2021 establishing the Common Agricultural Market Organisation [25]).

The comparative legal method allowed identifying the specific features of state support for entities engaged in agricultural activities in individual foreign countries. The statistical method was used for obtaining an empirical base, which became one of the main sources of information on the success of legal regulation of state support for agricultural producers in individual countries.

## **Results and Discussion**

One of the largest agricultural economies in the world is PRC. Currently, the PRC produces 18% of the world's grain crops, 29% of the world's meat and 50% of the world's vegetables [26]. Thus, it is interesting to explore their experience in obtaining such results.

Subsidies are the main way to support China's agricultural industry. The country has established a base policy on agricultural subsidies that complies with WTO requirements but considers local conditions [27]. In China, there are the following types of subsidies: direct subsidies for grain producers, subsidies for better crop varieties, general subsidies for agricultural resources, and subsidies for the purchase of modern tools and equipment. To protect the productivity of agricultural land and ensure the necessary scale of food production, in 2013, the Chinese government published the Financial Management Measures for Agricultural Production and Development, the latest amendments to which entered into force on 24 March 2020 and which will be valid until 2023. State financial support for agriculture in the PRC is centred on: agricultural land protection, subsidies for the purchase of agricultural machinery, mainly the latest models, and for the implementation of recycling and renewal projects and related pilot innovation projects; green agricultural development and

technical services, mainly in terms of improving quality and efficiency, dry farming and water conservation in the production of major crops, trials of replacing chemical fertilisers with organic ones for fruits, vegetables and tea, promotion of improved seeds and farming practices, etc. [28]. The above financial support is provided to farmers and new agricultural producers who have recently begun their businesses.

In addition, the PRC funds individual projects. At the same time, the major aspect is based on innovations in agriculture, and the promotion of sustainable growth of agricultural production. The Agricultural Science and Technology Foundation, established by the Ministry of Science and Technology of the People's Republic of China, supports the commercialisation of technology in agriculture, emphasising research projects and using new agricultural technologies. Funding can be obtained by enterprises or research institutions established in the PRC. Most of the capital of the enterprise must belong to Chinese domestic investors, and, in addition, the enterprise must have existed for at least one year before applying for funding, and its authorised capital must be larger than the funds to be received under the project [29].

V. Yermolenko, O. Hafurova, M. Deineha, T. Novak, and Yu. Shovkun [8] emphasise the necessity to ensure the protection of agricultural land. Fully agree with the above mentioned scholars. Financial management measures for agricultural production and development in the PRC are a practical example of how to perform this commitment. Subsidies for the purchase of agricultural machinery for domestic production were implemented in Ukraine. And that is good. However, it would be useful to introduce subsidies for recycling and renewing machinery, reducing the usage of chemical fertilisers, and developing green agriculture. These subsidies would support both agricultural producers and improve the quality of food and the environment.

The United States of America has been supporting American farmers since 1933 when the Agricultural Adjustment Act was approved. State support for agricultural producers is currently regulated by a package of legislative acts named “The Farm Bill”, which is updated every five to six years and regulates various types of support for the country's agribusiness, i.e. subsidies to farmers. The above-mentioned legal act regulates various programs such as crop insurance, training of farmers, support for sustainable agricultural practices, and access to healthy food for low-income families. Each farm bill has a unique name and the current bill is called the Agriculture Improvement Act. It was adopted in December 2018 and will be valid until 2023. The Farm Bill allows farmers to choose between agricultural risk coverage and price loss coverage when choosing an insurance program [30].

Over the past decade, farm subsidies in the US have averaged \$16 billion a year. The amount of subsidies is not the same for various crops and is mainly concentrated for five crops (corn, soybeans, wheat, cotton

and rice). Support for “special crops”, which primarily includes fruits, vegetables and nuts, has been relatively minimal in absolute terms and has only been available for the last three decades [31]. With the support of the above subsidies, the US Government is influencing farmers on what crops to grow.

V.V. Kurennaya, A.T. Aydinova, A.O. Cherednichenko, Yu.V. Rybasova and A.E. Shevchenko highlight the support of a large agricultural producer in the United States [14]. The author of the research agrees with the criticism of scientists and considers it essential to prioritise the legislator’s attention on supporting small and medium-sized agricultural entities.

The new Common Agricultural Policy envisaged for 2023-2027 is designed to reach the purposes of the European Green Deal and will be one of the crucial instruments that will contribute to biodiversity conservation. The main regulations that are the foundation of the new Common Agricultural Products are as follows: EU Regulation 2021/2115 establishing rules to support national strategic plans for Common Agricultural Policy and repealing EU Regulations 1305/2013 and 1307/2013 [32], EU Regulation 2021/2116 repealing EU Regulation 1306/2013 on the funding, management and monitoring of Common Agricultural Policy [33], Regulation (EU) 2021/2117 of the European Parliament and of the Council of 2 December 2021 establishing a common agricultural market organisation [34]. According to the Common Agricultural Policy 2023-2027, at least 35% of rural development funds will be dedicated to activities supporting climate, biodiversity, environment and animal welfare; programmes in the horticultural sector will include at least 15% of economic entities’ environmental expenditure; 40% of the budget of the New Agricultural Policy should be dedicated to climate; 10% of explicit payments should support income redistribution to small and medium-sized farms; at least 3% of explicit payments should be allocated to young farmers [35].

The EU Farm to Fork Strategy strategy recommends, on the one hand, reducing pesticide usage in agriculture and antibiotics in animal husbandry by 50% and synthetic fertilisers by 20% by 2030, and on the other hand, increasing substantially the percentage of agricultural land used for organic agriculture from the current 10% to 25% by 2030. [36]. The biodiversity strategy provides for the withdrawal of 10% of agricultural land from production, which will be designated for enhanced environmental protection [22].

One of the types of state support for agricultural producers in developed countries is tax benefits. As the experience of the European Union member states demonstrates, a well-established tax system in the agricultural sector allows agricultural producers to adapt to the ever-growing competition in the agricultural sector. Admittedly, stimulating the development of the domestic food sector requires tax support that would contribute to a balanced structure of agricultural production.

Supporting small and medium-sized socially oriented producers, and increasing their competitiveness is one of the major objectives of the national legislator. A well-designed tax system contributes to increasing the level of employment of the rural population and increasing the budget of rural communities.

Poland has an efficient system of taxation of the agro-industrial complex. This country is a leader in the production of agricultural products in the European Union, and ranks first in the world rankings in rye production [37]. Such successes were achieved due to the quality system of taxation of agricultural producers, which has specific features in comparison with other EU member states.

The tax system of Poland has a low tax burden. Approximately 95% of Polish farmers are not taxed under the general income tax system (they do not pay income tax). A small percentage of farmers who produce specific agricultural products pay income tax, which is based on the calculation of actual costs or average production rates. Personal income tax should be paid by those farmers who are engaged in one of the types of agricultural activities defined in the legislation (e.g. poultry, mushrooms, beekeeping, greenhouse farming, pig farming, silkworm breeding). The above-mentioned food products are produced by only a small percentage of farmers (approximately 2-5%) [38]. Thus, a significant number of farmers do not pay income tax.

In addition, no tax is paid in Poland on subsidies that farmers receive from the European Union budget [16]. The tax on property used in agricultural activities by the farmer is lower than the regular property tax, which reduces the tax burden on the farmer. In addition, the vast majority of farms use the flat tax rate scheme rather than the regular VAT regime. Poland’s experience is quite interesting concerning taxes on real estate (buildings) inherited and agricultural land, the ownership of which is acquired based on a gift agreement, and in the case when the ownership of agricultural land is transferred between relatives in the event of a farmer’s retirement. These transactions are not taxable [39].

In Poland, farmers and their family members pay reduced contributions under a special social insurance scheme while being entitled to receive similar benefits as in the case of the regular social insurance scheme. Farmers use the agricultural social security fund. The fund was initially established to provide retirement pensions for farmers. The contributions paid by farmers are only a small part of the fund’s income. More than 90% of its income comes from the state budget of Poland. All farmers owning agricultural land or forests of more than one hectare are now able to use the social security system of the agricultural welfare fund instead of the regular social security system [40].

In addition, agricultural land in Poland is free from property tax. Land plots larger than 1 hectare are subject to agricultural tax. In calculating the above-mentioned tax, coefficients are used that vary according to

soil fertility, distinguishing between arable land, grassland and pasture, there are four zones based on climatic, economic and production conditions, and ten classes of use and fourteen classes of soil types [41]. The mentioned classification of land was approved by the Ministry of Finance. Notably, most of the croplands in Poland are of average quality.

A significant number of benefits for agricultural producers exist in the Czech Republic [42]. Thus, the Law of the Czech Republic "On Income Tax" established benefits for agricultural producers. Czech farmers and entities performing activities in the field of forestry can reduce the tax base by 80% annually. Therewith, the maximal amount of possible deductions in other areas is 40-60 % [17], which undoubtedly indicates significant support from agricultural producers.

The subject of personal income tax is not the income received as a result of the acquisition of ownership of property from a close person who was engaged in entrepreneurial activity in the agro-food sector and early terminated its activities, which is considered to be a tax benefit. A tax privilege for farmers is provided by the Law "On Road Tax", which states that, among other things, agricultural and forestry tractors, trailers, and other specific vehicles used by farmers are not subject to the tax [19].

The Law of the Czech Republic "On Excise Duty" provides the possibility of refunding the tax on so-called green diesel, i.e. mineral oils to persons who use these oils for primary agricultural production [18]. According to the Law "On Property Tax", real estate tax exemptions are available to entities engaged in agricultural production or fish farming [20].

In Austria, the vast majority of economic entities operating in agriculture belong to small and family enterprises (90%). The country has tax incentives applicable to agricultural producers and entities operating in the forestry sector. Austria has developed and implemented simplified methods of income and value added tax assessment for small agricultural and forestry enterprises. Small enterprises in these sectors can choose to calculate their income using a full or partial fixed assessment, which is less than the conventional income calculation in other sectors. Property valuation, which is performed for the purpose of calculating property tax and land alienation tax, is not performed at the market rate either [43].

The regulation of the flat tax rate in Austria simplifies the calculation of profits and reduces the cost of accounting. Most business entities performing their activities in agriculture and forestry calculate their profits based on a fixed rate and, as a result, pay a low-income tax.

Income of individuals from agriculture and forestry is taxed under the simplified scheme (37% if the

assessed value of the property does not exceed EUR 15,000, 41% if the assessed value is from EUR 15,000 to 36,500, 45% if the assessed value is from EUR 36,500 to 65,000) [44]. The preferential taxation system helps to increase the income of agricultural producers.

Several tax benefits for agricultural producers, which were introduced in the EU member states, can be introduced in Ukraine. First of all, it concerns income tax rebates, property tax exemptions and reduction of excise tax on fuel.

## Conclusions

In the People's Republic of China, there are several subsidies for agricultural producers both for the production of specific crops and for the purchase of agricultural equipment. Another interesting practice is the establishment of an agricultural science and technology fund, which finances the commercialisation of the latest technologies in agriculture.

The new EU Common Agricultural Policy for 2023-2027 is designed to support climate actions and increase biodiversity. In addition, agricultural entities are required to invest in the environment. In addition, the new EU Common Agricultural Policy provides support for small farmers.

Legal regulation of agricultural production and support for small and medium-sized agricultural producers is a crucial objective that is currently on the agenda in all countries, and in Ukraine, in particular. There is a wide application of a preferential taxation system for agricultural producers in the EU member states. An analysis of state support for agricultural producers in the EU Member States, using Poland, the Czech Republic and Austria as examples, demonstrates that the legislation in these countries provides for a significant number of tax incentives for agricultural producers and foresters in particular: reduction in income tax; no taxes on agricultural land or property inherited from agricultural producers; property tax exemptions; reduced excise tax on fuel; reduced social security contributions. Reducing taxes increases the competitiveness of small and medium-sized businesses operating in agriculture and forestry. In addition, tax privileges increase the profits of agricultural producers and promote the development of specific types of agricultural activities. In Ukraine, there is an urgent necessity to reform the taxation system of agricultural production using the experience of the EU member states, which has proven its efficiency, to support domestic agricultural producers and ensure the food security of the country. Thus, the introduction of a preferential taxation system for agricultural producers at the expense of EU member states may be a prospect for further research on the subject.

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## Зарубіжний досвід державної підтримки сільськогосподарських товаровиробників

Людмила Олександрівна Головка, Віктор Валерійович Ладиченко,  
Олена Василівна Гулак

Національний університет біоресурсів і природокористування України  
03041, вул. Героїв Оборони, 15, м. Київ, Україна

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### Анотація

Для підтримки продовольчої безпеки України, власного виробництва усіх необхідних продуктів харчування для населення країни, підтримки дрібних та середніх сільськогосподарських товаровиробників, а також розвитку сільських територій загалом, актуалізується вивчення зарубіжного досвіду державної підтримки виробників сільськогосподарської продукції, який виправдав себе на практиці. Мета наукової роботи полягає в дослідженні зарубіжного досвіду державної підтримки суб'єктів господарювання, що здійснюють свою діяльність в аграрному секторі в Китайській Народній Республіці, країнах-членах Європейського Союзу та США, його аналізі, виявленні найбільш дієвих механізмів такої підтримки для можливого їх запозичення до українського законодавства. Для забезпечення ефективного аналізу проблематики були використані метод герменевтики, діалектичний, порівняльно-правовий, системно-функціональний, статистичний методи наукового пізнання. У розрізі проведеного дослідження проведено аналіз правового регулювання підтримки виробників сільськогосподарської продукції на державному рівні в зарубіжних країнах, виявлено національні особливості державної підтримки сільськогосподарських товаровиробників, які притаманні окремим країнам. З'ясовано стратегічні пріоритети нової Спільної сільськогосподарської політики Європейського Союзу на 2023-2027 рр. Окрему увагу приділено аналізу правового регулювання податкових пільг для виробників сільськогосподарської продукції в країнах-членах Європейського Союзу на прикладі Польщі, Чехії та Австрії, виявлено види податкових пільг і умови їх застосування у вищезазначених країнах. Зроблено висновок про ефективність виявлених видів податкових пільг в аграрному секторі економіки й доцільність їх запровадження до законодавства України. Стаття буде корисною для наукових співробітників, спеціалістів-практиків, аспірантів, докторантів і всіх, кого цікавить зарубіжний досвід державної підтримки виробників сільськогосподарської продукції

**Ключові слова:** сільськогосподарські субсидії, податкові пільги, підтримка фермерів, спільна сільськогосподарська політика ЄС

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