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Tax Regulation of Land Relations in Agricultural Economy of Ukraine

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Abstract- This article explores the problem of collecting land rent taxes in the agricultural sector of Ukraine's economy. According to the analysis, authors suggested ways of improving land tax' collecting mechanisms, payment for the state and municipal owned land's rent and single tax for agricultural business' subjects. In addition, the authors suggested the introduction of a tax on the land market transactions and the land resources' monopolization tax in Ukraine.

Keywords: *tax regulation, land rent taxes in the agricultural sector, land tax, payment for the state and municipal owned land's rent, single tax on agricultural business.*

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Tax Regulation of Land Relations in Agricultural Economy of Ukraine

Petro Borovuk (Borovyk P.M.)^α & Valentyn Bobko (Bobko V.V.)^α

Abstract-This article explores the problem of collecting land rent taxes in the agricultural sector of Ukraine's economy. According to the analysis, authors suggested ways of improving land tax' collecting mechanisms, payment for the state and municipal owned land's rent and single tax for agricultural business' subjects. In addition, the authors suggested the introduction of a tax on the land market transactions and the land resources' monopolization tax in Ukraine.

Keywords: *tax regulation, land rent taxes in the agricultural sector, land tax, payment for the state and municipal owned land's rent, single tax on agricultural business.*

I. INTRODUCTION

a) Formulation of the problem

Despite the financial adversity in the Ukraine's domestic economy, agrarian sector remains almost the only profitable, providing products for the population and enabling the agricultural business' subjects to conduct transactions for the sale of an agricultural and processed products for export. Therefore, an important task for the government in the conditions of WTO membership and the inevitability of the European integration course remains the tax regulation of an agrarian business' subjects activity. Considering that agricultural enterprises in Ukraine, first of all, pay rent tax payments, including land tax, single tax and state and municipal owned land's rent payment, it means that these, mentioned above tax forms and tax regulation problems of the agricultural purposes land usage deserves special attention from researchers.

b) Recent research and publications' analysis

Considering the mentioned above, it is natural that land taxation and its usage' issues in the agricultural sector are devoted to research of leading scientists, among which worth mentioning the works of V.Golyan [4], M. Demyanenko [5], V. Zayats [6], V. Synchaka [10] L. Tulusha [12], M. Fedorova [1; 13] S. Yushka [14] and R. Yarullina [15].

c) The allotment of unsolved aspects of the problem

Despite the significant number of publications relating to issues of land rental taxation and tax

regulation of land usage, considering the shortcomings of modern mechanisms for collecting taxes for the use of agricultural land, taking into account changes in tax legislation have occurred in connection with the adoption of the Tax Code of Ukraine [9] and making a number of changes to the mechanism of calculation and payment of land rent tax, considering the fact that during the tax reform in the agricultural sector of economy the problem of farmland taxation not only been solved, but even exacerbated. Now there is an urgent need for further research ways to improve the calculation and payment mechanism of the land rent tax which was the root cause of this research.

d) Problem

The purpose of this article is to develop scientifically based proposals for improving the land rent taxes' collecting mechanism in the agriculture.

e) The main research material statement

Currently, land tax and state and municipal owned land' rent payment also, single tax for its collection subjects of the group IV are set land rent tax, which should regulate land relations in the agricultural sector of the economy and to ensure the formation of the partly local government revenue needed them to perform tasks related to the protection and improvement of agricultural land also, for the fulfillment of other local government functions and powers [1-6; 10-15] (Fig. 1).

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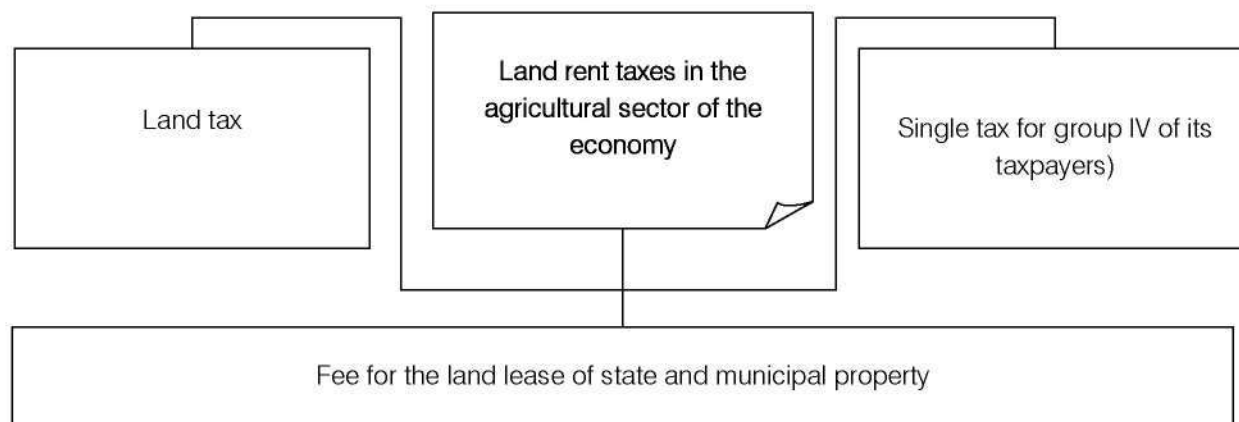


Fig. 1 : Land rent taxes in the agricultural sector of economy of Ukraine *

* Compiled by the authors according to the source: the Tax Code of Ukraine on December 2, 2010 № 2755-VI - [Electronic resource] // Access: <http://zakon6.rada.gov.ua/laws/show/2755-17>.

Since the object of collecting these tax forms are land areas, and charging base is normative monetary valuation of land, performed as at 01 July 1995 and indexed at the beginning of this year (based on the estimated rental income from the productive use of land), so both they in the scientific publications are accepted as land rent tax [1, p. 215; 13, p. 118; 15, p. 45].

These payments are a set of taxes to regulate land relations in the agricultural sector of the economy and to ensure the formation part of local budgets incomes, they need to perform tasks related to the protection and improvement of agricultural land and fulfillment of other local government functions and powers [1-6; 11-15].

It should be noted that in the period to 2015 land rent tax, formed a small part of the consolidated budget and do not substantially followed in land rent relations in the agricultural sector [2-6; 11-15], which was the root cause of the transformation of this part of the tax system of Ukraine. During the reform of the of the land rent tax system the land tax rate has significantly increased and current fixed agricultural tax valid to 2015 was changed to the single tax for its collection of group IV and slightly was modified the mechanism for land rent charging.

The most important in the system of land tax payments, no doubt, is the land tax, the main features of its charging mechanism are schematically depicted in Fig. 2.

Features of the land tax collection in Ukraine:

- Taxpayers are the owners of land plots, land shares and land users;
- The tax base is normative monetary valuation of land with a coefficient of indexation, the amount of which is affects by inflation, but also areas of land, monetary value of which are not conducted;
- The tax rate is less than 3 percent of their regulatory monetary value, and for agricultural land - less than 1 percent of their normative monetary value;
- Calculation of amounts of tax by legal entities is conducted independently annually by 1 January and 1 February this year, they served to State Tax Administrations at the location of land tax declaration for the current year, but they may choose month reporting on land tax, submitted to the 20 th month following the reporting one;
- Charging for individuals the tax amounts is held by the State Tax Service, which issue (send) the payer to July 1 this year the tax notice-decision to tax;
- Tax is paid: by legal entities - monthly for 30 calendar days following the last calendar day of the month and as individuals - within 60 days of service of their corresponding tax notification solution.

Fig. 2 : Features of levying land tax in Ukraine *

* Compiled by the authors according to the source: the Tax Code of Ukraine on December 2, 2010 № 2755-VI. [Electronic resource]. Access: <http://zakon6.rada.gov.ua/laws/show/2755-17>.

In a land tax, a mandatory component of land lease land relations are relations (including in respect of the lease of lands of state and municipal property). Must consequence lease land relations with state and municipal lands are charging and paying another land tax - rent for the land state and municipal property.

It is Ukraine's only tax that can hectare land not specified in the Tax Code of Ukraine or other regulations on taxation, as determined by the lease of land (Fig. 3).

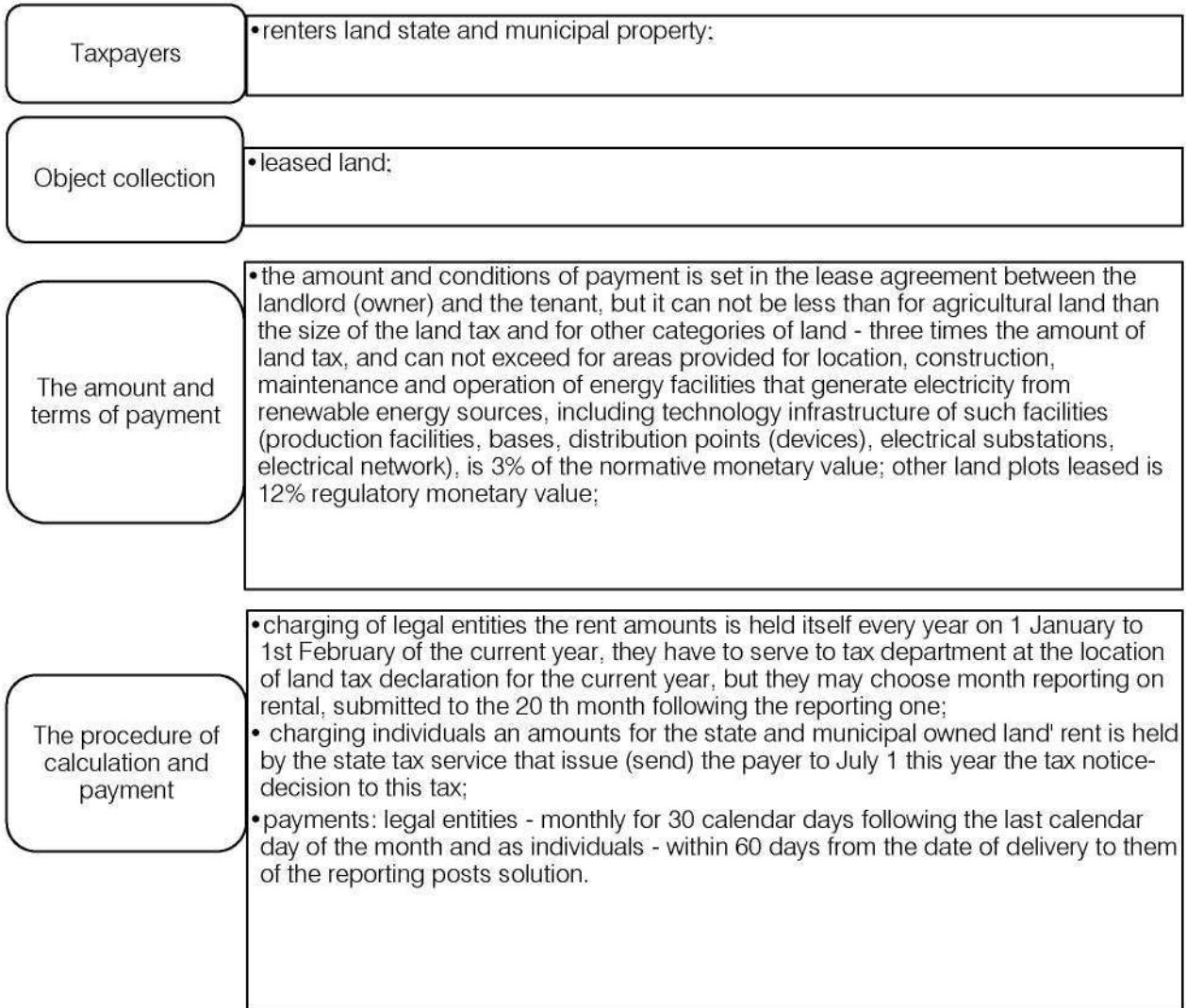


Fig. 3 : Features of the mechanism of charging rent for the land state and municipal property *

* Compiled by the authors according to the source: the Tax Code of Ukraine on December 2, 2010 № 2755-VI. [Electronic resource]. Access: <http://zakon6.rada.gov.ua/laws/show/2755-17>.

The third land tax payments in Ukraine is now the single tax on its collection of group IV (up to 2015 is the fixed agricultural tax). Since the object of taxation by single tax (for the group IV of its taxpayers) - lands for agricultural purposes, so its tax base is the monetary valuation of these lands and through the mechanism of tax collection, as well as through land tax and rent payments there is withdrawn of land rent' part then by its very nature, this tax is from renting the land tax payment. The main features of charging single tax' modern

mechanism and its collection of group IV schematically shown in Figure 4.

Payers	<ul style="list-style-type: none"> farmers that do not sell the excise goods have no tax debts, have farmland and in which the proceeds from the sale of agrarian and another own production for the previous financial year is at least 75% of the total gross income;
Collection object	<ul style="list-style-type: none"> agricultural land and water areas fund owned by agricultural producers or given to him for use, including a lease;
Collection base	<ul style="list-style-type: none"> normative monetary valuation of agricultural land, subject to indexation factor determined as of January 1 of the reporting year;
Tax rates are set as a percentage of base collection in the following sizes:	<ul style="list-style-type: none"> for arable land, hayfields and pastures most species - 0,45%; for arable land, hayfields and pastures located in mountain areas and the woodlands - 0.27%; for horticulture trees (excluding located in mountain areas and in areas woodlands) - 0.27%; for horticulture trees, located in mountain areas and the woodland area - 0.09%; for land of water fund - 1.35%; for arable land, hayfields and pastures, agricultural producers, specialized in the production and processing of crop production in greenhouses - 3%;
The procedure of calculation and payment	<ul style="list-style-type: none"> tax period - calendar year (self-payers calculate themselves the amount of tax each year on January 1 and no later than 20 February of the current year to submit the declaration state tax administration); payable quarterly to 30th day after reporting quarter, but in the first and second quarters - 10% in the third quarter - 50% in the IV quarter - 30% of the annual amount of the single tax; in case of a breach during the check calculation and payment of the single tax, payers are moving to general tax system from next month and the period in which a violation is found, it accrued taxes and fees, based on the general conditions of taxation and penalties; single tax payer fourth group are exempt from corporate income tax, value added tax, property tax except land tax for land that are not used in the agricultural commodity production, rental fees for special use of water.

Fig. 4 : The main features of modern mechanism of charging a single tax on small business group IV *

* Compiled by the authors according to the source: the Tax Code of Ukraine on December 2, 2010 № 2755-VI. [Electronic resource]. Access: <http://zakon6.rada.gov.ua/laws/show/2755-17>.

Despite the reform of land rent collection mechanisms taxes took place in Ukraine by amending the Tax Code [7; 8; 9], it should be noted that current mechanisms for collection of land rent tax payments are a number of disadvantages, the key of which include (Fig. 5):



*Fig. 5 : The key shortcomings land rent taxes' collection mechanisms in Ukraine**

* Overview sponsored by the source material: [1-8; 11-14].

At the same time, optimal land rent tax' collection mechanisms should ensure the convergence of interests of an agricultural producers and municipalities during the formation of the local budgets' revenue base to ensure adequate funding for the protection and improvement of natural resources, stimulating the development of agricultural land market and full regulation of land relations through land tax [5, p. 20; 11, p. 156; 12, p. 42].

Therefore, given the shortcomings of modern mechanisms for collection of land rent tax payments, primary ways of improving the order of calculation and payment in Ukraine should be as follows (Fig. 6):

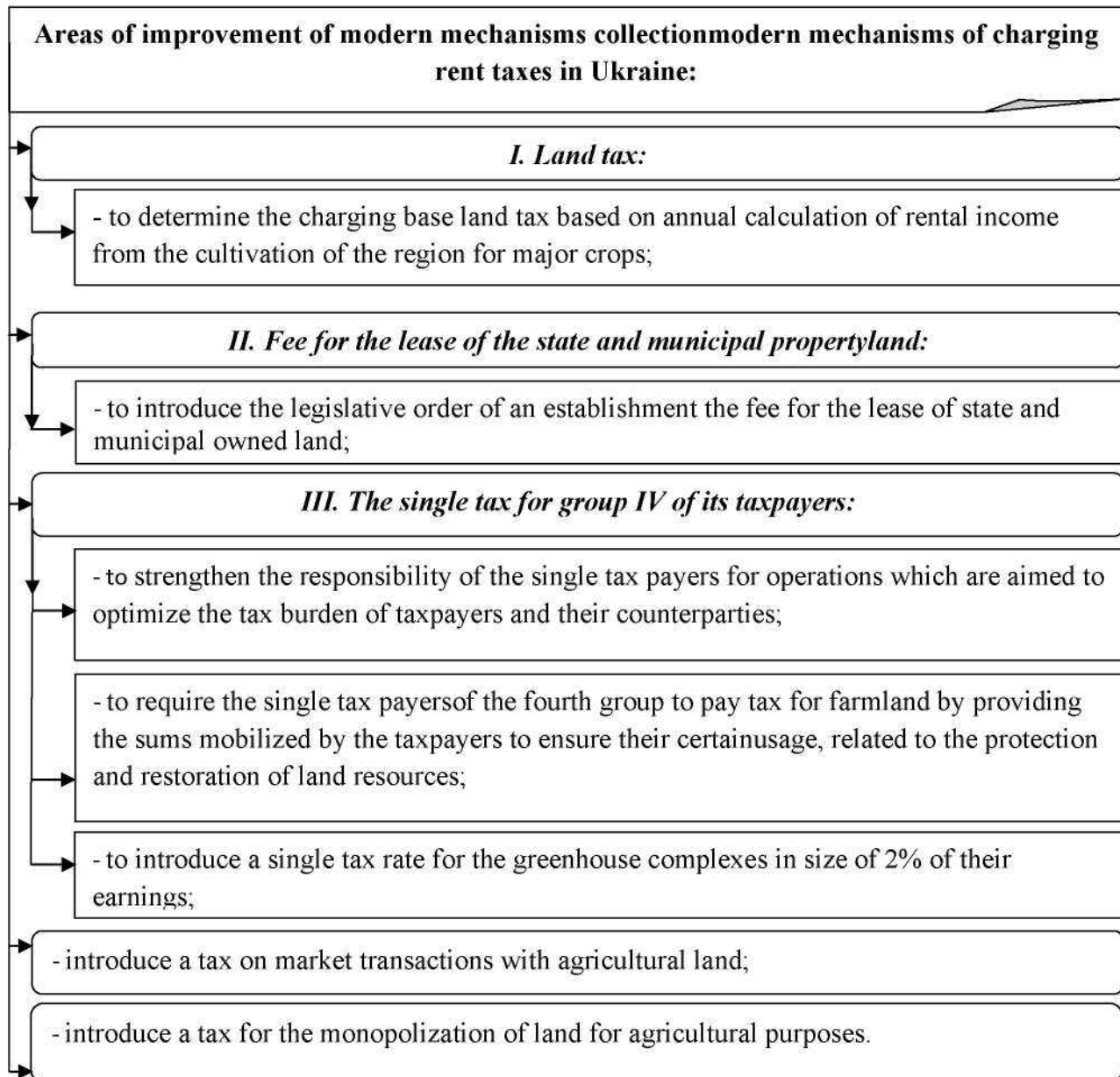


Fig. 6 : Directions of improving the mechanisms of taxation agricultural land in Ukraine *

* Developed by the authors.

All the mentioned above will enhance both as fiscal measures and regulating properties of land rental taxation which is an important task at the present stage of the land relations' development.

II. CONCLUSIONS

Summarizing the results of the research, it should be noted that the modern mechanisms of land rent tax' collecting, operating in Ukraine have significant drawbacks due to insufficient fiscal and regulatory properties of these tax forms.

Ways to improve the procedure of land rent tax' collection payments, as shown by a research should be:

the definition of the land tax' collection database based on annual calculation of rental income from the cultivation major crops of the region, establishment the fee for the lease of the state and municipal owned land but not in land lease contracts then in law order, also the single taxpayers' obligations of tax group IV to pay tax on farmland by providing the sums mobilized to ensure works related to the protection and restoration of land resources, the introduction of a single rate of tax for greenhouse plants of 2% of their revenue and the introduction of a tax on market transactions of agricultural land and tax for the monopolization of land for agricultural purposes.

Further scientific research in this field, in our opinion, should be dedicated to the development of the tax' collection mechanisms for the agricultural land market transformation.

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