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FEATURES OF TAX MANAGEMENT OF AGRICULTURAL ENTERPRISES OF UKRAINE IN A CRISIS

Ohrenych Yu.O., Karmazina V.S.

Zaporizhzhia National University

Ukraine, 69000, Zaporizhzhia, Zhukovsky str., 66

yuliashvets@ukr.net, viktorija240401@gmail.com

ORCID: 0000-0002-0294-1889, 0000-0002-2176-4080

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It is substantiated that the development of the agricultural complex and investment support is one of the most promising tasks for Ukraine. A study of the specifics of the work of the State Tax Service was conducted and the mission, tasks, structure, possible problems, as well as the need to reform the structure were identified. Attention is also focused on the process of tax management of agricultural enterprises, the system of existing taxation is revealed, namely for the status of payers of the 4-th group of farmers, the budget revenues in the form of a single tax are analyzed. Important aspects of the tax collection procedure are considered. The article considers the efficiency of agribusiness in recent years. Statistical data on the dynamics of the share of agro-industrial complex in the structure of domestic GDP in actual prices, the amount of direct investment in agriculture and the dynamics of the share of agro-industry in the total dimension of direct investment are studied. International ratings for the production and export of agricultural products are analyzed. Statistics on changes in the amount of financing of the agro-industrial complex within the framework of state support programs, as well as foreign investors are summarized. Particular attention is paid to a detailed acquaintance with taxation and modern existing funding programs for the industry. The differences of last year's program of support of agriculture from the program of state support of APK-2021 in the context of growth of the sums directed on various directions are investigated. The main goal of the "Strategy to promote private investment in agriculture for the period up to 2023" is highlighted. Formed positive aspects and shortcomings of agricultural taxation. The ways of overcoming them in order to improve the management of corporate taxation and improve the investment climate in our country are identified.

ОСОБЛИВОСТІ ЗДІЙСНЕННЯ УПРАВЛІННЯ ОПОДАТКУВАННЯМ СІЛЬСЬКОГОСПОДАРСЬКИХ ПІДПРИЄМСТВ УКРАЇНИ В УМОВАХ КРИЗИ

Огренич Ю.О., Кармазіна В.С.

Запорізький національний університет

Україна, 69000, м. Запоріжжя, вул. Жуковського 66

Ключові слова:

управління оподаткуванням, оподаткування, сільське господарство, аграрно-промисловий комплекс, інвестування, програма підтримки, криза

Обґрунтовано, що розвиток сільськогосподарського комплексу та його інвестиційна підтримка є одним з найперспективніших завдань для України. Проведено дослідження специфіки роботи органів ДПС та визначено місію, завдання, структуру, можливі проблеми, а також необхідність реформування структури. Також акцентовано увагу на процесі здійснення управління оподаткуванням сільськогосподарських підприємств, розкрито систему існуючого оподаткування, тобто статус платників 4-ї групи аграріїв, проаналізовано надходження до бюджету у вигляді єдиного податку. У статті розглянуто ефективність роботи агробізнесу за період останніх років. Досліджено статистичні дані щодо динаміки частки, яку займає АПК у структурі вітчизняного ВВП у фактичних цінах, суми прямих інвестицій у сільське господарство та динаміки частки агропромисловості у сукупному вимірі прямих інвестицій. Проаналізовано міжнародні рейтинги щодо виробництва та експорту сільськогосподарської продукції.

Узагальноно статистичні дані щодо зміни сум фінансування АПК у рамках державних програм підтримки, а також іноземних інвесторів. Особливу увагу приділено детальному ознайомленню з оподаткуванням та сучасними діючими програмами фінансування галузі. Сформовано позитивні аспекти та недоліки оподаткування сільського господарства. Виокремлено шляхи їх подолання задля удосконалення управління оподаткуванням підприємств та покращення інвестиційного клімату в нашій країні.

Statement of the problem

Prospects for Ukraine's development depend on the gradual development and holding of leadership positions. Given the military operations in the East and the signing of the Association Agreement with the EU, the number of investment projects from the post-Soviet countries and Russia has decreased significantly (although new opportunities have emerged from the West). Accordingly, farmers are adapting to today's conditions, adjusting their work effectively, as evidenced by the positive dynamics of the agro-industrial complex of Ukraine. However, some instability in the industry emphasizes the need to improve the tax system, the implementation of tax management, the importance of implementing support programs.

Analysis of recent studies and publications

A significant contribution to the study of the development of the agro-industrial complex of Ukraine was made by such scientists as Matsyhora T., who said about the importance of agricultural reform through state funding and constant monitoring of the current state of agro-industrial complex [1, p. 49]. Journalists-analysts and economists such as Matveychuk L. [2], Doroshenko A. [3], Sofienko N. [4; 5] and others are currently engaged in the analysis of agricultural taxation in Ukraine.

Objectives of the article

The purpose is to study the specifics of the work of the State Tax Service; features of tax management of agricultural enterprises; existing taxation systems; state of domestic agro-industrial complex; analysis of state and foreign programs to support farmers; identification of advantages, disadvantages, areas of improvement of corporate tax management.

The main material of the research

The role of the agricultural complex in the economy of Ukraine should not be underestimated, because looking at the experience of our country in overcoming powerful crises on political and economic grounds, it should be noted that the resources of the agricultural sector restrain the decline of the economy. Therefore, the development of agricultural enterprises and investment support of the industry both by the state and by foreign partners in times of constant lockdown is one of the strategic goals for Ukraine.

First of all, the attractiveness for investment in agribusiness depends entirely on the real state of development of the sector and the coherence of the state apparatus, including the State Tax Service. The State Tax Service of Ukraine (STS) is considered the central executive body, whose activities are directed and coordinated by the

Cabinet of Ministers of Ukraine through the Minister of Finance and which implements state tax policy, state policy on administration of a single contribution to compulsory state social insurance [6].

The main mission of the State Tax Service is compliance with a transparent, modern and technological tax service, which provides quality and convenient services to taxpayers, effectively administers taxes, fees and charges and shows intolerance to corruption. Regarding the priority strategic goals of activity until 2022, they are as follows: creation of a single legal entity and effective management of activities; effective administration of taxes, fees, payments; image building as a European-style service with a high level of trust; counteracting tax evasion through the introduction of international standards and the improvement of analytical tools; formation of a qualified and motivated team [6].

Acting Chairman of the State Tax Service is Oleynikov E.V., headed by 3 deputies: Ruban N.I., Titarchuk M.I., Kalenichenko N.G. Considering the structure of the State Tax Service, it should be understood that currently the staff consists of 31 territorial subdivisions of the oblast and regional administrations, as well as 21 departments.

Since the departments have been reorganized, the main emphasis (in order to increase tax collection) should be placed on the qualitative growth of the staff of the State Tax Service. Also, such a large number of specialized departments leads to a number of such problems: duplication of the same functions by different bodies of the State Tax Service; underdeveloped specialization of tax authorities, as one employee has to perform a significant number of tax procedures in the field of activity of his department; maintaining a large percentage of management and service staff in relation to specialists in territorial tax inspections with a small number of employees; lack of clearly organized units responsible for informing taxpayers about changes in current legislation of Ukraine [6].

Reforming the structure of the tax service provides that in the future reduction and more coordinated work on the channels of communication of territorial bodies and departments of the State Tax Service, will reduce the cost of maintaining the staff, which will help direct the saved funds to temporary tax exemptions, such as support of agricultural enterprises [2; 7].

The procedure of collecting taxes on agro-industrial business ensures the filling of the state budget. However, it is important to maintain a balance between tax rates and the ability of agricultural producers to pay them on the one hand, and the subsequent ability of the same producers to borrow funds from government projects for their further development of their business and industry.

The amount of taxes depends on the chosen system, ie the general or simplified system of taxation. In the general

system of taxation of sole proprietors, taxes are calculated on profits (18% PIT, 1,5% military tax, 22% SSC). Farms-legal entities pay 18% income tax, land tax (the amount depends on its amount), taxes on wages of employees. Self-employed persons and legal entities are registered as VAT payers (20%). However, farms can also choose a simplified system and pay a fixed amount of a single tax, which will depend on the area of their agricultural land, rather than on profits [3].

Given that the main part of budget revenues comes from agriculture, it is important to consider the features of agricultural taxation, which are payers of the single tax of the 4th group. The object of taxation is the area of agricultural land (arable land, hayfields, pastures and perennials) and / or lands of the water fund (inland bodies of water, lakes, ponds, reservoirs), which is owned by the agricultural producer or provided to him for use, including on lease terms [8].

To annually confirm the status of the payer of the 4th group, farmers submit a declaration no later than February 20 of the current year. In case of non-submission of the declaration, a fine of UAH 340 is applied. For the same actions committed repeatedly, a fine of 1020 UAH is applied. The amount of tax is calculated independently as of January 1 and submitted to the relevant controlling body of the State Tax Service at the location of the land plot. The single tax is levied quarterly at the rates of: I quarter – 10%; II quarter – 10%; III quarter – 50%; IV quarter – 30%. But tax rates depending on the type of land and their location are differentiated by category and range from 0,19% to 6,33%. In addition, the payers of the single tax of the 4th group keep a simplified accounting of income and expenses [6].

For farmers of the studied group is also possible exemption from land tax for the period of application of the simplified system, income tax, personal income tax, VAT on transactions for the supply of goods, services, works, the place of supply of which is located in the customs territory of Ukraine (except VAT, paid to persons who have chosen the rate of the single tax), property tax in part of the land tax, rent for special use of water [8].

As the payers of the single tax of the 4th group were exempted from paying VAT until 01.01.2017, at the beginning of 2017 after the entry into force of the amendments to the Tax Code, farmers are deprived of a special regime for VAT. The loss of the right to a VAT refund from the budget has led

to the fact that the purchase of fixed assets costs agricultural organizations 20% more [9; 10].

If the income is higher than defined for the simplified system of the 4th group, such taxpayers are obliged to pay in the current year a tax of 25% of the annual amount of tax for each quarter and from the next tax (reporting) quarter to apply the single tax rate, defined for single tax payers of the 3rd group, or to refuse application of the simplified system of the taxation [6].

To understand the real situation in Ukraine on the receipt of a single tax in the budget, it is advisable to analyze statistical data on Ukraine. Thus, inflows of funds according to the Consolidated Budget of Ukraine amounted to 32000,4 million UAH for January-September 2021, which compared to January-September 2020 is a 21,1% increase, or an increase of 5574,8 million UAH for the current year. Since the reports of local authorities are used to summarize the data, the example of Zaporizhzhia region shows that revenues for the period February-August 2021 increased compared to 2020 in each month (Fig. 1). In the last covered period (August) the growth by 35,6% for the year was demonstrated [11; 12].

It is worth noting that according to the State Statistics Service, 22% of all officially and informally employed people are employed in agriculture and the rural population is 31% (14 million people) of the total population of Ukraine [13].

The share of agriculture in Ukraine's GDP is quite significant. Thus, in the overall structure, this industry took about 9,27% in 2020 compared to 2019, when the agro-industrial complex occupied 8,97%. This demonstrates the positive results of the development of the agricultural complex, although compared to 2018 (the share of agriculture was 10,14%) there is a slight decrease in the share by 0,88%. According to the latest updated statistics, the rural, forest and fishing industries accounted for about 2.8% of GDP in the first quarter of 2021, when last year it was 2.81 for the same period. Such changes are caused mainly by climatic conditions (Fig. 2).

Ukraine occupies a leading position among countries engaged in foreign trade operations for the export of agricultural products. Thus, the share of agricultural exports in the total dimension of Ukraine's exports amounted to 45,1% at the end of 2020 and 35,2% only for the period January-July 2021. In total for the investigated period of the current year products on 12493 million dollars USA were exported, which showed a 7% increase

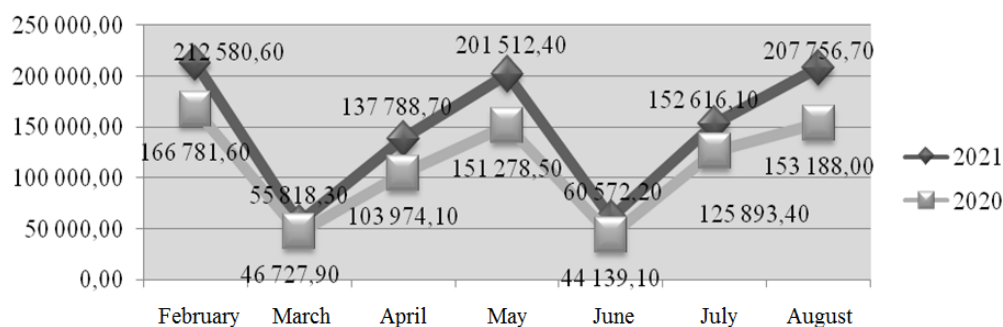


Fig. 1 – Receipt of the single tax in the budget of Ukraine in the Zaporizhzhia region, thousand UAH

Source: compiled by the authors on the basis [12]

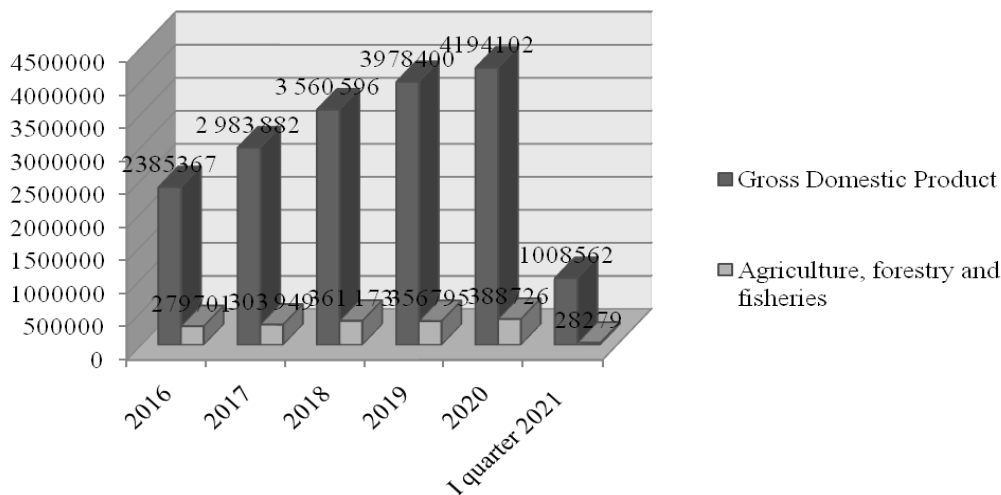


Fig. 2 – Dynamics of the share of agriculture in the structure of GDP in actual prices, UAH million

Source: compiled by the authors on the basis [13]

over the corresponding period in 2020. However, it should be noted that the import of foreign agricultural products amounted to about 19% growth, which calls into question the leadership in foreign trade of these types of goods around the world. The largest partners in the export of cereals, oils, oilseeds were the following countries: China (19,4%), India (7,8%), the Netherlands (7,3%), Egypt (5,7%), Iceland 4,3%), Turkey (3,5%) [14].

According to the results of last year, Ukraine has 1st place in the international arena in the export of sunflower oil, 2nd place – barley, 4th place – corn, as well as leadership in the export of wheat, butter, oilseeds, cakes, 7th place in the export of poultry meat [15].

The analytical agency Index Mundi predicted that Ukraine will be the world leader in the growth rate of poultry meat production in 2020, and indeed this figure increased by almost 9% that year [14].

Ukrainian villages do not have sufficient own resources to become more financially secure, and do not yet have the opportunity to use borrowed funds, as it is difficult to calculate the profitability of this industry, which depends on many factors and this indicates the importance of investment support.

The constant fluctuations in the inflow of direct investment, which is especially noticeable for the agro-industry, have become one of the main reasons for the need for state intervention in the financing of small and medium-sized businesses. The analysis shows a gradual increase in investment in agriculture, but at the same

time there is a decrease in 2019 by 126,7 million dollars. However, the situation is improving at the end of 2019, which is an indicator of increasing direct investment. It should be noted that a similar situation is observed in the dynamics of the share of investment in agriculture in total direct investment. At the beginning of 2020, the share was approximately 1,51% (Fig. 3).

According to the data, the agro-industrial complex of our country is developing unstable. Therefore, in 2019, farmers used UAH 4,34 billion. state support. In total, it was used by 1667 businesses and 230925 individuals, about 10000 farmers and 2 agricultural cooperatives [15].

The Ministry of Economic Development, Trade and Agriculture of Ukraine has implemented a program to support AIC2020, so in accordance with the «Procedure for using funds provided in the state budget for financial support of measures in the agro-industrial complex by reducing loans», approved by the Cabinet of Ministers of Ukraine from April 29, 2015 № 300 (as amended), it was stipulated that the land reform should implement the simplification of access of small and medium enterprises (up to 500 hectares) to bank loans. UAH 4,24 billion was allocated from the budget for the project, of which UAH 4 billion was allocated to various areas, including funds for the development of animal husbandry, horticulture, farming, viticulture, and hop growing [16].

Domestic investment projects are also planned for 2021. In the amount of financial resources compared to 2020, there is a clear increase in most areas (Table 1).

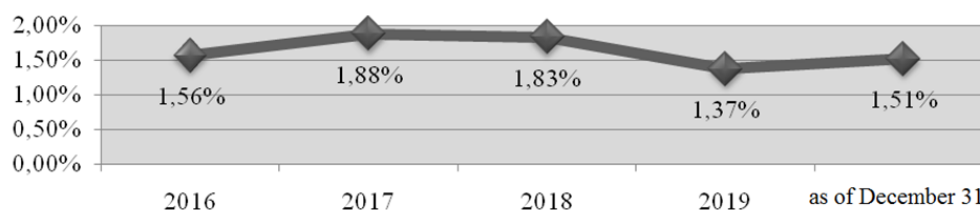


Fig. 3 – Dynamics of the share of agriculture in the amount of direct investment in Ukraine

Source: compiled by the authors on the basis [13]

Table 1 – State support programs of the agro-industrial complex of Ukraine in 2020–2021, UAH million

State support programs of the agro-industrial complex of Ukraine	2020	2021
Partial compensation of the cost of agricultural machinery of domestic production	1482,2	1000
Cheaper loans at the expense of investment funds	1053,5	1200
Support for horticulture, viticulture, hop growing	290	450
Support for farm development	102,8	200
State support of animal husbandry and processing of agricultural products	1039,1	1150

Source: compiled by the authors on the basis [17]

The program «Affordable loans 5–7–9%» is currently effective. The greatest interest in preferential lending to crop production and the discoverer was a farmer A. Vecheruk from Vinnytsia, engaged in the cultivation of cereals, legumes, oilseeds [15].

According to the latest information provided by the agro-industrial development departments of regional state administrations, as of July 1, 2019, 444 investment projects worth over UAH 40,6 billion have been prepared and implemented in all regions of Ukraine [14].

According to the Department of Information and Public Relations of the Secretariat of the CMU, Ukraine raised its investment rating in Doing Business 2020 (index of ease of doing business in the world) by 7 positions at once. The budget for 2021 included the possibility of attracting UAH 1 billion 176 million of foreign investments in the agro-industrial complex. For Ukraine, the EU in 2020 allocated a package of support for small and medium-sized businesses, where 25 million euro's are allocated to small farms [15].

For example, in February 2021, a memorandum was signed with the world's largest international investment fund, the United Arab Emirates's Mubadala Investment Company, which has assets of more than 850 billion dollars on the project to encourage investment in agriculture and promote the development of trade in agro-industrial products. The UAE plans to increase the trade turnover of agro-industrial products with Ukraine 10 times and bring this figure to 2 billion dollars per year [18].

In September 2021, the Verkhovna Rada ratified the Protocol between the Governments of Ukraine and the United Arab Emirates amending the agreement between the two countries on the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital, including on agricultural enterprises. The main provisions provide for an increase in the tax rate of interest in the country that is the source of income from 3% to 5%, as well as an increase in the tax rate of «technical» royalties from 0% to 5% in the country that is the source of income [6; 11].

New technologies in the agro-industrial sector are of interest to foreign and domestic investors. One of the best programs that helped put agriculture on a new level of development in Ukraine were such projects as «DrT-Tech», «Smart Apiary i-bee» [15].

Also, the Government has developed a «Strategy to promote private investment in agriculture until 2023», the main purpose of which is to increase exports of agro-industrial products, food security and environmentally balanced growth of Ukraine's agro-industrial complex [19].

As this strategy considers the complex procedure of receiving state aid funds as well as the imperfection of the

tax system as issues, for the development of the economy it is worth paying attention to the implementation of tax management. It is important to implement reforms in the management of taxation and tax regulation of the agro-industrial complex, in order to achieve such a goal as the stability of tax revenues from farmers to the budget.

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However, the effectiveness of agricultural tax management is hampered by the crisis caused by the Covid-19 pandemic. Therefore, to overcome the consequences caused by many events, including the coronavirus pandemic, the Government has adopted a number of bills with a package of tax benefits for businesses. In particular, the changes affected farmers in the following areas: increasing the income limit for single tax payers; tenants are temporarily exempt from land fees and real estate tax; the business is exempt from the application of certain penalties; introduced a moratorium on certain types of inspections [6].

The biggest change in the taxation of farmers was the changes made on March 1, 2021. According to the Law of Ukraine of December 17, 2020 № 1115-IX «On Amendments to the Tax Code of Ukraine on the value added tax rate on transactions for the supply of certain types of agricultural products», transactions on the supply and import of certain types of agricultural products are subject to VAT 14 percent (was reduced from 20%) on transactions for the supply of customs products in the customs territory of Ukraine and the import of agricultural products into the customs territory of Ukraine. Such exemption for imports of such goods continues. All agricultural products are exported at the usual export rate – 0% [6].

Thus, taking into account the experience of our state in agricultural taxation, we can identify the following positive features of taxation of agricultural enterprises: tax incentives to attract investment in the economy of the industry; environmental taxation is closely linked to this area; special procedure for making tax payments; special procedure of land taxation as an important resource of production; use of a single tax for the 4th group; possibility to choose between a simplified and a general taxation system.

However, the disadvantages of the taxation system of agricultural enterprises are: imperfection of the regulatory framework; gradual abolition of tax benefits for the agro-industrial complex, which helps to strengthen the competitive position of more powerful businesses and their absorption of small farms that are unable to withstand the tax burden; ignoring the specifics of food

production in agriculture; greater focus on big business, neglect of small businesses; lack of a clear short-term strategy for agricultural development in combination with long-term goals of the State Tax Service; loss of the possibility of VAT refund from the budget; lack of modern tools for tax management and tax regulation; non-introduction of foreign experience in taxation of agricultural enterprises [9].

Taking into account the conducted research, the following directions of improvement of agrarian taxation management and taxation mechanism can be distinguished: development of the state strategy of tax policy; clear delineation of state functions and market self-regulation in agricultural tax policy; construction of a taxation system based on land fees and a uniform tax burden, taking into account the profitability of agricultural production; providing small businesses with objective tax benefits in combination with support programs APK-2021; introduction of convenient and affordable services for taxpayers; support of agriculture by the State Tax Service; ensuring the stability of the tax collection mechanism, which will allow producers to adapt to changes and clearly determine for themselves the optimal tax option (general or simplified system); revision of the tax base for single tax payers of the fourth group every year; informing about changes in legislation and taxation procedures by creating an official portal, e-mailing to all farmers [10].

Also, improving the taxation system in this area, taking into account the seasonality of agricultural production, the introduction of direct and indirect taxation with an emphasis on the importance of increasing the competitiveness of agriculture in domestic and foreign markets of Ukraine, would be a positive step in reforming the tax mechanism.

So, the coordinated active work of government within the country, the implementation of state regulation and management of taxation of agricultural enterprises in an unstable market environment, the use of support programs for farmers is a priority step to take a leading position in agricultural markets, increase investment attractiveness.

Conclusions

So, the system of taxation of agricultural enterprises is complex and needs to be improved through the implementation of tax management in a changing market environment. A study of the specifics of the State Tax Service, the peculiarities of tax management, the tax system, the state of the domestic agro-industrial complex and identified the advantages, disadvantages, areas of improvement of corporate tax management. It has been established that small businesses will benefit from a tax vacation for several months in the form of exemption from paying the single tax, as well as support in terms of reducing the SSC for the period of quarantine and lockdown. State programs to support farmers and support innovative projects also play an important role in the development of agricultural enterprises.

Thus, the domestic agricultural sector has great potential, which draws the attention of both our state and foreign investors. Research has shown that it is difficult for the agro-industry to bear the tax burden even in terms of profitability, and given the specificity of the industry due to yields and climatic conditions, this can lead to a lack of finances to cover mandatory tax payments. And only economic stability is closely linked to perfect taxation, which can provide confidence in the profitability of investing in the agro-industrial complex of Ukraine.

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