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TAX REGULATION USING A SINGLE AGRICULTURAL TAX

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Abstract

State regulation of the effectiveness of agro-industrial organizations through taxation is an objective form of state intervention in the economy. The Russian practice of a single agricultural tax (SAT) application has shown that some aspects of this mode contain serious problems that require attention. As the main hypothesis, it is proved that the tax regime, operating in Russia in the form of the single tax for producers of agricultural output, demands improvement of theoretic-methodical approaches of its application as preferential. The analysis of the current state of the taxation of agriculture in Russia has been carried out, an assessment of tax payments of a single SAT in dynamics across Russia has been given. The assessment of the SAT efficiency application in the agrarian sector is executed. The effect of inflation of costs at application of release from the VAT in the special tax modes is proved. In this case the economic maintenance of a value added tax as indirect tax and the mechanism of its payment in the budget is distorted. The system problems and contradictions of the single tax for producers of agricultural output requiring the solution at the state level as a result are revealed and proved. A model for the modernization of the single agricultural tax has been proposed to level out the economic conditions and stimulate innovative processes.

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1. Introduction

The taxation system is an important instrument of state regulation and support of the agrarian sector. The Russian agricultural tax policy is directed towards the operating taxes reduction, decrease in level of rates and taxable base expansion. The role of agriculture is captured by the term “multifunctionality” (Casamatta, Rausser, & Simon, 2011).

The efficiency of agriculture is defined by natural and climatic conditions. They affect productivity of crops and level of costs of the organization of agricultural activity implementation. In the taxation of agriculture differentiation depending on the developing climatic conditions is necessary. It will provide equal conditions of managing. Taxes directly influence the outputs, investment activity, high-quality growth of economy. Therefore regulation of the taxation system is the main function of the state in the agrarian policy.

The main ways of tax impact on agricultural producers are privileges on taxes. For agricultural producers, the crucial criterion of optimized tax payments is to achieve maximum volume of resources for further ensuring profit markup from economic activity. However, the existing tax system practically doesn't consider the specifics of agriculture. The taxation special mode for agricultural producers doesn't capture the specifics of activity in a branch sector. The methodical basis of this mode is insufficiently developed. Issues of agricultural taxation have received rather extended attention in scientific literature. Despite a significant amount of scientific publications, there is a need of the analysis and assessment of SAT application practice as an instrument of tax regulation.

The analysis of the international practice of agricultural producers taxation has proved, "sparing" tax regime allows agriculture to function abroad successfully for the account of either tax benefits, or application of the special tax modes (Tikhonova, 2016).

Features of the taxation in agriculture in the European countries are defined by the status of the taxpayer. And in agriculture of the EU family farms dominate, at the same time the number of the legal agricultural entities is very insignificant (Mielczarek, 2017). The similar tendency has also been developing in Russia in recent years.

Analysis of key financial indicators for the last 4 years has shown unfavorable trend of faster growth in production costs to revenue and, as a consequence, income reduce of agricultural production. More clearly, this trend – decline in profits and growth in a number of unprofitable agricultural enterprises can be traced in the figure 2. The conclusion was that existing system of granting tariff preferences of a general tax system for agriculture did not fully meet its function; it had a limited effect and insignificant volumes.

The general support for agriculture in Russia makes 0.8 % of GDP in 2015-17, that is three times lower than in the mid-nineties. It is connected with the GDP growth and the decrease in the agricultural sector's share of GDP. (OECD, 2018). Introduction of special system of the taxation for agricultural producers provides considerable decrease in a tax burden of taxpayers and is one of main types of the state support of agriculture in the Russia and other CIS countries. Malis (2017) determines a special tax regime (SAT) as the main tax tool for stimulation of agricultural producers. It is a compulsory measure of tax reforming. The single agricultural tax reduces a tax burden in the agrarian sector, and simplifies tax accounting and the reporting.

Not all authors consider that application of a single agricultural tax positively affects a financial condition of taxpayers. Though it is an attractive tax regime, but for the last five years the number of the enterprises paying this tax was reduced by 30% because of bankruptcy (Kuleshova, Lapina, & Sobchenko, 2016). Some authors investigate the influence of SAT on the local budgets income level and prove that revenues from the SAT increase from year to year, thereby strengthening a financial basis and independence of local budgets (Klukovitch & Dodohian, 2017). Finally, we find that the tax abolition did not increase farmers' net income significantly (Wang & Shen, 2014).

The Russian researches also confirm the idea of inexpediency of special tax regime application for agricultural producers as they are forced to compensate a considerable difference between the VAT from realization and the entering VAT (Sukhanova & Aliev, 2018). Besides the system of the taxation doesn't consider the specifics of a branch and a real financial position of taxpayers enough. As a result transformations in the sphere of the taxation don't yield desirable result. However Botasheva (2018) allocates with the main advantage of a single agricultural tax release from the status of the payer of the VAT. The insufficient study of preferential terms of agricultural taxation demands methodological justifications in assessment of the applied privileges and introduction of recommendations for the agrarian sector organizations tax payments.

2. Problem Statement

The formation of optimum tax system is based on dependence between production, the taxation and formation of revenues of the state. Therefore, the main objective of this research was assessment of theoretic-methodical foundation of tax policy realization in the sphere of regulation of rural economics.

The complex analysis of the agrarian sector taxation is necessary for the purpose of administrative decisions on tax risks which have significant effect on results of financial and economic activity, efficiency of the agricultural organizations production activity. The existing tax system doesn't consider the specifics of agriculture, it is focused on withdrawal of the received income that deprives the producers of the internal sources of development. The operating special mode of the taxation doesn't take into account the types of activities in a branch section. Scientific-methodical basis of this mode still remain insufficiently developed. There is a need of the analysis and assessment of the taxation special mode application practice in the form of SAT and development of measures for its improvement in the Russian operating tax system.

3. Research Questions

The study examines the current system of taxation of agriculture in Russia, presents two modes of taxation, summerizes the types of tax benefits for agricultural producers. The research is based on disclosure of the following questions:

3.1. Taxes in the mechanism of the state financial support of the agrarian sector. Need of state regulation of agricultural branch, including the use of tax tools is proved.

3.2. Assessment of the taxation of the agricultural organizations of Russia at two tax modes: special tax regime in the form of SAT and the general (traditional) regime of the taxation. On the basis of

comparison of the tax modes it is important to estimate efficiency of SAT application from a position of financial performance activity of the agrarian sector organizations in total.

3.3. Comparison of the tax accounting features for SAT influencing tax base in the Russian tax system.

3.4. Assessment of a privilege influence on a value added tax in the special tax modes.

The research shows that remission of the VAT of direct producers and intermediaries within the special tax modes at the current Russian legislation has effect of inflation of costs, complicates administration of this tax on the movement of goods to the end user, promotes a capital modulation from the sphere of production in intermediary activity, reduces receipts of the VAT in the budget.

4. Purpose of the Study

The research objective is to make an assessment of the Russian single tax application practice for agricultural producers. For the purpose of the study, an analysis of the current state of taxation of agriculture in Russia has been carried out, an assessment of the tax payments of SAT in the dynamics in Russia has been given. Tax and financial indicators of the certain agricultural organizations for comparison purposes of features in the Russian tax system of the accepted tax accounting for a single agricultural tax are analyzed. The system problems and contradictions of the single tax for producers of agricultural output requiring the solution at the state level as a result are revealed and proved. For the purpose of research, to propose a model for the modernization of a single agricultural tax to level out the economic conditions and stimulate innovative processes.

5. Research Methods

The methodology of the research is based on a combination of abstract and theoretical, logical, monographic, economical and statistical analyses, general scientific and private methods. The official data of Federal State Statistics Service, Federal Tax Service, annual reports and documents of accounting and tax accounting of the agricultural organizations, materials which are contained in monographs by scientists-economists, articles and periodicals, resources of the information and telecommunication Internet and also author's calculations have formed a basis of the research.

International experience demonstrates the priority for funding of agriculture. Principles of taxation of agricultural producers in EAEU countries have a common basis, i.e. the level of tax burden for this category of economic agents is significantly lower than other sectors of the economy (through special preferential tax regimes or the use of tax incentives (Vilkova & Krasavin, 2011). The relationship of net farm income and gross profit with taxes collected was analysed with coefficient estimates of direct and indirect tax indices (Sayin et al., 2017). In our research the total amount of tax payments has included contributions to off-budget social funds, besides the taxes established to Tax Codes of the Russian Federation. It is proved that the agricultural organizations contributions to off-budget social funds make more than 90 % in prime cost.

To analyze the economic contents and consequences of various tax regimes in the agricultural sector and their economic efficiency, it is necessary to use the basic approaches of system analysis,

including structuralist, reproduction, as well as genetic and institutional. Theoretical and methodological bases of the research include both works of scientists and standard and legal documents.

The economical and statistical methods are used to assess the influence of the changes that has happened in the Russian tax law for the agrarian enterprises; and also we use a method of the comparative analysis and expert estimates in the research. Besides specific methods, general scientific approaches are used: dialectics, abstraction, deduction, induction, analysis and synthesis. Our research has collected the actual information about application of various taxation modes by the agricultural enterprises provided by the Russian Tax Code (Ernst & Young, 2000).

6. Findings

Taxes in the state financial support of agricultural sector. The reasons of the state economic intervention in the financial and economic relations in agriculture are defined by features of a production cycle, inter-industry interrelations and high social and food value of a branch. State policy focuses on increase in production efficiency and achievement of food security, by providing the state allocations for smoothing the influence of market conditions. The high importance of state regulation of the branch is defined by considerable difference of the agricultural market from other commodity markets. These differences are caused by the natural technology factors. Besides the production cycle in agriculture begins in one financial year, and the result is received next financial year. One more distinctive aspect of agricultural production is its binding to the land which is a limited and unmovable resource. More favorable environment can be the guarantor of higher efficiency of agricultural production.

Over the years of the tax reform in Russia, the agrarian sector was granted the certain privileges connected with seasonality, weather, specialization, features of means of production. The system of measures for state regulation in agriculture is directed to the solution of the following tasks:

- stimulating increase in agricultural production for the benefit of the country's self-sufficiency of food;
- achieving the equal exchange between the agriculture and the industry let the agricultural producers achieve income level that allows expanded reproduction, an increase in the income level of agricultural workers;
- stimulation of agro-industrial production development, the competition in the agro-food markets, restriction of monopolism in the sphere of industrial means of production and processing of agricultural raw materials, protection of domestic producers.

The incentive function of taxation in the financial support for the agro-industrial complex is to establish certain privileges that encourage investment in fixed capital, land use efficiency, property use, and reduce the administrative burden by applying a special tax regime.

Assessment of the agricultural organizations taxation in Russia at two tax modes: special tax regime in the form of SAT and a general regime of the taxation.

In Russia agricultural producers can apply the following modes of the taxation:

- a general regime of the taxation (it can be used by all),
- a special tax regime for agricultural producers (SAT) that Russian agricultural producers (organizations, individual entrepreneurs, peasant (farmer) farms) are allowed to apply.

At the same time, there is a restriction for application of SAT which is the share of income from realization of the agricultural production of their own (including production of its processing) in total income from realization of goods has to make not less than 70%, Art. 346.2 Tax Code of the Russian Federation (Ernst & Young, 2000).

Applying a single agricultural tax payment the organizations aren't exempt from a duty to keep accounting in full. With the payment of SAT the organizations are obliged to observe requirements of tax accounting when determining a subject to the taxation and tax base (the income reduced by the size of expenses – a cash method).

The main conditions of the two systems of taxation operating in Russia are reduced and presented in table 01.

Table 01. The comparative characteristic of the two systems of taxation for agricultural producers (organizations)

Taxes * Tax regime	Value added tax	Income tax of the organizations	Property tax of the organizations	Single agricultural tax
General (traditional) regime of the taxation	10 % – food products 18 % – other goods and services	0% – from agricultural production are termless 20% – other realization	2.2 %**	–
Special tax regime – for agricultural producers (SAT)	Are released The VAT paid on the acquired raw materials and materials is written off for costs of production (expenses)	Are released	Are released	6 % of a difference between income and expenses

* Other taxes and contributions are paid according to the legislation, on uniform norms and rates

** for separate categories of taxpayers at the regional level the tax benefit in the form of full or partial remission of a tax can be provided.

Individual entrepreneurs and peasant farms do not pay tax on personal income in respect of income from business activities and tax on their property in respect of property from its implementation. They are also not taxpayers of VAT.

The following main directions of tax incentives of agricultural producer activity are allocated:

1) "the hidden tax subsidizing" by which we understand the release of means of the taxpayer due to establishment of the lowered income tax rates of the organizations (0 %) and the VAT (10 %) for food products etc. Therefore there is a possibility to use free resources to cover the expenses or direct them on expansion and development of production;

2) a simplified order of accounting and reporting due to reduction of quantity of the accrued and paid taxes for peasant farms and individual entrepreneurs;

3) a possibility to apply a rate of a land tax in a size which isn't exceeding 0.3 % in case to use lands for agricultural production,

4) preferential depreciation policy for applying the general regime of the taxation, the accelerated option of acceptance of expenses at SAT and also the investment tax credit,

5) tax benefits on a transport tax (release from a tax of specialized agricultural machinery) allowing to save expenses on use of this equipment and to stimulate capital investments in its acquisition.

For the last years across Russia the number of taxpayers of SAT has increased from 94 thousand units in 2014 to 100.7 thousand in 2017 that is connected with increase in number of peasant farms and individual entrepreneurs and reduction of the organizations. The share of the organizations in total number has decreased from 25 % to 22 %, and peasant farms has increased from 75 % to 78 % in 2017 (Table 02).

Reduction of the single agricultural taxes organizations taxpayers is connected, first with liquidation of the insolvent organizations, reorganization and integration in large companies, production cooperatives and formation of new small-scale economic entities that is explained by redistribution of the land plots among owners.

Table 02. Payers of a unified agricultural tax in Russia in 2014-2017

Indicator	2014	2015	2016	2017
Number of payers of a unified agricultural tax (unit/people), in total, including.	94 014	98 310	99 716	100 673
organizations (units)	23 586	23 381	22 787	21 755
<i>in % to total number</i>	25,1	23,8	22,9	21,6
individual entrepreneurs and peasant farms (unit/people)	70 428	74 929	76 929	78 918
<i>in % to total number</i>	74,9	76,2	77,1	78,4

The second reason of the organizations reduction is the change of a contributory scheme in off-budget social funds. So payers of SAT till 2011 listed only contributions to pension insurance. Since 2011 such organizations assess contributions to all social funds for standard rates. At the same time, separate provisions of SAT are more favorable to use by individual entrepreneurs and country farms as the application of SAT is similar to a simplified tax system. Dynamics of tax payments on SAT in Russia is given in Table 03.

Table 03. Calculation of tax payments for SAT in the budgetary system of Russia for 2014-2017, million rubles

№	Indicators	2014 г.		2015 г.		2016 г.		2017 г.	
		Million rubles.	in % to total number	Million rubles	in % to total number	Million ruble	in % to total number	Million rubles	in % to total number
1	Sum of income, in total, including.	1 145 857	100	1 443 238	100	1 602 573	100	1 548 773	100
1.1	organizations	976 439	85,2	1 209 177	83,8	1 321 088	82,4	1 238 808	80,0
1.2	peasant (farmer) households	169 418	14,8	234 061	16,2	281 486	17,6	309 966	20,0
2	Sum of expenses, in total, including.	1 064 504	100	1 295 986	100	1 434 498	100	1 390 556	100
2.1	organizations	917 591	86,2	1 102 397	85,1	1 200 380	83,7	1 132 970	81,5
2.2	peasant (farmer) households	146 913	13,8	193 589	14,9	234 118	16,3	257 586	18,5
3	Tax base (1–2) in total, including.	121 387	100	195 839	100	212 472	100	206 626	100
3.1	Organizations (1.1–2.1)	95 758	78,9	152 656	77,9	161 708	76,1	149 159	72,2

3.2	peasant (farmer) households (1.2–2.2)	25 628	21,1	43 183	22,1	50 764	23,9	57 468	27,8
4	The loss sum reducing tax base for the tax period In total, including	30 771	100	32 020	100	19 206	100	19 292	100
4.1	organizations	27 777	90,3	29 187	91,2	17 154	89,3	17 232	89,3
4.2	peasant (farmer) households	2 994	9,7	2 833	8,8	2 052	10,7	2 060	10,7
5	Share of the written-off loss of last years in total, including		25,3		16,4		9,0		9,3
5.1	organizations		29,0		19,1		10,6		11,6
5.2	peasant (farmer) households		11,7		6,6		4,0		3,6
6	The amount of the estimated unified agricultural tax (3–4*6%) In total, including	5 453	100	9 587	100	11 367	100	11 193	100
6.1	organizations (3.1–4.1*6%)	4 087	74,9	7 184	74,9	8 483	74,6	7 882	70,4
6.2	peasant (farmer) households (3.2–4.2*6%)	1 366	25,1	2 403	25,1	2 885	25,4	3 311	29,6
7	Real tax rate (taking into account the written-off losses) (6/3*100%) In total, including,		4,5		4,9		5,4		5,4
7.1	organizations		4,3		4,7		5,2		5,3
7.2	peasant (farmer) households		5,3		5,6		5,7		5,8

The analysis of the statistical data presented in table 03 has revealed that the most part of agricultural production is made by the large agricultural organizations (85.2% – 80.0%), while the share of individual entrepreneurs and country farms is 14.8 % – 20.0 %.

Tax base for calculation of SAT in 2017 has made 206 626 million rubles from which 72.2 % are the share of the organizations and 27.8 % of individual entrepreneurs and peasant farms. According to Table 03 payers of SAT are allowed to postpone the loss received in the previous tax periods to the current tax period since 2009.

The total amount of a loss for the studied period has decreased in 2016 and 2017 by 40 % as compared with 2014, but at the same time 90 % belongs to the share of the organizations annually, and a share of individual entrepreneurs and peasant farms is 10 %. The estimated amount of SAT in 2017 has increased twice since 2014, but it is 175 million less than in 2016. 70.4 % of the collected amount of SAT in 2017 was provided by the organizations and 29.6 % by the individual entrepreneurs and country farms.

The results of analytical calculations have revealed that the real tax rate, taking losses into account, was 4.5 % in 2014 and 5.4 % in 2017 instead of 6 % established by the Tax Code of the Russian Federation. The real rate of organizations taxpayers is even lower – 4.3 % in 2014 and 5.3 % in 2017. Taking into consideration the losses, the real tax rate accepted to reduction for individual entrepreneurs and country farms has made 5.3 % in 2014 and 5.8 % in 2017 that is explained by a smaller share of losses which reduce tax base.

Thus, it is possible to draw the following conclusion. Higher rates of a gain of operating costs and write-off of a loss at the organizations taxpayers of special tax regime reduce rates of a gain of the estimated SAT amount that demonstrates inefficiency and lack of address incentives on granting privileges on the received loss for decrease in tax base. Therefore, the first methodological problem of SAT application is formulated – the transfer of losses from the previous tax periods without restriction for the current period isn't an incentive for receiving profit.

Comparison of tax accounting features for SAT influencing tax base in the Russian tax system.

The following methodological problem for the agricultural organizations using special tax regime of SAT is application of various methods of accounting of financial results in accounting (a charge method) and definitions of tax base in tax accounting (a cash method).

At the same time, in accounting, financial results are determined by a charge method. The organizations (even large) applying SAT also don't keep account on the VAT. According to the studied 'A' organization (the name is changed), the difference between tax base for tax accounting (a cash method) and accounting (a charge method) makes more than 50 % (Table 04).

Table 04. Comparison of the tax accounting for SAT influencing tax base of 'A'

№	Indicator	2014	2015	2016
1	Tax base for a single agricultural tax, (income – expenses) thousand rubles	4075	9212	7002
2	SAT, thousand rubles (1*6%)	245	553	420
3	Profit before the taxation (according to accounting), thousand rubles	9732	23169	15150
4	Difference between tax base on a single agricultural tax (according to tax accounting) and financial result (according to accounting) thousand rubles (3–1)	5657	13957	8148
5	– in % to financial result (4/3)	58,1	60,2	53,8

It is made on the basis of data of tax and accounting reports of the agricultural organization 'A'.

Thus, the second conclusion is that tax accounting practically doesn't reflect the real financial results received in accounting. Double accounting only for calculation of SAT complicates account and increases volumes of calculating work. We consider it one of the agricultural tax shortcomings.

One more conclusion is formulated as follows. For the agricultural producers applying SAT the grace reporting period for payment of advance payments is half a year. According to us, the only condition in application of SAT which reflects features of agricultural production is its seasonality. Assessment of influence of a privilege on remission of a value added tax in the special tax modes. Remission of a value added tax in the special modes distorts the economic maintenance of this tax and the mechanism of its payment in the budget.

The VAT paid to the supplier of materials, works, services at fixed assets and intangible assets joins in expenses and isn't accepted to compensation, the movement of goods it turns from indirect (a tax on consumption) into the direct tax is written off for costs of production.

The process of value is specific as the share of production consumption is rather high. Agricultural producers get the necessary resources (agricultural machinery, combustible lubricants, fertilizers, toxic

chemicals, etc.) assessed by the VAT at the rate of 18 %. At a general regime this amount of the VAT reduces the amount of a tax to transfer in the budget (deductions).

At a single agricultural tax write-off of the VAT for costs of production causes further increase in disparity of the prices of agricultural production. Therefore, application of the special tax modes at the existing tax law exempts producers and their intermediaries from payment of the VAT and has effect of inflation of costs. If there are a few such participants in a technological chain of advance of goods, the production price increase for the end user (population) makes up to 18–23 % that is confirmed by our calculations using the data of the enterprises of agro-industrial complex (Netchaev, Tupakova, Bocharova, & Khatuov, 2009). In general, even the example of only one special regime (UAT) allows to come to conclusion that the use of other preferential regimes exempted from VAT has methodological problems that need to be improved within the Russian tax system.

7. Conclusion

At present, creating favorable conditions for economic development of branch becomes a main goal of tax policy in agriculture of Russia. At the same time, decrease in uncertainty in the taxation system for the agricultural producers has to become the main direction. Essential factor is the year cycle of the production of agricultural output, seasonality and the irregularity of income receipt, rather large volumes of work in progress. Application of SAT with preferential terms in Russia is used only to decrease tax base. Release from the VAT not only increases expenses in the case of SAT, but also reduces the actual profit of the organization, following the results of a year.

The research has revealed that higher rates of a gain of operating costs and write-off of a loss at the organizations taxpayers reduce rates of a gain of the estimated tax amount that demonstrates inefficiency and lack of address incentives. Since 2019, payers of SAT are payers of the VAT. They have the right to fulfill tax obligations for the VAT according to the order provided by chapter 21, article 145, item 1 Tax Code of the Russian Federation. If scales of activity exceed the established criterion, the organization becomes the payer of the VAT without fail. The changes eliminate methodological violations of an order of calculation and payment of the VAT that will allow the organizations applying the special modes of the taxation to be more competitive and not to underestimate profit. At the same time we suggest to use half a year for the tax period on the VAT for agricultural producers. As dates of receipt and payments of the VAT don't coincide, the producer has an opportunity temporarily on a grant basis to dispose of money during the tax period (half a year) in the amount of the added VAT.

As for the main taxes paid by agricultural producers it is recommended to establish calendar year – half a year, as the tax period and the reporting period. The obligations transfer on income tax for the end of the calendar year will allow to increase considerably financial stability both certain economic subjects, and branch in general. Improving institutional transformations and the taxation system for agricultural producers will make it possible to create competitive efficient food production in Russia.

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