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**ОСОБЕННОСТИ ПРИМЕНЕНИЯ СПЕЦИАЛЬНОГО
НАЛОГОВОГО РЕЖИМА ДЛЯ СЕЛЬСКОХОЗЯЙСТВЕННЫХ
ТОВАРОПРОИЗВОДИТЕЛЕЙ**

**FEATURES OF THE APPLICATION OF A SPECIAL TAX REGIME
FOR AGRICULTURAL PRODUCERS**



Коротких Юлия Сергеевна, к.э.н., доцент кафедры тракторов и автомобилей ФГБОУ ВО Российский государственный аграрный университет – МСХА имени К.А. Тимирязева, доцент Департамента налогов и налогового администрирования ФГБОУ ВО Финансовый университет при Правительстве Российской Федерации, E-mail: skt.at@yandex.ru

Korotkikh Yulia Sergeevna, Cand. Sci. (Econ.), Assoc. Prof. of the Department of Tractors and Automobiles Federal State Budetary Educational Institution of Higher Education «Russian Timiryazev Agrarian University», Assoc. Prof. of the Department of Taxes and Tax Administration of the Faculty of Taxes, Audit and Business Analysis of the Financial University, E-mail: skt.at@yandex.ru

Аннотация. Сельское хозяйство является неотъемлемой частью Российской экономики, которая способна обеспечивать продовольственную безопасность для нашей страны. В связи с этим, сельскохозяйственная отрасль экономики

для обеспечения продовольственной безопасности государства, как ни одна другая отрасль экономики Российской Федерации, не имеет столько налоговых преимуществ, утвержденных на законодательном уровне, и пользуется исключительным правом на применение специального налогового режима – единого сельскохозяйственного налога. Однако выбор системы налогообложения в сельскохозяйственных организациях должен глубоко изучаться, так как от него будет зависеть в определенной степени результат финансово-хозяйственной деятельности сельскохозяйственной организации в целом. В настоящее время одной из главных задач по выходу экономики России из системных санкций остается задача построения эффективной системы налогообложения. Современный этап по-новому определил в налоговой системе России роль и место налоговых инструментов агропромышленного комплекса, специфичных по определению существенных характеристик, в связи с отраслевой особенностью, например сезонностью, что важно для исполнения бюджетных назначений субъектами экономики. В статье освещены вопросы о возможности применения различных вариантов налоговых режимов, охарактеризованы по преимуществам и недостаткам каждый из них, а также предложены варианты по актуализации единого сельскохозяйственного налога для сельскохозяйственных товаропроизводителей. Автором проведен анализ налоговой нагрузки на примере действующих сельскохозяйственных товаропроизводителей Тульской области при применении различных налоговых режимов, результаты которого показали неоднородность налоговой нагрузки и соответственно неравнозначность налоговых поступлению в бюджетные фонды Российской Федерации.

Abstract. Agriculture is an integral part of the Russian economy, which is able to ensure food security for our country. In this regard, the agricultural sector of the economy to ensure the food security of the state, like no other branch of the economy of the Russian Federation, does not have as many tax advantages approved at the

legislative level, and enjoys the exclusive right to apply a special tax regime – a single agricultural tax. However, the choice of the taxation system in agricultural organizations should be studied in depth, since the result of the financial and economic activities of the agricultural organization as a whole will depend on it to a certain extent. Currently, one of the main tasks for the Russian economy to get out of systemic sanctions remains the task of building an effective taxation system. The modern stage has redefined in the Russian tax system the role and place of tax instruments of the agro-industrial complex, specific by definition of essential characteristics, in connection with an industry feature, for example, seasonality, which is important for the execution of budget assignments by economic entities. The article highlights the issues of the possibility of applying various variants of tax regimes, characterizes the advantages and disadvantages of each of them, and also offers options for updating the unified agricultural tax for agricultural producers. The author analyzes the tax burden on the example of existing agricultural producers of the Tula region in the application of various tax regimes, the results of which showed the heterogeneity of the tax burden and, accordingly, the disparity of tax revenues to the budget funds of the Russian Federation.

Ключевые слова: экономика страны, налоговая система, сельское хозяйство, сельскохозяйственные организации, единый сельскохозяйственный налог, продовольственная безопасность

Keywords: national economy, tax system, agriculture, agricultural organizations, unified agricultural tax, food security

Introduction

The development of agriculture largely determines the state of the entire economic complex of Russia. In recent years, agricultural producers have been paying special attention to the taxation of the organization, since the effectiveness of the organization itself and the development of rural areas where the agricultural

organization is located depend on understanding the essence of tax problems in agriculture.

The development of new economic relations in the conditions of the emerging agrarian economy requires a reduction in the tax burden at the level of economic entities and further provision of benefits to rural producers.

The largest number of taxpayers in the agricultural sector are small business entities, i.e. organizations and peasant farms, but it should be noted that in the general structure of taxpayers, the share of peasant farms is insignificant [1].

For organizations that produce their own agricultural products, the state provides the opportunity to choose a taxation system. So, they can choose a general taxation system, or choose a special tax regime in the form of a single agricultural tax. In order to simplify tax procedures and reduce the burden on agricultural producers, along with other special tax breaks, a single agricultural tax was introduced in 2002.

This method is suitable for agricultural producers (organizations and individual entrepreneurs), whose share of income from the sale of self-produced agricultural products according to the results of work for the calendar year will be at least 70 percent [1].

Results

The emergence of a single agricultural tax has led to the absence of the need to calculate and pay value added tax to the budget system, which has had a positive impact on the development of small businesses that work mainly with end consumers. Nevertheless, the benefit of VAT exemption for many agricultural taxpayers is controversial, because the inability to include the amount of value-added tax in the cost of finished products sold, works and services rendered restricts many entities in working with value-added tax payers, since the latter are most interested in “incoming value-added tax”, which led to the refusal of many business entities to work with non-payers of value-added tax. Added value [3].

Due to various judgments about the impossibility of full-fledged interaction of agricultural producers with counterparties, from January 1, 2019, all business entities applying a special tax regime at the legislative level began to belong to the category of value-added tax payers. In connection with these legislative amendments, the list of expenses counted in the tax base for the unified agricultural tax has changed – the amount of value-added tax on purchased goods is excluded from it. Incoming amounts of value added tax cannot be attributed to the expense base – the tax can be deducted or included in the cost of the goods. The total rate of value added tax when applying a special tax regime is the same as for other payers – 20%. [2].

Many experts argue that the payment of a single agricultural tax is a special preferential taxation regime for agricultural producers due to their exemption from the obligation to pay taxes on value added, profits and property of organizations. However, in this interpretation, the benefit is understood only as reducing the tax burden and facilitating the work of the accounting service for calculating and submitting relevant reports. In this case, the effectiveness of tax relations and their impact on the financial results of the company's activities are not taken into account at all [4].

Russian tax legislation requires professional knowledge of agricultural producers in the field of not only calculation and payment of fiscal payments, but also economic justification of the impact of taxes on their activities and business development.

Let's consider the features of the formation of the tax base when applying the unified agricultural tax on the territory of the Tula region (Table 1).

Table 1. Formation of the tax base when applying the unified agricultural tax on the territory of the Tula region

Показатели	Indicator value, year			
	2018	2019	2020	2021

Number of taxpayers who have submitted a declaration on the unified agricultural tax, units/person	730	716	646	642
Tax base, thousand rubles	1 919 045	1 404 710	3 664 791	2 693 072
The amount of the calculated unified agricultural tax, thousands of rubles	101 385	77 063	200 333	146 664
The amount of the loss received in the previous (previous) tax (tax) periods, reducing the tax base for the tax period, thousands of rubles	225 566	116 577	354 144	248 656

Source: compiled by the author on the basis of data from the Federal Tax Service for the Tula region

The data presented in the table indicate that, firstly, during the analyzed period, the number of taxpayers who submitted a tax return for a single agricultural tax to the tax authorities is decreasing annually (in 2021 by 1% less than in 2021) In general, in 2021, relative to the level of 2018, this indicator decreased by 12%.

Secondly, the tax base for the unified agricultural tax according to the Tula region has unstable dynamics both downward (in 2019) and upward (in 2020). Due to the reduction in the number of taxpayers in 2021, the tax base also decreased (by 26% compared to 2020) and, accordingly, this led to a decrease in the amount of the calculated single agricultural tax (by 26% less than in 2020), which is a negative trend and indicates, on the one hand, a decrease in tax revenues of the budget systems at the level of the subject of the Russian Federation under this article, and on the other hand, on the reduction of income of taxpayers applying the unified agricultural tax, and the presence of losses for them.

For an example of the accrued tax burden, consider the organizations of the Tula region of the region applying various taxation systems (Table 2). Aspect LLC

uses a general taxation system. The efficiency of this agricultural enterprise determines the low tax burden of the enterprise — 0.7 kopecks for each ruble of revenue. At the same time, in LLC “Malt”, with almost equal sizes of farmland, labor resources and fixed assets, the value of this indicator is 29.1 kopecks. The annual sales volume in the agricultural organizations under consideration is 74120 and 11998 thousand. Rubles, respectively, and the financial result from the sale is 16993 thousand rubles of profit and 903 thousand rubles of loss. In the table, you can observe a similar situation for organizations applying a single agricultural tax, so in the peasant farm “Golden Field” with an annual sales volume of 277 million rubles has a tax burden of 1.7 kopecks for each ruble of revenue. At the same time, in the agricultural cooperative “Alliance” these figures amount to 2.2 million rubles and 29.1 kopecks. Accordingly.

Table 2. The tax burden of agricultural producers of the Tula region

Indicators	General taxation system		Unified Agricultural Tax (Special tax regime)	
	Low level of tax burden	High level of tax burden	Low level of tax burden	High level of tax burden
	«Aspekt»	«Solod»	«Zolotoe pole»	«Al'yans»
Annual sales volume, thousands of rubles	74120	11998	277000	1800
Profit (loss) from the sale, thousand rubles	16993	903	27800	15
Based on 1 rub. Revenue, %:	0,7	29,1	2,4	29,1

- tax payments accrued	2,2	22,8	1,7	2,2
- tax payments paid				

Source: compiled by the author on the basis of the annual accounting statements of agricultural organizations for 2020.

Based on the results obtained, it can be concluded that agricultural producers have a significant variation in the tax burden. So, according to the results of 2020, the range of the tax burden was from 0.7 kopecks to 29.1 kopecks. The data from Table 2 prove that a high level of tax burden does not allow timely payment of tax payments to budget funds, unlike organizations with a low tax burden. Despite the significant spread of the indicator, this allowed agricultural producers to make timely contributions to budget funds.

The shadow sector of the economy and hidden lending to customers have a negative impact on this indicator in agricultural organizations. In this case, the products are sold among commercial structures with an actual deferred payment of up to 12 months. In the case of an increase in the size of an agricultural organization, it will not bring financial benefits, since with an increase in production volumes, losses will increase accordingly due to the immutability of the management policy. Such measures will ultimately cause only a deterioration in the financial condition of the enterprise, therefore, it is necessary to adhere to the goal that any production should bring maximum profit, which will allow us to formulate the position that the rate of profit growth must exceed the rate of increase in revenue, which, in turn, should increase more than the volume of investments invested in the business [5].

Conclusion

The analysis carried out on the payment of taxes by agricultural producers allows you to choose one of the most convenient options for them. The first option is to prefer the general scheme and the full use of opportunities to form a larger amount of indirect support and improve financial performance. The second option

is a special tax regime – a single agricultural tax, which makes it much easier to maintain accounting records in an organization [6].

And it should be noted that when solving production tasks, agricultural producers should not only provide competitive products, but also it is necessary to ensure interest in work among their employees, which will allow them to reach full employment among them, increase wages, as well as increase the investment activity of the organization.

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