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FINANCING AND TAXATION OF AGRICULTURE IN UKRAINE DURING THE WAR PERIOD

ABSTRACT

The article examines the tax burden system on agricultural enterprises of Ukraine, particularly their changes during the war period. It was determined that the share of agriculture in the GDP of Ukraine was the highest among all sectors of the economy and amounted to more than 10% in 2021 (pre-war period). Agricultural products account for the largest share of Ukraine's total exports (about 41% per year). In general, the agricultural sector plays a key role in ensuring the well-being of 12 million rural residents (30% of the population of Ukraine).

The article deals with the issue of finding relevant sources of financial support for agricultural enterprises in Ukraine. The state financial support of agricultural producers is considered one of the tools for the development of rural areas, especially during the war.

Keywords: agriculture, taxation, financial support, war period.

JEL Classification: H71, Q10.

1. INTRODUCTION

As a result of Russia's full-scale invasion of Ukraine on February 24, 2022, the country's economy suffered a severe downturn, as the activities of enterprises in some regions became impossible, and about 25% of agricultural land (especially in the East and South) became unusable because of the minefield.

The war made the operation of large-scale agricultural production extremely difficult due to the disruption of logistics chains, environmental disasters in corporate livestock complexes, and the blocking of sales markets. The blocking of export routes through the Sea of Azov and the Black Sea also has a negative impact, which has reduced the profitability of domestic agricultural producers and reduced export revenues. Thus, according to the assessment of the Ministry of Agrarian Policy and Food of Ukraine and the Kyiv School of Economics, the losses of agricultural producers due to the blockade of ports amounted to USD 11.9 billion (<https://niss.gov.ua>).

Thus, as a result of Russia's military aggression against Ukraine, 53% of the population, who were employed before the war, remained unemployed and do not work, 22% continue to work in the usual mode, 21% work online and only 2% found a new job. Residents of eastern Ukraine, where the biggest battles are taking place, suffered the most, 74% of them lost their jobs. More than half were forced to leave their cities. Six million Ukrainians are internally displaced.

Despite the forced resettlement and adaptation to the new requirements of life, enterprises are working and tax revenues to the state budget in 2022 exceeded last year's by almost 10% (<https://kyiv.tax.gov.ua>).

Ukraine is one of the world's leading producers and exporters of agricultural products. It plays a decisive role in the supply of oil crops and grain to the world market. In the 2021–2022 marketing year, the country produced more than 30% of the world production of sunflower and sunflower oil and more than 27% of sunflower meal. This made it the world's number one exporter of sunflower oil (46% of world exports) and sunflower meal (54% of world exports). The country ranks sixth in production and third in the export of rapeseed (20% of world exports), fourth in production and third in the export of barley (17% of world exports), and sixth in production and fourth in the export of corn (12% of world exports) (Grogorenko & Shnitzer, 2022).

Taxation of agricultural enterprises is a rather difficult issue for the fiscal service of Ukraine. In the conditions of European integration and globalization, Ukrainian legislation is gradually forced to bring the norms of tax legislation to common European norms and standards, which in turn will lead to a reduction and restructuring of the state support for the agrarian sector of the economy. But it should be noted that agriculture is a system-forming component of the national economy, it allows to form the unquestionable principles of preserving the sovereignty of the state – food security and, within certain limits, economic and environmental security, ensures the development of technologically related branches of the national economy and forms the socio-economic foundations of developing rural areas. In addition to the stable supply of the country's population with high-quality, safe, affordable food, the agricultural sector is capable of making a significant contribution to solving the world hunger problem. Twenty years ago, Ukraine "fed" 40 million people in the world. Today, Ukraine's contribution is equivalent to feeding about 400 million people, not including its own population (Leshchenko, 2022). Despite the full-scale war, Ukraine, by the end of 2022, became the ninth largest wheat producer (20.5 million tons) (<https://interfax.com.ua>).

Agriculture is one of the most important branches of Ukraine, which in the conditions of the financial and economic crisis has become a significant donor for the state and local budgets. However, such a result is not sustainable, especially with regard to the financial indicators of the activity of agricultural enterprises and their ability to update the material and technical base of production, the use of modern technologies for the processing and storage of products, the production of final products that are competitive on the world food market with a high degree of

processing (Iatsukh, 2019). Therefore, the search and optimization of sources of financial resources for the specified purposes is relevant. According to the Concept of the State target program for the development of the agrarian sector of the economy for the period until 2022, the main task is a comprehensive assessment and improvement of the current system of financial support of agricultural enterprises, taking into account its modern dominants, on the basis of determining the strategic goals of the development of the agrarian sector of the country's national economy in relation to the action of market regulators, its functioning and requirements of world trade.

In the current situation of Ukraine, the issue of developing an innovative strategic mechanism that would determine new effective and efficient taxation principles for agricultural producers, especially during the period of post-war development, is particularly relevant. The development of state regulation of the agrarian sector of the economy through the taxation system has always been relevant, since agriculture is a rather complex sphere of production, which is not easy to manage with the help of direct methods, and there is a need to apply tax mechanisms. State regulation of the above-mentioned industry through taxation allows agricultural enterprises to obtain, with the help of tax benefits and tax preferences, the opportunity to carry out their activities in more favorable conditions (Kolesnik & Nikolayenko, 2018).

Agriculture belongs to the most vulnerable branches of the economy, which is explained by the significant dependence of the results of activity on natural and climate conditions, and the price situation on the domestic and world markets.

It should be noted that according to the studies of the Institute of Economics and Forecasting of the National Academy of Sciences of Ukraine, agriculture in Ukraine is characterized by a deformed agrarian structure, which includes: 1) an individual sector focused on traditional goods and the domestic consumer market, ensuring domestic food security; 2) the corporate sector, which includes agricultural holdings and large agricultural enterprises with a significant share of foreign capital, focused on the constant expansion of monoculture and export (<https://www.nas.gov.ua>).

2. STATE OF KNOWLEDGE

The problem of proper assessment of the effectiveness and completeness of tax and budget policy measures has always been the object of both scientific and socio-political discussions. Today, it is becoming especially relevant in the conditions of limited fiscal space and the threat of the recurrence of the global financial crisis. One of the most frequently used indicators for assessing the intensity and effectiveness of taxation is the tax burden indicator. Taxation of agricultural activity is the subject of research by leading domestic scientists.

The evolution of the fixed agricultural tax and the subsequent unified (single) tax for Group IV proves that this tax gradually lost its regulatory function, but changes in taxation strengthened its fiscal significance (Syniavska & Tofan, 2020).

The single tax is such an approach aimed at reducing the tax burden on representatives of small and medium-sized businesses. However, setting the maximum rates of this tax can become an unbearable burden for small entrepreneurs. Therefore, it is extremely important to set appropriate and justified rates of the single tax, taking into account the level of solvency of business entities and in accordance with the needs of the local budget (Stankus & Krot, 2017).

In the conditions of the domestic policy variability and global challenges regarding the development of the food market, there is an urgent need to consider issues related to the formation of a financial support system for the activities of agricultural enterprises, capable of ensuring their profitable functioning based on modern dominant financing.

Reforming the system of taxation of agricultural enterprises at a qualitatively new, innovative level will have a positive effect only when other elements of the state financial regulation of the activities of agricultural producers have simultaneously reformed: the revival of preferential lending for the renewal of production fixed assets, the development of the market for insurance services, the regulation of pricing, the use of budget subsidies (Kolesnik & Nikolayenko, 2018).

The key documents defining the program principles of agrarian policy in Ukraine are the National Economic Strategy for the period until 2030, the Concept of the State target program for the development of the agricultural sector of the economy for the period until 2022, Order of the Cabinet of Ministers of Ukraine of August 14, 2019 No. 688-p "On approval of the Strategy of Irrigation and Drainage in Ukraine for the period until 2030", Order of the Cabinet of Ministers of Ukraine dated September 23, 2015 No. 995-r "On approval of the Concept of Development of Rural Areas", Order of the Cabinet of Ministers of Ukraine dated July 19, 2017 No. 489-r "On the approval of the plan of measures for the implementation of the concept of development of rural areas" (<https://zakon.rada.gov.ua>).

Most of the works are aimed at identifying general norms regarding the taxation of agricultural enterprises. The problem of the agrarian sector of Ukraine's economy has arisen constantly since the declaration of its independence. Since agriculture is the guarantee of national food security, the introduction of an effective taxation system for agriculture is an acute problem in view of constant change. Therefore, a systematic analysis of changes in the methods of taxation and financing of the agricultural sector is relevant at any time.

3. MATERIAL AND METHOD

To carry out the research, general scientific and specific methods were involved, namely: analysis and synthesis – to study the existing mechanisms of taxation in agriculture and determine the effectiveness of special tax norms; generalization – to form the theoretical foundations of taxation of agricultural

enterprises, general and special – to clarify the specifics of tax relations in the industry; methods of economic statistics – to assess the current state of taxation and financing of agricultural enterprises.

4. RESULTS AND DISCUSSIONS

One of the most urgent issues of the modern development of the agricultural sector of the economy is the creation of an effective constitutional and legal mechanism for the taxation of agricultural producers. Yet, the practice of applying the law shows that changes to Ukrainian taxation legislation very often cause new problems. Therefore, the study of tax regulation of the agrarian sector of the economy takes on special importance, considering the lack of financial resources of agricultural enterprises, the tendency to reduce budget expenditures for the development of the industry, and the strengthening of socio-economic problems due to political and economic instability in the country.

According to the current legislation, Ukrainian agricultural enterprises have the right to choose one of the two possible systems of taxation for their activity:

- general taxation system (payment of income tax);
- simplified taxation system (payment of a single tax of the fourth group).

The general taxation system provides for the payment of all fees and payments foreseen by law, the payers of which must be an agricultural enterprise. The "resulting" tax is the income tax, which is paid at the rate of 18%.

According to the Tax Code of Ukraine, the object of taxation is "profit with a source of origin in Ukraine and beyond, which is determined by adjusting (increasing or decreasing) the financial result before taxation (profit or loss) determined in the financial statements of the enterprise in accordance with national provisions (standards) of accounting or international financial reporting standards, which arise on the difference" (Hryhor'ieva, 2019).

Taxation with the tax on the profit of agricultural enterprises has a certain peculiarity. Thus, enterprises whose income for the previous reporting year from the sale of agricultural products of their own production is more than 50% of the total income of the enterprise can choose an annual reporting period that begins on July 1 of the current reporting year and ends on June 30 of the following reporting year.

Value-added tax (VAT) is also one of the main taxes in the general taxation system for an agricultural enterprise.

All legal entities and entrepreneurs with an income of more than UAH 1 million in the last 12 months must register as payers of this tax. Considering the volume of activity of agricultural enterprises, almost all of them are payers of this tax.

Until January 1, 2016, agricultural enterprises did not pay all amounts of assessed VAT to the budget but kept them for the development of their own activities. For 2016, transitional provisions were put into effect for them, according

to which the payment mechanism for the accrued amounts of VAT liabilities is as follows:

- operations with grain and industrial crops – 85% to the state budget, 15% to a special account;
- operations with livestock products – 20% to the state budget, 80% to a special account;
- transactions with other agricultural goods and services – 50% to the state budget, 50% to a special account.

From January 1, 2017, agricultural enterprises paying VAT must switch to the general system of charging and paying this tax, that is, all amounts of obligations will be fully paid to the state budget. Agricultural enterprises pay personal income tax on all types of income received by their employees at the rate of 18%.

Also, these incomes are subject to taxation and a single social contribution – 22% of the accrued amount of income.

The simplified system of taxation for agricultural enterprises provides for the payment of a single tax according to the system provided for the 4th group of payers of this tax.

Single taxpayers of this group are exempt from paying the following taxes and fees:

- corporate income tax;
- property tax (in the part of land tax), except for land tax for land plots that are not used for agricultural production;
- rent for special water use.

Taxpayers of this group pay VAT, personal income tax, social security tax, and military tax on a general basis.

Single tax payers of Group IV can be agricultural enterprises of various organizational and legal forms provided for by the laws of Ukraine, peasant and other farms engaged in the production (growing), processing, and sale of agricultural products, as well as fish, fishing and fishing farms engaged in breeding, growing and catching fish in internal reservoirs (lakes, ponds, and reservoirs), in which the amount received from the sale of agricultural products of own production and products from its processing for the previous reporting (tax) year exceeds 75 percent of the total amount of income.

Evaluating the situation of agricultural enterprises in 2016, it should be noted that the vast majority of economic entities work on a simplified taxation system. The main argument for such a choice is a lower tax burden on the enterprise.

It should be noted that the Government is constantly implementing changes to improve the mechanism of tax payment administration, the number of rates, and the tax base. Martial law is a period of uncertainty and increasing risks for all businesses. The authorities are taking a number of measures to minimize the negative consequences.

By Decree of the President of Ukraine, changes were made to the tax legislation during the introduction of martial law. For example, from March 2022 until the end of the year, taxpayers whose land is located in the territories where hostilities are taking place are exempted from paying for land.

Table 1 shows the total amount of income to the state budget. The study shows that the largest part of the income is tax revenue. In 2022, compared to 2021, tax revenues decreased by 27.37%. Analyzing the structure of budget revenues, it is noticed that Ukraine receives powerful bilateral and multilateral financial support. Aid from the European Union, the United States, the IMF, the World Bank, and other structures covered one third of total needs in 2022. Assistance is provided partly in the form of loans, which increases the debt burden.

Table 1

Revenues of the state budget of Ukraine by revenue items in 2020–2022

Indicator	2020 year		2021 year		2022 year	
	Million, UAH	%	Million, UAH	%	Million, UAH	%
<i>Total:</i>	1076016.7	100.00	1296852.9	100.00	1477279.5	100.00
Tax revenues	851115.6	79.10	1107090.9	85.37	856748.4	58.00
Non-tax revenues	212946.9	19.79	175358.0	13.52	268871.8	18.20
Income from capital transactions	79.4	0.01	328.7	0.03	603.3	0.04
Funds from foreign countries and international organizations	1029.7	0.09	1289.9	0.10	342531.6	23.19
Trust funds	187.1	0.02	209.4	0.02	132.5	0.01
Official transfers	10658.0	0.99	12576.1	0.97	8391.9	0.56

Source: Author's calculations using data. <https://index.minfin.com.ua/ua/finance/budget/gov/income>

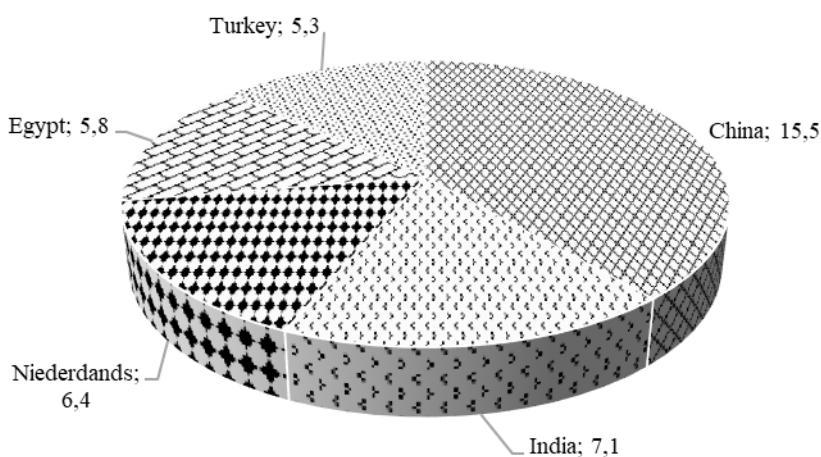
Therefore, the key position in government regulation of the economy belongs to the methods of tax adjustment, which include the use of the budget, taxes, customs payments, money lending, price formation, and investment policy tools. Given the limited budget resources, the need to activate the mechanism of state management of economic processes, which is carried out by methods of legal, administrative, and financial and economic influence, deserves special attention. Financial support for current activities and prospective economic development of agricultural enterprises in Ukraine still remains a significant problem.

Agriculture is a traditional strategic branch of the national economy in Ukraine, which directly affects the size of the gross domestic product (GDP), foreign currency income to the country, the standard of living of the population in rural areas, and the quantitative and qualitative indicators of nutrition.

According to official state statistics in 2021, 12.4% of the gross added value is created in this industry, the foreign trade turnover of agricultural products and food products, according to the results of 2021, increased by 24% compared to 2020 and reached more than USD 35.4 billion, or 25.1% of the total foreign trade turnover of goods of Ukraine. At the same time, agricultural sector products were

exported in the amount of USD 27.7 billion (or 40.7% of the total export of goods from Ukraine), which is 25% more than in 2020. The most significant parts of the export of food and agricultural products in 2021 remained the grain crops, oil, oilseeds and cakes, and solid waste from the extraction of vegetable fats and oils (Leshchenko, 2022). The main countries to which Ukrainian agri-food products were supplied in 2021 are shown in Fig. 1.

The import of agricultural products and food products for 2021 is 10.6% of the total import of goods to Ukraine. The largest share in the structure of import of agricultural products and food products was: fish, crustaceans, and molluscs; edible fruits and nuts; alcoholic and non-alcoholic beverages; tobacco and industrial tobacco substitutes. In the structure of import of agricultural products and food products, the largest specific weight was occupied by: Poland – 10.3%, Italy – 7.2%, Germany – 6.8%, Turkey – 6.5%, and Indonesia – 4.2% (Leshchenko, 2022).



Source: Author's calculations using data (Leshchenko, 2022)

Figure 1. Countries and share of exports of agro-food products in 2021, %

However, only 5% of fixed assets are concentrated in the field of agriculture, forestry, and fishing, compared to all types of economic activity, and their level of wear and tear exceeds 37%; employed 17.3% of the population; capital investment amounted to only 9.3% in 2021. The profitability of agricultural enterprises is 13%, and the share of profitable enterprises is 87% (Statistics, 2022). The agricultural sector is constantly affected by political and financial crises, but it still remains attractive for investment both in the domestic and foreign markets.

At the same time, the current state of the agricultural sector is characterized by problems determined by the peculiarities of agricultural production, due to its seasonality, great dependence on natural and climate factors, instability of prices for agricultural products, insufficient investment attractiveness of the industry,

difficulties in attracting credit resources. The continuous development of this sector of Ukraine's economy largely depends on the effectiveness of agrarian policy and the appropriate participation of the state in its formation and implementation.

In the conditions of constantly existing socio-economic contradictions regarding the formation and distribution of financial resources, the society is facing the task of forming a sustainable agricultural sector of national economy, capable of guaranteeing the country's food security, increasing its export potential, in the context of restructuring social relations, forming competitive and equal business structures (Iatsukh, 2019).

In Ukraine, the assessment of the financial support of farming activities remains unsatisfactory: the agricultural enterprises, experiencing a lack of own funds and not having the opportunity to attract expensive bank loans, mostly remain unprofitable (profitability up to 13%) and in some cases unprofitable (the share of unprofitable agricultural enterprises is up to 15%). In addition, the targeted financing of the agricultural sector of the economy is insufficient due to the small number of budget funds to support the development of the industry and the imbalance of budgets (Kovalenko, Polishchuk & Goryachun, 2018).

The dynamics of expenditures of the Ukraine's state budget on agriculture, in the period 2015–2021, is shown in Table 2.

Table 2

Dynamics of expenditures of the state budget of Ukraine on agriculture, 2015–2021

Indicators	Years						
	2015	2016	2017	2018	2019	2020	2021
Expenditures of the State Budget, a total of UAH million.	576911.4	684743.4	839243.7	985842.0	1072891.5	1288016.7	1490258.9
Agriculture, UAH million	4733	4373	11072	13757	13968	15739	17963
As percentage of total expenditure, %	0.82	0.64	1.32	1.40	1.30	1.22	1.21

Source: Calculations based on data from the State Statistics Service of Ukraine

It should be noted that tax revenues in the country's budget from agriculture make up about 3.1–3.9%. Therefore, analyzing expenditures for the support of agricultural development (Table 2) and tax payments to the budget, we see that tax revenues are 2.6 times as high as expenditures in 2021. Also, in previous years, state support for agriculture was characterized by small amounts of direct state support and a preferential VAT payment regime.

The analysis of theoretical concepts of state support of the economy in the last 10 years by the authors L.V. Shinkaruk and Tytarchuk I.M. testifies to the fact that in the conditions of market management, agriculture, due to its inherent

features, is unable to obtain from the sale of manufactured products an income that would completely cover the costs of production, ensure its extended reproduction and development of rural areas (Shinkaruk & Tytarchuk, 2020).

In order to create the necessary organizational, legal and financial prerequisites for rural development, the CMU Decree “Concept for the Development of Rural Territories” was approved. It is designed for the period until 2025. It was determined that the implementation of the Concept will make it possible to shift the focus of the state agrarian policy from supporting the agrarian sector of the economy to supporting rural development, i.e. improving the quality of life and economic well-being of the rural population, which will be achieved through (Hryhor’ieva, 2019):

- diversification of economic activity;
- increasing the level of real income from agricultural and non-agricultural activities in the village;
- achieving guaranteed social standards and improving the living conditions of the rural population;
- environmental protection, preservation, and restoration of natural resources in rural areas;
- preservation of the rural population as a bearer of Ukrainian identity, culture, and spirituality;
- creation of conditions for expanding the opportunities of territorial communities of villages and settlements to solve their existing problems;
- bringing legislation in the field of rural development in compliance with EU standards.

Financial assistance is especially needed in Ukraine during the war. It was provided in previous years, and in 2023 it is planned to strengthen it. The list of state support programs for the agricultural sector for 2023 is given in Table 3.

Table 3

Support of the agricultural sector of Ukraine in 2023

Program	2023 plan
Law of Ukraine “On the State Budget for 2023” with the financial support of the World Bank	UAH 1,560 million
Loan program at a low interest rate for sowing and harvesting – 2023 jointly with the World Bank	USD 432 million
Program to support preferential lending for farmers jointly with IFC (50%) and other donors (50%)	USD 1,000 million

Source: <https://agropolit.com/>

But, despite the above, the number of resources placed in agriculture does not meet the needs of the industry. And the reason for this is a complex of contradictions that, at first glance, have an objective nature. They include, first of all, the term of lending, which can affect the formation of the resource basis of the investment. Thus,

given the specifics of the industry, the optimal (and in some cases, the minimum) such term is a five-year period. Banks, on the other hand, mainly provide loans of this nature for a period of up to three years due to the absence of significant and stable long-term liabilities in modern conditions. Secondly, most manufacturers do not have liquid collateral, as opposed to the desire of banking institutions to secure a loan with collateral that is many times greater than the amount of the loan itself. Thirdly, it is quite often difficult to predict the possibility of financial losses for agricultural producers due to crop failures or negative price conditions and, in connection with this, high risk for the credit institution of cooperation with farmers. As a starting point from the above, there is a problem related to the establishment of higher than the average for economy credit rates in contrast to the limitation of the level of profitability and the ability of borrowers to pay such a price for credit. Fourthly, lack of adequate insurance protection against risks related to natural conditions and income of agricultural producers, and adequate insurance protection for credit operations. Fifth, the presence of contradictions in the justification of loan sizes, which is associated with the lack of clear criteria for assessing the borrower's creditworthiness, taking into account the specifics of the field of application of credit resources. The problem is complicated by the weakness of the working capital rationing system in agricultural enterprises. The list of these contradictions includes the dependence of the implementation of the procedure for compensating part of the credit rates on the availability of budgetary resources (Popov, 2012).

5. CONCLUSIONS

The agricultural sector is one of the basic sectors of the economy and is strategically important for national security. Accordingly, all means of state regulation should contribute to its effective functioning. During the 30 years of independence in the field of taxation, decisions have always been made regarding changes in regulatory mechanisms, but at the same time, many questions remain regarding the optimization of taxes.

Ending the war and military aggression by the Russian Federation is a priority for Ukraine. While hostilities continue, Ukraine is forced to fully focus on providing its own citizens with the necessary food products and basic necessities, and to count on the support of international partners in humanitarian aid.

It should be noted that the government is already working on programs for the post-war reconstruction and development of the country, since the regulation and optimization of the tax burden is an extremely urgent issue for the economy of Ukraine at the current stage of development, as the tax burden indicator is the main criterion for the effectiveness of the country's taxation system. Tax revenues account for 58% of all income. In addition, the effectiveness of the functioning of agricultural enterprises largely depends on the level of the tax burden, regulating

that the state can both stimulate the production of certain types of products and restrain the development of other types of activity.

Further entry into the world economic space, strengthening the processes of globalization, and liberalization of trade require adaptation to constantly changing conditions, and, accordingly, further improvement of tax policy in the sphere of the agrarian sector of the economy.

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