

Genesis of development and economic essence of taxes for Ukrainian agriculture

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Abstract. The purpose of the study was to determine the genesis of development and economic essence of taxes for Ukrainian agriculture within the framework of transformation of special tax regimes, the land base of tax payments and the influence of tax changes on the activity of agricultural enterprises. The study was conducted through an analysis of regulatory provisions, academic works, and open economic indicators of the agricultural sector of Ukraine, which enabled historical changes in the tax system to be compared with the current operating conditions of agricultural producers. The results show that the development of agricultural taxation in Ukraine passed through several successive stages: the introduction of the fixed agricultural tax, the integration of agricultural payments into the Tax Code of Ukraine, the transformation of the fixed tax into the single tax of group IV, the abolition of the special value-added tax regime from 2017, the introduction of a 14% rate for certain types of agricultural products, and the introduction of the minimum tax liability. It was determined that the economic essence of taxes in agriculture was not limited to the fiscal withdrawal of funds since taxes also performed regulatory, accounting-and-control, distributive, and resource functions. It was established that the basic rate of the single tax of group IV for arable land, hayfields, and pastures was 0.95%, for such land in the mountain and Polissia zones – 0.57%, for perennial plantations – 0.57%, for water fund land – 2.43%, and for land under protected cultivation – 6.33%. The practical significance of the results is that agricultural enterprises, tax consultants, local self-government bodies, and tax policy developers can use the results obtained to assess the tax burden, plan land use, and improve taxation mechanisms for agricultural producers

Keywords: land resource; normative monetary valuation; land use; agricultural sector; financial resource

INTRODUCTION

Taxation of Ukrainian agriculture is a component of the financial mechanism of agricultural production, budget formation, and land-use regulation. Its specificity lies in the fact that the tax burden of agricultural enterprises is determined not only by income or profit but also by the size of the land bank, the normative monetary valuation of land, seasonality of production, export orientation, and the specific features of forming the value-added tax (VAT) credit. The relevance of the topic is caused by

the transformation of special tax regimes, the introduction of the minimum tax liability, wartime restrictions on land use, changes in VAT regulation, and the need for stable budget revenues. Under these conditions, taxes perform fiscal, regulatory, accounting-and-control, and resource functions, and their economic essence is disclosed through the relationship between the land resource, production result, and financial capacity of agricultural enterprises. Therefore, analysis of the genesis

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of tax regulation in this area requires a combination of historical, economic, and applied approaches.

The work of O. Sarapina & O. Yeremian (2021) analysed the level, dynamics, and structure of tax revenues from agricultural producers by type of economic activity and type of tax. The authors showed that three groups of payments have the greatest significance among the tax payments of agricultural producers: personal income tax, property tax, and single tax, while land resources and value added were defined as the main objects for further improvement of taxation. Another perspective on tax evolution was proposed in the work of P. Nesenenko (2022), where taxation of the agricultural sector was considered in the system of the economic policy of Ukraine and its digitalisation. The paper distinguished four stages of legal regulation of agricultural tax relations: formation, relative stability, reform, and the post-reform stage, and also showed a reduction in agro-protection measures after the transformation of the fixed agricultural tax and the special VAT regime. The connection between tax changes and the financial indicators of agricultural enterprises was specified in the study by S. Kostornoi *et al.* (2021). According to the data presented by the authors, in 2016, 85% of VAT amounts for grain and industrial crops was transferred to the budget, while 15% remained in special accounts of enterprises. The profitability of operating activity of agricultural enterprises decreased from 41.7% in 2015 to 32.4% in 2016 and 22.4% in 2017.

In the context of developing countries, it was demonstrated that the low tax contribution of the agricultural sector is often connected with the predominance of micro and small producers, the complexity of self-assessing tax liabilities, insufficient tax awareness, and perceptions of fairness in the tax system (Alexander & Yuristine, 2024). Empirical data on commercial farmers in Ghana also indicated that willingness to support new agricultural taxes depends on tax awareness, knowledge of legislation, perception of sanctions, and the quality of public services (Mensah *et al.*, 2025). Comparative experience from Kenya suggested that agricultural taxation should not only be evaluated on the basis of the level of the rate but also on the basis of the design of benefits, exemptions, VAT regulation, and administrative procedures. Modifications to the taxation regimes for agricultural resources may influence production costs, the behaviour of small farmers and the distribution of advantages between formal agribusiness structures and small producers (Wando & Hayran, 2026). This is important for the Ukrainian model, in which special tax regimes, the single tax of group IV, VAT, and the minimum tax liability also combine fiscal, regulatory, and administrative functions. A

separate block of foreign studies concerns indirect taxation of agri-food goods and its influence on market behaviour. Modelling the reform of VAT rates on food products in European countries showed that increasing rates on meat and dairy products and reducing rates on fruit and vegetables may have fiscal, social, environmental, and consumer consequences (Springmann *et al.*, 2025). A similar approach was developed in a study where VAT was considered as an instrument for bringing retail food prices closer to their full environmental costs (Oebel *et al.*, 2025).

The environmental direction of agricultural taxation in the international literature is associated with the search for a balance between reducing the negative impact of production on the environment and avoiding an excessive burden on consumers and producers. Research on meat taxes in Europe showed that such instruments can be designed without disproportionate pressure on lower-income households if compensation mechanisms and the distribution of the tax burden are considered (Klenert *et al.*, 2023). Modelling a CO₂e tax on agricultural goods in Germany indicated that environmental taxes may have both emissions-related and distributional consequences, so their use requires an assessment of the influence on producers, consumers, and the structure of the agricultural market (Schaper *et al.*, 2025). For Ukraine, this direction is promising given the need for further coordination of the land, production, export, and environmental components of agricultural taxation.

The generalisation of academic sources indicated that studies cover separate aspects of agricultural taxation: the tax burden, tax stability, accounting and control, the minimum tax liability, the land base of taxation, and regional budgetary effects. However, the explanation of the genesis of taxes for Ukrainian agriculture as an integral economic system remains insufficiently coordinated. In this system, the fixed agricultural tax, the single tax of group IV, VAT, land payment, and the minimum tax liability successively change the fiscal and regulatory conditions of agricultural enterprises. The purpose of the study was to determine the features of the genesis of development and the economic essence of taxes in Ukrainian agriculture, considering changes in special tax regimes, the land base of tax payments, and tax regulation of agricultural enterprises. The following tasks were defined to achieve this purpose: to systematise the main stages of development of tax regulation for agricultural producers in Ukraine; to disclose the economic essence of the key tax instruments applied in the agricultural sector; to determine the relationship between tax changes, the land resource, and the production and financial indicators of agricultural enterprises.

MATERIALS AND METHODS

The study was conducted within the framework of the empirical-documentary design, which included the analysis of regulatory legal acts, academic works, and open statistical and analytical materials on the taxation of agricultural producers. The following tax instruments applied or were applied to the agricultural sector were analysed: the fixed agricultural tax, the single tax of group IV, value-added tax, land payment, and the minimum tax liability. The period from the introduction of the fixed agricultural tax to the present stage of functioning of special and general tax regimes was the time limits of the regulatory analysis. The analysis of academic sources was mainly focused on works of 2021-2026. The historical-genetic method was used to determine the sequence of development of tax regulation in Ukrainian agriculture, to distinguish the key stages of its transformation. The method involved analysing Law of Ukraine No. 320-XIV (1998), Tax Code of Ukraine (2010), Law of Ukraine No. 1115-IX (2020), Law of Ukraine No. 1914-IX (2021), and Law of Ukraine No. 4015-IX (2024). The clarification concerning the abolition of the special value-added tax regime for agricultural producers was considered separately (Letter of the State Fiscal..., 2017). This was used to trace the transition from a separate fixed agricultural tax to a model in which the land base of taxation is combined with turnover, profit, and control tax instruments.

Regulatory legal analysis was applied to establish the current structure of taxation for agricultural producers. This method was used to determine the range of single tax payers of group IV, the object and base of taxation, the procedure for applying rates, the conditions for confirming the status of an agricultural producer, and the specific features of the tax regime for land that cannot be used because of conservation, contamination, or potential contamination with explosive objects. The source base for this stage consisted of the current provisions of the Tax Code of Ukraine (2010), explanations of the State Tax Service of Ukraine on the single tax of group IV (The fourth group..., 2025; On the rates established..., 2025), materials of the State Tax Service of Ukraine on value-added tax rates for certain agricultural products (Value added tax payers..., 2021), and provisions regulating tax exceptions for certain land plots during martial law (Law of Ukraine No. 4015-IX, 2024).

The method of structural-functional analysis was used to disclose the economic essence of taxes in agriculture. At this stage, tax instruments were considered as a mechanism of fiscal, regulatory, accounting-and-control, and resource influence on the activity of agricultural enterprises. The land-based nature of the tax burden

was explained using the paper of O.A. Podolianchuk & I.M. Lepetan (2022) on the accounting and taxation of agricultural land plots, the work by T. Dobrunik (2024) on land resources in the system of agribusiness taxation, the publication of O. Hafurova *et al.* (2024) on the economic and legal nature of the minimum tax liability, and the study by K. Bezverkhyi & O. Yurchenko (2022) on the rules for administering the minimum tax liability. The study by Z. Titenko & I. Dolzhenko (2024) was used to clarify the connection between the tax mechanism and the financial conditions of innovation activity among agricultural entities.

The method of systematisation and classification was applied to group tax instruments by economic base, function, and manifestation in the activity of agricultural enterprises. This method was used to distinguish land taxes, indirect taxation of turnover, payments from financial results, and taxes connected with labour remuneration. For this purpose, the following academic works were used: on the tax burden of agricultural enterprises (Kostornoi *et al.*, 2021); on the specific features of taxation and audit of agribusiness taxes (Kaliuzhna *et al.*, 2025); on the tax declaration for the single tax of group IV (Pomulieva & Nikonenko, 2024); on the simplified taxation system of agribusiness enterprises (Tkachenko *et al.*, 2023). This way of using taxes as a tool avoided considering them as isolated payments and made them an integral part of a system of influence on land use, product circulation and the financial behaviour of enterprises.

The descriptive-statistical method was applied to generalise quantitative indicators that characterise the functioning of the agricultural sector in the tax environment. For this purpose, the comment of the National Bank of Ukraine on the change in real gross domestic product and gross value added of agriculture (National Bank's comment..., 2026), analytical data from the USDA Foreign Agricultural Service on the production of wheat, corn, barley, and rye in Ukraine in the 2024/2025 and 2025/2026 marketing years (Sobolev, 2025), and data from the Ukrainian Agribusiness Club on the production and export of sunflower oil (Exports of Ukrainian..., 2026) were used. This method clarified the relationship between tax instruments, production indicators, and the export orientation of separate segments of agricultural production. The method of generalisation was applied at the final stage of the study to formulate summary provisions on the economic essence of taxes in agriculture. The generalisation was based on the results of regulatory-legal, historical-genetic, structural-functional, comparative, and descriptive-statistical analysis. In this way, it was determined that taxes for the agricultural sector are not only a fiscal

instrument but also a way of formalising land use, regulating the circulation of agricultural products, establishing minimum tax participation, and assessing the financial stability of agricultural enterprises.

RESULTS AND DISCUSSION

The development of taxation of Ukrainian agriculture has a consistent logic of transition from special regimes of fiscal support to a combination of general, simplified, and land-oriented tax instruments. In this system, taxes perform not only a fiscal function but also regulatory, distributive, accounting-identification, and structure-forming functions. For the agricultural sector, a tax is a form of withdrawal of part of the value created, an instrument for formalising land use, a means of filling the state and local budgets, and a factor influencing the production and financial behaviour of agricultural producers. The initial stage of specialised taxation of the agricultural sector is connected with the introduction of the fixed agricultural tax. Its regulatory basis is defined by Law of Ukraine No. 320-XIV (1998). The economic logic of this payment lies in separating the tax liability from the current financial result of the enterprise and linking the payment to the land resource. This structure corresponds to the specificity of agriculture, since the production cycle depends on seasonality, natural and climatic conditions, the structure of land use, the timing of product sales, and price fluctuations in agricultural markets. The institutional renewal of the tax system after the adoption of the Tax Code of Ukraine (2010) changed the form of special agricultural taxation. The fixed agricultural tax gradually lost its independent significance, and its functional role passed to the single tax of group IV. The change in the regulatory structure did not abolish the land-resource nature of the special agricultural regime: the tax base still depends on the area of agricultural land and its normative

monetary valuation, and access to the regime is linked to the share of agricultural commodity production (The fourth group..., 2025).

Value-added tax occupies a separate place in the genesis of tax regulation of the agricultural sector. Before 2017, the special VAT regime permitted agricultural producers to retain part of the tax amounts at their own disposal and direct them to production needs. From 1 January 2017, the special VAT regime was abolished, and agricultural producers registered as subjects of the special regime transferred to the general VAT taxation system (Letter of the State Fiscal..., 2017). Accordingly, VAT lost the function of an internal financial resource for supporting agricultural production and acquired mainly a general-system character. In 2021, another change was applied in the field of VAT: a 14% rate was introduced for certain types of agricultural products. It applies to transactions involving the supply of certain grain and oilseed crops and affects the procedure for forming tax liabilities, tax credit, and supply chains for raw agricultural products (Law of Ukraine No. 1115-IX, 2020; Value added tax payers, 2021). Thus, this change indicated the differentiation of VAT regulation of the agricultural market depending on the commodity structure of products, the specific features of their sale, and the place of the relevant transactions in supply chains. The current stage of development of tax regulation is supplemented by the minimum tax liability. Its economic essence lies in establishing a minimum level of tax payment connected with the ownership or use of agricultural land. This instrument does not replace the main taxes but supplements the system as a mechanism of fiscal identification of land use. As a result, a land plot is not only a production resource and the base of the single tax of group IV but also a benchmark of minimum tax participation for an agricultural entity (Table 1).

Table 1. *Genesis of key tax instruments for Ukrainian agriculture*

Period/stage	Tax instrument	Content of the tax structure	Functional result for the agricultural sector
2011-2026	Fixed agricultural tax	The tax liability is linked to the land resource, not to current profit	A special regime is formed for agricultural producers with a land base of taxation
2011-2014	Tax Code of Ukraine and special regimes for the agricultural sector	Agricultural taxation is integrated into the codified system of taxes and fees	Special instruments are retained, but they operate within a unified tax system
From 2015	Single tax of group IV	The fixed agricultural tax is transformed into a special group of the simplified system	The land-resource basis of special agricultural taxation is retained
Until 2017	Special VAT regime	Part of VAT amounts remains at the disposal of agricultural producers	VAT performs the function of an internal financial resource for agricultural production
From 2017	General VAT regime	Agricultural producers apply the general procedure for VAT administration	Tax support through the special VAT regime ends, and the importance of tax credit and budget reimbursement increases
From 2021	14% VAT rate for certain agricultural products	A differentiated VAT rate is applied to part of grain and oilseed crops	Tax regulation shifts to selective adjustment of the supply chains of agricultural raw materials

Table 1, Continued

Period/stage	Tax instrument	Content of the tax structure	Functional result for the agricultural sector
From 2022, with changes in 2024	Minimum tax liability	A minimum tax payment connected with a land plot is established	The fiscal link to actual ownership or use of agricultural land is strengthened

Source: compiled by the author based on Law of Ukraine No. 320-XIV (1998), Tax Code of Ukraine (2010), Letter of the State Fiscal Service of Ukraine No. 8/7/99-99-15-03-02-17 (2017), Law of Ukraine No. 1115-IX (2020), Law of Ukraine No. 1914-IX (2021), Law of Ukraine No. 4015-IX (2024), The fourth group of the single tax: how an agricultural producer can return to the simplified system after cancellation of registration (2025), On the rates established for legal entities – single tax payers of the fourth group (2025)

In the current tax system, the main special regime for agricultural producers is the single tax of group IV. This group includes legal entities that are agricultural producers whose share of agricultural commodity production for the previous tax year equals or exceeds 75% (Tax Code of Ukraine, 2010). This criterion fixes the sectoral affiliation of the taxpayer and separates agricultural producers from entities for which agricultural activity is not the main activity. For individual entrepreneurs in group IV, special conditions are also provided, connected with activity within a family farm, restrictions on the use of hired labour, and defined limits on the area of agricultural land (The fourth group..., 2025). The object of taxation of group IV payers shall be the area of the agricultural land or water fund land owned or used by the taxpayer. The tax base is the normative monetary valuation of one hectare of the land under consideration. Thus, the economic essence of the single tax of group IV is that it taxes the potential use of the land resource, but not directly profit, income or volume of sales. This structure maintains continuity with the fixed agricultural tax, but functions within the simplified tax system. The land basis of the single tax of group IV needs to be harmonised not only with

tax rules, but also with the accounting identification of land plots. According to the study of O.A. Podolianchuk & I.M. Lepetan (2022), land plots are considered as a separate object of accounting, for which the legal status, documentary confirmation, composition of land types and actual areas of use are significant. This approach exposes the economic nature of land-based taxation: the tax object is not the abstract fact of agricultural activity but the land resource confirmed by accounting, which is a means of production, a property asset and a source of tax liability. Rates of the single tax of group IV are differentiated depending on the category of land, territorial conditions, and the nature of its use. The representative rate is the rate for arable land, hayfields and pastures, which is 0.95% of the normative monetary valuation of one hectare, while a lower rate of 0.57% is applied to similar land in mountain and Polissia zones. The highest rate is set for agricultural land under protected cultivation – 6.33%, which reflects the more intensive nature of such production (On the rates established..., 2025). Thus, the system of rates considers not only the taxpayer's status but also the type of land asset and the territorial conditions of its use (Table 2).

Table 2. Tax structure of the single tax of group IV for agricultural producers

Tax element	Content of the current regulation	Economic interpretation
Payers	Agricultural producers with a share of agricultural commodity production of at least 75% for the previous tax year	The regime is oriented towards entities for which agricultural production is the main activity
Object of taxation	Area of agricultural land or water fund land owned or used	The tax liability is linked to the land resource
Tax base	Normative monetary valuation of one hectare of the relevant land	The normatively determined value of the land asset is taxed, not the current financial result
Rate for arable land, hayfields, and pastures	0.95% of the tax base	Land used for basic field production forms the standard base of the special regime
Rate for arable land, hayfields, and pastures in mountain and Polissia zones	0.57%	Territorial features are reflected through a lower rate
Rate for perennial plantations	0.57%	The tax structure reflects the difference of perennial production cycles
Rate for perennial plantations in mountain and Polissia zones	0.19%	Territorial and production factors are combined in a separate rate

Table 2, Continued

Tax element	Content of the current regulation	Economic interpretation
Rate for water fund land	2.43%	The water fund is distinguished as a separate base for specialised production
Rate for land under protected cultivation	6.33%	The intensive nature of production under protected cultivation is reflected in a higher rate
Payment procedure	The annual amount is paid quarterly: 10%, 10%, 50%, 30%	The payment schedule is coordinated with the seasonality of agricultural production

Source: compiled by the author based on *On the rates established for legal entities – single tax payers of the fourth group (2025)*

Under the current regulation, exceptions for land under conservation, land contaminated with explosive objects, or land recognised as potentially contaminated with explosive objects are important. Such areas are not included in the object of taxation under the single tax of group IV under the conditions defined by the Tax Code. During martial law, this rule has applied significance for agricultural enterprises operating in regions with an increased risk of mining, limited access to land plots, or partial loss of the possibility of productive use of land (Law of Ukraine No. 4015-IX, 2024). The differentiation of group IV rates has not only technical but also economic significance, since it reflects different intensities of land-resource use. O.S. Tkachenko *et al.* (2023) showed that the simplified taxation system for agribusiness actually combines two key instruments: the single tax of group IV and VAT at rates of 20% and 14% for certain types of products. Following this line of reasoning, the land component of the tax burden is determined by group IV, and VAT is the commodity-turnover component related to the sale of agricultural production. Value added tax continues to be the main national indirect tax, which influences the financial flows of agricultural enterprises. The role for agriculture is defined by the structure of purchases, volumes of sales, export orientation, terms of budget reimbursement and rates for certain types of products. In raw-material supply chains, the 14% rate for certain grain and oilseed crops is a separate regime for accounting for tax liabilities and tax credit. The relationship between input VAT, the zero rate on exports, and the budget reimbursement procedure is of key importance in processing and export chains (Value added tax payers..., 2021).

The minimum tax liability represents another component of the tax burden associated with land. The purpose of it is to set a minimum level of tax participation for owners and users of agricultural land. For agricultural enterprises, this instrument means that the amount of tax is determined not only by the chosen taxation regime, but also by the fact of owning or using a land bank. In this way, land acts as a permanent tax base, even if the actual production result in a particular year change under the influence of weather, logistics,

prices, or security factors. The minimum tax liability strengthens the fiscal role of a land plot, but its effect is not limited to a purely budgetary result. O. Hafurova *et al.* (2024) emphasised that the introduction of this mechanism expands the range of taxpayers, including through individuals who are members of family farms, and may change the balance between tax formalisation of land use and preservation of tax advantages for small agricultural producers. Therefore, the minimum tax liability (MTL) in the structure of agricultural taxation performs a dual function: on the one hand, it minimises cases of land use without corresponding tax participation, and on the other – increases the sensitivity of small and family forms of farming to the regulatory burden. Administration of the MTL should be reflected not as a separate payment but as a mechanism for comparing taxes actually paid with the minimum permissible level of tax burden on a land plot. K. Bezverkhyi & O. Yurchenko (2022) covered the algorithm for determining the minimum tax liability by comparing the calculated MTL amount with the total amount of taxes, fees, and payments of the taxpayer. This clarifies the place of the MTL in the system of agricultural taxation: it does not replace the single tax of group IV, corporate income tax, or taxes on personal income, but works as a control calculation benchmark for assessing the minimum tax participation of the land user.

In Ukrainian studies the tax system of the agrarian sector is considered as a multifunctional economic instrument. Their fiscal essence is in the formation of budget revenues, distributive – in redistribution of a part of the created value and regulatory – in influence on structure of production, investment decisions, formalisation of land use and choice of organisational and legal form of management. Such essence has a sectoral specificity for agriculture, for which the tax burden is combined with seasonality, biological production cycles, dependence on the land resource, risks of crop loss, a large share of working capital in production costs.

In the studies of N. Palianychko & V. Hrom (2024) taxation of agricultural producers is linked with food security, efficiency of land-resource use, and environmental aspects of agricultural production. This

method expands the interpretation of taxes: they are not only budgetary payments, but also an element of the economic environment, in which the behaviour of the producer is formed in relation to land use, crop structure, production intensity and compliance with regulatory requirements. In the work by T. Dobrunik (2024), land resources are considered as the key base of agribusiness taxation. The content of tax payments depends on the type of land plot, legal regime of use, organisational status of the taxpayer, and chosen taxation system. In this structure, the minimum tax liability acts as an instrument that expands the connection between the land resource and tax payments. V. Pomulieva & T. Nikonenko (2024) demonstrated that administration of the single tax of group IV has accounting-procedural significance, not only fiscal significance. The share of agricultural commodity production, the composition of the land bank, the absence of tax debt, and the timely submission of the declaration are important for confirming taxpayer status. Thus, the special taxation regime also performs the

function of systematising information about land use and production specialisation of the agricultural entity. In the study by Z. Titenko & I. Dolzhenko (2024), the financial mechanism for stimulating innovation activity of agricultural business entities is considered through a system of financial levers that affect the resource provision of agricultural production. In this context, tax instruments are part of the broader system of the financial environment, which determines the possibilities for renewing machinery, introducing innovations, modernising production processes, and maintaining investment activity. The generalisation of these approaches was sufficient to define the economic essence of taxes for Ukrainian agriculture as a system of compulsory payments that ensures fiscal revenues, formalises land and production relations, influences the structure of cash flows of agricultural enterprises, and reflects the specificity of the use of agricultural land. Unlike universal profit taxation, agricultural tax regimes in Ukraine are largely oriented towards land as the basic production asset (Table 3).

Table 3. Economic essence of the main tax instruments in agriculture

Tax instrument	Economic base	Main function	Manifestation in the activity of agricultural enterprises
Single tax of group IV	Area and normative monetary valuation of agricultural land	Fiscal and identification	The enterprise confirms the status of agricultural producer and pays tax according to the land bank
VAT	Supply, import, and export transactions, tax credit	Indirect taxation of turnover	The tax result depends on the structure of purchases, sales, exports, and budget reimbursement
Corporate income tax	Financial result of the enterprise	Fiscal and distributive	The tax liability depends on profitability, costs, and adjustments to the financial result
Land payment	Land plot and its normative valuation	Resource and local-budget	Land use forms a permanent tax liability or lease payment
Minimum tax liability	Ownership or use of agricultural land	Control and fiscal-identification	The system establishes a minimum level of tax participation connected with the land resource
Payroll taxes	Income of hired employees	Social and budgetary	The enterprise acts as a tax agent and payer of contributions connected with employment

Source: compiled by the author based on N. Palianychko & V. Hrom (2024), T. Dobrunik (2024), V. Pomulieva & T. Nikonenko (2024), Z. Titenko & I. Dolzhenko (2024)

The practical significance of this approach is strengthened by the fact that the land tax mechanism is increasingly moving away from the model of a simple payment for a resource and is acquiring the features of an instrument for controlling the economic presence of the producer in the agricultural sector. T. Dobrunik (2026) reviewed the minimum tax liability specifically in terms of practical application for agribusiness entities and underlined problems in its coordination with the principles of tax legislation. Thus, the economic essence of the MTL lies not only in increasing tax revenues but also in changing the very logic of agricultural taxation: the land resource becomes the basis for determining minimum fiscal participation regardless of the taxation system chosen by the taxpayer. Tax changes in the agricultural sector are made in the

economic environment that is characterised by oscillations of production indicators, changes in the structure of enterprises, export orientation of a part of the production and the influence of the risks of war. In 2025, Ukraine's real GDP grew by 1.8%, but economic results by type of activity remain uneven. The gross value added in agriculture is reduced to 6.2%, which is linked to adverse weather conditions, delays in the harvesting campaign, lower oilseed harvest and lower livestock production (National Bank's comment..., 2026). This dynamic demonstrated that the tax burden of agricultural enterprises is formed in conditions of unstable production results.

Land taxes have a definite economic character in conditions of low or variable production. The land payment, the single tax of group IV and the minimum

tax liability are tied not to the actual profit but to the land resource. So, when yields drop, price conditions worsen or logistics get more complicated, the tax liability is not always in sync with the actual financial result. But this model formalises land use and provides predictability of local budget revenues. The production structure of the agricultural sector is still linked to the major grain and oilseed crops. According to the USDA Foreign Agricultural Service estimates, preliminary production volumes in territories controlled by Ukraine in the 2024/2025 marketing year are: wheat – 22.4 million tonnes, corn – 26.8 million tonnes, barley – 5.3 million tonnes and rye – 220 thousand tonnes (Sobolev, 2025). According to the FAS/Kyiv forecast, Ukraine's barley production is projected at 5.1 million tonnes, corn at 29.5 million tonnes, wheat at

17.9 million tonnes and rye at 190 thousand tonnes for the 2025/2026 marketing year. These crops have direct tax significance because some of them belong to commodity items to which the 14% VAT rate is applied. The oilseed segment is also important for assessing the tax environment since sunflower seed, rapeseed, and soybean form a considerable part of raw-material and processing flows. In the 2025/2026 marketing year, exports of sunflower oil from Ukraine are estimated at about 4.1 million tonnes, which is lower than in the previous marketing year, while production of sunflower oil is estimated at approximately 4.3 million tonnes (Exports of Ukrainian..., 2026). For the tax system, this means that export transactions, the zero VAT rate on exports, budget reimbursement, and the correct formation of tax credit remain significant (Table 4).

Table 4. Empirical indicators of the functioning of the agricultural sector under the current tax environment

Indicator	Value/dynamic	Tax interpretation
Real GDP of Ukraine, 2025	+1.8%	The macroeconomic environment demonstrates general recovery, but the agricultural sector has a different dynamic
Gross value added of agriculture, 2025	-6.2%	The reduction in production results increases the importance of taxes not directly connected with profit
Wheat production, 2024/2025 MY	22.4 million tonnes	Wheat belongs to the group of crops important for VAT regulation and export flows
Corn production, 2024/2025 MY	26.8 million tonnes	Corn forms considerable volumes of sales, exports, and tax credit
Barley production, 2024/2025 MY	5.3 million tonnes	The crop belongs to the grain segment, where VAT is significant for the supply chain
Rye production, 2024/2025 MY	220 thousand tonnes	The indicator characterises a smaller but tax-relevant segment of grain production
Forecast of corn production, 2025/2026 MY	29.5 million tonnes	The expected production dynamic influences future turnover tax flows
Forecast of wheat production, 2025/2026 MY	17.9 million tonnes	The change in production influences the sales base, exports, and financial capacity to pay taxes
Forecast of sunflower oil production, 2025/2026 MY	about 4.3 million tonnes	Processing of oilseed crops forms value added, export flows, and VAT effects
Forecast of sunflower oil exports, 2025/2026 MY	about 4.1 million tonnes	Export orientation increases the importance of the zero VAT rate and budget reimbursement

Source: compiled by the author based on D. Sobolev (2025), National Bank's comment on the change in real GDP in 2025 (2026), Exports of Ukrainian sunflower oil in the 2025/26 MY may decrease by 14% compared with the previous MY – UCAB (2026)

The indicators presented show that the tax system for agriculture functions at the intersection of three bases: land, turnover, and labour. The land base is represented by the single tax of group IV, land payment, and the minimum tax liability. The turnover base is connected with VAT, product sales, exports, and tax credit. The labour base includes personal income tax, military levy, and the unified social contribution. Taken together, these elements form a tax environment in which an agricultural enterprise simultaneously acts as a land user, producer, employer, and participant in the commodity market. In particular, the results of separate European studies referring to Poland and Italy show that the base of agricultural taxation is not an exclusively

Ukrainian feature but its fiscal weight and the relation with the income of the farms differ considerably among countries. A. Jęczyk & R. Ryś-Jurek (2025), when analysing the taxation of farms in Poland for 2004–2022, used three indicators: the amount of taxes per farm, the share of taxes in the net income of a family farm, and the amount of taxes per hectare of agricultural land. This system of indicators is convenient for further adaptation to Ukrainian material because it allows comparing the tax burden with land area, and also with the profitability of agricultural production. The Italian experience has also shown that the cadastral or normative evaluation of land may provide administrative simplicity but does not always correspond with the real

income-generating capacity of agricultural production. The analysis of the Italian land cadastre showed that a cadastral or normative land valuation, though administratively simple, does not always correspond to the real profitability of agricultural activity and to the principles of economic fairness (Pierri *et al.*, 2025). This has applied significance for the Ukrainian model, since the normative monetary valuation of agricultural land is also used as a base for tax calculations, while the actual profitability of land use depends on yield, logistics, security risks and product structure.

The system of agricultural taxation has undergone changes, which have different functional consequences for agricultural enterprises. The fixed agricultural tax and its successor, the single tax of group IV, reduce the dependence of the tax liability on short-term fluctuations of the financial results. But the land base means that the tax liability is in effect when yields fall, price conditions deteriorate or the part of the land bank is not used, unless there are special grounds for excluding land from the object of taxation. The special VAT regime prior to 2017 constituted an additional internal financial resource for agricultural enterprises to meet production needs. After its abolition, VAT is an indirect tax of the general-system type. The financial result depends on the timeliness of tax credit formation, access to budget reimbursement, and the structure of sales. This is important for export-oriented crops because of the combination of input VAT, the zero-export rate and the reimbursement procedure. Another way of differentiating between agricultural activity in the narrow sense and related types

of economic activity is offered by the Polish model of taxing farm income. W. Maruchin (2023) examined the principles of taxing income of farmers in Poland. The author explained that the tax regime is determined by whether a specific activity is agriculture in the narrow legal sense or extends beyond it. This comparison is important for the Ukrainian agricultural sector in relation to enterprises that combine crop production, storage, processing, trade, or service provision, because this diversification affects the share of agricultural commodity production, the right to apply group IV of the single tax.

The introduction of the VAT rate of 14% for certain agricultural products alters the tax system of raw-material chains. This rate influences the formation of tax invoices for producers of grain and oilseed crops, the ratio of tax obligations and tax credit, and accounting of transactions with products with different commodity codes. In processing chains, the relationship between rates on raw materials and finished products is important since the difference in rates may change the structure of tax credit and the cash flows of the enterprise. The minimum tax liability changes the tax role of the land resource. Land acts as a benchmark of minimum tax participation, in addition to a base for the single tax of group IV or land payment. In this way, the taxation system connects formal ownership or use of a plot with a minimum volume of tax payments. For enterprises with a sufficient level of official activity, the minimum tax liability performs mainly a control function, while for entities with a low declared tax base, it forms an additional liability (Table 5).

Table 5. Functional results and limitations of the main tax instruments for agricultural enterprises

Tax instrument	Functional result	Limitation for agricultural enterprises
Fixed agricultural tax	The tax liability is linked to the land resource, not to the current profit	The payment does not reflect actual profitability in a particular production year
Single tax of group IV	Retains a special regime for agricultural producers with a share of agricultural commodity production of at least 75%	Access to the regime depends on income structure, the land bank, tax discipline, and documentary confirmation of status
Special VAT regime before 2017	Part of the VAT amounts remains at the disposal of enterprises and supports production cash flow	After the abolition of the regime, enterprises transfer to the general rules of VAT administration
General VAT regime after 2017	VAT is integrated into the general system of tax administration, tax credit, and budget reimbursement	The financial effect depends on reimbursement periods, the structure of purchases, and sales
14% VAT rate for certain products	Differentiates the tax regime for part of the grain and oilseed crops	Requires separate accounting for commodity items and the correct application of product codes
Minimum tax liability	Establishes a minimum level of tax participation for owners and users of agricultural land	Increases the significance of the land bank as a permanent tax base regardless of the actual financial result
Exclusion of certain land from the group IV base	Land under conservation or with the status of contaminated/potentially contaminated with explosive objects does not form an object of taxation under defined conditions	Documentary confirmation of the relevant status of the land plot is required

Source: compiled by the author based on D. Sobolev (2025), National Bank's comment on the change in real GDP in 2025 (2026), Exports of Ukrainian sunflower oil in the 2025/26 MY may decrease by 14% compared with the previous MY – UCAB (2026)

The environmental dimension of taxation is not yet central to the Ukrainian model of agricultural taxes, but it outlines a possible direction for further evolution of the system. Z. Zhang *et al.* (2023) considered environmental tax in agriculture through the prism of welfare, combining the influence on producers, consumers, and environmental quality. In this logic, a tax ceases to be only a source of budget revenue and becomes an instrument for correcting production behaviour, but its introduction requires calculation of the influence on food prices, producer costs, and the accessibility of agricultural products. International calculations on carbon taxation of agriculture show that fiscal instruments of the environmental type produce different results depending on the scale of application. T. Jansson *et al.* (2024), based on the Common Agricultural Policy Regional Impact model (CAPRI model), established that a global tax of EUR 120 per tonne of CO₂ equivalent could reduce global agricultural emissions by 19%, while a global rate of EUR 12 would ensure a reduction of 3.2%. However, a unilateral European Union tax of EUR 120 per tonne of CO₂ equivalent together with border adjustment, reduces global agricultural emissions by only 0.15%, which indicates the limited effectiveness of isolated tax decisions in open agricultural markets. Thus, the current system of taxation of Ukrainian agriculture combines the historically formed land basis of the special regime, national indirect taxes, instruments for formalising land use, and current adjustments connected with wartime risks. The genesis of this system indicates a transition from supportive special regimes to a differentiated model in which taxes simultaneously ensure budget revenues, identify the agricultural producer, fix the land base of activity, and influence the production and financial flows of agricultural enterprises.

CONCLUSIONS

The study determined that the genesis of taxes for Ukrainian agriculture has a consistent character and reflects a transition from special supportive regimes to a mixed model of taxation in which land, turnover, profit, and labour bases are combined. It was established that the key stages in the development of tax regulation are the introduction of the fixed agricultural tax, the integration of agricultural taxation into the Tax Code

of Ukraine, the transformation of the fixed tax into the single tax of group IV, the abolition of the special VAT regime from 2017, the introduction of the 14% VAT rate for certain types of agricultural products, and the introduction of the minimum tax liability. It was determined that the economic essence of taxes in agriculture is not limited to the fiscal withdrawal of part of the income. Taxes serve simultaneously as regulatory, distributive, accounting-and-control, and resource functions. One of the features of the agricultural sector is that the tax liability is closely related to the land resource, not only to the financial result of the enterprise. This confirms the structure of the single tax of group IV, where the object of taxation is the amount of agricultural land or water fund land, and the base is the normative monetary valuation of one hectare.

The differentiated nature of the tax is shown by the quantitative parameters of the current system. The basic rate of the single tax of group IV is: arable land, hayfields and pastures – 0.95% of such land in mountain and Polissia zones – 0.57% perennial plantations – 0.57% perennial plantations in mountain and Polissia zones – 0.19% water fund land – 2.43% land under protected cultivation – 6.33%. This structure shows that the tax system considers the category of land, territorial conditions and the level of agricultural production. The limitations of the study were because the analysis is based mainly on regulatory provisions, academic sources and open statistical indicators, while access to detailed tax data of individual agricultural enterprises is limited. Further research should be directed at an empirical comparison of the tax burden of enterprises of different sizes, specialisations, regions, and the determination of the impact of the minimum tax liability, 14% VAT rate, land base of taxation on the financial stability of agricultural producers.

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Генезис розвитку та економічна сутність податків для українського сільського господарства

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Анотація. Метою дослідження було визначення генезису розвитку та економічної сутності податків для українського сільського господарства з урахуванням трансформації спеціальних режимів оподаткування, земельної бази податкових платежів і впливу податкових змін на діяльність аграрних підприємств. Дослідження було проведено на основі аналізу нормативного регулювання, наукових праць і відкритих економічних показників аграрного сектору України, що дозволило зіставити історичні зміни податкової системи з поточними умовами функціонування сільськогосподарських товаровиробників. У результаті було встановлено, що розвиток аграрного оподаткування в Україні пройшов кілька послідовних етапів: запровадження фіксованого сільськогосподарського податку, інтеграцію аграрних платежів у Податковий кодекс України, трансформацію фіксованого податку в єдиний податок четвертої групи, скасування спеціального режиму податку на додану вартість з 2017 року, запровадження ставки 14 % для окремих видів сільськогосподарської продукції та введення мінімального податкового зобов'язання. Було визначено, що економічна сутність податків у сільському господарстві не обмежувалася фіскальним вилученням коштів, оскільки податки також виконували регулятивну, обліково-контрольну, розподільчу та ресурсну функції. Встановлено, що базова ставка єдиного податку четвертої групи для ріллі, сіножатей і пасовищ становила 0,95%, для таких земель у гірських і поліських зонах – 0,57 %, для багаторічних насаджень – 0,57 %, для земель водного фонду – 2,43 %, а для угідь закритого ґрунту – 6,33 %. Практична значимість результатів полягає в тому, що аграрні підприємства, податкові консультанти, органи місцевого самоврядування та розробники податкової політики можуть використати отримані результати для оцінювання податкового навантаження, планування землекористування та вдосконалення механізмів оподаткування сільськогосподарських товаровиробників.

Ключові слова: земельний ресурс; нормативна грошова оцінка; землекористування; аграрний сектор; фінансовий ресурс