

Features of taxation of small agricultural entrepreneurs: European experience

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The current economic and political situation in Ukraine requires the structural changes and creating the necessary conditions for market reforms. One of the most important indicators of a market economy is efficient operation of small and medium entrepreneurship, ensuring through the implementation of consistent tax policy. Taking into account the strengthening of economic relations between Ukraine and the European Union, detailed study of European fiscal policy peculiarities in agriculture and gradual adaptation of this norms into domestic tax legislation to the requirements of the European Union becomes particularly relevant for developing new markets and increasing the competitive advantages of domestic products.

The article researches the peculiarities of taxation of agricultural cooperatives in the European Union countries. Two groups of countries according to the type of activity carried out in agricultural cooperatives are distinguished and characterized.

There are defined the features of tax systems and state support of small and medium business in different European countries. To solve the problems on domestic level, the author distinguished the following main advantages of the association of small and medium-sized agricultural producers in cooperatives, such as: the group of producers has an opportunity to influence the price both the purchase and sale of manufactured products of processing enterprises; wholesale purchase of raw materials, unified accounting increases the profitability of production due to the reduction of fixed costs; members of the cooperative have the opportunity to increase the volume of production at the expense of received loans, the possibility of using production facilities leased from other participants. The proposed measures should contribute for reducing the number of unprofitable small and medium agricultural enterprises, raising the level of interest in the conduct of their businesses, increasing employment and improve the business environment in Ukraine.