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Taxation of Agriculture in Belarus

Summary

Taxes play a very important role in any market economy. Taxes influence the distribution of income (and wealth) and the allocation of resources, and play an important role in stabilising the economy. In transition economies, such as Belarus, the reform of the tax system is expected to ensure tax neutrality across all sectors, as well as stable and optimal tax revenues to finance the government's social expenditures.

This paper focuses on the taxation of agriculture in Belarus. The system of taxation and the structure of the government revenues deriving from agriculture are analysed. The tax burden on agriculture is disproportionately low compared to agriculture's share in the GDP. The current tax system also leads to a number of distortions and inefficiencies in agriculture itself and in allied sectors. These problems are discussed, followed by several proposals for resolving them.

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1. Introduction

In any market economy, taxes influence many aspects, including the distribution of income (and wealth) and the allocation of resources; they also play an important role in stabilising the economy. In the agricultural sector tax policy can have important effects on the number and sizes of farms, their organisational structures, and the amount and relative mix of land, labour, and capital inputs. Moreover, agricultural taxation influences other sectors of the economy as well as the macroeconomic balance of the country as a whole. The creation of an efficient farm tax structure that will remove old inefficiencies and stop the appearance of new ones should be considered as the goal when building a long-term competitive farming sector, which will contribute to the general economic development of the country.

Currently the agricultural sector in Belarus enjoys a highly preferential taxation regime. Farm tax structures influence decisions on whether to consume, save, or borrow; they also influence choices such as what type of farm to create (legal status, size, etc.), what to produce, or when to buy inputs or sell agricultural products. If an alternative tax structure causes fewer distortions, yet allows the government to raise sufficient revenue, the economy could produce more with the same level of resources. This paper will therefore consider the farm tax system with respect to its influence on the overall efficiency of the agricultural sector and on the economy as a whole. We will also evaluate the fairness of the farm tax burden. The latter is closely related to the issue of farm subsidisation. However, we will consider subsidisation only briefly, because the pros and cons of this aspect are discussed elsewhere[1]. We want to stress that this paper does not intend to draft a new tax law for Belarusian agriculture – that is the responsibility of lawmakers. Instead, this economic analysis of the farm tax system in Belarus is meant to help Belarusian policy makers to look at farm taxation more comprehensively in order to design the best possible long-term tax system for agriculture.

The paper is structured as follows. The second section considers the major taxation options available to the agricultural sector, and defines the key issues of tax reform in a transition economy. In the third section, the structure of the current tax system in Belarus is presented. Section four raises and analyses problems arising out of the current tax structures. Section five makes recommendations and concludes.

2. Tax options and farm efficiency in the long run

The government can tax agriculture in many different ways. Income, both individual and corporate, can be taxed; the state may tax value-added; and finally, land can be taxed. This section considers the different tax alternatives available in the field of agriculture, so that we will later on be able to evaluate the current farm tax system in Belarus and prepare recommendations concerning its future modification.

2.1. Personal income tax (PIT)

Personal income is a good measure of personal power to consume and save. Farm employees can receive personal income in various forms: (1) wages, salaries, premiums, and other employment income; (2) income from private household plots; and (3) gifts, inheritance and other irregular income. In transition economies such as Belarus the second type of income source plays a very important role for the rural population. Therefore, legislation must precisely and comprehensively define income and establish the same rules of taxation for all forms of income (otherwise, people will have incentives to change their income sources to reduce their personal income tax liabilities).

An important advantage of PIT is the close link between personal power to consume/save and personal liabilities to support the state. PIT is an important source of state income, and it is assumed that with economic recovery of the transition economies, it will play an increasingly important role. Moreover, PIT works as an automatic stabiliser, since in years of high income more PIT is paid and less in years of low income.

The PIT also has disadvantages such as (1) complex rules of tax assessment and rather large direct and indirect costs to the state and to the taxpayers related to assessing and settling tax liabilities, (2) the sensitivity of taxpayers to changes in PIT legislation, and (3) the negative impact of PIT on saving. The practice of many countries shows that the deducting certain

[1] See the previous study by GET “Subsidizing Agriculture in Belarus: Declared Objective and Actual Outcomes”.

expenses – such as tax-free allowances, pension contributions, medical costs, life insurance premiums, child care expenses, moving expenses, educational costs and certain other expenditures – allows an individual to reduce his taxable personal income.

2.2. Farm (corporate) income taxation

Traditionally, farm income tax is levied on net income received (accrued) during a specific period (profit from the main activity, capital gains, and other incomes). Net income is gross income less business expenses. Farm income taxation creates a good opportunity to tax returns on capital and to reduce the administrative costs of income taxation (compared to PIT) due to the smaller number of taxpayers and the limited variety of farm receipts. This is especially important for Belarusian agriculture, where the number of farms at roughly 4800 (2400 large agricultural enterprises plus 2400 small private farms) is relatively small by international comparison (for example, the number of farms in Germany is roughly 400,000 and in France – 679,800).

In addition, corporate income tax can be considered as a form of payment by firms for the infrastructure that they use, or for the public education system from which they recruit their personnel. However, farm income tax also has a significant disadvantage, being in fact a kind of penalty for making a profit (of course this is true for the individual income tax, too). If such taxation, therefore, is too high and its scale progressive, tax avoidance is encouraged and administering the tax can become extremely complicated. Therefore, the introduction and operation of a farm income tax requires special care to ensure minimum distortions.

To avoid different distortions, the definitions of gross incomes and expenses should be clearly stated and uniform for all sectors. Taxing profits in different sectors at different rates can cause economic inefficiencies and encourage tax avoidance/evasion as businesses attempt to take advantage of privileges and/or make false reports to reduce income tax obligations.

Same as any other business, farming involves risk taking. If an entrepreneur is discouraged from undertaking a new risky activity or implementing know-how, the effect on the growth of the market economy can be extremely damaging. This is especially important in agriculture where profits can fluctuate from year to year more than in most other sectors due to weather. Therefore, the farm income tax system should provide the possibility for deducting net losses to finance potentially long-term profitable projects and/or 'income averaging' to ensure minimal fluctuations in the income tax burden.

2.3. Value-added tax and agriculture

Value added tax (VAT) is today the most important source of tax revenue in most countries, raising between 20 and 40% of total revenues[2]. The main feature of this tax, which distinguishes it from other taxes, is its wide base. Since the tax is based on consumption, revenues from VAT increase as consumption levels rise. If exemptions are few and the rate is uniform, the tax is neutral across different sectors of the economy. However, if there are too many exemptions, it erodes the tax base and discriminates among different sectors.

The economic neutrality of the value-added tax means that this tax (if properly organised) does not significantly affect:

- the consumers' propensity to buy one or another type of goods and services,
- the horizontal and vertical integration of production/trade, and
- the territorial dispersion of production and trade within a given country.

The VAT system creates incentives for self-control on the part of buyers and sellers. First, the credit for purchased inputs through the invoice mechanism encourages purchasers to demand invoices from sellers, thus preventing non-reporting or under-reporting of sales. While the seller is interested in showing as low a price as possible, the purchaser is interested in showing as high a price as possible, in order to get a higher input credit. This provides a cost effective 'self-policing mechanism' and ensures better reporting and verifiable transaction records.

2 HIID/CASE (1998): The Importance of Value Added Tax in a Transition Economy. Ukrainian Project of the Harvard Institute for International Development and CASE with USAID, Kyiv.

In addition, the VAT links import activities with domestic marketing. If a farm imports inputs on which VAT is paid, it is then able to deduct the input VAT from the value added liable to taxation. This invoice system of VAT calculation, therefore, allows the costs of production and distribution to be reduced compared to other methods of VAT calculation. Moreover, it promotes equity among foreign and domestic entrepreneurs.

Concerning the VAT rate, the imposition of VAT at a single positive rate on imports and domestic expenditure and at a zero rate on exports makes it administratively easy. Although theoretically the application of reduced VAT rates on basic goods and services does not influence tax neutrality very much because these goods/services do not compete with others and their demand is almost inelastic. In practice, however, a reduced rate of VAT applied to basic products will lower the tax burden for all groups of population (if they purchase these products) irrespective of their income, thus being regressive. Moreover, many income inelastic goods are price inelastic too; hence the distortions associated with taxing different commodities at different rates are greater than is often thought.

In summary, this short analysis of the VAT demonstrates that unclear and/or unusual tax rules increase the cost of taxation and create many economic distortions. Promotion of standard rules and reasonable tax rates can help to avoid/reduce many of these distortions and contribute to create an efficient tax system.

2.4. Land tax

The government can tax agricultural land. The defenders of land taxation usually claim that this tax increases land use efficiency. This is especially relevant for transition economies where the transfer of land from less to more efficient farmers, who are able to pay higher taxes and offer higher purchase prices for land, is expected to contribute to growth in agriculture.

Moreover, land taxation is often considered within the framework of regional policies and tax base mobility. Income tax, for instance, should be relatively uniform across all regions, otherwise people will over the long run move (themselves or their incomes) to lower tax regions. The same is true of most taxes, but not (or at least less so) of a land tax. Land is an immobile asset even in contrast to buildings or other facilities that can theoretically be moved elsewhere. A land tax, therefore, can be an important source of tax revenue for local administrations to finance government expenditures at the regional level.

2.5. Fixed agricultural tax

The consolidation of major taxes and social transfers into a single agricultural tax was first attempted in Ukraine in 1999. The single tax is also used in Poland, but that country has a radically different farm structure. As in Belarus, the principal agricultural producers in Ukraine are large-scale agricultural enterprises. In this context the Ukrainian experiment is unique and most relevant to our country.

In 1999 the Verkhovna Rada introduced a fixed agricultural tax (FAT), which integrated twelve taxes previously paid by farm enterprises.[3] The FAT resulted in a much lower tax burden, and in simplicity in calculating and collecting the tax. The FAT was introduced for a 5-year period (until 2004) and was prolonged until 2010 at the end of 2003. The tax revenue goes to the Pension Fund (68%), the Social Security Fund (2%), and local administrations (30%).

FAT taxpayers are enterprises of different organisational and legal forms, which are involved with agricultural production and derive over 50% (over 70% since 2004) of their revenues from selling agricultural products. The base of the FAT is the value of an enterprise's agricultural land as fixed on July 1, 1997. The land value is determined by using the quality and potential productivity characteristics of the land plots, and it differs therefore substantially between regions. The average land value in Ukraine for FAT purposes is UAH 8,733 per ha (USD 1650), with a maximum of UAH 11,297 in Cherkassy oblast (excluding Kyiv City, Sevastopil and Crimea) and a minimum of UAH 6,244 in Zhytomyr oblast.

The tax rates are specified for two types of the agricultural land: (1) 0.5% of the value of arable land, haying, and pastures, and (2) 0.3% of the value of perennial plantations. In

[3] The most important among them are land tax, profit tax, automobile tax, individual income tax, payments to the Pension, Social Security and Unemployment Funds, fee for the pollution of the environment, and communal tax. See Law of Ukraine "On Fixed Agricultural Tax" on December 17, 1998.

several regions, where the land to be considered is much less productive, for example, the Polissia zone or the Carpathians region, the tax rates are reduced to 0.3% and 0.1% respectively. The FAT is paid monthly, but the payment rates depend on the specific quarter. The tax payments are distributed among the quarters in the following way: in Q1– 10% of the annual tax payment, in Q2 – 10%, in Q3 – 50%, and in Q4 – 30%.

The FAT is very low compared with the potential tax obligation of a farm if taxed under the normal tax regime of Ukraine. The estimated annual tax privilege equals roughly UAH 1400 m (USD 265 m).[4]

The inter-sectoral effects of the FAT cannot be ignored. Exempting farm enterprises from profit tax will lead to a shift in employment from the more efficient services and manufacturing sectors to the less efficient agricultural sector. Additionally, favoured treatment of agricultural in contrast with non-agricultural production will encourage evasion by hiding non-agricultural production and services in rural areas. In other words, enterprises that are very profitable in activities outside of agriculture may be tempted to get involved in farming just to qualify as agricultural enterprises and benefit from lower taxation under the FAT. Furthermore, farming activities that do not use much land (for example some forms of livestock production) benefit disproportionately from the FAT.

2.6. Other taxes

Farmers may pay fees for environment pollution and for consuming natural resources. Farms, which produce and sell alcoholic beverages and beer, pay excises. Government can also tax real estate. In most countries these payments are not important compared with other taxes. Only payroll taxes to the Pension, Social Security, and Unemployment Funds reach considerable levels in many countries. Yet the “other taxes” article is very important for Belarus, because the number of such taxes and fees is quite large.

3. The farm taxation system in Belarus

From 1991 on, agricultural enterprises were made part of the general tax system of Belarus - with some exemptions. Basically, agricultural enterprises are obliged to pay a whole range of taxes. The important thing is that the production activities of farms must be divided into two parts for purposes of taxation: producing agricultural products (excluding flowers and ornamental plants), and other. The production of non-agricultural products is taxed in the same manner as that applying to firms in other sectors. Tax preferences apply to the agricultural production portion of the enterprises. Generally, an enterprise is considered to be agricultural if its agricultural production amounts to at least 50% of its output.

Farms in Belarus pay about 20 different taxes and state fees. One possible classification of these taxes is given below.

Taxes applying to price

- Payments to the Republican Fund for Support of Agricultural and Food Producers and Agricultural Science. Applicable only to the non-agricultural production portion.
- Tax on the sale of motor fuel. 50% of the tax paid is returned to the farms from the central road fund.
- Excises, which are paid on a regular basis.
- Fees for road use paid to the Road Fund. Agricultural production is exempted from this tax.
- VAT. Applicable to non-agricultural products, VAT is paid on a regular basis at the rate of 18% (prior to 01.01.2004 the rate was 20%). For agricultural products farms calculate the VAT at the rate of 9% but do not pay it to the state. Instead they are allowed to retain this sum to use for investment purposes.

[4] According to SEROVA, the tax burden of Ukrainian farms decreased three times since 1997. (Serova, E., I. Khramov and V. Maslenkova: Agricultural Taxation in Russia. Institute for the Economy in Transition, Moscow, Russia, www.iet.ru.).

Taxes applying to costs

- Emergency tax for recovery from the Chernobyl accident. The base of this tax is a wage fund, but the tax is not paid on agricultural products. The socio-cultural services provided by farms are also exempted from this tax.
- Land tax. The only exemption from the land tax is that private farmers do not have to pay it during the first three years of activity.
- Tax on the use of natural resources (below certain set limits). The tax is paid for acquiring natural recourses and for atmospheric and water pollution. The pumping of water for irrigation and fire fighting proposes is tax-exempted.

Payroll taxes

- Personal income tax. Until mid 1998 PIT was calculated at 9% (the lowest rate possible) of the overall wage fund of a collective farm. Thus farm managers had their high incomes taxed at an unfairly low rate. Since then the procedure of the PIT calculation and its payment by farms is the same as in all other sectors.
- Contributions to the Social Protection Fund and contributions to the State Employment Fund.

Taxes applied to farm income

- Real estate tax. The base of the tax is the value of the net fixed assets of a farm. Fixed assets of a farm, which are used directly for production of agricultural products, are exempted. Other fixed assets including office buildings and equipment are taxed annually at the rate of 1% of the balance-sheet value, same as in other sectors.
- Profit tax, corporate income tax. Farms pay profit tax on a regular basis. However, they are completely exempted from paying corporate income tax on income received from agricultural production.
- Tax on purchased vehicles. Farms are exempted form paying this tax.
- Local taxes and duties. The tax bases and rates depend on local legislation. Some of the local taxes are applied to the prices of products/services.
- Tax on the use of natural resources (over the set limits).

Unified Agricultural Tax

The Unified Agricultural Tax (UAT) was introduced in 1999 by Presidential Decree #27. Any agricultural enterprise has a right to transfer to the UAT if the share of the agricultural products in its output during the preceding year was 70% or more. An enterprise can opt to pay UAT not only at the end of the year but also at the end of each quarter which makes the procedure very convenient for farms that wish to minimise their tax burden. The UAT eliminates almost all taxes except:

- Excises,
- VAT,
- Profit tax (on interest and the like),
- Licensing and registration fees,
- Payroll taxes, and
- Import tariffs.

The base of the UAT is gross revenue, and the tax rate currently equals 2%. 2028 out of 2352 agricultural enterprises (86%) in Belarus opted to pay UAT instead of regular taxes in 2003.

The structure of government revenues from agriculture is presented in Table 1. Payroll taxes account for more than 45% of total revenues (60% in 2002). It can be argued that the economic rationale of payroll taxes is that employees contribute part of their incomes to the government to pay for social insurance and future pensions. Thus payroll taxes cannot be considered a contribution of the agricultural sector per-se to the government ‘pool’. Another important article is VAT (33% in 2003 and 18.6% in 2002), but as mentioned earlier, VAT is levied only on the non-agricultural production of agricultural enterprises. Thus, the only significant tax on agricultural production is the UAT, which amounts to just 8.6% of the total government revenues from agriculture. Another 4% constitute the land and emergency taxes, and the tax on the use of natural resources. All together only about 15% of the amount of taxes and fees paid by State Agricultural Enterprises (SAEs) (or roughly BYR 55 bn) are taxes on purely agricultural production. Agriculture in Belarus pays a disproportionately low share of total tax revenues: only 3% compared to its 7.7% share in GDP. This demonstrates that tax exemptions for agriculture are huge, representing an implicit subsidy that is not visible in the state budget.

Table 1. The structure of government revenue from agriculture in Belarus, 2003

	Amount due for payment (BYR m)	Amount paid (BYR m)	Ratio (%)	Share of total revenue (%)
1. Real estate tax	2766	2403	86.9	0.7
2. Profit tax	4909	1854	37.8	0.5
3. Income tax on legal entities	234	190	81.2	0.1
4. Value-added tax	289668	119765	41.3	32.9
5. Tax on the sale of motor fuel	856	806	94.2	0.2
6. Payments to the Republican Fund for Support of Agricultural and Food Producers and Agricultural Science	4511	4300	95.3	1.2
7. Earmarked fees to local funds	7546	5545	73.5	1.5
8. Excises	8851	7946	89.8	2.2
9. Land tax	3889	3475	89.4	1.0
10. Emergency tax for recovery from the Chernobyl accident	5149	5266	102.3	1.4
11. Tax on the use of natural resources (within the set limits)	6880	5985	87.0	1.6
12. Personal income tax	49066	42825	87.3	11.8
13. Contributions to the Social Protection Fund and contributions to the State Employment Fund	291200	123194	42.3	33.8
14. Local taxes and duties	2102	1471	70.0	0.4
15. Unified Agricultural tax	38156	31420	82.3	8.6
16. Other taxes and duties	4974	3851	77.4	1.1
17. Economic sanctions	4245	1654	39.0	0.5
18. Contributions from the income of central government-owned enterprises	715	769	107.6	0.2
19. Innovation fund	1190	1718	144.4	0.5
Total		364437		100.0

Source: The Institute of Agrarian Economy at National Academy of Science.
Note: The numbers on the amount of taxes actually paid may include payments of tax debts from previous years.

4. Main weaknesses of the current farm taxation system in Belarus

Farming does not take place in isolation from the rest of the economy. Farm taxes affect the macroeconomic balance in the country through a number of channels, which are mostly invisible. Very often agriculture becomes the hostage of these invisible effects, because macroeconomic destabilisation does not spare farms. The most visible effect of farm taxes is their impact on state finances. Although this effect can be relatively small, the dynamic aspects in the long run certainly play a considerably larger role. Implicitly the farm tax system affects the other sectors of the economy and the macroeconomic balance. Moreover tax preferences may create obstacles to WTO accession. These issues are now considered in turn.

1. **Farm taxes have a direct impact on the Belarusian state budget.** The total of all farm tax privileges in Belarus is large, equalling more than USD 200 m annually. In its negotiations on WTO membership, Belarus declared the value of its tax exemptions to agriculture to be USD 282.76 m (average for 1995-97)[5]. Farms paid approximately BYR 364 bn in taxes and fees in 2003. Belarusian agriculture contributed 7.7% to the GDP in 2003 but its share in total government revenues was just 3%. This means that agriculture is definitely getting a free ride at the expense of other sectors, and that other sectors are being indirectly taxed as a result. In the long run, agriculture should be expected to 'pull its economic weight'. At the very least, subsidies to agriculture should be made transparent

[5] Recommendations and proposals on the establishment of a common agrarian market among the CIS and the WTO issue: at http://www.aris.ru/WIN_E/TACIS/TACIS_2001/a/.

and visible in the budget to encourage an informed public debate; they should not be hidden in the form of an artificially low tax burden.

2. **The farm taxation system has spillover effects on other sectors.** SAEs in Belarus are often quite large production entities. As a rule, their employees are engaged not only in purely agricultural production, but also in many other activities including repair of machinery, construction of farm facilities, processing and transporting products. They also work in the so-called 'social sphere': retail stores, canteens, kindergartens, and so on. Tax exemptions for agriculture seem to be the main obstacle for a division of labour in rural areas and the development of allied sectors. The tax burden on SAEs is low enough to make outsourcing for non-agricultural goods and services unattractive: it's cheaper to produce everything within the farm. Upstream contractors, such as construction firms and firms that rent and repair machinery are taxed nearly the same as any other industrial or trade firm. Downstream contractors – processing factories – also pay higher taxes than SAEs do. As a result of this tax system, starting up their own processing lines – for example milk processing - has become very popular among SAEs lately. Farm-gate prices for raw milk are regulated and mostly too low to cover production costs. If a farm processes and then ships the milk straight to retail by itself, it gets twice as much for a liter and makes some profit. It turns out that the most profitable farms are those that have their own processing facilities. In this way, tax preferences to agricultural enterprises discourage the development of allied sectors - processing firms and firms that provide services to SAEs.
3. **VAT distortions.** The problem just discussed - too much processing and production on farms in order to internalise transactions and avoid taxes - should not be a problem as far as the VAT is concerned. With the VAT a farm gets to net out the VAT paid on inputs against the VAT collected on outputs; hence it should make no difference whether a stage of production is internalized or not. But as we have already seen, farms do not pay VAT on agricultural products. It is only calculated (at half the normal rate: 9% instead of 18% at this time) and is then spent on investment items. In practice it is very difficult to ensure that farms do actually spend these sums on investment; to do so would require constant auditing by local and branch authorities. Even if the moneys are really spent on investments, SAEs have more funds left over for salaries. Therefore, in the Belarusian case VAT is not neutral and significantly affects the vertical integration of production.
4. **The UAT does not comply with the 'ability to pay' principle.** The more profit a farm makes, the lower is its relative tax burden under the UAT. Tax systems are usually based on the principle of progressivity, whereby people and enterprises with higher incomes pay proportionately more than those with lower incomes. The UAT does not comply with this principle, as farms have to pay regardless of their profitability. About 60% of the SAEs were loss making at the end of 2003, but they have to pay the same percentage of their revenues as profitable farms. One argument for UAT is the relative simplicity of its calculation. Yet, to a large extent the accounting costs at a farm are fixed as long as VAT has to be calculated anyway, which is the most difficult procedure requiring a specialized accounting group. Belarusian SAEs are usually quite large and have such specialists. Indeed, farms that want to receive loans will have to be able to provide potential lenders with accurate and detailed accountings of revenues and costs; hence if they claim that they are not able to carry the accounting load necessary for an income-based tax, then they cannot reasonably expect to receive commercial loans either.

5. Conclusions and policy recommendations

Our assessment shows that although Belarusian farms pay many different taxes and fees, which often are difficult and expensive to calculate, tax exemptions for agriculture are large. The amount of this implicit subsidy is comparable to the subsidies shown in the state budget. It is therefore clear that agriculture is not pulling its weight within the Belarusian economy. The following steps could be taken to increase government revenues from agriculture. These steps would also help to reduce spillovers of tax preferences on other sectors.

1. For the time being, the UAT should be obligatory. The simple procedure of switching to/from paying UAT creates unnecessary possibilities for rich farms to minimise their tax burdens.

2. SAEs should pay VAT for agricultural products as well. In many countries the rate of VAT for food is lower than for other products so it might be reasonable to maintain the current rate of 9% for food. Elimination of the VAT exemption for farms would encourage outsourcing and promote the division of labour, thus reducing inefficient employment on farms.
3. SAEs should be given a clear perspective that within perhaps 5 to 10 years tax preferences including the UAT will be eliminated and agriculture will be taxed just like any other sector of the economy. This would provide farms with incentives to restructure and make production processes more efficient. The government could consider keeping the UAT for private farms only, which are often family-owned and operated, and are too small to afford specialized accounting services.

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