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UDC 349.41

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STATE SUPPORT FOR AGRICULTURAL PRODUCERS IN UKRAINE AND ABROAD**Анотація.**

Важко переоцінити значення аграрної сфери для України. Україна здавна славиться родючістю своєї землі та працьовитістю своїх людей. Маючи неймовірні перспективи, аграрна сфера країни досить повільно розвивається. Однією з найголовніших причин є незакінчена аграрна реформа, яка триває вже більше ніж 20 років. В сучасних умовах, величезна частина сільськогосподарських товаровиробників отримують недостатньо державну допомогу, а подекуди взагалі залишаються без неї. Актуальність теми, яка буде досліджуватись у цій статті полягає в необхідності дієвих реформ, які забезпечили б реальну державну підтримку для вітчизняних аграріїв, що в результаті призведе до розвитку і росту конкурентоспроможності української сільськогосподарської продукції як на внутрішньому, так і на зовнішньому ринку, а також усебічного розвитку селянства і сільського господарства у цілому. Взірцем, на який варто орієнтуватись, пропонуємо вважати успішний європейський досвід.

Метою наукової роботи є дослідження і відбір ефективного досвіду державної підтримки сільськогосподарських товаровиробників у країнах Європи.

Основним завданням наукової роботи слід вважати створення чіткого розуміння європейського досвіду державної підтримки сільськогосподарських товаровиробників; дослідження українського досвіду державної підтримки сільськогосподарських товаровиробників; на основі позитивного досвіду почерпнути ідеї для майбутніх реформ аграрної сфери в Україні; орієнтація на успішність і ефективність сільського господарства в Європі.

В процесі дослідження та написання роботи за визначеною темою, були використані такі методи як: аналіз (поділ цілого на складові та їх поелементне вивчення); синтез (протилежний аналізу, узагальнення досліджень окремих елементів у єдине ціле); термінологічний метод, що передбачає вивчення історії термінів і позначуваних ними понять, розробку або уточнення змісту й обсягу понять, встановлення взаємозв'язку і субординації понять, їхнього місця в понятійному апараті теорії, на основі якої будується дослідження; метод порівняння - шляхом порівняння виявляється загальне і особливе в історичних та інших явищах, досягається пізнання різних ступенів розвитку одного і того ж явища або різних співіснуючих явищ.

У статті досліджується сучасне становище державної підтримки сільськогосподарських товаровиробників, її нормативне закріплення, а також європейський досвід на прикладі 3 країн Європи, які мають розвинену аграрну сферу, у тому числі за рахунок ефективною державної підтримки аграріїв.

Abstract.

It is difficult to overestimate the importance of the agricultural sector for Ukraine. Ukraine has long been famous for the fertility of its land and the hard work of its people. With incredible prospects, the country's agricultural sector is developing rather slowly. One of the main reasons is the incomplete agrarian reform, which has been going on for more than 20 years. In modern conditions, a large part of agricultural producers receive insufficient state aid, and in some places are left without it at all. The relevance of the topic to be explored in this article is the need for effective reforms that would provide real state support for domestic farmers, which in turn will lead to the development and growth of competitiveness of Ukrainian agricultural products in both domestic and foreign markets, as well as comprehensive development of the peasantry and agriculture in general. I propose to consider a successful European experience as a model to follow.

The purpose of scientific work is to study and select effective experience of state support of agricultural producers in European countries.

The main task of scientific work should be considered to create a clear understanding of the European experience of state support for agricultural producers; study of the Ukrainian experience of state support of agricultural producers; on the basis of positive experience to draw ideas for future reforms of the agricultural sector in Ukraine; focus on the success and efficiency of agriculture in Europe.

In the process of research and writing work on a particular topic, such methods were used as: analysis (division of the whole into components and their element-by-element study); synthesis (opposite to analysis, generalization of research of individual elements into a single whole); terminological method, which involves studying

the history of terms and concepts denoted by them, developing or clarifying the content and scope of concepts, establishing the relationship and subordination of concepts, their place in the conceptual apparatus of theory, on the basis of which the study is built, the method of comparison - by comparison reveals the general and special in historical and other phenomena, achieves knowledge of different stages of development of the same phenomenon or different coexisting phenomena.

The article examines the current state of state support for agricultural producers, its normative consolidation, as well as European experience on the example of 3 European countries that have a developed agricultural sector, including through effective state support for farmers.

Ключові слова: *сільське господарство, земельне право, аграрне право, державна підтримка, сільгоспвиробники.*

Keywords: *agriculture, land law, agrarian law, state support, agricultural producers.*

Despite the presence of a whole range of economic, social and political problems, Ukraine's agriculture is developing rapidly. However, along with the growth of production, increased exports, foreign exchange earnings and tax revenues, the issues of strengthening the environmental component of agribusiness, increasing its social responsibility, innovation, security, competitiveness in domestic and foreign markets are becoming more acute. All these aspects have a common denominator in the formation of a well-thought-out system of state support for agriculture, which should be not donor, but stimulating and corrective. However, the current state of legislation in the field of state support for agriculture demonstrates deep crisis phenomena of a formal, substantive and implementation nature. These problems are a logical consequence of the long unsystematic accumulation of uncoordinated normative material, caused by the lack of a clear conceptual vision of the construction of legal regulation of state support for agriculture in Ukraine. The need for scientifically sound reform of the legislation on state support of agriculture in Ukraine is due to the fact that such support will be most effective only in the case of systemic legal mechanisms, and this in turn can be achieved only by building effective systemic legislation. This necessitates a thorough comprehensive study of the conceptual framework of legal regulation of state support of agriculture in Ukraine, especially given the insufficient level of doctrinal elaboration of this issue in agricultural law, because, despite the active scientific interest in certain issues of legal regulation of state support of agriculture, there is an acute shortage of special monographic studies in which the outlined issues would be considered comprehensively. These circumstances explain the choice of the topic of this study.

For a clear understanding and analysis of the current state of state support in this area, we will pay attention and consider several provisions of Ukrainian law, which provide for such support:

The Law of Ukraine № 1877-IV "On State Support of Agriculture of Ukraine" of June 24, 2004, which defined the basics of state policy in the budget, credit, price, regulatory and other spheres of public administration to stimulate agricultural production and agricultural market development, is decisive, as well as ensuring food security.

Article 15 of this Law contains provisions on budget livestock subsidies, according to which when planning state budget expenditures for the next year, the

Cabinet of Ministers of Ukraine provides for an item of expenditure on subsidies to producers of livestock products. The budget subsidy is provided in order to maintain the level of effective demand of Ukrainian consumers of livestock products and to prevent the emergence of unprofitable Ukrainian producers of such products. The article states that the objects of this grant are: The objects of the budget subsidy are: cattle; pigs; sheep; horses; poultry; rabbits; whole milk of extra, higher, first and second grades wool sheared; mulberry silkworm cocoons; natural honey; goats.

Also, Article 13 of the Law provides financial support to economic entities of the agro-industrial complex through the mechanism of cheaper loans and compensation of lease payments. Cheapening of loans is carried out in the mode of credit subsidy and consists in subsidizing part of the fee (interest) for the use of loans provided by banks in national and foreign currency. Compensation of leasing payments consists in partial reimbursement of lease payments paid by economic entities of the agro-industrial complex for purchased machinery or equipment for the agro-industrial complex on the terms of financial leasing.

It should be noted that subsidies for agricultural producers for the purchase of agricultural machinery are extremely important for farmers. Given the fact that most small agricultural enterprises, as well as small family farms do not have significant income from their activities - there is a need to work with obsolete, sometimes almost unusable agricultural machinery. Subsidies from the state budget for the purchase of machinery to domestic farmers, give the latter the opportunity to increase their production, increase yields, which in turn has a positive impact on the situation of the agricultural market and the economy of Ukraine as a whole.

Article 172 of the Law provides for other types of state support for agricultural producers. Support for agricultural producers, regardless of the type and volume of products they produce, can be provided in particular by: partial budgetary reimbursement of the cost of sown high-reproductive seeds of agricultural crops; allocation of budget subsidies per unit of arable land.

It is worth noting that the agricultural sector is one of the most important for Ukraine. The fertility of our land has always differed favorably from that of neighboring countries. Thus, in my opinion, the support of domestic agricultural producers is extremely important. That is why the Ukrainian legislation contains a number

of regulations designed to implement an effective agricultural policy and state support for Ukrainian agricultural producers.

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It should be noted that high-ranking officials do not always find enough funds in the state budget to support farmers in accordance with the law and the real conditions of modern agricultural production. But it is

worth noting that there are still positive trends in this area, although not without its pitfalls.

On March 3, 2020, the government adopted a resolution on state aid to farmers for 2020 in the form of compensation of 25% of the cost of purchased agricultural machinery and equipment of Ukrainian production. It is noted that according to the budget schedule, payments are planned to begin in the II quarter of 2020. This approach of the government provides for the stimulation of both Ukrainian agricultural production and domestic agricultural machinery at the same time. In theory, it sounds good, but it should be noted that domestic agricultural machinery usually loses significantly in quality and reliability to foreign counterparts. Thus, a situation is created when the demand for Ukrainian agricultural machinery is created artificially, farmers have to buy them not because of their efficiency and reliability, but because of affordability, thanks to state support.

Also, the Resolution of the Cabinet of Ministers of Ukraine of July 6, 2005 № 543 "On the Agrarian Fund" established the Agrarian Fund of Ukraine, which is a state specialized budgetary institution authorized by the Cabinet of Ministers to pursue pricing policy in the agro-industrial sector of Ukraine. The priority task of the Agrarian Fund is the formation of the state intervention fund of the state stock of certain types of agricultural products, which should guarantee the food security of the state. The state intervention fund is replenished through intervention measures, such as wholesale procurement. Procurement is carried out at prices not lower than the minimum guaranteed, which provides agricultural producers with the appropriate level of production efficiency.

To create an effective system of state support for agricultural producers, it is necessary to take into account the positive experience in this area of foreign countries.

According to Ukrinform: at the end of last year, the number of operating farms in Ukraine was almost 34 thousand. But in the overall structure of agricultural production, their share remains very small - at 6-8% per year, while in the EU this figure reaches almost 100 percent

Legislative support for state support of agriculture has been formed throughout the period of Ukraine's independence and now forms one of the largest normative entities in agrarian law. Legislation governing state support for agriculture has the following main features: 1) the existence of a special Law of Ukraine "On State Support of Agriculture of Ukraine", which has not acquired the features of a codified act; 2) dispersion of norms on normative legal acts of various branch affiliation; 3) significant predominance of bylaws; 4) a significant number of shortcomings of a formal, substantive and implementation nature [4, p.2269].

The concept of agricultural activity is also an important term that is part of the basic concepts of agricultural law and law. As noted in the literature, the characteristics of agricultural activity have both theoretical and practical significance. First, in order to distinguish agricultural law from other industries. Secondly, to address issues related to the provision of tax,

financial, credit, social benefits to agricultural producers, ie it is important for state support of agriculture. M. M. Chabanenko came to the conclusion that there are two approaches to defining the category of "agricultural activity" [5, p.298]. However, we tend to believe that scientific approaches to understanding the concept of agricultural activity have become more. As a result of the study, we identify the following approaches:

1) Production. M. M. Chabanenko calls it a narrow approach, according to which the concept of agricultural activity is limited to the activities of agricultural enterprises, associations and citizens engaged in land cultivation, production of crop and livestock products. For example, O.V. Gafurova and A.M. Aparov are inclined to such an understanding of agricultural activity, first of all as agricultural production;

2) Three-stage. According to this approach, agricultural activity also extends to the processing of agricultural products and their sale. A broad understanding of agricultural activity is the most popular in domestic legal science, and is also used in the agricultural law of other countries.

Today the category "agrosphere" is becoming one of the novelties of agrarian law. It is seen that the agrosphere is a complex agrarian-legal category, which is the basis of the subject of agrarian law and includes the following elements: a) objects of agrarian relations; b) a certain range of their subjects; c) the scope of realization of agrarian rights and obligations, and, consequently, the emergence, change and termination of agrarian legal relations - rural areas, agricultural production, etc. O.V. Gafurova concludes that the agrosphere combines environmental, social and industrial aspects. And the first two should determine the conditions, directions and volumes of agricultural production. Thus, the introduction of the concept of "agrosphere" in the science of agrarian law, according to the scientist, should contribute to its further greening, increasing the role of environmental requirements in the development of rural areas. The introduction of the legal category of the agrosphere is an important milestone in science, as it allows to emphasize the inseparable unity of all components of agricultural relations.

Thus, G.S. Kornienko proposes to understand agribusiness as regulated by agricultural legislation agricultural activities for the production, processing, storage, transportation and sale of agricultural products and raw materials, logistics of agricultural producers for profit. In our opinion, this understanding is broad. The fact is that since business is understood primarily as a business activity, agribusiness can be paraphrased as "agricultural commercial activity". We believe that logistics of agricultural producers is not an agricultural activity, so it can not be considered agribusiness. That is, in our opinion, agribusiness should be understood as a special case of agricultural activity carried out for commercial purposes.

Today the category "agrosphere" is becoming one of the novelties of agrarian law. It is seen that the agrosphere is a complex agrarian-legal category, which is the basis of the subject of agrarian law and includes the following elements: a) objects of agrarian relations;

b) a certain range of their subjects; c) the scope of realization of agrarian rights and obligations, and, consequently, the emergence, change and termination of agrarian legal relations - rural areas, agricultural production, etc. O.V. Gafurova concludes that the agrosphere combines environmental, social and production aspects [2, p.59]. And the first two should determine the conditions, directions and volumes of agricultural production. Thus, the introduction of the concept of "agrosphere" in the science of agrarian law, according to the scientist, should contribute to its further greening, increasing the role of environmental requirements in the development of rural areas. The introduction of the legal category of the agrosphere is an important milestone in science, as it allows to emphasize the inseparable unity of all components of agricultural relations.

Recently, along with traditional concepts in practical use, the concept of agribusiness is quite common. This term is not used in legislation (except for some policy documents), and therefore its definition and legal boundaries are rather vague. Science is already responding to the needs of practice and is beginning not only to introduce the concept of agribusiness into scientific circulation, but also to analyze it as a new legal category. Thus, G.S. Kornienko proposes to understand agribusiness as regulated by agricultural legislation agricultural activities for the production, processing, storage, transportation and sale of agricultural products and raw materials, logistics of agricultural producers for profit [3, p.137]. In our opinion, this understanding is broad. The fact is that since business is understood primarily as a business activity, agribusiness can be paraphrased as "agricultural commercial activity". We believe that logistics of agricultural producers is not an agricultural activity, so it can not be considered agribusiness. That is, in our opinion, agribusiness should be understood as a special case of agricultural activity carried out for commercial purposes.

Thus, as an intermediate conclusion, we can say that, in our opinion, the agro-industrial complex should be presented as industrial and agricultural sectors. Thus under the last to understand agriculture and agroservice. In our opinion, agriculture should be equated with agricultural production, as all other functions (processing, sale, etc.) are the sphere of services and works included in agricultural services.

The experience of foreign countries on the issue of state support for agriculture should be considered. For example, Belgium. It is a sovereign state and a federal constitutional monarchy with a parliamentary system. Thus, the country is divided into three autonomous regions: Flanders, Wallonia and the Brussels-Capital Region. In each part of the country agriculture has its own characteristics. Flanders is the main area of dairy and meat cattle breeding, flax, tobacco, chicory, fruits, vegetables and flowers are also cultivated. Livestock (sheep and cattle) predominates in the Ardennes. Wheat and sugar beet crops are widespread on the loamy soils of the provinces of Hainaut and Brabant. In the vicinity of large cities - suburban vegetable growing and horticulture. The geographical location of the country is also special, as Belgium is one of the "lowland countries",

ie a significant amount of land is below sea level (a similar situation in the Netherlands). The Belgians have leading technology and considerable experience in draining and cultivating lowland areas of the coast. Such areas are called polders. The level of groundwater in polders is regulated by drainage devices, often with machine pumping of water. Polders are highly fertile, usually processed and well-groomed. Belgium is an economically developed country, it has a modern developed agro-industrial complex, although it is mostly composed of private farms. Despite the development of the Belgian agro-industrial complex, it is not the leading sector of the country, and Belgium fully meets the domestic demand for food, and in some areas exceeds domestic demand. The Belgian government pursues an effective agricultural policy through the introduction of affordable loans for the needs and development of farms, encourages farmers to introduce the production of the latest agricultural machinery, as well as the introduction of modern innovative technologies. Thus, the government invests in the future of the country, because with the introduction of the latest equipment and technologies, the Belgian product becomes more competitive in the export market, which in turn brings more income to both farmers and the state budget through taxes.

Germany is a democratic federal republic, consisting of 16 federal states. The country has the highest economic performance in the European Union, in many areas is a technological leader. More than a third of Germany is engaged in agriculture. Mainly grown cereals, potatoes, sugar beets, plants from which oil is produced. Germany is a leading producer of hops, which produces more than 5.5 thousand beers. In the south of the country (especially in the valleys of the Rhine and Weser rivers) grapes are grown. The German government provides the following support to farmers: emergency assistance in the form of lifting restrictions on land withdrawn from production use for growing fodder crops; may extend land lease agreements or cancel fees for land use leased from the state; carries out advance payments or early payments of state subsidies, advance payments of state aid in regions unfavorable for agricultural production; in a situation of national crisis (which Germany is not currently threatened by) provides state subsidies to companies at risk of bankruptcy (half - the federal government, the rest - land budgets). Local authorities may even cancel the land tax in cases of significant reductions in crop yields. A significant measure of state support is also a differentiated taxation system. Germany divides farmers into three categories of taxpayers, depending on income, so the higher the income - the higher the tax. Favorable credit conditions are also provided for low-income agricultural producers. In particular, it should be noted that in regions with unfavorable climatic conditions, the state assumes repayment of 5% on the loan, in others - 3%. In this case, the farm's own contribution to such an investment must be at least 10% of the total amount. Favorable tax conditions, as well as favorable credit policy provide the basis for sustainable growth of the agricultural sector in Germany.

Poland is a parliamentary-presidential republic, one of Ukraine's closest European neighbors. Poland is one of the most dynamic economies in the world, while occupying a very high place in the human development index. A developed country with an economy with a high level of income, a very high standard of living, quality of life, security, quality of education and economic freedoms. Most Polish farms do not keep accounts and do not prepare a balance sheet, profit or loss statement or statistical reports. Under Polish law, only those farms with an annual income of at least € 1.2 million are required to keep accounts. However, some farms keep accounts on their own initiative, mainly to report to the owners on the results of their activities. In Poland, as in Germany, assistance is provided to farmers affected by natural disasters or other external factors. In addition, farms that have suffered significant losses due to natural conditions are expected to be eligible for soft loans. In addition, compensation is provided to farmers whose livestock have contracted infectious diseases (eg African swine fever). A recent innovation for Poles has been the introduction of a law that allows agricultural producers to trade directly with the final buyer without hindrance, which will significantly reduce the oppression of supermarket corporations.

Summing up, we can conclude that Ukrainian legislation contains a number of rules that are designed to improve the lives of Ukrainian producers, as well as to promote the development of marketable agricultural production. Unfortunately, if we compare our agricultural sector with that of European countries, we can conclude that our state support for agricultural producers is not effective enough. Ukraine is an extremely fertile land that has long been considered the breadbasket of Europe. Unfortunately, the current situation of the agricultural sector does not correspond to this high rank.

Nevertheless, in my opinion, we have a great future, provided that we make efforts to strengthen and modernize domestic agricultural production. I believe that we need to start with the creation of a strong domestic agricultural machinery, with government support. It is a good idea to purchase licenses for the production of modern equipment from world leaders such as Germany, Belgium, Denmark and on this basis to launch domestic machine builders. Accordingly, it is also necessary to train qualified personnel who will have all the necessary tools, knowledge and living standards to create new Ukrainian agricultural machinery that could compete with foreign counterparts.

In addition, I consider it necessary to stimulate support for small agricultural producers, such as farms. With a large number of farms that will prosper with state support, a competitive market will emerge, without the pressure of agrarian monopolies. It is worth noting that the quality of products directly depends on competition in the market. Large monopolies that destroy competition often sacrifice the quality of their products in favor of lower costs. At the same time, in the presence of healthy competition - the struggle for the buyer is at the level of the advantage of quality.

I consider the German experience of introduction of the differentiated system of the taxation, and also favorable crediting for farms with low income to be an excellent example for following. As mentioned above, in the Federal Republic of Germany, farmers are divided into three categories of taxpayers, depending on the amount of income. Accordingly, as income increases, so does the size of the tax. As for profitable lending for small German farmers, it can be said that this is a direct investment of the government in the future development of the agricultural sector, as the development of individual small farms leads to overall growth not only in agriculture but also in the economy as a whole. In my opinion, Ukraine needs a reform that would introduce similar tax conditions for agricultural producers, as well as favorable lending for small-scale farming. Thus, with a differentiated taxation system, low-income farmers will be able to retain more income, as well as on favorable lending terms to buy equipment and components. In order to implement this reform, it is necessary to introduce changes to the Tax Code of Ukraine in the part that covers the taxation of agricultural producers, not only legal entities but also natural persons-entrepreneurs. It is also necessary to create a draft law on lending to agricultural producers, the development of which should involve not only representatives of agricultural latifundia and market monopolies, but also small farmers and peasants.

Subject to favorable agrarian tax reform, money for development will have not only large agrarian latifundia, but also ordinary peasants and farmers, who are also producers. In addition, with this reform, the agricultural market will become more demonopolized, given the real opportunities for the growth of small-scale farming, which in turn, due to increased competition, will increase the quality of all products.

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