

*Justyna Wiktorowicz**

TAX BURDENS OF AGRICULTURAL ACTIVITY COMPARATIVE ANALYSIS

1. INTRODUCTION

The tax policy is one of the most important elements influencing conditions of functioning of economic entities. The production profitability and, as a result, prospects of further development very often depend on what kind of taxes the tax system is comprised of, how tax base, tax thresholds or rates are established and what system of tax allowances and exemptions is legally valid. Therefore, governments can stimulate development of specific directions of the economic activity by means of the tax policy. It also refers to the agriculture sector in which taxation may affect processes of manufacture concentration since, the intense tax progression can be conducive to agrarian dispersion. Implementing the system of tax allowances, governments can also influence directions and locations of the economic activity and, as a result, regulate the structure of agricultural production. Additionally, the tax structure can be conducive to effectiveness of economizing. The issues here are solutions based on taxation of the production potential or estimation of revenues or income. As a consequence, attaining better production outcomes means a lower level of taxation.

However, owing to the specificity of agriculture, it is hard to indicate to what extent the agriculture income has a capital character, that is to say results from involvement of the land as well as other material means of production, and to what extent it is an equivalent of the labour. Hence, apart from the agricultural tax being the property one, very often agriculture income tax is introduced. Such solutions are applied in most of European countries (see for example J. Czapła, J. Dąbrowski, Z. Krzyżanowska 2000), whereas in Poland farms are still burdened with the property tax and exempted from the income one (with the exception of special branches of the agricultural production). In most countries

* Ph. D., Chair of Economic and Social Statistics, University of Łódź.

of the European Union farms are included in the system of value added tax while detailed solutions within the scope of the tax exemptions system, tax rates and the list of goods included, are strongly diversified. The paper, however, does not include the aspect of indirect taxation (results of the research can be found in W. Starzyńska (ed.) 2006).

The paper aims at presenting statistical analysis of tax burdens of farms in Poland and other countries of the European Union – in total depending on the economic size and type of the agricultural holdings. Empirical analysis of farms' tax burdens was carried out over the period 1989–2002, and partly for the year 2003. The investigation was conducted by means of source materials of agricultural statistics and, above all, agricultural accountancy of the Institute of Agricultural and Food Economics – State Research Institute in Poland, whereas in the European Union within the frames of Farm Accountancy Data Network (FADN).

2. TAX BURDENS OF AGRICULTURE IN POLAND AND THE EUROPEAN UNION

Tax burdens of the agriculture can be investigated twofold: from the point of view of a farmer – a member of the household, and from the point of view of a farmer – entrepreneur. The analysis of tax burdens of farmers' households defined as the share of taxes in revenues of these¹ households was not the subject of these investigations. The analysis included only tax burdens of farms – agricultural producers. As a result, tax burdens were defined as the share of property and income taxes paid by farmers in the net value added worked out by them.

As it follows from data of the Central Statistical Office (see Table 1), farmers' tax burdens in Poland have increased almost five times, that is from 2,3% to 10,2% since the year 1989. Especially high increase was noticeable at the beginning of the transition period and since the year 1990 we have had to do with stabilization due to the fact that burdens have increased by about 4% year in, year out. In none of the countries of the European Union tax burdens are so big as in Poland. The biggest burdens were noticed in Denmark in the year 2002 but still they were twice as small as in Poland. Over the investigated period, the share of taxes in the value added in particular countries of the EU ran from about

¹ Such investigations with reference to households in total as well as workers' and pensioners' households were conducted, among others, by Finance Institute of University of Insurance and Banking (see for example Bolkowiak, Kuzińska and Majewicz (2003)).

0,5% in Greece, Portugal and Ireland to about 4% in Denmark and 5% in France. What is more, burdens were undergoing significant variation dynamics. It refers mainly to Luxembourg and Belgium (midyear increase by 11.7% and 10%, respectively) as well as Spain, Sweden and France, where we could observe the midyear decrease in tax burdens by 10.3%, 6.7% and 6.3%, respectively.

Table 1. Tax burdens of agriculture in Poland and the European Union in the years 1989–2002

Country	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	G*
Poland	2.3	6.8	6.9	6.1	7.3	6.9	6.5	7.4	8.2	8.4	9.9	9.6	10.2	x	13.2
Belgium	0.7	0.8	1.0	1.3	1.2	1.2	1.4	1.4	1.6	1.8	1.8	1.7	1.9	2.2	10.0
Denmark	4.5	5.1	4.2	3.8	4.1	3.4	3.2	2.8	3.1	5.0	4.2	3.5	4.4	6.3	2.6
Germany	3.0	3.6	3.8	4.3	3.9	2.9	3.3	3.2	3.2	3.6	3.2	3.2	3.2	3.5	1.0
Greece	0.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.3	5.4
Spain	3.5	3.0	2.9	2.1	1.9	1.5	1.6	1.5	1.2	1.1	1.3	0.8	0.9	0.9	-10
France	8.5	8.1	8.8	6.9	4.8	3.7	3.4	3.8	3.5	3.5	3.5	3.4	3.4	3.7	-6.3
Ireland	0.5	0.5	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.5	0.6	0.5	0.5	0.5	0.7
Italy	1.7	1.8	1.9	2.2	2.4	2.2	2.1	2.8	2.4	3.4	3.4	3.3	3.4	3.0	4.6
Luxembourg	0.4	0.8	1.3	0.8	1.0	0.7	0.9	1.4	1.6	1.5	1.5	1.4	1.4	1.7	11.7
Holland	1.5	1.4	1.4	1.7	1.9	1.6	1.8	1.9	1.7	2.3	2.7	2.1	3.3	3.5	6.4
Austria	.	.	.	.	.	.	2.5	2.4	2.4	2.6	2.5	2.5	2.2	2.3	-0.9
Portugal	0.5	0.5	0.5	0.5	0.7	0.4	0.7	0.5	0.6	0.6	0.5	0.8	0.7	0.9	4.4
Finland	.	.	.	.	.	.	0.4	1.4	2.1	0.9	0.6	0.5	0.6	0.6	6.7
Sweden	.	.	.	.	.	.	0.6	0.7	0.6	0.8	0.6	0.5	0.3	0.4	-6.7
Great Britain	1.8	1.1	0.5	0.5	0.5	0.5	0.4	0.6	0.8	0.9	1.0	1.1	1.2	1.0	-4.1
EU-15	3.3	3.3	3.2	2.9	2.6	2.1	2.1	2.3	2.2	2.5	2.4	2.2	2.5	2.4	-2.4
VS* for EU-15	73.0	71.7	76.7	69.4	59.9	58.2	54.1	48.2	48.2	56.4	54.2	54.4	54.6	70.6	x

* G – midyear percentage variation in investigated years, V_s – coefficient of variation (in %);
 . – missing data (in those countries the system FADN was not valid).

S o u r c e: own study on the basis of data from Statistical Yearbooks of the Central Statistical Office from the years 1990–2003 and the Public Database of FADN.

It is necessary to emphasize that in the years 1989–1997, diversity of the EU countries, in terms of tax burdens of farms, weakened – coefficient of variation decreased from about 70% at the beginning of the investigated period to about 48% in the years 1996–1997. However, since 1998 diversification of countries of the EU on that score has increased again.

3. SCALE OF FARMS' ACTIVITY AND THEIR TAX BURDENS

From analyses conducted on the basis of data coming from agricultural accountancy of the Institute of Agricultural and Food Economics in 2002, it results that tax burdens of farms reached almost 4%, while a year later they decreased by about 1 basis point, to the level of 2.9%. The decrease results not from the drop in paid taxes as it amounted to only about 1.5% but from the increase in the net value added (over 30%). These values differ significantly from the ones that were set on the basis of national accounts (see Table 1). However, it is necessary to bear in mind that the sample that was subject to the survey of the Institute of Agricultural and Food Economics comprises only about one thousand trading farms and is not representative of the generality of farms in Poland. Nevertheless, the author quotes these results because of the similarity between these investigations' methodology and FADN.

Tax burdens of farms are diversified considering both the economic volume of the farm and its type. The analysis carried out at the end of the nineties for farms keeping accounts for the Institute of Agricultural and Food Economics revealed that tax burdens had a smaller share in the clean manufacture of farms bigger as regards the size. Thus, the principle of tax equity is not fulfilled (M. Podstawka 2000). At the same time, it is necessary to notice that tax burdens are comprised mainly of rural tax payments. The biggest share of agricultural tax in the clean manufacture was noticed in the year 1990 (6.7%). Over the following years this percentage stabilized and oscillated around 4%. Simultaneously, the rapid increase in financial burdens, including obligatory insurance premiums, took place (M. Podstawka 1999).

As it was mentioned, farms in Poland pay mainly agricultural tax (solutions concerning income tax have not been introduced yet). Owing to this fact, the smallest farms of area up to 5 ha (see Figure 1) have recently been characterized

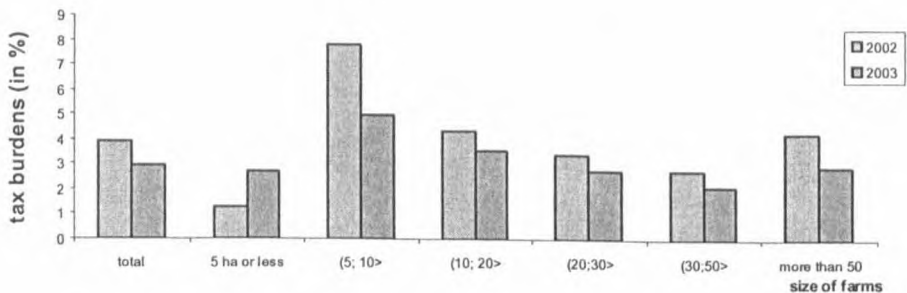


Fig. 1. Tax burdens of farms in Poland in the years 2002–2003 by area (in ha)

Source: Own study on the basis of data of the Institute of Agricultural and Food Economics – State Research Institute.

by the smallest burdens. However, this group also includes, among others, poultry farms which do not require big area and reach high value added. Accordingly, farms from the second group, from 5 to 10 ha, are characterized by tax burdens which are far bigger and exceed the average significantly (of the order of even 8% in the year 2002). The tendency noticed by M. Podstawka is now very clear. It indicates that the principle of tax equity has not been fulfilled recently either. Bigger farms have been burdened less (except for the last group, that is farms of the area bigger than 50 ha).

Since the area of farms is not a very good measure of their economic position, the classification applied in FADN were also used. Therefore, farms were grouped by their economic volume measured in ESU, while the ESU coefficient corresponding to the value of the standard gross margin (SGM) on the level EUR 1200. SGM are calculated periodically on the basis of average data from three following years in particular regions of countries of the EU.

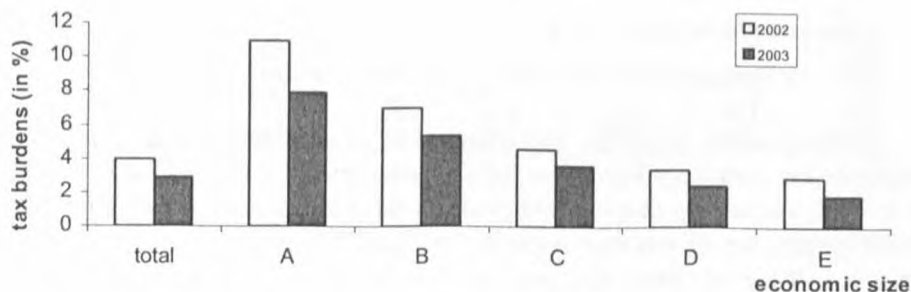


Fig. 2. Tax burdens of farms in Poland in the years 2002–2003 by the economic volume (in ESU)*

* A – very small farms (below 4 ESU), B – small (from 4 to 8 ESU), C – medium small (from 8 to 16 ESU), D – medium big (from 16 to 40 ESU), E – big (from 40 to 100 ESU), F – very big (at least 100 ESU); ESU coefficient corresponding to the value of the standard gross margin (SGM) on the level EUR 1200.

Source: Own study on the basis of data of the Institute of Agricultural and Food Economics – State Research Institute.

Over the recent years, the scale of tax burdens was the biggest in case of the smallest farms (with SGM smaller than 4 ESU, that is less than about 5 thousand zlotys a year). What is more, for the biggest farms, the value was over three times smaller (see Figure 2). At the same time, these burdens displayed downward trend in time.

A similar analysis, carried out for countries of EU-15, revealed that tax burdens of farms in the EU, measured, like in Poland, with the share of taxes (excluding VAT) paid by an average agricultural holding in their net value added, were also reduced from 3.3% in the year 1989, to 2.4% in 2002 (see Table 2).

Table 2. The share of taxes in the value added of farms in the EU by the economic size (in ESU) in the years 1989–2002 (in %)

Eco- nomic size of farms	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	G
A	1.8	2.0	2.0	1.8	1.8	1.9	1.7	1.7	2.0	1.9	1.8	1.6	2.3	0.7	-6.4
B	1.8	1.9	1.8	2.0	2.0	1.4	1.7	1.7	1.7	2.0	2.0	1.9	2.1	1.9	0.6
C	3.1	3.0	3.0	3.2	3.0	2.3	2.0	2.0	2.0	2.3	2.1	2.1	2.1	1.8	-4.2
D	3.8	3.9	4.0	3.5	2.9	2.4	2.3	2.4	2.4	2.7	2.5	2.3	2.3	2.4	-3.6
E	3.9	3.8	3.8	3.4	2.9	2.3	2.3	2.7	2.5	2.8	2.7	2.5	2.6	2.7	-2.7
F	2.5	2.5	2.5	2.2	2.1	1.6	1.8	2.2	1.9	2.3	2.5	2.2	2.6	2.6	0.2
UE-15	3.3	3.3	3.2	2.9	2.6	2.1	2.1	2.3	2.2	2.5	2.4	2.2	2.5	2.4	-2.4
V _S	33.3	30.5	32.1	28.5	22.0	21.0	14.3	18.8	14.7	15.5	15.5	15.1	9.6	36.8	x

* Denotations as in Tables 1 and 3.

S o u r c e: Own calculations on the basis of the Public Database of FADN.

In the countries of the EU tax burdens were and still are the biggest within the group of big and very big farms, of the order of 2.4–2.7% in the year 2002. It is worth underlying that in these groups a fairly strong downward trend of the investigated index (it was decreasing by 3.6% and 2.7% year in, year out) could be observed. Whereas, small and very small farms were burdened with taxes the least, although burdens of small farms were increasing in the investigated period (by 0.6% on average). Significant increase in tax burdens of very small farms that took place in the year 2002, which is also worth mentioning. Burdens of an average farm of that size, in the period in question, ran at the level of 0.7%, which resulted from almost 50% drop in the value of taxes paid by farmers of that group.

It is also necessary to emphasize that, in comparison with the year 1989, diversification of tax burdens of farms of various sizes (coefficient of variation decreased by almost 25 basis points, from 33.3 to 9.6 within 13 years) underwent a reduction (Starzyńska, Wiktorowicz 2005).

4. DIVERSIFICATION OF TAX BURDENS OF FARMS BY TYPES OF AGRICULTURAL PRODUCTION

The direction of agricultural activity is strictly related to the acreage of farmed lands and, as a result, it influences the scale of farms' tax burdens. Results of surveys conducted on the basis of the sample of Institute of Agricul-

tural and Food Economics (see Figure 3) confirms this statement. The type of the farm was determined on the basis of the contribution of particular activities to creating a standard gross margin.

Owing to the fact that the main component of the agricultural taxation system in Poland is the agricultural tax, the farms specializing in field crops (of the order of over 6% in the year 2002 and about 4.5% in the following year) as well as mixed cropping, combining field crops with livestock (about 4%) are characterized by the biggest burdens. The decrease in the scale of tax burdens in the investigated period (except for farms specializing in granivore livestock farming) is also worth emphasizing. The biggest (over 60%) decrease was noticed in case of other permanent crops farms.

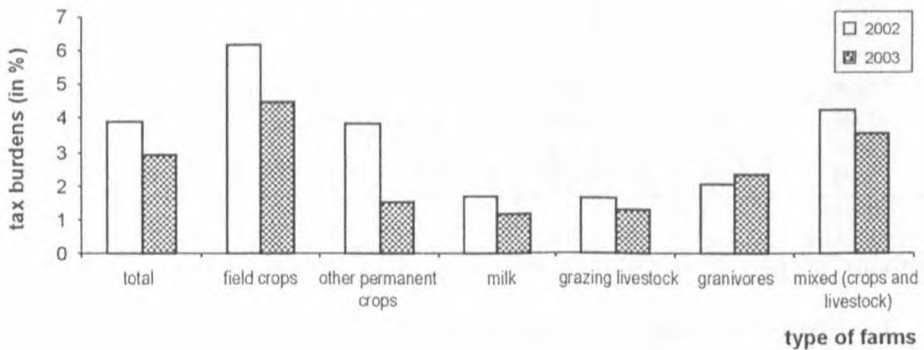


Fig. 3. Tax burdens of farms in Poland in the years 2002–2003 by type of production (in %)

Source: Own study on the basis of data of the Institute of Agricultural and Food Economics.

In countries of the EU-15, agriculture is characterized by similar trends (see Table 3) and, at the same time, the scale of burdens in the recent years has been lower than in Poland and run from 1.6% in case of horticultural farms to 3.4% for farms specializing in field crops.

It is necessary to turn our attention to changes that has taken place after the year 1989. In comparison with the year 1989 burdens of farms, which are still considered leaders within the investigated scope (groups I and III), decreased by 30–40% (see Table 3). On the other hand, burdens of farms of V and II groups increased significantly (by 69% and 56%, respectively). At the turn of the nineties in these farms, the scale of burdens was far smaller than in the remaining types of farms (on average, these burdens increased by about 4% and 3% a year, respectively). At the same time, in the years 1989–2002, over twofold decrease in dispersion between particular farms' types (variation coefficient has decreased from 53.8% in the year 1989 to the level of about 23% over the recent years) took place.

Table 3. Share of taxes in value added of farms in the EU by type of farms in the years 1989–2002 (in %)

Years	Farm's type								Variation coefficient (in %)
	I	II	III	IV	V	VI	VII	VIII	
1989	5.9	1.0	2.4	2.7	1.4	2.8	2.5	3.9	53.8
1990	5.8	1.0	2.4	2.7	1.3	3.0	2.7	4.1	53.6
1991	5.8	1.0	2.4	2.6	1.3	2.9	2.6	4.0	53.6
1992	5.0	0.9	2.9	2.2	1.6	2.9	3.0	3.7	44.3
1993	3.6	0.9	3.0	1.9	2.8	3.2	3.1	3.1	32.1
1994	2.7	0.9	2.3	1.6	1.7	2.5	2.2	2.3	28.9
1995	2.8	0.9	2.1	1.8	1.4	2.3	2.1	2.4	29.5
1996	3.0	1.2	2.0	2.3	1.2	2.2	2.2	2.5	29.9
1997	2.9	1.3	1.9	2.0	1.4	2.2	2.2	2.5	27.2
1998	3.1	1.4	2.0	2.4	4.4	2.4	3.5	3.1	34.2
1999	3.2	1.5	2.0	2.3	2.3	2.6	2.5	2.8	21.4
2000	3.0	1.2	2.0	2.2	1.4	2.3	2.3	2.4	27.7
2001	3.3	1.7	2.1	2.4	1.7	2.6	2.5	2.6	22.5
2002	3.4	1.6	1.9	2.1	2.3	2.4	2.9	2.7	23.4
Midyear percentage variation (in %)	4.1	-3.5	1.6	1.7	-4.1	1.3	-1.1	2.8	x

I – specialist field crops; II – specialist horticulture, III – specialist permanent crops; IV – specialist grazing livestock; V – specialist granivore; VI – mixed cropping; VII – mixed livestock; VIII – mixed crops-livestock.

Remaining denotations as in Table 1.

S o u r c e: Own calculations on the basis of the Public Database of FADN.

Tax burdens of farms of various kinds differ significantly in particular countries of the EU (see Figure 4). Owing to the specificity of agricultural production, of which especially interrelation between production efficiency and meteorological conditions, tax burdens presented in the figure mentioned below were calculated on the basis of values of taxes as well as the net value added averaged out for the years 2000–2002 (data for the year “2001”).

A general conclusion resulting from the analysis of the Figure 4 is as follows. Average tax burdens of farms of various types that were presented in Table 3, result from diverse situation in particular countries of the EU. The range of tax burdens in the EU reaches even 10 basis points (in the third group and to a smaller extend (8.4%) in the first one) and, at the same time, farms specializing in permanent crops are characterized by the biggest diversity (of the order of 120%). However, also in case of remaining types of farms of the EU, the dispersion is very high (from 62% in the seventh group). Let us confront countries which are considered utmost in terms of the scale of tax burdens of various type of agricultural production (see Table 4).

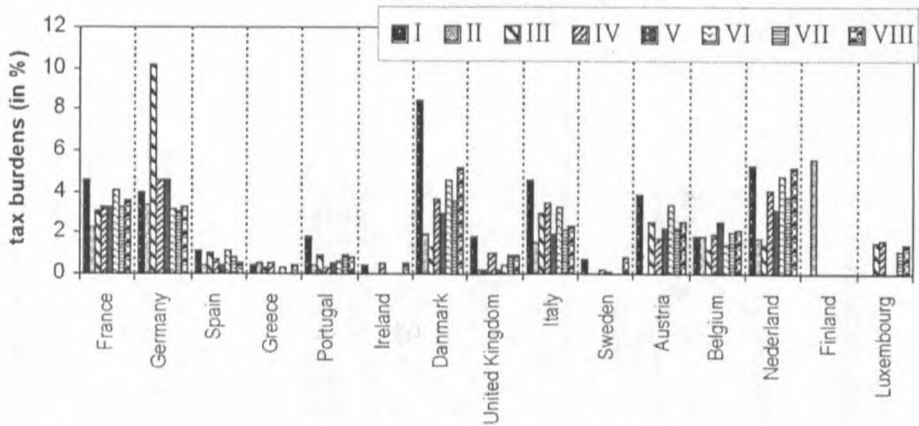


Fig. 4. Average annual tax burdens of farms in countries of the EU in the year „2001” (an average of the years 2000–2002) by type of farms

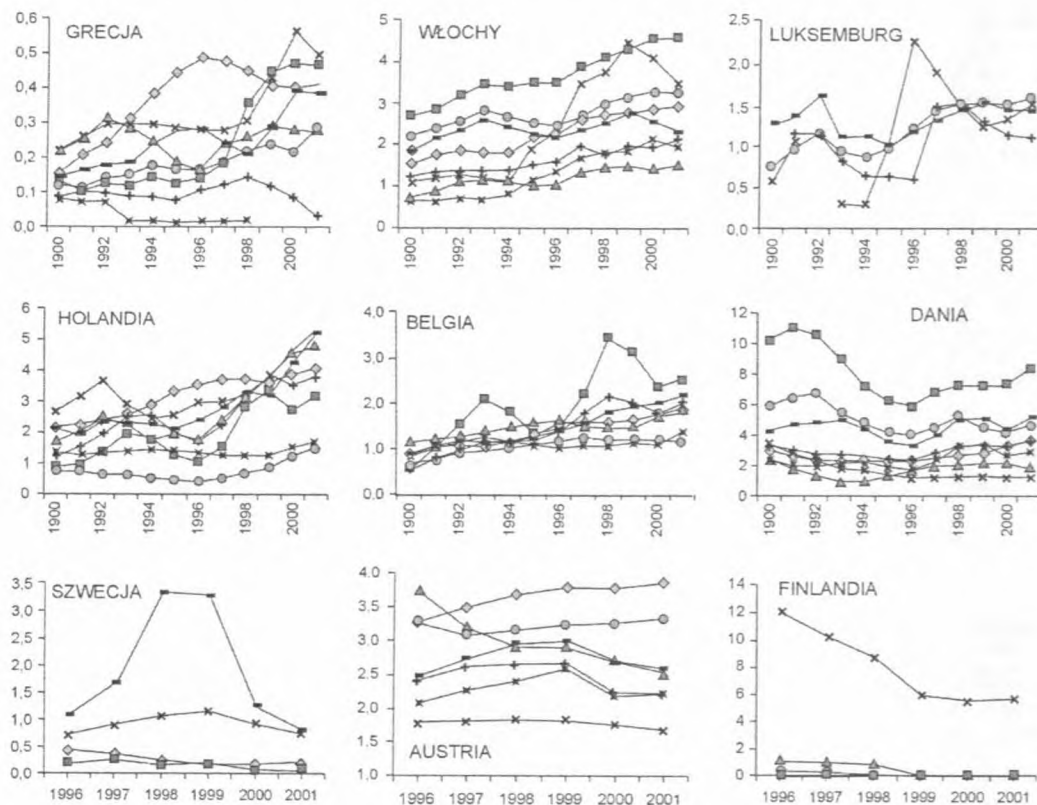
S o u r c e: Own calculations on the basis of the Public Database of FADN.

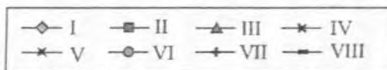
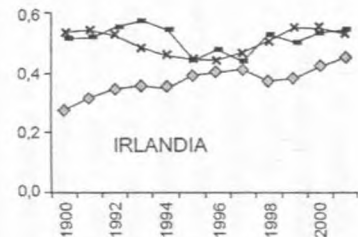
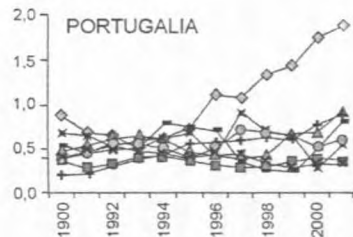
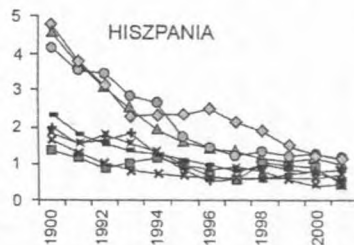
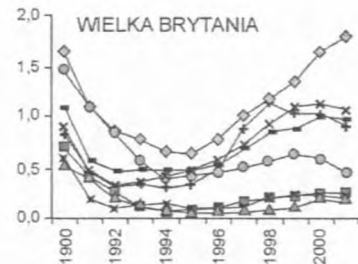
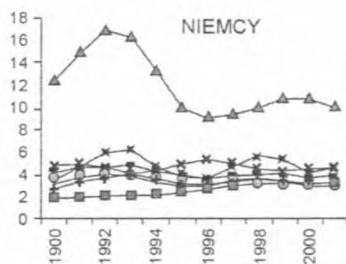
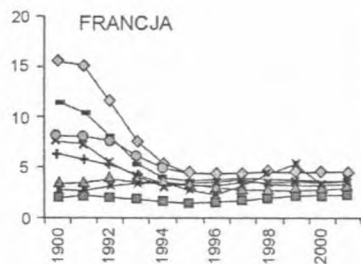
Table 4. The range of tax burdens of farms in countries of the EU in the year „2001” by a direction of production

Farm's type	Countries of the biggest tax burdens	Countries of the smallest tax burdens
(I) specialist field crops	Denmark (8.4%), Nederland (5.3%), France and Italy (4.6%)	Finland (0%), Ireland and Greece (about 0.4%)
(II) specialist horticulture	Finland (5.6%)	United Kingdom (0.25%), Spain, Greece and Portugal (about 0.4%)
(III) specialist permanent crops	Germany (10.1%), France and Italy (about 3%), Austria (2.6%)	United Kingdom (0.2%), Greece (0.3%)
(IV) specialist grazing livestock	Germany (4.6%), Nederland (4.1%), Denmark, Italy and France (about 3.2%)	Finland (0%), Portugal, Ireland and Greece (about 0.5%)
(VI) specialist granivore	Germany (4.6%), France, Nederland and Denmark (about 3%)	Greece (0.02%), Sweden (0.07%), United Kingdom (0.2%)
(VI) mixed crops	Nederland (4.8%), Denmark (4.6%), France (4.1%)	Greece (0.3%), United Kingdom and Portugal (about 0.5%)
(VII) mixed livestock	Nederland (3.8%), Denmark (3.6%), France and Germany (about 3%)	Greece (0.03%), Spain, Portugal and United Kingdom (about 1%)
(VII) mixed crops-livestock	Nederland and Denmark (5.2%), France (3.6%), Germany (3.2%)	Finland (0%), Greece (0.4%), Ireland and Spain (0.5%)

S o u r c e: Own calculations on the basis of the Public Database of FADN.

Fig. 5. Average annual tax burdens of farms (in%) in countries of the EU by type of farms





*Remaining denotations as in Table 3.

Source: own calculations on the basis of the Public Database of FADN.

In the investigated period, the smallest tax burdens occurred in less affluent countries of the EU as well as Scandinavian countries, regardless of the farm's type. Such small burdens result, above all, from a far smaller scale of farms' activity of these countries, which is the reason for the decrease in the value of taxes paid by an average farm (for example, an average farm in Greece pays even 1500 times less than its counterpart in Denmark). As for that matter, Finland is very specific since farmers from most of the groups, except for horticultural farms, do not pay taxes at all (hence, zero burdens of groups I, IV, V and VIII). Without taking into consideration this country, the biggest differences between farms of various types can be noticed in Austria and Great Britain as well as in Greece, Portugal and Denmark. On the other hand, fairly standardized tax system in agriculture (in the sense of even burden of all directions of activity) occurs in Ireland, France, Belgium and Luxembourg.

In the years 1989–2002, described indices underwent significant changes. Basing on average values indicated by means of three-element moving average, the estimate of tax burdens of farms of particular countries in the investigated period was conducted. Results of this investigation are presented in Figure 5.

Analysing changes in tax burdens in particular types of farms in countries of the EU, we can notice that they have a multidirectional character. In case of some of the countries, the downward trend in tax burdens is noticeable. Such a situation took place e.g. in France, Finland and Spain. On the other hand, Italy, Holland and Greece increased the scale of tax burdens of most of the farms. The increasing burdens should not be explicitly identified with the change in the tax policy towards agricultural sector. For example, in Denmark farmers have paid the biggest taxes after the year 1995, whereas in this period tax burdens were lower than during the first half of the nineties. The increase in taxes was compensated, however, with simultaneous increase in the value added of farms and, at the same time, their profitability. Finland is also a very interesting example because of realizing stimulating policy which contributed to abolishing taxation of most of the types of agricultural production (except for horticulture). Next, years 1992–1993 were breakthrough for France, when taxes underwent the biggest reduction (in the following years a stabilized situation took place in that respect). Similarly, in Holland taxes underwent significant (almost twofold) increase in the year 2001. Since the process was not accompanied by the increase in the income, tax burdens of Dutch farmers (especially from groups III, VII and VIII) increased considerably. In Spain the value of paid taxes underwent insignificant fluctuations in the investigated period. However, the increase in agriculture profitability caused decrease in tax burdens of Spanish farmers (regardless of the type of production).

The scale of tax burdens of particular types of farms is also diverse. Burdens of horticultural farms ran at the relatively low level with fairly stable trend (Finland and since the beginning of the nineties also Greece were exceptions). In

most of the countries of the EU, farms specializing in field crops were characterized by the biggest burdens and upward trend. It resulted, like in Poland, from the significant share of land taxes.

5. FINAL REMARKS

The conducted analysis proves that:

1) Tax burdens of agriculture in Poland and particular countries of the EU differ significantly. In Poland, in comparison with the countries of the EU, they remain at the relatively high level.

2) Considerable diversity of tax burdens can be noticed also in the section of the economic volume and the direction of production of farms. In countries of the EU, unlike in Poland, small farms are burdened relatively less than medium or big ones. However, if we probe into the structure of burdens of particular countries, trends characterizing Poland are typical also of many countries of the EU. In EU-15, permanent crops in Germany are characterized by the biggest tax burdens (despite the increase in comparison with the year „1990”, and especially the year „1992”, when they reached about 17%, they still remain at the level of over 10%). Equally big burdens are characteristic of farms specializing in field crops in Denmark (of the order of over 8%), although even here the downward trend is noticeable in comparison with the beginning of the nineties.

3) The smallest scale of tax burdens occurs in Finnish farms because taxes are paid only by horticultural farms. Close to 0% burdens are typical of farms specializing in granivore livestock production in Sweden, Greece and Great Britain, farms of mixed livestock in Greece, horticultural and permanent crops farms in Great Britain and farms specializing in grazing livestock in Sweden.

4) In the years 1989–2002, agricultural burdens decreased almost threefold in France (it concerns mainly farms from groups I and VIII) and Spain (groups I, III and VI). On the other hand, significant upward trend of tax burdens can be noticed in agriculture of Italy (regardless of the type of farms), Portugal (the first group) as well as in most of the farms' types of Holland. Burdens of farms of Austria and Ireland reminded at the relatively stable level.

Let us refer to data related to our part of Europe. In Poland tax burdens increased by 5.3%, while in countries of the EU in the year 2002 (in comparison with the previous one), tax burdens underwent insignificant reduction (on average by 0.2% in the EU). From among remaining countries of the EU, the increase in taxes took place also in Latvia (by 17.5%) and Czech Republic (2.1%), with the simultaneous increase in subsidies (by 52.6% and 24.0%,

respectively) which levelled negative income trends. In Poland, however, agriculture subsidizing decreased by 16.0% (see U. Eidmann [2003]).

To sum up, owing to the fact that differences between burdens of Polish and EU farmers are significant, revamping of the agricultural tax system is necessary. It should pursue an aim of introducing two kinds of taxes – pension land-property tax as well as agriculture income tax. The income tax base should be based on the estimated income, while the base of the income tax should be the use value of the land.

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Justyna Wiktorowicz

**OBCIĄŻENIA PODATKOWE DZIAŁALNOŚCI ROLNICZEJ
ANALIZA PORÓWNAWCZA**

W krajach Unii Europejskiej rozwiązania podatkowe w odniesieniu do gospodarstw rolnych bazują na dwóch rodzajach podatków – majątkowym (głównie w formie podatku gruntowego) oraz dochodowym. Tymczasem w Polsce rolnicy (z wyjątkiem działów specjalnych) nie są objęci podatkiem dochodowym, a główne obciążenie fiskalne stanowi w ich przypadku podatek rolny. Wydawać by się mogło, że polskie gospodarstwa w niższym stopniu obciążone są podatkami niż unijne. Jak wykazała przeprowadzona analiza empiryczna, jest inaczej. Co więcej, wbrew zasadzie sprawiedliwości podatkowej, najsilniej obciążone są najsłabsze (pod względem ekonomicznym) gospodarstwa. W pracy zwrócono również uwagę na dywersyfikację obciążeń podatkowych gospodarstw rolnych specjalizujących się w różnego typu produkcji. Analiza przeprowadzona została w ujęciu przestrzennym, a także czasowym – pokazując nie tylko różnice pomiędzy poszczególnymi krajami, ale także tendencje charakteryzujące obciążenia podatkowe w latach 1989–2002.