

M.A. Bayandin¹, A.S. Narynbayeva*¹

¹Innovative University of Eurasia,
Pavlodar, Kazakhstan

*E-mail: narynbaeva@mail.ru

THE CONDITIONS AND TENDENCIES OF THE DEVELOPMENT OF THE TAX SYSTEM IN AGRICULTURE OF THE EAEC COUNTRIES

The article views the peculiarities of applying the special tax regimes in the agricultural production of the EAEC member-countries, the main challenges and trends in the development of tax policy, the analysis of the main types of taxes and tax rates for agricultural producers has been conducted. It is indicated that under current conditions some changes are taking place in the processes of development and implementation of legislation in respect of taxes due to the harmonization of taxation. The measures to promote the agricultural commodity producers' activity have been identified.

The study showed that the full unification of basic tax rates in the states – members of the EAEC is not observed yet, because the size of tax rates and collection depends on the level of economic development, as well as the fiscal policy pursued by each of the states and the course of reforms in this area. The functioning of the economic mechanism in the field of taxation and the results of the comparative analysis of the tax system of the agricultural commodity producers of the EAEC countries allow us to offer to take the path of unification based on the experience of each of the EAEC participating country in the development of inter-state tax system. Solving these problems will contribute to the production growth and diversification of the EAEC economies.

Key words: agroindustrial complex, governmental support, special tax regime, agricultural land plots, budget, EAEC countries.

М.А. Баяндин, А.С. Нарынбаева

ЕАЭО елдерінің ауыл шаруашылығындағы салық салу жүйесінің жағдайы және даму тенденциялары

Мақалада ЕАЭО қатысушы елдердің агроөнеркәсіптік өндірісінде арнайы салық режимін қолданудың ерекшеліктері, салық саясатының негізгі проблемалары мен даму тенденциялары қарастырылған, ауыл шаруашылығы тауарын өндірушілер үшін салықтардың негізгі түрлері мен мөлшерлемесіне талдау жасалған. Қазіргі жағдайларда салық салуды үйлесімдендіруден туындаған, салықтарға қатысты заңнаманы шығару және іске асыру процестерінде өзгерістер болатыны көрсетілген. Ауыл шаруашылығы тауарын өндірушілердің қызметін ынталандыратын шаралар анықталды.

Зерттеу ЕАЭО-ға мүше мемлекеттерде негізгі салық мөлшерлемелерін толық бір ізге салудың байқалмайтынын көрсетті, себебі салықтар мен алымдар мөлшерлемелерінің шамасы әр мемлекеттің экономикалық даму деңгейіне, сонымен қатар жүргізілетін салық саясатына және осы саладағы реформалардың жүруіне байланысты. Салық салу саласындағы экономикалық механизмнің қызмет етуі, ЕАЭО елдерінің ауыл шаруашылығы тауарын өндірушілерге салық салу жүйесін салыстырмалы талдау нәтижелері мемлекетаралық салық салу жүйесін құру кезінде ЕАЭО қатысушы елдердің әрқайсысының тәжірибесін ескере отырып бір ізге салу жолымен баруды ұсынуға мүмкіндік береді. Осы проблемаларды шешу ЕАЭО өндірісінің өсуіне және экономикаларын әртараптандыруға ықпал ететін болады.

Түйін сөздер: агроөнеркәсіптік кешен, мемлекеттік қолдау, арнайы салық режимі, ауыл шаруашылығы бағытындағы жер учаскелері, бюджет, ЕАЭО қатысушы елдер.

М.А. Баяндин, А.С. Нарынбаева

Состояние и тенденции развития системы налогообложения в сельском хозяйстве стран ЕАЭС

В статье рассмотрены особенности применения специальных налоговых режимов в агропромышленном производстве стран-участниц ЕАЭС, основные проблемы и тенденции развития налоговой политики, проведен анализ основных видов и ставок налогов для сельхозтоваропроизводителей. Указано, что в современных условиях происходят изменения в процессах разработки и реализации законодательства в отношении налогов, вызванные гармонизацией налогообложения. Определены меры, стимулирующие деятельность сельхозтоваропроизводителей.

Исследование показало, что полной унификации ставок основных налогов в государствах-членах ЕАЭС пока не наблюдается, поскольку размеры ставок налогов и сборов зависят от уровня экономического развития, а также от проводимой налоговой политики каждого из государств и ходом реформ в данной сфере. Функционирование экономического механизма в сфере налогообложения, результаты сравнительного анализа системы налогообложения сельхозтоваропроизводителей стран ЕАЭС позволяют предложить при разработке межгосударственной системы налогообложения пойти по пути унификации с учетом опыта каждой из стран-участниц ЕАЭС. Решение данных проблем будет способствовать росту производства и диверсификации экономик ЕАЭС.

Ключевые слова: агропромышленный комплекс, государственная поддержка, специальный налоговый режим, земельные участки сельхозназначения, бюджет, страны-участницы ЕАЭС.

Introduction

Agriculture is subject to taxation, like other sectors of the economy. A special tax regime is associated with specific features of production - seasonality, dependence on natural and climatic conditions and other factors. Therefore, taxation in agricultural production is carried out depending on the development of the economy of the country and taking into account the use of land, as a consequence of the tax privilege of commodity producers.

The strategic interests of the countries of the Eurasian Economic Union include the functioning of the common agrarian market ensuring the food security of these countries. The tax system in all countries, including the countries of the Eurasian Economic Union, is linked to the payment of subsidies to agricultural producers, which is a tax benefit. At the same time, subsidies cover the cost of taxes, which allows agricultural producers to conduct expanded reproduction.

Methods. Modern national tax policies in most of the world's leading countries in the era of globalization rely primarily on the theoretical postulates of the economy. Tax management issues are the subject of research by many Kazakhstani and foreign economists. In the works of Russian scientists, historical aspects, patterns of taxation are examined, and tax reform is characterized in Russia, including in the conditions of the Eurasian Economic Union. On the other hand, some provisions are of information-analytical and educational-methodical

nature. Methodological aspects of the problem of taxation are reflected in the work of scientists from the CIS countries - Abalkin L., Glazyev S., Vernadsky VI, Tyu L.V. And others.

In Kazakhstan, a lot of attention is paid to taxation problems. The works of G. Karagusova, A.K. Sharipov, A.B. Zeynelgabdin, M.I. Sigareva et al. Are devoted to theoretical, methodical and practical aspects of taxation, including in agro-industrial production [1, 2, 3].

Results and discussion. The Eurasian Economic Union is an integration association that facilitates the implementation of the economic potential and potential of the region by the participating countries and creates conditions for increasing competitiveness. The functioning of the common customs area and the implementation of a unified policy on foreign trade, including agricultural products and food, is provided by a set of international treaties, including agreements on unified customs and tariff regulation, unified non-tariff regulation measures for third countries, the use of special protective, anti-dumping and Compensatory measures in relation to third countries and others.

This article considers the taxation system of only three countries participating in the Customs Union of the Eurasian Economic Union (Russia, Belarus, Kazakhstan) as an important component of the common market. In these countries, long-term programs for the development of agriculture have been adopted at the state level, but their situation does not take into account the increasing level of

integration within the framework of the Eurasian Economic Union, the forecasts of the development of the agrarian sector and do not fully reflect the provisions of the common market [4].

Taxation in the agricultural production of Russia. The Russian system of agrarian taxation is characterized by frequent changes. Over the past twenty years, it has experienced a transformation from a unified approach for all industries to the creation of special conditions for agriculture and, ultimately, the introduction of a special tax regime.

For agricultural producers there are two taxation regimes: general taxation regime and special taxation regime - single agricultural tax. The special taxation regime is regulated by Chapter 26.1 of the Tax Code of the Russian Federation [5].

The transition to a single agricultural tax is voluntary. The taxpayers of the single agricultural tax are recognized as agricultural producers, provided that in the total income from sales, the share of income from the sale of agricultural products produced by them, including the products of its primary processing, produced by them from agricultural raw materials of its own production, is at least 70%. The object of taxation is income, reduced by the amount of expenditure. When determining the tax base, income and expenses are determined by the cumulative total from the beginning of the tax period. A taxpayer may reduce the tax base by the amount of the loss received as a result of previous tax periods. At the same time, loss means the excess of expenses over income. Losses can not reduce the tax base by more than 30%, while the amount of damages exceeding this limit can be transferred to the following tax periods, but not more than 10 years.

The cost of fixed assets, whose service life is up to 3 years, is written off for expenses in the first year of payment of a single agricultural tax. With a service life of 3 to 15 years in the first year, 50% of the cost is charged for expenses, the second - 30%, and in the third - the remaining 20% of the cost. With a service life of more than 15 years, the residual value is expensed in equal portions over a period of 10 years. Lease payments are also recorded for expenses, as well as VAT amounts paid in the price of the goods. The tax rate of the single agricultural tax is set at 6% of income. The single agricultural tax replaces the income tax, property tax, unified social tax of 10.3% (insurance premiums for compulsory pension insurance) and VAT. Privileges on property taxation and deductions to road funds extend to the production, processing and storage of agricultural products (revenue must be at least 70% of the total amount). The profit from the sale of products that have undergone initial processing is

not taxed. If the products of agricultural processing at the same enterprise are used as raw materials for further production, or agricultural raw materials are transferred to processing to another enterprise on give-and-take start-ups, then profits are taxed.

The land tax is paid for the land that is owned, or in the constant use of the agricultural producer, the rent for the land intended for rent. Special agricultural machinery is not subject to taxation. Peasant farms enjoy all the benefits granted to agricultural producers and small business entities. Regardless of their status, peasant farms are exempt from taxation for the first five years of their activities, are obliged to make contributions to social and road funds, make payments for land and use of other natural resources.

Individual income received in the form of subsidies from the budget for keeping livestock, the laying of perennial plantations, the purchase of seeds of planting material, feed of mineral fertilizers, fuel and lubricants and other goods necessary for farming to peasant farms are exempt from taxation. The income of individuals in the form of grants received by the peasant farms from the budget was also exempt from taxation. VAT rates of 10% for meat and meat products, mayonnaise and specialty fats have been established. The level of the tax burden in agriculture has averaged over 2010-2012. - 8.7%.

The analysis showed that under the current conditions, when there are a lot of unprofitable enterprises in the agricultural sector, and the profit margins are low, the level of the real tax burden exceeds the official tax burden, and the tax "endurance" is lower than in other sectors. Despite the fact that the declared levels of tax burden in relation to revenue figures (on average about 7%) and the Value of Internal Product in agriculture (on average about 4%) remain stable throughout the period under review, the level of tax burden in terms of indicators Profits and financial results show significant fluctuations from year to year, characterizing the financial situation in the sector as unstable.

The use of various tax regimes (for agriculture, the main ones are the general taxation system and a single agricultural tax) can affect the size of the tax burden at the level of individual economic entities. The analysis of tax payments made it possible to assess the impact of the application of various tax regimes on the financial condition of agricultural producers. The application of a single agricultural tax is beneficial for agricultural commodity producers, whose main users are non-payers of VAT. Also, the assessment of the impact of a single agricultural tax on attracting investment in

agriculture has revealed only an indirect influence, both positive and negative. The transition to a single agricultural tax and, as a consequence, the loss of the right to refund VAT from the budget, led to the fact that the purchase of fixed assets costs 18% more for agricultural producers than for payers using the general taxation system. In a situation where agricultural production is exempt from profit tax, a single agricultural tax can have a certain positive effect on the investment level, due to the fact that the cost of acquired fixed assets can be included in expenses faster than the general taxation system. The depreciation mechanism used by payers of the single agricultural tax can be considered as an effective tool for increasing the level of investment, due to the fact that investment leads to tax savings.

The single agricultural tax in Russia should be developed along the path of maximum simplification (simplification of administration, simplification of accounting, ease of transition, etc.), that is, along the way traditionally applied to the taxation of small enterprises in the member countries of the European Union. At the same time it is expedient to find the possibilities of transition from taxation of revenues to the taxation of land. This reorganization is possible only after the improvement of methods for assessing land. In addition, it is necessary to develop a mechanism for differentiating the taxation of a single agricultural tax, depending on the type of economic activity. The special regime should take into account both the features of crop production and livestock breeding in connection with differences in the formation of the financial result of activity in these sectors [6]. Thus, one of the most important tasks in improving the single agricultural tax is to solve the VAT problem. The analysis of the European practice of taxation of VAT and its comparison with Russian experience makes it possible to single out the following possibilities for improvement: providing the payers of a single agricultural tax with the right of a VAT payer status; Special reduced VAT rates for buyers; A zero VAT rate for agricultural products, the ability to take into account the "input" value-added tax when selling goods purchased from payer organizations of a single agricultural tax.

Taxation in the Republic of Belarus. General and special (simplified) taxation systems are also applied in Belarus. Payment of a single tax for producers of agricultural products is a special taxation regime, the procedure for its application is regulated by Chapter 36 of the Tax Code of the Republic of Belarus [7]. Payment of tax on a special taxation system replaces payment of the majority of payments under the

general taxation system. When applying this system of taxation, organizations can maintain accounting in a simplified manner.

For agricultural producers, the general procedure for the calculation and payment of excises, value added tax, taxes, duties (duties) levied on the import (export) of goods is maintained. The object of taxation as a single tax is the realization of activities for the production of agricultural products. The tax base of the single tax is determined on the basis of gross proceeds received for the tax period, defined as the amount of revenue from the sale of goods (works, services), property rights and non-operating income. The single tax rate is set at 1%. The payment of a single tax replaces payment of the entire set of taxes, fees and other mandatory payments to the budget and state extra-budgetary funds.

In the Republic of Belarus and the Russian Federation, the tax regime for peasant (farm) households is regulated by Chapter 36 and Chapter 26.1 of the Tax Codes of these countries, respectively, Peasant (farm) farms are recognized as producers of agricultural products. Payment by payers of a single tax on the activities of branches or other separate subdivisions that produce agricultural products does not replace the payment of taxes, fees and other mandatory payments to the budget and state extra-budgetary funds from activities not related to the activities of such branches or other separate units that have a separate balance and Current (settlement) or other bank account.

Gross revenue is defined as the amount of funds from the sale of products, goods (works, services), other property and income from non-operating transactions. At the same time, when determining the gross revenue levied by a single tax, the funds received from the sale of agricultural products harvested from the population and handed over to the state, the value of livestock that has been rejected from the main flock and put on fattening, are not taken into account. Also, peasant farms for three years from the date of their state registration in the part of the activities for the production of crop production (except flowers and ornamental plants), livestock (except fur farming), fish farming and beekeeping are exempt from taxes, dues, Established by this Code.

The right to transfer to a single tax is granted to organizations that have branches or other separate subdivisions for the production of agricultural products that have a separate balance and current (settlement) or other bank account, and whose proceeds from the sale of manufactured crop production (except flowers and ornamental plants), Livestock (except fur farming), fish farming and

beekeeping make up at least 50% of the revenue calculated from all activities.

In Belarus in 2013. For those who do not pay VAT and apply a special taxation regime for taxpayers, the tax rate of 15% of gross income is replaced by a tax of 3% of the proceeds from retail sales. Exempt from the payment of property tax, organization for the production of agricultural products, provided that the revenue from this type of activity for the year is at least 70% of the total revenue from the sale of products (works, services) [8].

Tax system in the agricultural production of Kazakhstan. Special tax regimes are a special procedure for determining the elements of taxes established by the Tax Code, as well as exemption from payment of taxes and fees under certain conditions. These tax regimes are aimed at creating more favorable economic and financial conditions for the activities of organizations, individual entrepreneurs, related to small business, as well as agricultural producers.

Special tax regimes in Kazakhstan's agriculture include two taxation systems: a special tax regime for peasant or farming enterprises (Chapter 62 of the Tax Code of the Republic of Kazakhstan); Special tax regime for legal entities - producers of agricultural products, aquaculture products (fisheries) and rural consumer cooperatives (Chapter 63 of the Tax Code of the Republic of Kazakhstan) [9]. The right to apply a special tax regime is granted to peasant or farm households in the presence of land plots on the right of private property and (or) land use rights (including the right of secondary land use). Payers of the unified land tax are not payers of the following types of taxes and other mandatory payments to the budget: individual income tax, VAT, land tax, vehicle tax, property tax.

The object of taxation for the calculation of a single land tax is the estimated value of a land plot established on the basis of an act determining the

estimated value of land plots issued by an authorized state agency for land management. The calculation of a single land tax on arable land is made by applying a 0.15% rate to the total estimated value of land plots (Article 444 of the Tax Code of the Republic of Kazakhstan). For example, the cost of a land plot of one hectare of pasture is 40 thousand tenge, therefore, the tax is equal to 60 tenge. The calculation of a single land tax on pastures, natural haymaking and other land plots used in activities subject to a special tax regime is made by applying a 0.2% rate to the total estimated value of land plots (Article 444 of the Tax Code of the Republic of Kazakhstan) [9].

A special tax regime for producers of agricultural products, aquaculture products (fisheries) and agricultural cooperatives - provides for a special procedure for calculating corporate income tax or individual income tax, with the exception of taxes withheld at source, VAT, social tax, property tax, transport tax facilities. The amounts of these taxes, calculated in accordance with the generally established procedure, are subject to reduction by 70% (Article 451 of the Tax Code of the Republic of Kazakhstan) and paid to agricultural producers minus the reduction amount. Specialized agricultural machinery is not subject to taxation [9].

The total number of agricultural enterprises in the Republic of Kazakhstan, paying taxes in 2015, reached more than 172 thousand, including legal entities - 6.2 thousand, farms or farms - 165.8 thousand. It should be noted that the payment of a single land tax for one Peasant farming is lower than in the generally established regime in Kazakhstan by 90%. The study found that in the republic under a special tax regime agricultural producers with the status of a legal entity for 2011-2015. KZT 13709 million were paid, including 9377 million tenge (68.4%) in crop production, and 4332 million tenge (31.6%) in livestock production (table 1).

Table 1 – Special tax regime in the agricultural production of Kazakhstan for 2011-2015, million tenge

Name	Corporate income tax	Social tax	Property tax	Land tax	Transportation tax	VAT	Total	Specific gravity
Crop production	1216	2377	318	249	55	5162	9377	68,4
Livestock raising	1224	1620	58	265	71	1094	4332	31,6
Total:	2440	3997	376	514	126	6256	13709	100
<i>Note - Prepared by the authors according to the Tax Committee of the Republic of Kazakhstan, 2011-2015.</i>								

In the structure of paid taxes, the share of value added tax was 47%, social tax – 29%, corporate income tax – 17%. Depending on the specialization, the concentration of the volumes of agricultural products produced and sold, the share of enterprises operating under the special tax regime was 93%, in the total volume of taxes paid in the Akmola region it is 83%, 2261 million tenge, North Kazakhstan 86 % And 4855 million tenge; In South Kazakhstan – 71%. At the same time, it should be noted that large financial-stable agricultural enterprises that produce the largest number of products that carry out accounting and tax accounting work under a special tax regime. The share of taxes in the agrarian sector of the economy of the Republic of Kazakhstan is minimal in the budget of the

country (tax payments are less than the amount of tax benefits). Taxes are covered by subsidies [10].

Summarizing the above, it can be stated that the principles of interaction of the countries participating in the Eurasian Economic Union in the field of taxation provide: mutual goods are subject to indirect taxes (VAT); The collection of taxes in the state on whose territory the goods of other states are sold should be no less favorable than the taxation applied by this state in the same circumstances with respect to similar goods on its territory; To ensure equal conditions for competition and free movement of goods, works and services at the national level or at the level of the Eurasian Economic Union, States determine the directions, forms and order of convergence of legislation with respect to taxes affecting mutual trade, including further improvement of the VAT collection system (table 2).

Table 2 – Types and rates of basic taxes of agricultural producers in the countries of the Eurasian Economic Union,%

Types of taxes	Belarus	Kazakhstan	Russia
Single tax (%)	1		6
Single land tax for peasant or farm households		0,15-0,75	
Land tax for legal entities			
Value added tax for	10	12	10
legal entities		10	20
Profit tax for legal entities	12	11	13
Personal income tax	24	6,5	
Social tax	0,1-2	0,05-1,5	-2,2

The analysis shows that the accrual of taxes to agricultural producers in Belarus is carried out at a rate of one percent of all taxes, Kazakhstan - 30% of all taxes (legal entities), 0.15-0.75% of the estimated value of the land plot (peasant or private farms) And Russia - 6% of the profit. Thus, in the countries of the Eurasian Economic Union, everything is done to stimulate the development of entrepreneurial activities in rural areas, attract investment in agriculture and the social sphere of the countryside. The analysis shows that the share of taxes in revenues was 2% for Belarus, 2.1% for Kazakhstan, 1.9% for Russia; The share of taxes on profits - Belarus - 2.5%, Kazakhstan - 3.3%, Russia - 6%. For the countries of the Eurasian Economic Union, when taxing agricultural producers it is proposed to bring the legal framework in line with each country. This will promote equal conditions for

agricultural producers, raising the material interest as a result of labor [11].

Thus, Belarus and Kazakhstan have a two-tier system of taxation (republican and local levels), in the Russian Federation - a three-tier taxation system (general state-federal, regional and local). In the taxation system, there are significant differences: in Belarus, the basis for taxation is the total revenue from sales of products, works and services, and in Russia and Kazakhstan - net revenue. In Russia, a preferential taxation system is applied, except for income tax, property tax, VAT (personal income tax), the tax rate does not exceed 15%, depending on the volume, taxation (gross profit 6%, net revenue 15%). Land tax can not be considered subject to unification in the countries of the Eurasian Economic Union, since it does not affect international economic relations, does not distort the value of exported and

imported products, and the rates and methods of tax can only affect the amount of tax time in each country. Payment of the Uniform land tax of peasant farms is the easiest to use.

The study shows that there is no complete unification of the rates of major taxes in the member states of the Eurasian Economic Union, since the rates of taxes and levies depend on the level of economic development, as well as on the tax policy of each state and on the progress of reforms in this area. From the comparative legal characteristics it is clear that in all countries of the Common Economic Space, states are supported in the development of the agricultural sector of the economy. All producers of agricultural products enjoy different preferences.

Conclusion

The study of the taxation system allows us to conclude that the structure of taxation in Kazakhstan, Russia and Belarus is characterized by a significant

degree of unification. Tax systems involve the collection of direct and indirect taxes. Elements of the tax system, the procedure for the calculation and payment of taxes, tax incentives and exemption from taxation, the system of taxpayer control by the tax authorities is also largely identical. Thus, the results of a comparative analysis of the taxation system for agricultural producers in the countries of the Eurasian Economic Union allow proposing, in the development of an interstate taxation system, to follow the unification path, taking into account the experience of Belarus - to establish a low single tax rate for agricultural producers; Kazakhstan - in the use of a special tax regime for peasant and farmer enterprises, which exempts from all types of taxes, replacing them with a single land tax, the base of calculus, based on the area of the land plot, multiplied by the estimated value, with a tax rate not exceeding 0.5% ; Russia - in the sphere of special preferential taxation with the establishment of a single agricultural tax.

Литература

- 1 Шарипов А.К., Бурнашева В.Р. Налоговые режимы в государственном регулировании АПК Республики Казахстан. //Проблемы агробизнеса. – Алматы. – №2. – 2016. – С. 82-89.
- 2 Зейнельгабдин А.Б. Налогово-бюджетные инструменты решения стратегических задач // Международная научно-практическая конференция «Экономическая, налоговая и финансово-бюджетная стратегия РК на современном этапе», посвященная 75-летию профессора Нурумова А.А. / КазУЭФМТ. 24.02.2016. – С.18.
- 3 Сигарев М.И. Государственное управление аграрной экономикой Казахстана: опыт, проблемы и перспективы. – Алматы: КазНИИ Экономики АПК и развития сельских территорий, 2012.
- 4 План мероприятия по реализации концепции согласованной агропромышленной политики государств-членов Таможенного союза и Единого экономического пространства. Решение Высшего Евразийского экономического совета на уровне глав государств от 21 ноября 2014 г. № 94.
- 5 Налоговый кодекс Российской Федерации от 31.07.1998 №146-ФЗ (принят ГД ФС РФ 16.07.1998). Действующая редакция от 01.01.2014г. <http://nalog.ru>.
- 6 Особенности государственной поддержки сельского хозяйства России. По материалам пресс-службы Министерства сельского хозяйства Российской Федерации. – 2012 – 14 с.
- 7 Налоговый кодекс Республики Беларусь от 19 декабря 2002 г. №166-З. Действующая редакция от 01.01.2013г. <http://www.nalog.gov.by>.
- 8 Ильина З.М., Кондратенко С.А. Оценка конкурентоспособности субъектов внутреннего продовольственного рынка Республики Беларусь. Республиканское научное унитарное предприятие «Институт системных исследований в АПК НАН Беларуси». – Минск, 2014.
- 9 Кодекс Республики Казахстан «О налогах и других обязательных платежах в бюджет» (Налоговый кодекс) с изменениями и дополнениями по состоянию на 08.04.2016 г.
- 10 Сигарев М.И., Джамбаева Г.А. Система налогообложения сельхозтоваропроизводителей в Республике Казахстан.г. Алматы // Проблема агробизнеса. – № 1 январь – март 2015 г. С. 32 – 36.
- 11 Господдержка по странам ЕС. Интернет-ресурс: <http://ec.europa.eu/eurostat>.

References

- 1 Sharipov A.K., Burnasheva V.R. Nalogovyye rezhimyi v gosudarstvennom regulirovanii APK Respubliki Kazahstan. //Problemy agroyinka. – Almaty, #2. – 2016. - S. 82-89.
- 2 Zeynelgabdin A.B. Nalogovo-byudzhetye instrumentyi resheniya strategicheskikh zadach // Mezhdunarodnaya nauchno-prakticheskaya konferentsiya «Ekonomicheskaya, nalogovaya i finansovo-byudzhelnaya strategiya RK na sovremennom etape», posvyaschennaya 75-letiyu professora Nurumova A.A. // KazUEFMT. 24.02.2016. – S.18.

- 3 Sigarev M.I. Gosudarstvennoe upravlenie agrarnoy ekonomiky Kazahstana: opyt, problemy i perspektivy. – Almaty: KazNII Ekonomiki APK i razvitiya selskih territoriy. – 2012.
- 4 Plan meropriyatiya po realizatsii kontseptsii soglasovannoy agropromyshlennoy politiki gosudarstv – chlenov Tamozhennogo soyuza i Edinogo ekonomicheskogo prostranstva. Reshenie Vyisshogo Evraziyskogo ekonomicheskogo soveta na urovne glav gosudarstv ot 21 noyabrya 2014 g. # 94.
- 5 Nalogovyy kodeks Rossiyskoy Federatsii ot 31.07.1998 #146-FZ (prinyat GD FS RF 16.07.1998). Deystvuyuschaya redaktsiya ot 01.01.2014g. <http://nalog.ru>.
- 6 Osobennosti gosudarstvennoy podderzhki selskogo hozyaystva Rossii. Po materialam press sluzhbyi Ministerstva selskogo hozyaystva Rossiyskoy Federatsii. – 2012 – 14s.
- 7 Nalogovyy kodeks Respubliki Belarus ot 19 dekabrya 2002 g. #166-Z. Deystvuyuschaya redaktsiya ot 01.01.2013g. <http://www.nalog.gov.by>.
- 8 Ilina Z.M., Kondratenko S.A. Otsenka konkurentosposobnosti sub'ektov vnutrennego prodovolstvennogo ryinka Respubliki Belarus. Respublikanskoe nauchnoe unitarnoe predpriyatie «Institut sistemnykh issledovaniy v APK NAN Belarusi». - Minsk, 2014.
- 9 Kodeks Respubliki Kazahstan «O nalogah i drugih obyazatelnykh platezhah v byudzhete» (Nalogovyy kodeks) s izmeneniyami i dopolneniyami po sostoyaniyu na 08.04.2016g.
- 10 Sigarev M.I., Dzhambaeva G.A. Sistema nalogooblozheniya selhoztovaroproizvoditeley v Respublike Kazahstan.g. Almaty. Problema agroryinka # 1 yanvar – mart 2015 g. s. 32 – 36.
- 11 Gospodderzhka po stranam ES. Internet-resurs: <http://ec.europa.eu/eurostat>.