

ественных объединений – профсоюзов и политических партий регулируется специальными законодательными актами. Кроме того, отдельные аспекты деятельности, например финансирование и коммерческая деятельность общественных объединений регулируются помимо законов указами и декретами Президента РБ [5; 6].

Таким образом, правовое регламентирование формирования и функционирования институтов гражданского общества в Беларуси осуществляется на основе воплощения принципов правового государства и реализации прав человека.

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### **TAXATION OF INDIVIDUAL AGRICULTURAL PRODUCERS – COMMENT of THE PLANNED CHANGES**

The current model of taxation of agricultural producers in the Polish law is based on outdated economic and social assumptions. The period when the new regulations were introduced, was the beginning of the 90s of the Twentieth Century. It was a difficult period for Polish agriculture. Very large smallholdings in conjunction with technological backwardness, causing their low profitability and lack of adaptation to the requirements of a market economy [1]. In the legal framework introduced in this period, agricultural producers were excluded from the obligation to pay income tax on individuals [2].

The basic duty for agricultural producers to which the charge is payable is agricultural tax defined in the Act on agricultural tax [3]. The monetary value of the tax is determined by the average purchase price of rye for the first three quarters of the year preceding the tax year, proclaimed by the President of the Central Statistical Office [3]. The tax is calculated assuming a value of 2.5 or 5 quintals of rye per conversion hectare [3]. Additionally, in certain cases, agricultural producers are required to pay property tax [4] and the inheritance and gift tax. [5]

Since the introduction of the adopted solutions, socio-economic situation of agricultural producers has considerably improved. Such a state of things was a number of factors, first of all it be noted the Polish accession to the European Union and coverage Polish agricultural producers of the mechanisms of Common Agricultural Policy [6].

Despite the demands raised by the last few years, the first major impulse to amendments to existing legislation was the ruling of the Constitutional Tribunal of 2011, in which it ruled on the unconstitutionality of the provisions relating to the payment of part of the health insurance premiums for farmers from the State budget. [7] The solutions were a consequence of the model introduced exemption of agricultural producers from the obligation to pay income tax on individuals [8]. As a result of this judgment, a new transitional rules has been passed, which were to prevent a situation in which part of agricultural producers remain without the right to the benefits to health care [9]. These provisions were originally valid for a period of one year, until the end of 2012. Because of the lengthy legislative process, their duration has been extended twice – currently new rules have to apply to the end of 2014 (Article 1 paragraph 1 of the Act). [9] At the same time, works are carried out on the adoption of new solutions relating to the taxation of agricultural producers.

Presented at the end of 2013 a draft law prepared by the Ministry of Finance assumes that the current agricultural tax would replace two solutions, depending on the income earned by farmers [10]. Individual agricultural producers whose income does not exceed the 100 thousand PLN in the marketing year (from 1 July to 30 June the following year), would be exempted from income tax. Individual agricultural producers whose revenues would exceed 100 thousand PLN would pay an income tax rate of 19 percent. The draft legislation provides for a choice of a lump sum tax on registered income limit income in the amount of 150 thousand EUR from the previous year and a rate of 4 percent. Both groups would be required to pay taxes on agricultural property in the amount of 185 PLN from the so-called conversion hectare (the conventional unit area of land, which allows you to compare different classes of soil). Agricultural land not part of the farm would be taxed at a rate of 370 PLN per hectare. For the settlement farmers would have to register their revenues. The pro-

posed amendments also assume a transition period in which the income limits for determining how to calculate the tax would be other than the target. In 2015, it would be 200 thousand PLN – calculated on the basis of income from the marketing year 2013–2014, and in 2016–150 thousand PLN – calculated on the basis of revenues from year 2014 to 2015. Taxed farmers would pay tax on agricultural property in the case of agricultural land, which is not conducting business. The rate would amount to 370 zł per hectare. Acquisition of income tax would mean that a farmer would pay him well in the coming years, even if the amount of revenues did not exceed the specified limit.

The proposed changes are systemic character and they should be carefully and detail prepared. It should be called for the introduction of a sufficiently long period of *vacatio legis*, which will enable agricultural producers to familiarize themselves with changes and to prepare for its introduction. This will mitigate the possible negative effects of the amendment and to mitigate the effects of the additional financial burden and formal legislation covering agricultural producers. At the same time it should be noted that the first major amendment to the provisions relating to the taxation of agricultural producers. It faces far-reaching criticism flowing from agricultural environments, which to a certain extent, due to the lack of proper approach introduced legislation to be considered legitimate.

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