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MODELS OF THE EFFECTS OF THE INTRODUCTION OF THE LUMP SUM FROM RECORDED REVENUES IN INDIVIDUAL FARMS IN POLAND

Abstract

The objective is to determine the financial implications of the introduction of the lump sum from revenues in agricultural farms. Concepts were proposed based on modeling-simulation of the effects of the introduction of a lump sum of the revenue in individual farms depending on their cropland area, the type of the agricultural and economic strength. The research period covers the years 2004-2009. The tax burden on the agricultural farms with the revenue lump sum was disadvantageous in all described criteria. It might be caused by the fact that in this form of taxation is not possible to decrease the costs of activities, which in the case of agricultural activity are relatively high.

Introduction

Agriculture is an important area of the Polish economy which has not yet reached a development level satisfactory for other European Union (EU) Member States. Polish agriculture is treated as a major competitor on the EU market. Signing the Treaty of Accession Poland undertook to take part in normalisation of the EU tax systems. The European Union obliges its Member States to abide by the EU legal regulations, especially as regards tax harmonisation. The lowest level of normalisation of tax systems in the EU countries concerns taxation of agricul-

ture (Wach, 2005, p. 95). In Poland it is subject to different principles than other sectors of the economy and it is greatly different from the models of taxation of agriculture applicable in other EU countries. The Polish tax system has taken up the issue of unequal treatment of taxpayers for several years (Szczodrowski, 2003, p. 114). Taxation of agriculture fails to consider especially the principles of tax fairness and equity. The key argument supporting the thesis is exclusion of agricultural income from taxation. An exception is taxation of income on agricultural activity run under special sections of agricultural production.

The key tax burden of farms in Poland is the agricultural tax which is the source of income for gminas (municipalities) and constitutes a minor share in the entirety of their own income (ca. 4%). This tax, as a property tax, replaced the inefficient revenue-based land tax. The value in use of land, expressed by conversion factors, is the object of taxation under the agricultural tax. Agricultural tax in its construction is to offset the negative effects of differential rent I (the difference in the amount of price for use of more fertile land as compared to marginal land) on farming results. In the construction of the agricultural tax there is no direct link between the level of tax burden and the value of revenues and incomes earned by farms. The created construction of agricultural tax does not incite farmers to intensify production and does not fulfil a stimulating function. The recent changes in the field of taxation of agriculture concerned mainly clarification of the definition of respective terms and issues. Low amounts of farm burdens on account of agricultural tax and relatively modest receipts on this account suggest low efficiency of this tax construct (Ganc, 2014, p. 776; Mądra, 2011, p. 154). The significance of the research subject discussed is justified by the prominent part that agriculture plays in the Polish economy. The very farmers are aware of the need to change the taxation principles but they notify numerous concerns as regards the suggested solutions. Farmers' objections pertain to the possibility to increase the tax burden and lower profitability of farm operation. It is thus justified to present the economic effects of introducing income tax and making changes in taxation of farms. Replacement of the agricultural tax with income tax can normalise the treatment of all groups of taxpayers and more strongly execute the fiscal and motivation function (Wasilewski and Gruziel, 2010, p. 60). Moreover, it will enable to acquire information by decision-makers concerning consequences of introduction of income tax in a broad sense – at a microeconomic (farms) and macroeconomic (budget of gminas and state) scale. The results of research held can be used to draw up an act (or other legal document) on changes in taxation of agriculture or they can be a valuable source of information about possible benefits resulting from tax receipts for the gmina budgets (Wasilewski, Ganc, Mądra-Sawicka and Gruziel, 2015, p. 112).

Agriculture in tax issues has so far been treated in a special manner. Exclusion of income on agricultural activities from income tax is contrary to the principle of horizontal equity. Agricultural tax, as the key tax burden of farms,

constitutes a small financial burden. The amount of this tax is not dependent on the efficiency of conducted production, but on the owned land resources. Agricultural tax, in its present form, does not act as a stimulus for taxpayers to increase production efficiency (Mądra-Sawicka and Ganc, 2015, p. 50).

Based on the statements of decision-makers up to date, it can be argued that the introduction of income tax in agriculture is unavoidable. The Ministry of Finance analyses the possibilities of income tax introduction in agriculture, but there are no solid assumptions to the draft as of today. The research will give reasons for discussion on the possibilities of statutory solutions linked to liquidation of the agricultural tax and its replacement with agricultural income tax or lump sum tax.

The results of research held by Jitea, Dumitras and Pocol (2013, p. 340) show that the fact that farmers lack adequate education in the field of registration and record of receipts, costs and tax, is closely linked to lack of efficiency as regards introduction of income tax to agriculture. Income from taxes on introduction of income tax can be low at the beginning, but in a long-term it can bring positive effects for the economy, e.g. as regards survival of semi-subsistence individual agricultural producers. What can be considered as drawbacks of agricultural income taxation are the negative stimuli of the system to differentiate crops, growth in the size of farms and pursuit to increase production efficiency.

In developing countries taxation of real income on agriculture is constrained by several known factors. Acts on income tax in most of the developing countries release the agricultural income from taxation. In those countries, which have adopted the scheme of income tax in agriculture, farms do not declare income or declare it below the limit triggering the payment obligation. Moreover, in developing countries the scale of tax fraud for farms and agricultural enterprises is very high. Therefore, governments of these countries involved most of the resources and staff to assess and control taxation of agricultural income incurring very high administrative costs as compared to a small number of taxpayers and low tax receipts[1].

In some countries of Latin America and Europe central governments enable farmers to select one of two options:
– real income tax,
– or income tax on estimated income, usually linked to market value (capital) of agricultural land.

It is problematic that real incomes on agricultural activity are very difficult to be established or checked, except for agricultural enterprises organised on large scale (Khan, 2001, p. 316). Estimated tax is a method to overcome the weaknesses which are brought about by the income tax imposed on the real agricultural income. Estimated tax can be a perfect tool of taxation of receipts

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[1] This refers to: Indonesia, Morocco, Pakistan, Tunis, Romania, Bulgaria.

(incomes) of small economic operators, farmers, specialists and other groups for which it is difficult to precisely determine the real taxation basis (Tanzi, 1991, p. 211). The main advantage of estimate taxation is that it can be an effective taxation method for income of farmers (entrepreneurs) involved in many sectors or activities, it can also bring mutual benefits as regards easier transfer from the so-called grey zone (informal sector) to the formal one and it can ensure reduction in the scale of tax fraud. If estimate tax is correctly calculated and properly applied, it can extend the scope of taxation basis by increase in the number of taxpayers and their payments, at low administrative costs. It is possible to reduce the costs of determining the estimate income (based on one or several indicator/s) and limit costs of tax collection with reference to agricultural producers. Estimate tax on the expected (personal) income tax on agriculture can be actually based on valuation of land owned or farmed by people from the farm. Tax obligation can be controlled by individual farms comprising a farm or by a person, who owns or farms the land. In most of the countries using this type of taxation (estimate tax), income is linked to a person who is the direct owner of the land (Skinner, 1993, p. 98).

Disadvantages of the estimate tax based on market value of own or leased land are as follows:
− this tax covers agricultural producers, who achieve individual and joint income on a farm and it can be calculated on own or leased land or land borrowed permanently or for the harvest of specific crops, because of which even if land records are authentic their ownership is difficult to be verified as land can be situated in different parts of the country;
− income tax on cultivated land acreages, which are jointly managed by a family, can be paid for jointly and not separately, which is more favourable for individual family farm members;
− land valuation is often decreased (Khan, 2001, p. 326).

Agriculture is a sector which is difficult to tax. There is no reliable and systematic agricultural reporting (accounting). In developing countries accounting records are not kept except for the sector of large commercial farms. Moreover, purchase and sales transactions in agriculture are mostly cash-based, which puts a major barrier to verification and assessment of own income statements of farmers.

Aims and methods

The paper aims to determine the financial effects of introducing lump sum from recorded revenues in individual farms in Poland. The main idea behind the research results from the specifics of the Polish agriculture and the place it occupies in the economic system of the country.

Model concepts to simulate the effects of introducing lump sum on recorded revenues at individual farms were proposed depending on their UAA, type of

farming and economic strength. Research covered individual farms participating in the FADN agricultural accounting system. The data is collected by the Institute of Agricultural and Food Economics – National Research Institute[2].The FADN field of observation covers commercial farms which generate in a given FADN region at least 90% of value of the standard gross margin (SGM)[3]. Individual farms in the FADN system were selected based on non-probability sampling reflecting the number of the given types of farming. The research period stretched between 2004 and 2009[4]. In the model of the lump sum tax on recorded revenues (*ryczałt od przychodów ewidencjonowanych, RPE*) the adopted taxation was at 5.5%. Lump sum is a certain predetermined rate (or amount) which is the same for all months. In the lump sum on recorded revenues, the basis for taxation is revenue, which is not reduced by costs of its obtaining. At low profitability, this type of settlement is not profitable for the taxpayer – losses will be higher than profits. Another disadvantage is also no possibility to settle the tax with your spouse and to resign from this type of tax settlement for a different form of taxation during the tax year. But its advantages include the possibility to keep simple accounting at low costs of activity, which in case of farmers from small farms can be beneficial. Applying this form of taxation, a farmer would be obligated to keep revenue accounts in line with the Ordinance of the Minister of Finance of 17 December 2002 on keeping revenue accounts and a list of tangible and intangible assets[5]. The farmer would submit the annual tax return on the amount of obtained revenue, tax deductions and lump sum due on recorded revenues as a PIT-28 form.

The recorded income can be reduced by contributions paid to social insurance, rehabilitation expenditures and donations. Lump sum taxpayers cannot, however, settle their tax returns with a spouse or a child, they will also not use a tax relief on children. They can, though, deduct from the tax most of the contribution to health insurance – in case of payment of contributions under the Polish Social Insurance Institution (*Zakład Ubezpieczeń Społecznych, ZUS*) (RPE$_2$ model)

Comparison 1 presents the tax calculation procedure under the lump sum on recorded revenues in the RPE model.

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[2] Act of 29 November 2000 on the collection and use of accountancy data from agricultural holdings, Journal of Laws of 2001, no. 3, item 20.

[3] This margin (Standard Gross Margin) was calculated as the difference in revenues corrected by the average value of incurred direct costs, calculated based on data for the three last quarters in the given FADN region.

[4] The research was held for farms selected by UAA (5-10, 10-15, 15-30 and 30-50), type of farming (TF1 – field crops, TF5 – dairy cows, TF6 – grazing livestock, TF7 – granivores, TF8 – mixed) and economic strength in ESU.

[5] Journal of Laws no. 219, item 1836, as amended.

Revenues on sales of agricultural products
+
Revenues on sales of agricultural services
+
Financial revenues
+
Excess profits
+
Revenues on sales of intangible assets (balance)
+
Revenues on sales of tangible fixed assets (balance)

RPE_1 model RPE_2 model

−   −

KRUS		ZUS

=

Taxable revenues depending on the model

x

5.5%

=
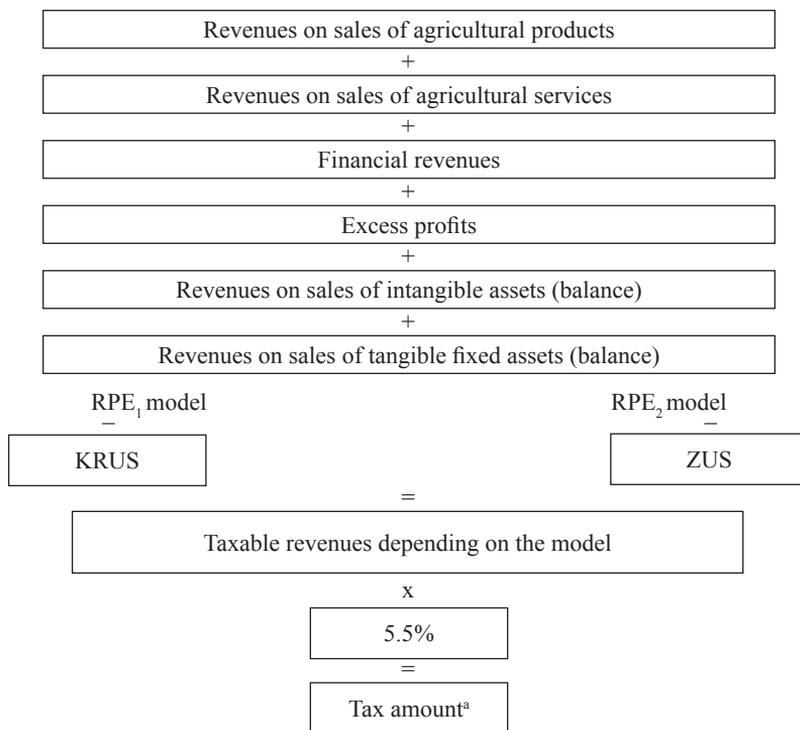
Tax amount[a]

[a] From the tax amount in the ZUS model we subtract the deductible contribution to the National Health Fund (*Naradowy Fundusz Zdrowia, NFZ*).

Comparison 1. The methodology of setting the agricultural tax based on the lump sum on recorded revenues.

Source: own study.

In the RPE_1 model it was assumed that the social insurance contributions will be paid by the taxpayer under the system of the Agricultural Social Insurance Fund (*Kasa Rolniczego Ubezpieczenia Rolniczego, KRUS*), in which the contribution to health insurance is paid by the state, thus it will be impossible to deduct this amount from recorded revenues. The lump sum rate adopted in both models is 5.5% – on revenues from production and construction activity. Adoption of such rate followed from the fact that agricultural activity is closely linked to production activity. The Act on lump sum income tax on certain revenues obtained by natural persons gives detailed information on the application of respective lump sum rates as regards specific types of revenues. The RPE_1 and RPE_2 models failed to consider deductions that a taxpayer can use, and in the RPE_2 model the paid contributions to health insurance were deducted.

The use of model solutions made it possible to assess and compare possible benefits and potential losses, both for farms and beneficiaries of tax receipts.

Research results

Table 1 presents the results of calculations of lump sum tax amounts and relations of this tax to the agricultural tax and subsidies obtained by farms according to the assumptions of the RPE model depending on UAA of a farm. In case of RPE_1 and RPE_2 models for the researched group of farms and in all their area groups there is lump sum tax. In most of the researched years the lowest tax burden was recorded at farms from the group of 5-10 ha of UAA. This follows from the fact that this area group obtains the lowest sale revenues. In 2006-2007 and 2009, uniform correlation was noted in this case. In the smallest area group the revenues were the highest, their major drop (in general around twofold) was noted in the area group of 15-30 ha of UAA, while in the next group of farms, i.e. the largest in terms of area (above 50 ha of UAA), there was a growth by ca. 50%. Such correlations are caused by differences in production intensity, especially as regards the level of its coupling with UAA and scale of activity. In the farms of the smallest area, intensive production is often pursued, of both plant and livestock type; hence, revenues obtained by them are often only slightly linked to UAA of a farm. The area group of 15-30 ha of UAA covers, in general, typically agricultural farms, where production is coupled with the owned UAA. Only in 2004, a growth in the level of tax income was noted along with a growth in the UAA of a farm.

Table 2 shows agricultural taxation models under the lump sum on recorded revenues according to the type of farming criterion. Because of charging tax on revenues obtained in all types of farming, a lump sum tax burden occurred. This burden was definitely the highest at farms from the type of farming termed "granivores" (from PLN 15.4 thousand in 2006 to PLN 20.5 thousand in 2009), the lowest – at farms from the type of farming termed as "mixed". In all types of farming the relation of the lump sum on recorded revenues to the current agricultural tax is greatly unfavourable, especially for the type of farming "granivores" (from 16.9 in 2009 to 22 times in 2004). Whereas the lowest burden with revenue tax concerns farms from the type "field crops" (2.4-3.7 times). In 2004, in farms from the type "grazing livestock, including dairy cows", "granivores" and "mixed" the amount of granted subsidies was lower than the paid tax. In the next years this relation improved, and this index maintained at a relatively high level at farms from the type "granivores" (0.7-0.9). The lowest relation of thus charged tax to the subsidy was typical of farms from the type "field crops" (0.2-0.3).

Table 1

Lump sum on recorded revenues of farms according to the UAA criterion

Contents		2004				2006				2007				2009			
		5-10	15-30	>50	x̄	5-10	15-30	>50	x̄	5-10	15-30	>50	x̄	5-10	15-30	>50	x̄
RPE₁ model	P	71.0	91.2	311.1	138.0	68.0	98.3	315.3	143.5	69.1	105.0	357.0	156.6	87.5	106.2	335.7	167.1
	PR	3.9	5.0	17.1	7.6	3.7	5.4	17.3	7.9	3.8	5.8	19.6	8.6	4.8	5.8	18.5	9.2
	PRaR	8.6	5.8	4.3	6.0	9.0	6.9	4.7	6.6	8.5	6.6	4.9	6.5	8.4	4.9	3.5	4.7
	PRaD	2.5	1.4	1.1	1.5	0.6	0.4	0.3	0.4	0.4	0.3	0.4	0.5	0.3	0.2	0.3	0.3
RPE₂ model	P	65.8	86.3	306.4	133.1	62.2	92.9	310.3	138.1	63.2	99.5	351.8	151.2	81.5	100.6	330.6	161.6
	PR	1.9	3.1	15.2	5.6	1.6	3.3	15.2	5.7	1.5	3.5	17.3	6.3	2.2	3.2	15.9	6.6
	PRaR	4.2	3.5	3.8	4.4	3.8	4.2	4.1	4.8	3.3	3.9	4.3	4.7	3.8	2.7	3.0	3.3
	PRaD	1.2	0.9	1.0	1.1	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.2	0.2	0.2	0.2	0.0

P – taxable revenues (PLN thousand); PR – lump sum amount according to a given model (PLN thousand); PRaR – lump sum relation on recorded revenues to agricultural tax (times); PRaD – lump sum relation on recorded revenues to the subsidy amount (times); NFZ – higher NFZ contributions per year against lump sum (negative tax); 0.0 – number lower than 0.05.
Source: own study.

Table 2

Models of lump sum on recorded revenues according to type of farming

Contents		2004				2006				2007				2009			
		TF1ᵃ	TF5	TF7	TF8	TF1	TF5	TF7	TF8	TF1	TF5	TF7	TF8	TF1	TF5	TF7	TF8
RPE₁ model	P	136.6	104.4	328.1	95.0	141.6	128.2	279.6	97.3	164.4	145.3	295.8	102.6	157.7	142.9	373.6	115.3
	PR	7.5	5.7	18.0	5.2	7.8	7.1	15.4	5.3	9.0	8.0	16.3	5.6	8.7	7.9	20.5	6.3
	PRaR	3.3	8.9	22.0	4.6	3.5	10.9	19.2	5.2	3.7	11.4	19.0	4.9	2.4	7.5	16.9	3.8
	PRaD	0.9	1.2	5.1	1.3	0.2	0.3	0.8	0.3	0.3	0.5	0.9	0.3	0.2	0.3	0.7	0.2
RPE₂ model	P	131.6	99.6	323.2	90.0	136.2	122.9	274.4	91.8	158.9	140.0	290.5	97.1	152.1	137.5	368.1	109.7
	PR	5.5	3.8	16.1	3.3	5.7	4.9	13.3	3.2	6.7	5.7	14.0	3.3	6.0	5.2	17.9	3.7
	PRaR	2.4	5.9	19.6	2.9	2.5	7.6	16.5	3.1	2.7	8.1	16.3	2.9	1.7	5.0	14.8	2.2
	PRaD	0.7	0.8	4.5	0.8	0.8	0.7	0.7	0.2	0.2	0.3	0.8	0.2	0.1	0.2	0.6	0.1

ᵃ TF1 – field crops; TF5 – dairy cows; TF6 – grazing livestock, TF7 – granivores; TF8 – mixed; P – taxable revenues (PLN thousand); PR – lump sum amount according to a given model (PLN thousand); PRaR – lump sum relation to agricultural tax (times); PRaD – lump sum relation on recorded revenues to the subsidy amount (times); NFZ – higher NFZ contributions per year against lump sum (negative tax); 0.0 – number lower than 0.05.
Source: own study.

The highest tax burden concerned farms of the type "granivores"; hence, those where production can be run in a manner much less linked to the UAA. In all of the analysed years the lump sum tax amount was lower than the subsidies obtained by farmers. The highest index (the most unfavourable) pertained to farms from the type of farming "granivores", while in the remaining types it was at a relatively similar level. This reflects a similar level of involvement of the land factor to agricultural production. To conclude, it can be stated that adoption of the solution to burden farms under the principles binding for lump sum on recorded revenues would not have been favourable for farmers.

Under the RPE_1 model, the lump sum tax burden increased along with a growth in the economic strength of a farm. The highest level of burden on this account was noted for farms with economic strength above 30 ESU in 2009 (at the level of PLN 23.9 thousand). Very large differences were noted in the level of revenues generated on sales between respective groups of farms, separated with the use of economic strength criterion. The relation of the lump sum amount on recorded revenues to agricultural tax increased along with a growth in the economic strength of farms, and the differences in this field were not as great as in the case of the absolute amount of the lump sum. For the strongest farms in economic terms the highest lump sum advantage over agricultural tax was noted in 2006-2007 and amounted to 7.2 times. There were minor differences in this relation between groups of farms with economic strength of 16-30 ESU and those above 30 ESU – the largest in 2009, at the level of 1.4 times. In the researched group of farms, separated due to the economic strength, the relation of the lump sum against the agricultural tax was rather stable, except for 2009 when the burden with this type of tax to the agricultural tax was the lowest. The solutions adopted in the RPE_1 model with lump sum on recorded revenues will be unfavourable for farmers as compared to the former agricultural tax burdens. The relation of lump sum to the amount of subsidies was within the limits of 0.2-0.5 and between the separated farm groups there were no clear differences in this respect. This can result from coupling the economic strength of farms with UAA on which, in linear terms, depends the amount of direct payments constituting the major component of subsidies (direct payments).

The introduction of the tax based on the assumptions of the RPE_2 model, thus deduction of ZUS contributions from revenues and NFZ contributions from the tax will be beneficial for farms with the economic strength of 2-4 ESU. In this farm group the charged tax will be lower in all years than the contribution to NFZ. In other groups of farms the lump sum amount in relation to the agricultural tax increased along with a growth in the economic strength of farms. A solution under this model would also be unfavourable for farms with economic strength above 8 ESU, but compared to the RPE_1 model the lump sum burden against agricultural tax would also be lower. In conclusion, it can be stated that charging tax under lump sum principles on recorded revenues will not be favourable for farms, except for those with the economic strength of 2-4 ESU.

Table 3

Models of farms taxation with lump sum on recorded income according to the economic strength criteria

Contents		2004				2006				2007				2009			
		2-4	8-16	16-30	>30	2-4	8-16	16-30	>30	2-4	8-16	16-30	>30	2-4	8-16	16-30	>30
RPE₁ model	P	34.4	87.3	156.6	374.0	33.7	87.1	153.0	367.8	37.6	98.9	169.5	406.3	30.4	96.1	173.2	434.6
	PR	1.9	4.8	8.6	20.6	1.9	4.8	8.4	20.2	2.1	5.4	9.3	22.3	1.7	5.3	9.5	23.9
	PRaR	4.6	5.5	6.4	6.4	4.7	6.0	6.7	7.2	4.8	5.8	6.5	7.2	2.8	3.9	4.3	5.7
	PRaD	0.2	0.2	0.2	0.3	0.3	0.3	0.4	0.4	0.3	0.4	0.4	0.5	0.2	0.2	0.2	0.3
RPE₂ model	P	28.9	82.3	151.8	369.3	27.7	81.7	147.8	362.8	31.5	93.4	164.3	401.2	24.2	90.5	167.9	429.6
	PR	NFZ	2.8	6.7	18.6	NFZ	2.7	6.3	18.1	NFZ	3.1	7.0	20.0	NFZ	2.7	6.9	21.3
	PRaR	-	3.2	4.9	5.8	-	3.3	5.0	6.5	-	3.3	4.9	6.5	-	2.0	3.1	5.1
	PRaD	-	0.1	0.2	0.2	-	0.2	0.3	0.4	-	0.2	0.3	0.4	-	0.1	0.2	0.3

Years

P – taxable revenues (PLN thousand); PR – lump sum amount according to a given model (PLN thousand); PRaR – lump sum relation to agricultural tax (times); PRaD – lump sum relation on recorded revenues to the subsidy amount (times); NFZ – NFZ contributions per year against lump sum (negative tax); 0.0 – number lower than 0.05.

Source: own study.

Conclusions

The study aimed to determine the financial effects of introducing lump sum on recorded revenues in individual farms in Poland. Based on empirical research the following conclusions were formulated:

1. Covering farms with tax under the principles of lump sum on recorded revenues will be basically unfavourable regardless of the type of conducted activity. The greatest burden referred to farms from the type of farming "granivores", which can be linked to the fact that this type of farming obtains relatively the highest income on sales. A more favourable solution would be to introduce lump sum on recorded revenues at farms and simultaneously to pay the contributions to social insurance under ZUS, which would make it possible to lower the tax amount with some part of the contribution to health insurance.

2. Fiscal burden on account of introduction of the lump sum on recorded revenues would grow along with a growth in economic strength of the researched farms in a model considering contributions paid under the KRUS. In the researched period the lump sum amount exceeds the agricultural tax paid to date. This could be caused by higher revenues obtained on sales along with a growth in the ESU level of researched farms. For the model of lump sum on recorded revenues with contributions under ZUS, the level of burden was also unfavourable except for the smallest farms in economic terms. At farms with the economic strength of 2-4 ESU the introduction of the tax on revenues would be more favourable than the current agricultural tax.

3. In general, burdening farms with lump sum on the obtained revenues would be very unfavourable for farms for all criteria of their division. In this form of taxation it is not possible to deduct costs of activity which are high for agricultural activity.

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MODELE SKUTKÓW WPROWADZENIA RYCZAŁTU OD PRZYCHODÓW EWIDENCJONOWANYCH W INDYWIDUALNYCH GOSPODARSTWACH ROLNICZYCH W POLSCE

Abstrakt

Celem opracowania jest określenie skutków finansowych wprowadzenia ryczałtu od przychodów ewidencjonowanych w gospodarstwach rolniczych. Zaproponowane zostaną koncepcje modelowe symulacji skutków wprowadzenia ryczałtu od przychodów ewidencjonowanych w gospodarstwach indywidualnych w zależności od ich powierzchni UR, typu rolniczego oraz siły ekonomicznej. Okres badawczy obejmuje lata 2004-2009. Obciążenie gospodarstw rolniczych ryczałtem od uzyskiwanych przychodów byłoby niekorzystne dla gospodarstw we wszystkich kryteriach ich podziału. Przyczyną może być fakt, iż w tej formie opodatkowania nie istnieje możliwość odliczenia kosztów działalności, które w przypadku działalności rolniczej są wysokie.

Słowa kluczowe: opodatkowanie rolnictwa, podatek rolny, gospodarstwa indywidualne, ryczałt od przychodów ewidencjonowanych.