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TAXATION OF AGRICULTURAL ACTIVITIES IN POLAND – SELECTED ASPECTS¹

Summary: Agriculture represents the only national economy sector in Poland where, instead of paying an income tax in accordance with the generally applicable regulations, an agricultural tax is paid. The objective of the article is to present the construction of the agricultural tax, suggestions for changes in this tax and the income tax proposal from agricultural activities. The research method applied in the article consists in the analytical and critical approach to relevant legal acts.

Keywords: agricultural activities, agricultural tax, income tax for farmers.

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1. The concept of agricultural activities

In 2010 in Poland there were 2 278 000 agricultural holdings, among which 1 891 000 were engaged in agricultural activities [Internet 4]. They constitute an extensive group of entities running specific activities, precisely determined and defined for the purposes of economic statistics and by the existing legislation. The problems in defining agricultural activities result from the multitude of concepts and their different understanding in an economic, statistical and legal aspect. In accordance with the Central Statistical Office definition, agricultural activities refer to growing plants, breeding and rearing animals and cover: all types of crops, market gardening, horticulture, plant nursery, cultivation and seed production of agricultural and horticultural crops, breeding and rearing of animals (cattle, sheep, goats, horses, livestock, poultry, bees, rabbits, game animals kept for slaughter, etc.), the production of raw, unprocessed animal products (milk, consumption and hatching eggs, wool, honey, etc.) and also activities consisting in maintenance of the already unused agricultural land for production purposes following the principles of good agricultural and environmental requirements (in line with the standards) [Agricultural Census – Report...]. More definitions of agricultural activities can be found in the legislation (Table 1).

¹ Legal status as of 30th November 2013.

Table 1. A review of selected definitions referring to agricultural activities provided by the relevant legislation

Legal act	Definition
Art. 2 par. 2 of the Act dated 15 th November 1984 on agricultural tax	Agricultural activities cover plant and animal production, also including the production of seed grain, nursery plants, breeding and reproductive material, market gardening, ornamental plants, cultivated mushrooms, fruit growing, breeding and the production of animals, birds and working insects breeding material, industrial or farmed animal production and also breeding and rearing of fish.
Art. 2 par. 15 of the Act dated 11 th March 2004 on goods and services tax	Agricultural activities are understood as plant and animal production, also including the production of seed grain, nursery plants, breeding and reproductive material, market gardening, outdoor, greenhouse and grown under plastic crops, cultivation of ornamental plants, mushrooms and fruit growing, breeding, rearing and the production of animals, birds and working insects breeding material, industrial or farmed animal production, as well as breeding and rearing of fish and other organisms living in water, and also greenhouse and heated plastic tunnel crops, cultivation of mushrooms and their mycelium, “in vitro” plants, farmed rearing and breeding of slaughter and laying poultry, poultry hatcheries, breeding and rearing of fur and laboratory animals, breeding and rearing of earthworms, entomaphags and silkworms, keeping apiaries, rearing and breeding of other animals outside agricultural holdings and selling forestry and hunting products with the exception of round trees from tropical woods (Polish Classification of Goods and Services 02.20.13.0) and bamboo (Polish Classification of Goods and Services ex 01.29.30.0), as well as the provision of farming services.
Art. 2 par 2 of the Act dated 26 th July 1991 on personal income tax	Agricultural activities (...) refer to activities consisting in the production of unprocessed (natural) plant or animal products based on own crops, breeding or rearing, also including seed grain, nursery plants, breeding and reproductive material, outdoor, greenhouse and grown under plastic market gardening, cultivation of ornamental plants, mushrooms and fruit growing, breeding and the production of animals, birds and working insects breeding material, industrial and farmed animal production, breeding of fish, as well as the activities in which the minimum periods of keeping the purchased animals and plants, during their biological growth, are at least: <ol style="list-style-type: none"> 1) one month – for plants, 2) 16 days – for highly intensive, specialized fattening of geese or ducks, 3) 6 weeks – for the remaining slaughter poultry, 4) 2 months – for the remaining animals – from the date of purchase.

Source: author’s compilation based on [Ustawa z dnia 15 listopada 1984 r. ...; Ustawa z dnia 11 marca 2004 r. ...; Ustawa z dnia 26 lipca 1991 r. ...].

In accordance with the Act on personal income tax, the provisions of this Act do not apply to agricultural activities, with the exception of income from special branches of agricultural production. In line with Art. 2 par. 3 of the Act on personal income tax, the special branches of agricultural production are as follows: crops grown in greenhouses and in heated plastic tunnels, the cultivation of mushrooms, their mycelium and “in vitro” plants, farmed rearing and breeding of slaughter and

laying poultry, poultry hatcheries, breeding and rearing of fur and laboratory animals, breeding and rearing of earthworms, entomaphags and silkworms, keeping apiaries, rearing and breeding of other animals outside agricultural holdings [Ustawa z dnia 26 lipca 1991 r. ...]. The special branches of agricultural activities listed in the Act on personal income tax, are presented in the definition of agricultural activities in accordance with the provisions of the Act on the tax on goods and services.

2. Agricultural tax

The agricultural area, presented as comparative fiscal hectares owned by a farmer, constitutes the subject of agricultural taxation. This area refers to the land classified in the register of land and buildings as farmland or as wooded land and bush land growing on an agricultural area, with the exception of areas used for running business activities other than agricultural. In accordance with Art. 4 par. 1 of the Agricultural Tax Act [Ustawa z dnia 15 listopada 1984 r. ...] the tax base of agricultural tax is as follows:

- 1) in cases of agricultural holdings farmland – the number of comparative fiscal hectares specified based on the area, types and classes of farmland resulting from the register of land and buildings and the classification in the taxation district² (Table 2);
- 2) in cases of the remaining land – the number of hectares resulting from the register of land and buildings.

Table 2. The applied conversion rates of agricultural area depending on the taxation district.

Types of agricultural areas: Arable land					Grasslands and pastures			
Taxation districts	I	II	III	IV	I	II	III	IV
Classes of agricultural areas Conversion rates								
I	1,95	1,80	1,65	1,45	1,75	1,60	1,45	1,35
II	1,80	1,65	1,50	1,35	1,45	1,35	1,25	1,10
IIIa	1,65	1,50	1,40	1,25				
III					1,25	1,15	1,05	0,95
IIIb	1,35	1,25	1,15	1,00				
IVa	1,10	1,00	0,90	0,80				
IV					0,75	0,70	0,60	0,55
IVb	0,80	0,75	0,65	0,60				
V	0,35	0,30	0,25	0,20	0,20	0,20	0,15	0,15
VI	0,20	0,15	0,10	0,05	0,15	0,15	0,10	0,05

Source: [Ustawa z dnia 15 listopada 1984 r. ..., Art. 4, par. 5].

² Four tax districts have been distinguished, which cover municipalities and cities depending on economic-production-climatic determinants. This classification is performed by the Minister of Finance in agreement with the Minister of Agriculture after consultation with the National Council of Agricultural Chambers [Rozporządzenie Ministra Finansów z dnia 10 grudnia 2001 r. ...]

Agricultural tax for the fiscal year is calculated as follows:

- 1) monetary equivalent of 2,5 q of rye per one comparative fiscal hectare of an agricultural holding land,
- 2) monetary equivalent of 5 q of rye per one hectare of the remaining land³.

The level of agricultural tax amount in the period of 2009-2014 is illustrated by Figure 1.

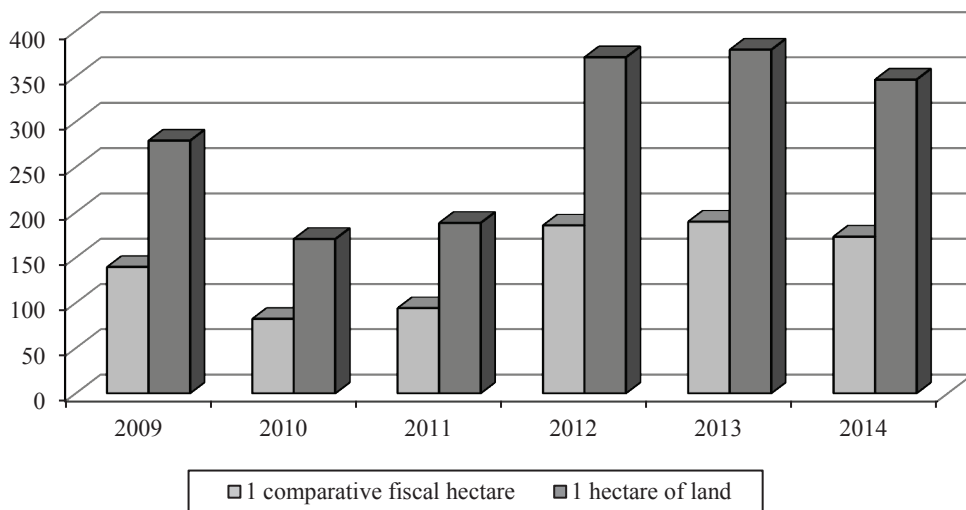


Figure 1. Agricultural tax in the period of 2009-2014

Source: author's compilation based on [Komunikat Prezesa GUS z dnia 17 października 2008 r. ...; Komunikat Prezesa GUS z dnia 19 października 2009 r. ...; Komunikat Prezesa GUS z dnia 19 października 2010 r. ...; Komunikat Prezesa GUS z dnia 19 października 2011 r. ...; Komunikat Prezesa GUS z dnia 19 października 2012 r. ...; Komunikat Prezesa GUS z dnia 18 października 2013 r. ...].

The legislator also provided for numerous exemptions and investment incentives related to agricultural tax [Ustawa z dnia 15 listopada 1984 r. ..., Art. 12-13]. The Village Head, the Mayor or the city President represent bodies authorized to charge and collect agricultural tax paid in four instalments according to the following deadlines: 15th March, 15th May, 15th September and 15th November.

The draft of changes in agricultural tax was prepared by the Ministry of Finance. The proposals of changes were included in the draft amending the Local Government Law and other laws [Internet 3]. The suggested amendments will refer to the converting rate for some types of land. The covering rates will be added to some

³ As of 2014 calculated in accordance with the average rye purchase price for 11 quarters prior to the quarter before the fiscal year. In previous years for the period of three quarters before the fiscal years.

types of land, to date not classified pedologically, which makes specifying the number of comparative fiscal hectares difficult and thus the collection of tax. Art. 4 par 7 of the Agricultural Tax Act [Ustawa z dnia 15 listopada 1984 r. ...] in the new wording provides that “the land under restocked ponds, wooded land and bush land on farmland, ditches and built-up farmland, regardless of their taxation district classification, are converted into comparative fiscal hectares in line with the following conversion rates:

- 1) 1 ha of land under ponds restocked with salmon, bull-trout, Danube salmon, Arctic charr and trout, as well as built-up farmland – 1 comparative fiscal hectare;
- 2) 1 ha of land under ponds restocked with other fish species, wooded land and bush land on farmland, as well as ditches – 0,20 comparative fiscal hectare.”⁴

In accordance with the draft, the principles of agricultural tax payment are also supposed to change. Firstly, if the decided amount of agricultural tax does not exceed the cost of delivering a domestic economy registered mail letter⁵, the decision is not delivered and hence the tax is not collected. Another change refers to a situation when the amount of tax, specified for the fiscal year, does not exceed PLN 100. In such circumstances there is a possibility of a one-time tax payment within the deadline of the first instalment. The change is supposed to cover both natural persons and the remaining taxpayers. The following announced changes refer to the scope of exemptions and reliefs – as provided by Art. 12 and 13 in their new wording. The changes related to agricultural tax are due to come into force on 1st January 2015.

3. Farmers’ income taxation

The fundamental problem related to farmers’ income taxation is determining their income value. This is neither imposed by tradition nor by any legal act to keep the books of agricultural activities in order to determine the actual income. According to economic categories, income in farming is based on so-called net income. The formula for determining such income is as follows:

$$Net\ income = Pg - (Ow + Nr + Np + a + s),$$

where:

Pg – global production,

Ow – internal turnover,

⁴ Currently the situation is as follows: the land under restocked ponds regardless of location is converted into comparative fiscal hectares according to the following conversion rates:

1) 1 ha of the pond restocked with salmon, bull-trout, Danube salmon, Arctic charr and trout – 1,0 comparative fiscal hectare;

2) 1 ha of the pond restocked with other fish species – 0,20 comparative fiscal hectare.

⁵ By the operator determined as provided by the Act dated 23rd November 2012 – Postal Law (Journal of Laws item 1529). Currently this cost, according to the price list of the Polish Post Office, amounts to PLN 5,70.

Nr – expenditure of agricultural origin from outside the farm,
 Np – expenditure of non-agricultural origin,
 a – depreciation,
 s – labour charges.

The category of income in legal terms is defined by tax law and adopted for carrying out fiscal objectives. In the case of agricultural activities, determining the cost of revenue may turn out to be problematic because it can become a component of agricultural policy – for example by regulating the level of tax support for agriculture.

According to the current legal status the tax burden, depending on the income level, is imposed on farmers running a business, as well as on farmers running special branches of agricultural production⁶. Having included the income derived from agricultural activities to the tax system, taxation rules have to be uniform for all natural persons running agricultural activities, i.e. also cover agricultural holdings representing special branches of agricultural production run by natural persons. Currently the existing legislation provides for two forms of taxation covering special branches of agricultural activities: by applying estimated standards or based on keeping revenue and expense ledger or books of accounts. The tax base, defined in line with income estimated standards, is calculated based on the income resulting from the ratio of the income estimated standard appropriate for a given special branch production type and the number of production units covered by this standard. Estimated standards of income special branches of agricultural activities are defined in the regulations by the Minister of Finance [Chlebicka, Lewandowski-Lepak 2012, p. 7].

Farmers who, in the fiscal year, obtain income resulting from their business activities (e.g. from rendering mechanization services using their own agricultural equipment) not exceeding PLN 10 000 and, at the same time, owning an agricultural holding the total area of which is above one or equals one comparative fiscal hectare, and also performing these business activities personally or with their family members, are offered the opportunity to keep a Revenue and Expenses Tax Book for Farmers. This book applies simplified principles and therefore constitutes a relatively easy material form of accounting records. The book's user is required to enter the date of event, the number of booking evidence, the income amount and the expenditure amount (cost) [Ustawa z dnia 1 maja 2013 r. ...].

⁶ Income, derived from a source of income such as special branches of farming production, constitutes the income tax base. However, in line with the provisions of the Act on personal income tax, the income derived from special branches of farming production, if the taxpayer does not keep the books presenting income, is determined applying income estimates from the defined cultivation area or animal production unit. The Minister responsible for public finance in agreement with the Minister of Agriculture issues, in the form of a regulation, the estimated standards of the above mentioned income and changes them annually according to the price increase rate of agricultural production, as announced by the President of the Central Statistical Office.

Defining agricultural activities and determining the economic criterion as the basis for separating an agricultural holding from a rural farm (understood as the combination of a household and a farm) is of crucial significance for the implementation of income tax in the agricultural sector. This mainly refers to self-supply and income derived from sources other than agricultural activities. The structure of income earned in a given agricultural holding, or one derived from agricultural activities and related forms of activity, including non-agricultural and other activities, can represent one of the criteria [Chlebicka, Lewandowski-Lepak 2012, p. 5].

The state project aimed at including farmers in the income tax offers several options [Internet 1]:

1. Farmers as entrepreneurs: *income – costs = net income*

Accepting that agricultural activities represent business activities and adopting similar principles for farmers as is the case with entrepreneurs. This means that farmers would be taxed in accordance with the generally applicable rules, i.e. tax scale (18% and 32%) or flat tax (19%). In the first period the same taxation level, as in the case of agricultural tax, is to remain and therefore it should be expected that the adopted tax rates in such an initial period would have to be much lower. Such a form would require much greater involvement from farmers, since both the income and its costs would have to be specified. At this point it has to be mentioned that in the situation of natural disasters and/or crop failures the budget revenue resulting from this type of tax would be much lower.

2. Farmers as creators: *income – flat charges = net income*

The second method could be the taxation of income in line with the specified tax scale (or flat rate) taking into account the predetermined costs (e.g. as the true percentage for some types of individually performed activities – costs at the level of 50% for creators or in a given amount, as in the case of income from employment). Such a form of taxation requires less involvement than the first proposal due to the absence of the requirement for collecting documents confirming the costs incurred.

3. Tax on recorded revenue without deductible costs: *income without deductible costs*

Tax on recorded revenue without deductible costs represents an even simpler form of taxation which requires identifying the earned income only. Such a form, however, features one fundamental disadvantage. In a situation when farmers invest in their agricultural holdings, this taxation form does not allow for the compensation of high costs in the investment period.

4. Tax card: *income and negligible costs*

The least laborious form of taxation is represented by a tax card. In the case of farmers the tax amount could be determined based on the size of agricultural holding. However, the amount of tax decided by the tax authority would be completely unrelated to the amount of income earned by the farmer or the loss incurred.

It has to be emphasized at this point that in accordance with Art. 41 par. 1 pt. 46⁷ of the Act on personal income tax, the means obtained from EU funds as non-refundable foreign aid are exempt from taxation.

A survey on *The fairness of taxation in the agricultural sector and the possibility of changes in this field according to opinions of individual farmers* was conducted in 2010 in 302 agricultural holdings all over Poland. The study was performed by the Department of Economics and Organization of Enterprises of the Warsaw University of Life Sciences. The results of this research are quite surprising since, on the one hand, the surveyed farmers are satisfied with the existing system of taxation and they do not consider the agricultural sector to receive better treatment in this matter compared to other economy sectors, however, the factor supporting possible changes in taxation covering agricultural activities refers to errors in the specification of the conversion rate, as well as incorrectly selected taxation districts within the existing agricultural tax. On the other hand, the same respondents claim that the tax burden should depend on the level of obtained income but less the assessed labour costs incurred by a farmer and his/her family. Such a solution could turn out to be the most favourable for the smallest and economically weakest agricultural holdings and thus result in a the reduction of the tax paid. The respondents were also in favour of considering climatic and soil conditions as well as the agricultural area of farms in agricultural tax [Internet 2].

4. Final remarks and conclusions

Several crucial conclusions can be presented following the conducted research. Firstly, it may seem that the best solution for determining income from agricultural activities is based on the personal income tax construction method where it is most important to specify the catalogue of tax deductible costs, reliefs and exemptions, as well as the components (definitions) of income. Secondly, it may be helpful to apply the simplified method for recording events, however, still based on the principle of income less tax deductible costs equals net income (tax base). Following this method it may turn out to be problematic to define the scope of simplified cost records. Both of these methods should take into account the specific nature of agricultural activities, their seasonality and cyclicity. Thirdly, apart from the accounting methods for

⁷ According to which tax-free income derived by a taxpayer is considered as such if: it originates from foreign governments, international organizations or international financial institutions from the means of non-refundable aid, including the funds of research framework programmes, technical development and the European Union presentation and also from NATO programmes, allocated based on unilateral declarations or agreements signed with these countries, organizations or institutions by the Council of Ministers, the relevant Minister or governmental agencies and also in situations when transferring these funds is performed by means of an entity authorized to allocate non-refundable means and the taxpayer implements directly the objective of the programme financed from non-refundable aid means.

determining the income derived from agricultural activities, the so-called estimation methods, based on certain indicators – estimators, can be applied. However, this does not allow for calculating the actual income (variations may even be as high as 30%). Currently in Poland the statistical base to be used for these purposes is only provided by the Farm Accounting Data Network (FADN) and the initial income category by the standard gross margin (SGM).⁸

In accordance with the declaration by the Minister of Agriculture and Rural Development, income tax is supposed to substitute the universally applicable agricultural tax, however the delays in passing the appropriate legislation on the implementation of agricultural income tax will result in these changes taking longer time and the gradual implementation of tax based on the criteria related to agricultural holding area or other indicator types of criteria. It has to be emphasized that, in fact, no actual statistical data on income in Polish agriculture are available and hence probably the caution when attempting to introduce any changes. The research⁹ was conducted in order to illustrate, among others, the simulations of the varying in form and value tax burdens and their impact on the income oriented situation of farmers, as well as the estimation of budget revenue resulting from the inclusion of agricultural activities in the scope of income tax. The most important simulation results are as follows (more on the simulation assumptions and results [Chlebicka, Lewndowski-Lepak 2012, pp. 8-14]):

1. In line with general principles – regardless of the method used in the grouping of agricultural holdings (by acreage of agricultural area or ESU), on average in the period of 2007-2009 all out of the 0,75 mln commercial farms exceeded the level of annual income above which they were obliged to pay personal income tax (i.e. PLN 3091). The tax would cover 1,3 mln full-time farmers, including 1,1 mln full-time working family members. However, in the case of grouping in accordance with an

⁸ Gross margin is the measure used for the assessment of an agricultural holding economic size expressed as a European size unit (ESU). This measure is used in all the European Union countries. Gross margins are calculated based on empirical data from statements presented by agricultural holdings. Gross margins used for comparing the production of different farms have to be calculated in line with uniform rules regarding production value and direct costs. The underlying objective is to facilitate the analysis of the economic situation of agricultural holdings featuring similar potential and production lines [Goraj et al. 2004, p. 26].

⁹ A significant impediment is the absence of sufficient data covering all the agricultural holdings in Poland in terms of their size and income structure. The information regarding the income situation of farms covered by the FADN research sample, refers to agricultural holdings featuring relatively higher economic power (above 2 ESU), apart from the self-supply of products targeted for sale. Additionally, the publicly available income data originating from the FADN database are of an aggregated nature which also reduces the possibility of drawing conclusions on their basis. Income in the agricultural sector is also estimated by the Central Statistical Office, however, the level of generality in the presented results does not allow for carrying out the analytical goals specified in the report. The estimations presented below are subject to errors, however, they do have a major approximation value [Chlebicka, Lewndowski-Lepak 2012, p. 8].

economic value (calculated per one full-time worker, including a family member) in 288 000 farms up to 4 ESU the annual income, resulting in the obligation to pay tax, was not exceeded. As a result, budget revenue is estimated for about PLN 1,2 billion in cases of calculating tax on an income at the level of an agricultural holding, PLN 09-1,0 billion at the level of a full-time worker or PLN 1,0 billion per family member.

2. If the 19% rate is applied – regardless of agricultural holding grouping and the method of tax calculation - budget revenue would amount to PLN 1,7 billion.

3. Flat-rate tax on recorded income – the lowest rate of 3% on total income was applied. Only very large agricultural holdings (almost 25 000 farms with an agricultural area above 50 ha, or 3500 above 100 ESU) were obliged to settle their income in line with the generally applicable principles due to their exceeding the statutory income threshold amounting to EUR 150 000. Having accepted an agricultural area as the agricultural holdings classification base, budget revenue will amount to PLN 5,7 billion and if an economic value is considered – PLN 4,5 billion.

To sum up, it may be concluded that the state budget revenue, resulting from the adopted tax solutions in the agricultural sector, would present a similar level as that derived from agricultural tax¹⁰. This solution, from the perspective of so-called social fairness, is observed as a better one, since only those individuals would be obliged to pay tax who obtained income from agricultural activities, rather than all persons running such activities, as is the case in relation to agricultural tax. However, problems may occur in terms of the requirement to keep the records of economic events. Keeping such records will be an advantage not only for the farmer (offering the possibility to control costs and to conduct economic and financial analyses for the needs of an agricultural holding management), but also for the broadly understood statistics (for the appropriate allocation of public funds within the framework of financial support for the agricultural sector).

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OPODATKOWANIE DZIAŁALNOŚCI ROLNICZEJ W POLSCE – WYBRANE ASPEKTY

Streszczenie: Rolnictwo, jako jedyny dział gospodarki narodowej w Polsce, w miejsce płacenia podatku dochodowego według ogólnie obowiązujących zasad płaci podatek rolny. Celem artykułu jest zaprezentowanie konstrukcji podatku rolnego, propozycji zmian w tym podatku oraz projektu opodatkowania dochodu z działalności rolniczej. W tekście jako metodę badawczą zastosowano analizę i krytykę aktów prawnych.

Słowa kluczowe: działalność rolnicza, podatek rolny, podatek dochodowy dla rolników.