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## MODERN FEATURES OF TAXATION OF AGRICULTURAL ENTERPRISES OF UKRAINE

**Introduction.** Permanent changes in tax legislation and a significant share of the cost structure of agricultural enterprises for taxes on payment of taxes determine the special importance of the correct decision while choosing a system of taxation. Today, for Ukraine, the issue of developing a mechanism that would define new and more effective principles of taxation of agricultural producers is particularly relevant.

**Purpose.** The purpose of the article is to study changes in taxation of agricultural producers over the last few years, to identify the peculiarities and problems of taxation of agricultural enterprises in Ukraine, and to determine how the state supports agriculture.

**Results.** In this article, the system of tax burden on agricultural enterprises of Ukraine is considered: tax rates, mechanisms and types of taxes to be paid by agrarian enterprises. The methods and instruments of tax regulation in the agrarian sector and their gradual change over the last few years have been analyzed. A schematic diagram of the changes of the special regime in taxation in 2016-2017 years has been

constructed. The alternative ways of supporting agricultural commodity producers by means of subsidy programs are presented. The flaws of tax innovations in agriculture are substantiated. The importance of state regulation of the agrarian sector of the economy through the tax mechanisms has been confirmed.

**Conclusion.** Conclusions are made regarding to the modern state of the system of taxation of agrarian enterprises and the consequences of increasing the tax burden for taxpayers of the IV group of the single tax. Taking into account changes in the agrarian sector and the economy as a whole, the agricultural taxation system requires serious reforms, including in terms of eliminating tax problems for different categories of agricultural producers. However, taxation in agriculture, where there are specific economic conditions, should stimulate producers, which should be manifested in the application of simplified mechanisms for collecting and administering taxes and duties, especially in the taxation of small and medium-sized agricultural enterprises.

**Keywords:** *tax, tax burden, agricultural commodity producers, agrarian sector, single tax, special tax regime, group IV payers, special accounts, grants.*

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