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## BUDGETARY AND TAX POLICY OF UKRAINE IN THE AGRICULTURAL PRODUCTION INDUSTRY

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**Abstract.** *The article discusses the main forms and types of state financial support for agricultural producers. The dynamics of the volume of budget financing of agricultural enterprises of Ukraine is analyzed. The analysis of the dynamics of the amount of taxes paid by agricultural producers to the budget is carried out. The state budget and tax policy in the field of agricultural production in Ukraine is assessed, problematic issues are identified and ways to improve it are proposed.*

**Keywords:** *budget and tax policy, agriculture, state support, budget funds, agricultural sector.*

Agriculture in our country is one of the most powerful components of the national economy, which directly affects the size of gross domestic product, foreign exchange inflows and the living standards of the population in rural areas. Ensuring the progressive development and functioning of the agricultural sector, increasing its competitiveness is impossible without the formation of a prudent budgetary and tax policy of the state. Therefore, the question of research into

the efficiency and effectiveness of budgetary and tax policy in the field of agriculture requires increasing attention at the moment. The article identifies the main problems and proposals for improving the existing mechanism of budgetary and tax policy implementation to improve the competitiveness of agricultural producers.

The purpose of this article is to investigate the impact of budgetary and tax policy on the activities of agricultural

producers. The subject of the study is theoretical provisions, methodological approaches and practical recommendations on the implementation of budgetary and tax policy in the field of agricultural production. The research was conducted using the following methods: systematic, statistical (including grouping, tabular presentation of digital data), graphical, comparative and generalization methods.

State regulation is implemented through a system of fiscal policy measures in order to create optimal conditions for the development of the agricultural sector of the Ukrainian economy, so it is one of the key factors that significantly affect the functioning of agricultural producers.

State financial support, its scale and efficiency are crucial for regulating the development of the agrarian sector of

Ukraine, the competitiveness of agricultural producers. State financial support directly affects the level of production efficiency and the use of available financial resources.

As a result of the analysis it is determined that the important factor of productive development of agricultural producers is the support of the state. The main problems of state regulation of the agrarian sector are identified, as well as measures that will provide effective reform of the current system of fiscal policy. The important role and necessity of increasing the efficiency of state regulation of the agrarian sector of the country's economy to solve the basic problems of its socio-economic development, as well as to increase its competitiveness, is revealed.

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