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### **General Regularities in the Development of Agricultural Taxation Systems in European Socialist States**

Ogólne prawidłowości rozwoju systemów opodatkowania rolnictwa  
w europejskich państwach socjalistycznych

Общие закономерности развития систем налогообложения сельского  
хозяйства в социалистических странах Европы

Multiple and rich experiences of the practical functioning of agricultural taxation systems in socialist states have been insufficiently recognized and inadequately popularized in economical and legal-financial literature and so far they have not been subjects of theoretical generalization and synthesis.

The knowledge of the solutions in this field of agricultural burdens applied in particular socialist states, as well as their complex and multi-planar analysis should have at least two significant advantages: 1) a purely practical value resulting from a possibility of taking over and, after possible appropriate modifications, applying a specific solution, known in another country and verified by its practical application; and 2) a theoretical value which should make it possible to outline further evolution of socialist agricultural taxation, its main developmental tendencies depending on the current situation of socialist agriculture and its near prospects. In a more distant future this could serve the purpose of working out a catalogue of certain theoretical, general principles of agricultural taxation, most desirable under the conditions of socialist economy.

So far, the socialist science of finance has not worked out any model

principles as a foundation of the taxation system, including also the agricultural taxes. The fact is very striking both against the background of well advanced studies in this field in bourgeois finance studies and in view of the special political and socio-economic importance of these problems in socialism as well as the existing rich experience of taxation practice in socialist states. Although one sometimes encounters opinions that, with the relatively short historical experience of socialist states, the formulation of general taxation principles should still be delayed,<sup>1</sup> nevertheless it is certainly one of those significant problems whose solutions cannot be evaded by the socialist doctrine in the future.

So far practical functioning of socialist agricultural taxation clearly shows that, besides the whole richness and variety of original constructions applied in particular states, there exist some recurring features which are common to all socialist states and which have a character of general developmental regularities of socialist agricultural taxation. The identification of such common features, their analysis, and critical evaluation will constitute for us an initial, but also necessary, stage of enquiry on the way of arriving at an outline of the future directions in the development of the taxation system of socialist agriculture.

In the foreground of these most characteristic aspects of the evolution of rural taxation systems there appears a particularly strong developmental dynamics of tax constructions which find its expression in a number of tax reforms, often of quite an essential nature. Thus, in Czechoslovakia there have been no less than five such reforms, in Hungary, Soviet Union, and Poland — four reforms, while in Bulgaria and East Germany — three reforms.

The great changeability of tax constructions concerns primarily the burdening of individual farms and, generally speaking, it results from the lack of a clear, unequivocal, and possibly stable attitude of socialist states towards the functioning of a small-scale production sector in agriculture, a determination of its nature and role, as well as its developmental prospects. A simple consequence of this is the fact that the theory has so far failed to provide a general conception of socialist agricultural taxation, its main functions and principles. From the beginning, the systems of agricultural taxation operative in particular countries have been and still are shaped by the pressures of immediate, current, and often changeable demands of particular stages in the development of these states rather than by the postulates of socialist financial doctrine. Thus, modifications in the system of individual farms taxation have been de-

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<sup>1</sup> Cf. J. Harasimowicz: *Finanse i prawo finansowe (Finances and Finance Law)*. Warszawa 1980, p. 127.

terminated by changes taking place in economic and political life, especially by the transformations in the structure of agriculture, as well as different tasks imposed on agricultural economy in successive years of post-World War II development, especially in respect to the varied assumptions of state policy towards individual farms. Much more stable have been the general principles of burdening socialized forms of agricultural economy, towards which from the very beginning and with full consistency the policy of all-embracing support of their development and of ensuring favourable conditions for them to achieve possibly highest production profitability has always been realized. Taxation reforms which have taken place within this form of ownership concerned primarily corrections in the very amount of their burden (the lowering of tax rates, introduction of new tax reductions and exemptions or the expansion of the existing scope of such forms), aiming at a gradual liberalization of the level of their total tax burden.

The second common developmental feature of the systems of agricultural taxation in socialist states is the evident evolution of the functions of agricultural taxation from strictly fiscal, through controlling, to stimulating functions. After a relatively short period of war communism in the Soviet Union and the years 1945—48 in the remaining European socialist countries, in which narrowly understood fiscal tasks were viewed as primary in agricultural taxation everywhere, in the 1950's there occurred an evident predominance (both in doctrine and in practice) of the controlling tasks of taxation, moreover, with strong class overtones. In that period, agricultural taxation had an additional duty to reconstruct ownership relations in villages by way of limiting and gradually superseding capitalist elements which were then embodied by the so-called "kulak" farms, by counteracting the process of small-scale farms turning into capitalist farms, and by providing effective protection to petty farmers and middle-size farms, as well as creating exceptional preferences for the first socialized farms of agricultural economy just then coming into existence. But already at the end of the 1950's there occurred a complete departure from this class conception of agricultural policy in socialist states and, in consequence, agricultural taxation also began to lose its previous character of a drastic measure eliminating certain social classes and undermining the economic basis of their existence; simultaneously, the fiscal aim and the control of the development of the desirable activity of private farms regained their importance.<sup>2</sup>

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<sup>2</sup> Cf. J. Lubowicki: *Polityka podatkowa w Polsce Ludowej (Taxation Policy in People's Poland)*. Zeszyty Naukowe Uniwersytetu Łódzkiego. 1962, vol. 26, p. 34.

Since the 1960's the predominance of widely understood stimulating tasks becomes more and more evident. The priority of its stimulating function, crowning the evolution of agricultural taxation, has been caused by the necessity of satisfying ever growing consumption needs of modern socialist societies; these needs cannot be met without further, quite considerable increase in agricultural production.

In the whole complex program of stimulating the growth of agricultural production a certain role must also be played by agricultural taxation. Today, the main criterion of the effectiveness of the system of rural burdens must therefore be looked for in its effects on the shaping of appropriate production attitudes and interests of subjects working in agriculture, confirmed first of all by an increase in agricultural production, so that in consequence the controlling tasks and fiscal efficiency of the tax must become subordinate functions.

Clearly emphasizing the predominance of the stimulating tasks of agricultural taxation, at the same time one should pay attention to two significant problems, namely:

— first of all, to the wide theoretical possibilities offered by the tax whose multidirectional utilization may become an instrument affecting both economic and social processes in the village. As socialist practice fully confirms, by means of taxation one may affect the increase in the volume of production as well as the degree of its profitability, the rational utilization of arable lands, a transformation of the area structure of farms, development of certain directions in agricultural production, and even some sectors of nonagricultural activities in farms, stimulation of investment processes in villages etc.

— secondly, to barriers limiting the effectiveness of the stimulating operation of taxation which exist in practice.

The first factor which significantly weakens the power and effectiveness of agricultural taxation is the frequent practice of imposing on it both stimulating and controlling functions. For their realization they require quite different, even contradictory, conditions which ultimately leads to a weaker operation of each of them taken separately. The realization of the stimulating function must bring certain tax preferences either in the form of an appropriate construction of tax base (founded on external features, normative income or returns), or special reductions and exemptions; such preferences must necessarily concern all farms, also including the most profitable, economically strong ones; in consequence, this may further deepen the existing income differentiation of particular farms or their groups. The levelling of the differences between the incomes of particular farms operating under various objective natural-productive conditions, which constitutes the main aim of

the control function, requires a highly differentiated system of their taxation; it particularly indicates a much heavier taxation of the highest area groups of farms, bringing the largest incomes. The preferences demanded by the stimulating function of taxation, in turn, are thus gradually neutralized by a strong tax draining applied to that group of farms. Therefore, since within one tax construction it is quite difficult in practice to realize both these functions parallelly, one should try to reconcile them by introducing a multi-channel system of agriculture taxation in which particular tax constructions could be shaped in respect to the realization of one or the other function.

The control function of taxes is connected with two very important issues, namely, the very understanding of its essence and the problem of the principles on which the control of agricultural incomes should be based. In practice, the control functions of taxes are frequently treated in an extremely simplified and one-sided way, by identifying them with the necessary restriction of the incomes of farms, especially of those deriving higher profits; quite exceptional are the opposite cases, that is, an appropriate lowering of the taxes for farms economically weaker. It is significant that in this country even today in the discussion about the structure of the system of the financial burdening of villages, which has been especially lively in the past few months, there are still opinions demanding a strengthening of the control function of taxation which, in the understanding of some of the authors, consists merely in the need of additional restrictions of high incomes of farmers.<sup>3</sup>

In their opinion, such an action is indicated by the following circumstances:

1) the rising prices of purchasing farm products have caused a great increase in the incomes of rural population which, so far, has suffered the effects of the crisis less acutely than urban population;

2) the deepening disproportion in the incomes of particular area groups of farms creates a necessity of at least partial levelling out by means of taxation.

Without getting too deeply involved in the question of the validity of the arguments quoted above,<sup>4</sup> I would merely like to recall the fact that, particularly in the situation of this country, when a dynamic increase in agricultural production is the only way out of the crisis, it is

<sup>3</sup> Cf. L. Rzewowski: *Politycznie trudne (Politically Difficult)*. „Polityka” 1983, no 7.

<sup>4</sup> The arguments are strongly opposed by T. Hunek: *Politycznie trudne — a merytorycznie z sensem? (Politically Difficult — but Substantially Reasonable?)*. „Tygodnik Kulturalny”, no. 1983/11, pp. 1 and 4.

necessary to create an appropriate system of motivation for the farmers' efficient work and achievement of high productivity. This superior aim must also predominate in the taxation system which, together with the system of prices of farm products and agricultural means of production, as well as the system of credits, would provide for precisely such attitude of farmers. Although the control functions of taxes, understood as a measure levelling out income differences between particular farms, are always important, including the present times when during a crisis all income inequalities (real and imaginary) are experienced particularly acutely, they must become of secondary importance. Moreover, attention should also be paid to the fact that the acceptance of the principle of equal distribution for all should not be applied especially to agriculture and agricultural state policy, because it leads to a situation in which there will be less and less to divide in subsequent distributions.<sup>5</sup>

In comparison with the very interpretation of the conception of the "control tasks" of taxes, even more doubts are raised by the question of principles on which the system regulating rural incomes should be based in socialist economy. So far the socialist science of finance has not dealt much with this problem.<sup>6</sup> The preparation of a catalogue of principles regulating farmers' incomes is an extremely difficult and complicated undertaking since it necessitates taking into account many different factors, often mutually opposed, to determine the final form of the postulated principles. One must here take into account purely economic aspects (ensuring an appropriate degree of production profitability), social aspects (ensuring a minimum income and taking into consideration the degree of household consumption burdening), as well as egalitarian elements which demand a gradual equalization of incomes derived in particular groups of farms and a maintenance of appropriate relations between the level of agricultural incomes and average wages in socialized economy. Finally, such considerations must also involve the stimulating aspects which require quite an opposite treatment in income control processes and whose sources are found in an average effort and

<sup>5</sup> *Ibidem.*

<sup>6</sup> Thus, among the few Polish studies which merely fragmentarily and occasionally touch the problem of the principles of such control, attention should be paid to two papers by Z. Kozłowski: *Szkic teorii socjalistycznego podatku rolniczego* (*An Outline of the Theory of Socialist Agricultural Taxation*), typescript, Instytut Finansów, Warszawa 1965, and *Podstawowe zasady strukturalne socjalistycznego podatku rolniczego* (*The Main Structural Principles of Socialist Agricultural Taxation*). „*Ekonomista*” 1966, no. 2, as well as H. Reniger's: *Problem podstawy wymiaru w socjalistycznym podatku rolniczym okresu przejściowego* (*The Problem of Tax Assessment Base in Socialist Agricultural Taxation in the Transitional Period*), Toruń 1963.

skill of the farmer and incomes derived by him due to greater efforts, special skills, and his own thriftiness.

The second factor which strongly weakens the stimulating operation of socialist agricultural taxation is to be found in relatively slight financial effects brought about by the employed preferences and most frequently appearing as tax reductions and total or temporary exemptions. On the whole, it results from a generally low level of rural tax burdens. After all, the tax properly fulfills its stimulating tasks only if it constitutes a considerable percentage of income and net output of the farm. Besides, one should also bear in mind the fact that, along with the advancing process of the increasing marketability, there also increases the role of the prices of agricultural products as the main factor determining production profitability and, therefore as an instrument controlling the increase in that production; at the same time, the role of agricultural taxes decreases. The new systems of prices of farm products purchase, introduced in socialist states in recent years, are constructed mainly in respect to utilizing them as instruments affecting the increase in production efficiency and its structure, which results in a greater importance of the primary income distribution with a simultaneous weakening of the role of secondary distribution in which the main role is played by the budget.<sup>7</sup>

Finally, the limited effectiveness of tax stimuli also results from the necessity of introducing many various incentives of both financial and non-financial nature, of varying force of operation (objective and subjective), for the full realization of numerous and multiple tasks imposed on agriculture. In this situation the effectiveness of taxation stimuli may, as a rule, be achieved in practice only when they are incorporated into a whole system of appropriately coordinated and consistently operating economic incentives and other undertakings of legal-administrative character.

The third regularity clearly observable in the development of socialist agricultural taxation is a gradual expansion of the agricultural taxation system and a decisive departure from the principle of a single agricultural tax. The process has been particularly evident during the last fifteen-twenty years when most socialist states have introduced multi-channel, fairly elaborate systems of agricultural burdens. They are characterized by a parallel operation of two

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<sup>7</sup> One of the examples provided by recent socialist practice may be found in a new system of prices and income control in agriculture introduced in Hungary in 1980. A wider discussion of the subject may be found in Ferenc Laczo: *System regulacji ekonomiczno-finansowej na Węgrzech (A System of Economic-Financial Control in Hungary)*. „Więś Współczesna” 1982, no. 12, pp. 80 pass.

main taxes, that is, a tax on land and an income tax, which are additionally supplemented by still other burdens. Particularly complicated are tax systems of socialized forms of agricultural economy.

Thus, for example, the current system of agricultural taxation in Hungary involves eight separate tax constructions,<sup>8</sup> including no less than five scores of burdening agricultural production cooperatives;<sup>9</sup> in Czechoslovakia until 1980 there operated four separate taxes, now reduced to three.<sup>10</sup> Although in the Soviet Union there are formally only two agricultural taxes, namely, a tax on land which burdens only individual farms and cottage plots of kolkhoz members, and a tax on kolkhoz income, the latter actually consists of two separate constructions, namely, a tax on kolkhoz net income and a tax on exceeded fund of wages paid to kolkhoz members and to other persons employed by the kolkhoz.<sup>11</sup> Agriculture taxation in East Germany is similar and there is also a double income tax from socialized farms.<sup>12</sup> Even in Poland, where somewhat traditionally there is nominally only one tax on land in operation, since 1970 it has been supplemented by a second tax, known as a compensatory tax, whose range of subjects and goods is fairly limited, yet it burdens some of the most profitable kinds of specialist plant cultures and animal breeding.

There are several causes underlying the expansion and growing complexity of the socialist system of agriculture taxation. Undoubtedly, as has already been mentioned above, the first one is the imposition of both stimulating and control functions on agricultural taxation. Simultaneous realization of both these tasks, so radically different, is impos-

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<sup>8</sup> In respect to individual farms these are: tax on land, income tax from rural population, and turnover tax on wine, while in respect to socialized forms of agriculture — taxes on income, land, production, turnover, and wages.

<sup>9</sup> For a detailed treatment of the subject see: Istvanne Nagy: *Maguayorshag adoi (Taxes in Hungary)*, Instytut Finansów, Prace Ośrodka Informacji Finansowej, Warszawa 1971, and Ferenc Laczó: *System regulacji...*, *op. cit.*

<sup>10</sup> Thus, until 1980, the system of agriculture burdens included: tax on land, tax on profit, tax on wages and bonuses converted in 1977 into a tax on exceeded wages and bonuses, and tax on incomes of population from agricultural production. A bill of 1979 (Zakon ze dne 25 rijna 1979, kterym se mēni a doplňuje zakon o zemēdēlske dani, Sb. z 1979 č 113) eliminated the tax on exceeded wages and bonuses.

<sup>11</sup> For a more detailed discussion of this subject see: A. Pomorska: *Główne kierunki rozwoju systemu opodatkowania rolnictwa w ZSRR (The Main Directions of the Development of Agricultural Taxation System in the Soviet Union)*, „Finanse” 1982, no. 10.

<sup>12</sup> Cf. H. Neumann: *Ökonomisch begründete Abgabe der LPG*, Typ III, „Sozialistische Finanzwirtschaft”, 1971, no. 8.

sible within the same tax construction so that several separate taxes are being introduced each to serve a different task.

The expansion of rural taxation system must also have been affected by a development of specialist sectors of plant and animal production, evidently noted in socialist states, though each of these sectors requires quite a different treatment in respect to taxation, thus creating another, need to introduce new, additional taxes.

Another cause may be found in the functioning of not only socialized but also individual farms in the agriculture of socialist states. The difference in tasks imposed on taxation systems on these two different forms of ownership causes a gradual stratification and a deepening differentiation of the principles of their burdening. In all socialist states (except Poland) this ultimately leads to the establishment of two quite separate taxation systems for socialized and nonsocialized units of economy operating in agriculture. In the Soviet Union one may actually speak of three different taxation systems which differently regulate the principles of burdening kolkhozes, owners of individual farms, and kolkhoz members. Differences in burdening socialized and individual farms which occur in socialist countries are not limited to various legal bases regulating the systems of their taxation, but they also concern the number, kind, nature, and methods of assessments of their taxes and, in consequence, different tax burdens.

The ever wider employment of taxes which burden socialized farms as instruments eliminating unjustified differences in incomes of particular socialized farms, on the one hand, and on the other — as instruments affecting a correct income distribution within these farms, has resulted in introducing new solutions, highly characteristic of socialist taxation practice; these solutions concern the construction of the very tax assessment and tax rate, as well as a catalogue of various kinds of reductions and exemptions.

Thus, the limitation of the incomes range of socialized farms, resulting from various objective, natural and economic conditions of operation, is facilitated in socialist states by the common occurrence of the phenomenon of a direct dependence of tax assessment on the profitability of a socialized farm. Today this principle is binding in income tax assessment in the Soviet Union, Bulgaria, and East Germany, and in profits tax in Czechoslovakia.

The taxation practice in Czechoslovakia, Hungary, Soviet Union, and East Germany, provides characteristic examples of the interference of the legislator in the matters of income distribution within collective farms in order to ensure the development of its material and financial bases and the necessary growth of its indivisible funds. All these states

have introduced specific tax constructions to effectively counteract the phenomenon of unjustified excessive growth of wages fund which, as a rule, takes place at the cost of limiting payments to indivisible funds; such constructions include a Hungarian compensatory tax burdening the increase of individual members and employees of agricultural production cooperatives; the so-called "second part" of the Soviet income tax from kolkhozes; the German tax on the so-called consumed income (Abgabe auf die Konsumtion); or the tax on the surplus of wages and bonuses recently introduced in Czechoslovakia.

The phenomenon of a deepening differentiation of taxation principles of socialized and non-socialized farms, clearly observable in socialist countries, constitutes the fourth developmental feature of socialist agricultural taxation. In this respect, quite exceptional is the current system of agriculture taxation in Poland. The recognition of private farms as an integral and permanent element of our agriculture and the acceptance of the principle of equal treatment of all the sectors operative in agriculture obviously had to find reflection also in the taxation system. One effect of this new taxation policy of the state may be found in the changes of burdening state farms and agricultural production cooperatives, introduced in 1981—82, which generally aim at unifying taxation principles for all subjects operating in rural economy (regardless of the form of ownership).

The fifth characteristic evolutionary feature of socialist agricultural taxation is the fact of its assessment being based on the principle of estimated norms of incomes and returns; precisely in this way the tax base is determined in the Czechoslovakian tax on population incomes from agricultural production, the Soviet tax on land, the Bulgarian income tax, and the so-called "percentage part" of the Polish tax on land. Only in few states and quite exceptionally is tax assessment based on the so-called external features of the farm, especially on the area of owned land. This principle of assessment is used in Czechoslovakian tax on land, Hungarian income tax, and in the so-called "quota part" of the Polish tax on land.

Both of the above methods of tax assessment, based on indirect, substitute indices of farm incomes, contain strong stimuli inducing farmers to increase agricultural production above the level specified by the estimation (in the case of tax assessment based on average norms of incomes or returns) and to utilize each acre of land most effectively and productively if tax assessment depends on the area of the farm.

Besides the two methods, an assessment of special income tax on the basis of net income is also applied, though exclusively in respect to agri-

cultural production cooperatives. Yet, it should be clearly emphasized that this tax revenue is a strictly arbitrary amount. Thus, for instance, in the Soviet income tax from kolkhozes in the determination of the value of net income only material costs are subtracted, while completely omitting the sums of amounts due to the members of the kolkhoz on account of workday units as well as payments to social security centralized fund of kolkhoz members.<sup>13</sup>

Also in the Czechoslovakian profits tax, the tax assessment base consists in quite specifically determined value of book profit of the cooperative. For the assessment of this tax in the financial report of the cooperative the book profit is, on the one hand, appropriately enlarged by the so-called added items (*připočítateľne položky*)<sup>14</sup> and, on the other hand it is decreased by the so-called deducted items (*odpočítateľne položky*).<sup>15</sup> Still different, though equally arbitrary, is the cooperative income subject to taxation in Hungary and Bulgaria. The Hungarian income tax concerns only the income intended for wages of the members and employees of the cooperative, while it does not cover that part of the cooperative's income which has been transferred to supply indivisible funds; such a construction of tax base is to secure the necessary growth of the financial base of the cooperative.<sup>16</sup> On the other hand, the Bulgarian income tax excludes from the tax base both incomes transferred to indivisible funds and paid as wages for work to members of the cooperative and to hired workers.<sup>17</sup>

Finally, in connection with the new tax constructions on exceeded wages, rewards, and bonuses, introduced in socialist countries in the 1970's and 1980's, there appeared new tax bases which most often inclu-

<sup>13</sup> Ukaz Prezidiuma Vierchovnego Sovieta SSSR „O podochnom nalogie s kolchozov (Viedomosti Vierchovnego Sovieta SSSR, 1965, no. 15) together with amendments introduced in 1970 (Viedomosti Vierchovnego Sovieta SSSR, 1970, no. 5).

<sup>14</sup> In particular, the added items include: amounts by which costs have been enlarged or incomes lowered contrary to regulations, subventions and contributions to which the tax payer was not legally bound, sums exceeding the binding limits of certain groups of costs, obtained endowments and subventions intended to cover costs.

<sup>15</sup> The deducted items include: paid tax on land, a rise in this tax on account of non-agricultural activities, membership fees paid to agrotechnical enterprises, differences between obtained and paid penalties, and others.

<sup>16</sup> A wider discussion of the subject may be found in S. Czesany: *Nowy system zdanowani zemedelskych druzstev v Madařsku*, „Finance a Uver” 1970, no. 12.

<sup>17</sup> Cf. J. J. Moka: *Wzajemnotnoszenija agrarno-promysliennych kompleksov s bjuđetom v Bołgarskiej Narodnoj Riespublikie*, „Finansy SSSR” 1975, no. 5.

de a surplus of wages and bonuses above their predetermined normative levels or an increase in the amount of a monthly income per one cooperative employee in relation to its base value.

The next common feature of socialist systems of agriculture burdening is a separate taxation of specialist agricultural production.

In most socialist states there is a practice to separate certain kinds of plant and animal production into so-called specialist sectors and to tax them separately either within the agricultural tax or with other, purposefully introduced taxes. Yet, the very income subject to taxation from such sectors is calculated in two ways, either by special estimated norms of incomes and returns or on the basis of actually derived incomes from them. Such a method of separate taxation of specialist sectors is used in Czechoslovakia, East Germany, Poland, and Hungary. Only in the Soviet Union all the kinds of farm cultivations, regardless of their profitability, are treated equally in respect to taxation.

In those states in which the institution of specialist sectors is known, the range of separate taxations differs. In Czechoslovakia separate taxation covers no less than eleven kinds of plant cultivation and three kinds of animal production and even common stock breeding, if carried out on a larger scale or if done by a person who is not a farmer.

The specialist sectors mentioned above are covered by the tax on the income of people from agricultural production;<sup>18</sup> the only characteristic exception in this field is the burdening with common income tax of particularly high incomes from specialist agricultural production (annual incomes exceeding 20 000 kčs). The income tax of specialist sectors concerns the actually derived incomes in money and in kind (during the year preceding the taxation year), after a deduction of the costs of their achievement. If the tax payer does not document the amount of expended costs they are subtracted as a lump sum.<sup>19</sup>

In Poland the list of specialist cultures covered by separate taxation in the form of a compensatory tax recently includes six kinds of plant cultures and one kind of stock breeding, though only under the condition that they are carried out on a larger scale, that is, if the income from them calculated on the basis of special estimated income norms

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<sup>18</sup> It is worth noting that this tax also concerns members of agricultural production cooperatives and workers in state farms in respect to incomes derived from these specialist sectors.

<sup>19</sup> Thus: in vine cultivation subtracted costs are equal to 40% of actually derived incomes, in the cultivation of other specialist plant cultures — 30%, while in specialist animal production — 50% of actually derived incomes.

exceeds the sum free from the compensatory tax (today it is about 300 000 zloties per year).<sup>20</sup>

Like in Poland, the principle of limiting the application of separate taxation on specialist sectors only to large-scale production is also binding in East Germany. The turnovers and incomes derived by specialist garden and orchard farms from a large-scale sale of vegetables and fruit are subject to a separate burden in the form of a general turnover tax and income tax. Today, special taxes are imposed on the turnovers and incomes derived from the sale of animal products from a large-scale stock breeding by persons who are not farmers. Similarly to Czechoslovakia, the income from these specialist sectors subject to taxation is determined on the basis of actually derived incomes after subtraction of a lump sum of production costs.<sup>21</sup>

In Hungary a separate taxation in the form of a special turnover tax on wine is imposed on incomes derived from vine cultivation which, under the specific conditions of Hungarian villages, constitutes a particularly widespread, traditional branch of agricultural production.<sup>22</sup> Contrary to the intentions of the legislator, this tax, which burdens both the producers and sellers of wine and all wine products (musts, juices etc.) has no major fiscal significance in practice, mainly because of the binding rule of determining the amount of produced wine by the tax payer himself who can hardly be expected to be overscrupulous in this case.

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The general regularities of the evolution of socialist agriculture taxation presented above by no means constitute an exhaustive and complete catalogue; apart from them, one may distinguish still other features characteristic of agriculture taxation, such as, to give but few examples, its progressing personalization expressed by the widening account taken of the individual and family situation of the tax payer in determining tax assessment, evidently increasing objective range of the taxes, and several others. However, they still require separate analyses and research.

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<sup>20</sup> Cf. Ustawa (Bill) of 28 July, 1983, about compensatory tax (Dz.U. No. 42, item 188) and Rozporządzenie Rady Ministrów of 28 July, 1983, about the compensatory tax (Dz. U. No. 42, item 189).

<sup>21</sup> Verordnung über die Besteuerung der Umsätze und Gewinne aus dem Verkauf von Erzeugnissen des Garten- und Tierproduktion privater Produzenten vom 18. Dezember 1972, „Gesetzblatt der DDR“ 1972, Teil II, No. 74.

<sup>22</sup> Rozporządzenie Ministra Finansów No. 49 of 29 December, 1970, PM concerning the realization of Rozporządzenie Rady Ministrów, No. 36 of 27 September 1970 Kom. about the turnover tax from population (from materials translated into Polish by the Ministry of Finance).

## STRESZCZENIE

Artykuł przedstawia ogólne prawidłowości rozwoju socjalistycznego podatku rolniczego. Autorka analizuje funkcjonowanie tego podatku zwracając uwagę na podstawowe cechy posiadające charakter ogólnych prawidłowości rozwojowych socjalistycznego podatku rolniczego.

Do najbardziej charakterystycznych cech ewolucji systemu opodatkowania wsi autorka zalicza silną dynamikę rozwojową zasad obciążenia, która znalazła swój wyraz w całym szeregu reform podatkowych i to o charakterze zasadniczym. I tak: w Czechosłowacji miało miejsce aż 5 takich reform, na Węgrzech, w ZSRR i Polsce — 4, a w Bułgarii i w NRD — 3 reformy.

Drugą wspólną cechą rozwojową systemów opodatkowania rolnictwa państw socjalistycznych jest wyraźna ewolucja funkcji podatku rolniczego od czysto fiskalnych poprzez regulacyjne aż do stymulacyjnych. Eksponując wyraźnie prymat zadań stymulacyjnych podatku rolniczego, autorka zwraca jednocześnie uwagę na dwie istotne kwestie i po pierwsze — na tkwiące w podatku szerokie teoretyczne możliwości wielokierunkowego wykorzystania go jako instrumentu oddziaływania i to zarówno na procesy gospodarcze, jak i społeczne wsi, po drugie — na istniejące w praktyce bariery, ograniczające skuteczność bodźcowego działania podatku.

Trzecią prawidłowością dotychczasowego rozwoju socjalistycznego podatku rolniczego jest stopniowe rozbudowywanie się systemu opodatkowania rolnictwa i zdecydowane odchodzenie od zasady jedyne go podatku rolnego.

Czwartą cechą rozwojową socjalistycznego podatku rolnego jest pogłębiające się zróżnicowanie zasad opodatkowania uspołecznionych i nieuspołecznionych gospodarstw rolnych. Wyjątkiem w tym zakresie jest aktualny system opodatkowania rolnictwa w Polsce, gdzie polityka podatkowa zmierza do ujednoczenia zasad opodatkowania wszystkich (bez względu na formę własności) podmiotów gospodarujących na wsi.

Piątym zmiennym rysem ewolucyjnym socjalistycznego podatku rolniczego jest oparcie jego wymiaru w zasadzie na szacunkowych normach przychodowości lub dochodowości.

Dalszą wspólną cechą socjalistycznego systemu obciążania rolnictwa jest odrębne opodatkowanie specjalistycznej produkcji rolnej.

Autorka nie rozpatruje szczegółowych kwestii podatku rolniczego, takich jak choćby: postępująca jego personalizacja, wyrażająca się w coraz szerszym uwzględnianiu przy wymiarze podatku sytuacji rodzinnej i osobistej podatnika, wyraźnie rozszerzający się zakres przedmiotowy podatku i inne, które wymagałyby odrębnej analizy i opracowania.

## РЕЗЮМЕ

В статье представлены общие закономерности развития социалистического сельскохозяйственного налога. Его функционирование рассматривается с точки зрения основных черт, представляющих собой общие закономерности развития социалистического сельскохозяйственного налога.

В числе наиболее характерных черт эволюции рассматриваемой системы автор называет сильную динамику развития правил налогообложения, выраженную в ряде реформ налоговых систем принципиального характера: в ЧССР имели место 5 таких реформ, в ВНР, СССР и ПНР — 4, а в НРБ и ГДР — 3.

Второй общей чертой развития систем налогообложения сельского хозяйства в социалистических странах является эволюция функции налога от сугубо фискальной через регулируемую к стимулирующей. Акцентируя примат стимулирующей функции сельскохозяйственного налога, автор одновременно обращает внимание на две существенные особенности: во-первых, заложенные в налоге широкие теоретические возможности разнонаправленного его использования в качестве инструмента влияния как на экономические, так и на общественные процессы в деревне, во-вторых, существующие на практике барьеры, ограничивающие эффективность стимулирующего действия налога.

Третья закономерность развития сельскохозяйственного налога до настоящего времени заключается в постепенном расширении системы налогообложения сельского хозяйства и решительном отходе от принципа единого сельскохозяйственного налога.

Четвертой чертой развития социалистического сельскохозяйственного налога является углубление дифференциации принципов налогообложения обобществленных и необобществленных хозяйств. Исключение в этой области составляет нынешняя система налогообложения сельского хозяйства в Польше, направленная на унификацию принципов налогообложения всех хозяйств, независимо от формы собственности.

Пятая характерная черта социалистического сельскохозяйственного налога — это его основа, которой служат в принципе оценочные нормы прихода или дохода.

Дальнейшей общей чертой социалистической системы налогообложения сельского хозяйства является особая трактовка специализированной сельскохозяйственной продукции.

Автор не рассматривает частных вопросов сельскохозяйственного налога, таких, как, например: усиление его индивидуализации, которая выражается во всё большем учете семейного и личного положения налогоплательщика, явное расширение сферы действия налога и других вопросов, требующих отдельной разработки.

