

## **Efficiency of Special Tax Regimes Application in Agribusiness Sphere**

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**Research Methodology.** Complex research of the special tax regimes in the field of agribusiness is based on a systematic approach, using methods of comparison, structural and functional analysis, prediction and adaptation, as well as economic and statistical methods of economic phenomena modeling.

**Results.** The estimation of efficiency of special tax regimes application as a key component of a modern system of fiscal adjustment in agricultural production is made. The influence of specific tax instruments on economic processes in agricultural economics is analyzed. The key limitations of the current tax mechanism in agribusiness are described.

**Novelty.** The directions of improvement of the special tax regimes in agribusiness, particularly in terms of the disadvantages eliminating in order to maximize efficiency of application of tax obligations amounts retained by the commodity producers, as well as restriction of tax optimization schemes distribution that distort the competitive environment in the agricultural sector of Ukraine.

**Practical Significance.** The formulated conclusions and practical recommendations could be used by profile ministries in the process of laws, orders, instructions development, relating to taxation of rural commodity producers, as well as design of strategic socio-economic development of agro-industrial complex.