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**EUROPEAN EXPERIENCE IN REGULATING THE ACTIVITIES OF
ENTERPRISES IN THE AGRI-FOOD SECTOR**

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Abstract: The features of the implementation of measures for state regulation of the activities of enterprises in the agrarian and food industry are presented. The system of support and stimulation of agricultural producers in the European Union is characterized. The “green box” programs are presented as a way to increase the income of enterprises in the agrarian and food sector according to international experience. The instruments of indirect taxation of enterprises in the food industry in the context of ensuring national food security are determined. The features of regulating the production of organic food in the EU countries are clarified.

Keywords: agri-food sector, agricultural sector, food industry, European Union, subsidies, indirect taxes, organic food.

The relationship between the state and the regulator, which supports the food sector at a certain level and in an optimal structural ratio, is characteristic of all countries of the world. The experience of countries around the world indicates the presence of common approaches and distinctive features in the implementation of a number of measures of state regulation of the activities of agricultural and food industry enterprises. In most developed countries, this industry is subsidized by the state. An important factor in the competitiveness of the food industry in the European Union (EU) is an established system of state support and incentives.

It should be noted that according to EU legislation, any support provided from national or regional budgets is an obstacle to compliance with the principle of free competition and is therefore prohibited. However, EU legislation provides for a number of exceptions where support does not affect the conditions of trade and competition, namely: development of depressed regions; implementation of important international projects; cultural heritage; certain types of economic activity or regions, etc.

The system of support for producers in the EU is one of the largest in the world. Thus, in the EU today more than half of the budget is spent on subsidizing agricultural producers, farms and food industry enterprises, which is more than 60 billion euros annually [1]. At the same time, more than 35% of the total amount of support for producers in the EU is at the expense of consumers due to high domestic prices for food products. Unlike EU countries, in Ukraine consumers are subsidized by food producers, since domestic prices for these products are on average lower than world prices.

In Western countries, the domestic food market is protected, on the one hand, by fixed purchase prices, and on the other hand, by high tariffs (duties) on imports. As a result, many types of food products in Ukraine are more expensive than in many European countries, despite the fact that wages in Ukraine are the lowest among EU countries. According to international experience, the best way to sustainably increase the income of the agri-food sector is through “green box” programs, i.e. WTO domestic support measures, when the largest share of budget funds is allocated to programs exempt from reduction obligations. Thus, in the EU, Brazil and Canada, the share of “green” and other exempt programs is from 50 to 60% [2]. In Ukraine, only 25% of the total aid is allocated to “green” programs, of which only 5% of the funds go to direct payments to producers, and the rest to general services through state ministries and services [3].

In the countries of Central and Eastern Europe, the process of development of the agricultural and food industry consists of direct state support through special agencies, financial assistance, and price regulation taking into account the interests of

food producers.

The specificity of the food industry is closely related to ensuring national food security. In Europe, the USA, and Asia, there are various instruments of indirect taxation of enterprises in the industry. Thus, during 2008-2018, VAT rates were revised by most EU countries both in the direction of increase (Greece, Italy, Cyprus, the Netherlands, Germany, Portugal, and Slovenia) and decrease (Slovakia, Hungary, the Czech Republic, and France). In Ukraine, excise duty rates are currently significantly lower than in EU member states [4].

Special attention in regional and international legislation is paid to the regulation of organic food production, for which each EU country forms a system of state support for this sector of the food industry. Denmark became the first country to provide significant financial support to organic food producers in the following areas: development and implementation of information and marketing services, financial support during the transition to organic standards, preferential loans to priority sectors of the food industry (bakery, dairy) [5]. The German government offers enterprises as possible options for developing organic production a complete rejection of chemical ingredients and the use of a certain percentage of chemicals with genetically modified substances, however, the level of financial support for the conversion period is low. [5]. Austria provides support to the organic food industry in the form of consulting centers, certification, advertising and marketing activities funded by the state. Sweden has developed a policy to support the production of organic food with an emphasis on environmental protection and the reduction of harmful emissions, which included the provision of state advisory services to organic producers, financial support during the conversion period, and a partial period of full-scale organic production depending on product quality standards and potential business profitability [5]. In Liechtenstein, an effective development plan was developed, a differentiated subsidy system was created, and a number of indirect methods of state support for the production of organic food products were introduced. About a third of all food industry enterprises participate in organic production programs, which is a significant advantage over other European countries [5].

Organic food production in Ukraine is currently in its infancy.

Thus, in developed countries, there are targeted systems of measures to support the agricultural and food industry. Special attention should be paid to targeted subsidies for specific activities, high requirements for product quality and environmental friendliness, the development of necessary incentive mechanisms, and taxation systems aimed at regulating food prices. In the domestic and foreign trade of enterprises in the industry, there is a tendency to strengthen the role of indirect taxes, especially given the significant price pressure on the food market.

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