MODEL OF OPTIMIZATION OF TAX BURDEN ON THE ACTIVITIES OF AGRICULTURAL ENTERPRISES IN THE CONTEXT OF SUSTAINABLE DEVELOPMENT

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The aim of the article is to develop an applied methodology for identifying promising areas of agricultural development in Ukraine, which is based on the optimization of the tax burden on the industry through the use of production and institutional function. The theoretical and methodological basis of the study is the concept of Laffer curve and methods of scientific knowledge (econometric methods of studying the impact of taxes on the economy, regression analysis). The study uses a methodological approach that allows to optimize the tax burden on agriculture, which increases the industry's output at a significantly lower level of the tax burden. With the help of econometric modeling, the optimal values of the tax burden have been calculated; the main patterns of the impact of the tax burden on the economic growth of agricultural production have been determined.

The modern development of agriculture within the framework of the concept of sustainable development should be aimed at achieving food security and slowing down global warming. In order to obtain opportunities for the real implementation of the declared sustainable development goals in practice, economic entities in the country's agricultural sector must function effectively according to the criteria of socio-economic, environmental and financial efficiency. One of the most effective levers for achieving such components of efficiency in the current conditions of the development of agriculture in Ukraine is the optimization of the tax burden.

It has been established that the indicators of the tax burden have a significant impact on the development trajectory of the industry and form opportunities for increasing the level of social protection of the population. To identify and model the impact of the tax burden on the development of agriculture and the possibility of achieving signs of sustainable development, it is proposed to use a four-factor production-institutional function.

As econometric parameters of the functioning of the economic and production system of the agrarian sector, the level of wages, the volume of capital investments, land area, and taxes are chosen. The econometric parameters demonstrated by the elasticity coefficients of the selected factors made it possible to calculate the Laffer points of the first and second order, on the basis of which the level of the tax burden is justified, which contributes to the growth of agricultural production in the context of tax optimization. pressure on the industry. Further research should be aimed at developing a strategy for the development of agriculture in Ukraine.

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