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# ОЦІНКА ДОСТУПУ НА РИНКИ СІЛЬСЬКОГОСПОДАРСЬКИХ ТОВАРІВ У РЕГІОНАЛЬНИХ ТОРГОВЕЛЬНИХ УГОДАХ ЄС

Дана оцінка доступу на ринки сільськогосподарських товарів у регіональних торговельних угодах (РТУ) за участю ЄС. Встановлено збереження тарифного протекціонізму для країн — торговельних партнерів ЄС по РТУ, причому у діючих угодах доступ на ринки спрощений. Доведено високий потенціал лібералізації торгівлі сільськогосподарськими товарами зі стратегічними партнерами ЄС.

**Ключові слова:** тарифи, тарифні квоти, нетарифні обмеження, регіональні торговельні угоди ЄС, сільськогосподарські товари.

## 1. Introduction

The issue of increasing access to agricultural markets for developing countries is still a priority in WTO discussions. International trade can foster economic growth, create jobs, raise wages, and reduce poverty. It promises to be a powerful driver to improve food security, particularly in developing countries, as well as boost employment and promote the development of related industries. Opening markets between RTA parties may be viewed as a platform for future intensive integration into international trade. It can help reduce price volatility and establish close relations between trading partners. In 2008, each developed country had preferential access to the markets of nearly eight foreign countries, whereas in late 2012, this number increased to 23, with more and more developing economies having preferential access to foreign markets [1]. Though the GATT supports the removal of trade barriers, the complete liberalisation of agricultural trade is rarely applied. Thus, in 2012, only 7 % of the RTAs contained agricultural regulations, mainly focusing on customs duties (88 %), export taxes (64 %), government assistance (52 %), technical barriers (41 %), sanitary and phytosanitary rules (30 %) and environmental protection (16 %) [2]. According to the WTO regulations (Article XXIV of GATT), trade liberalisation programmes can be implemented between the countries, as well as transregional associations.

Complicated trade regimes involving the exchange of agricultural products in deep or comprehensive free trade areas shall be checked for compliance with the WTO standards. Proper consideration shall also be given to the role of separate countries or regional associations (hubs) in the unification of the trade rules and mitigation of the conflicts arising in the global trading system, as well as the RTA implications for the parties and the global trading system.

## 2. Analysis of literature

Problems of international trade policy have dedicated their works of many Ukrainian and foreign scientists inclu-

ding R. Baldwin, I. Burakovsky, A. Hrebelnyk, I. Dumoulin, D. Irvine, D. Luk'yanenko, T. Tsygankova, Y. Makogon, P. Pashko, S. J. Evenett and others. Exploring trade policy in crisis and post-crisis period N. Krasnikova described it as a «protection crisis», and «tariff protection appears not to increase the level of tariff protection, while lowering its suspension and the suspension of almost all countries preferential regimes expanding to new countries» [3]. The access to agricultural markets within RTAs was examined by L. Fulponi, M. Shearer, J. Almeida and J.-A. Crawford [4, 5]. With account for the non-tariff barriers, S. Sheffield and S. Tangermann empirically proved that agricultural trade liberalisation within RTAs triggers trade diversion [6, 7]. Taking into consideration the specific nature of agriculture, the authors emphasize political sensitivity of the sector. D. Pilling and S. Donnan argue that mega-RTAs could enable parties to avoid marginalization [8] that is considered too costly for many developing countries, and enhance coherence by promoting further multilateral negotiations at the WTO for improved trade rules and deeper economic integration. In view of the growing trade regionalisation and prospective mega-RTA conclusion, there is a need to consider the EU position on agricultural market access as a leading player in the global trading system.

## 3. The object, purpose and objectives of the research

*The subject of the research* is tariff treatment and quantitative restrictions in trade in agricultural products in regional trade agreements the EU.

*The object of the research* is trade policy for agricultural products in regional trade agreements involving the EU.

*The purpose* of the research is to assess agricultural market access in the EU regional trade agreements based on the tariff regimes analysis. To achieve this purpose, it is necessary to perform the following:

- to examine the level of protection in the EU agricultural market MFN and GSP;
- to assess access to the European market of the Member RTAs and determine the features of

liberalization of agricultural trade in the recently signed agreements;

– to identify potential liberalization of agricultural trade with the EU strategic partners.

The methods of grouping, comparative analysis and synthesis along with the historical and logical approaches were used in the study. The data was taken from the EU free trade agreements, as well as the Eurostat, WTO and OECD reports.

#### 4. The results of investigating the market access for agricultural goods in the EU regional trade agreements

According to Eurostat, exclusive of intra-regional flows, in 2012, the share of agricultural products in the world trade was 8 % (or EUR 995,3 bln), whereas the EU share in the world exports totalled 6,8 % of the pan-European exports (or EUR 114,4 bln) and 5,7 % of the imports (or EUR 102,1). The strategic suppliers of agricultural goods to the European market included MERCOSUR (21,4 % of the imports), ACP (12,3 %), ASEAN (11,4 %), NAFTA (10,9 %), and Mediterranean countries (8,7 %). The EU mainly exported to NAFTA (16,6 %) and Mediterranean countries (14,6 %). In 2012, the growth of the EU agricultural imports and exports exceeded the expansion of the overall trade flows and reached 145,7 % for exports and 115,8 % for imports [9].

The EU is a powerful intra-regional market selling 73,1 % of the EU total agricultural exports and buying 75,1 % of the agricultural imports. The progressive establishment of the common market with a free flow of goods, services, capitals and labour force along with the implementation of the Common Agricultural Policy (CAP) contributed to the trade flow concentration in the EU. The CAP foundations were first laid down

in the Treaty of Rome (1957). Later they were updated, however, remained almost unchanged constituting Article 39 of the Consolidated Version of the Treaty on the Functioning of the European Union [10]. According to S. Sheffield, the EU establishment was a huge step back for the implementation of the most favourable nation (MFN) regime in agriculture and created significant obstacles to deeper agricultural trade liberalisation during the Dillon round (1961–1962) and the Kennedy Round of GATT (1964–1967) [7]. It was only during the Uruguay Round (1986–1994) that the trading nations signed the Agreement on Agriculture and aligned the multilateral trade agreements with the WTO rules and regulations [11]. For the current status of the EU agricultural market safeguards, see Table 1.

As can be seen from Table 1, agricultural products (HS 01-24) form 26 % of tariff lines. The average tariff for such lines is 2,2 times higher than the respective figure for all the trade groups. The share of duty-free tariff lines is almost two times lower than the one of industrial goods. The share of non-ad valorem tariffs is 47 %. Special duties and quotas apply in case of the high average tariff on milk products (31,7 %), sugar and confections (25,4 %), animals and animal products (20,4 %), with the tariff rates varying within 1,5–164,8 %, 0–135,3 % and 0–192,1 %, respectively. No tariff quotas apply to oils, fats and cotton characterized by a minimum share of non-ad valorem tariffs (6,9 % and 0,0 %) and easily entering the EU market.

The high customs tariff protection of the EU market affects the trade flows with third countries. Among 34 currently active and notified EU RTAs (as of late 2012), there are three customs union treaties (Turkey, San-Marino and Andorra) and 31 association and free trade area agreements. For the EU tariff regimes under the specific RTAs, see Table 2.

Table 1

The level of safeguards in the EU agricultural market under the most favourable nation regime (MFN) 2013 [12]

Types of products	Number of tariff lines	Average tariff, %	Tariff rates, %	Standard deviation	Share of duty-free tariff lines, %	Share of non-advalorem tariffs, %	Share of quotas, %
All	9,376	6,5	0–197	10,3	24,7	10,7	5,0
HS 01-24	2,440	14,7	0–197	17,4	14,9	38,9	18,6
HS 25-97	6,936	3,8	0–47,8	3,8	28,1	0,8	0,2
WTO categories							
Agricultural products	2,067	14,8	0–197	19,0	18,6	47,0	19,2
Animals and animal products	351	20,4	0–192,1	24,1	15,1	67,5	35,3
Milk products	152	31,7	1,5–164,8	21,6	0,0	98,7	31,6
Fruits, vegetables and plants	501	13,3	0–197	14,6	11,6	17,4	13,0
Coffee, tea, cacao	47	11,6	0–18,7	6,7	14,9	51,1	42,6
Cereals and cereal products	230	18,1	0–94	13,8	5,2	84,4	28,7
Oils and fats	174	7,5	0–154,1	17,1	35,6	6,9	0,0
Sugar and confections	44	25,4	0–135,3	28,4	0,0	93,2	22,7
Drinks, alcohol, tobacco	303	14,2	0–196,3	20,9	18,2	55,8	14,2
Cotton	6	0,0	0,0	0,0	100,0	0,0	0,0
Other agricultural products	259	5,6	0–83,5	11,8	50,6	22,0	7,7

Table 2

The EU tariff regimes under the specific RTAs in 2012\*

Country	Year of RTA signing	The simple average tariff, %			The share of duty-free tariff lines, %			Note, the EU as the strategic partner, exporter/importer, location
		All products	Ag	Non-ag	All products	Ag	Non-ag	
<i>EU MFN</i>		6,5	14,8	4,4	24,6	18,4	26,3	–
Albania	2006	0,3	1,2	0,1	97,1	91,1	98,8	–
Algeria	2005	2,6	12,5	0,0a*	84,2	28,7	99,9	11/–
Andorra	1991	0,1	0,3	0,0	98,5	93,3	100,0	–
Bosnia and Herzegovina	2008	0,4	1,2	0,1	97,2	91,5	98,8	–
KARIFORUM	2008	0,0a	0,1	0,0a	99,0	96,5	99,8	–
Chile	2003	2,0	9,7	0,1	87,0	48,9	97,8	–/14
Croatia	2002	0,3	1,2	0,1	97,2	91,4	98,8	20/–
EEA	1994	3,1	13,9	0,3	78,5	23,1	94,1	–
Egypt	2004	0,2	0,9	0,0a	98,8	94,9	99,9	18/–
Faroe Islands	1997	3,4	14,3	0,6	79,3	21,1	95,7	–
Macedonia	2001	0,3	1,2	0,0a	97,6	91,4	99,4	–
Iceland	1973	4,9	7,6	4,2	33,8	56,6	27,4	–
Israel	2000	0,5	2,2	0,1	95,5	81,1	99,6	23/–
Jordan	2002	0,7	0,3	0,8	94,2	95,6	93,9	–
Rep. Korea Lebanon	2011	0,9	1,5	0,7	92,7	91,9	92,9	16/–
Liechtenstein	2003	0,3	1,3	0,0	97,3	88,1	100,0	–
Mexico	1994	5,8	11,6	4,3	28,7	35,7	26,7	–
Montenegro	2000	1,8	8,7	0,0a	90,3	56,4	99,9	–
Morocco	2008	0,4	1,2	0,1	97,2	91,5	98,8	–
Norway	2000	2,5	12,1	0,0a	84,8	31,8	99,8	21/25
Overseas countries and territories	1973	5,9	12,3	4,3	27,7	32,5	26,4	7/–
Palestine	1971	0,1	0,6	0,0	98,5	93,2	100,0	–
Papua New Guinea	1997	0,0a	0,0a	0,0	99,7	98,6	100,0	–
San Marino	2009	0,0a	0,2	0,0a	99,0	96,2	99,8	–
Serbia	2002	0,0a	0,2	0,0a	98,7	94,4	99,9	–
South Africa	2010	0,4	1,2	0,1	97,3	91,4	98,9	–
Switzerland	2000	1,7	4,8	0,8	89,0	72,7	93,6	17/16
Syria	1973	2,8	10,8	0,8	82,0	38,9	94,2	3/5
Tunisia	1977	3,5	13,8	0,8	78,3	23,5	93,8	–
Turkey	1998	2,6	12,4	0,1	84,1	29,0	99,7	–
Albania	1996	1,7	8,5	0,0a	90,0	55,4	99,8	9/8
<i>Standard GSP</i>		4,2	12,9	2,0	56,5	24,2	65,6	–
Brazil		4,6	14,0	2,1	55,5	23,6	64,6	19/1
China		5,8	13,0	4,0	26,4	22,7	27,4	4/4
India		4,3	12,9	2,1	56,5	24,2	65,6	–/9
Indonesia		4,3	13,1	2,0	56,3	23,3	65,6	–/7
Malaysia		4,3	13,1	2,0	56,3	23,3	65,6	–/10
Thailand		4,2	12,9	2,0	56,5	24,2	65,6	–/13
Vietnam		4,3	12,9	2,0	56,1	24,2	65,2	–/17

Note: compiled by author [9, 12], a — values below 0,05%

The first RTAs were signed with Iceland, Norway, Switzerland and Syria back in the eighties. According to Table 2, the simple average tariff on agricultural products for these countries remained high (from 7,6 % for Iceland to 13,8 % for Syria), while the share of duty-free tariff lines was low (23,5 for Syria and 56,6 % for Iceland). For Switzerland, the EU's fifth most important import partner in 2012 (EUR 4,2 bln, or 4,1 %), the simple tariff rate was 13,8 %, whereas the share of duty-free tariff lines was 38,9 %.

Most RTAs were concluded after the year 2000 with the UE's non-strategic partners, with the exceptions of Chili, South Africa, Algeria, Korea, Egypt, Israel and Morocco. For Chili, Morocco and Algeria, the high simple tariff rate on agricultural products (7,9 %, 12,1 % and 12,5 %, respectively) was accompanied with the relatively low share of duty-free tariff lines (48,9 %, 31,8 % and 28,7 %, respectively). For South Africa as the EU's strategic import and export partner, the simple average tariff rate was three times lower than the European one in the MFN regime, with 72,7 % of tariff lines of agricultural products exempt from duty. For most countries, the simple tariff rate did not exceed 1,5 %, while the share of duty-free tariff lines was over 90 %. Thus, for the countries that entered into RTAs in the eighties or nineties, the customs tariff regime is more protective, whereas for the later agreements it is more liberal. For the regulations on tariff liberalisation of agricultural trade (given for specific RTAs), see Table 3.

As can be seen from Table 3, RTAs provide for asymmetric liberalisation of the tariff regime for agricultural goods. EU opens its markets to developing economies within a much shorter period of time than the latter do, with the exception of South Korea for which the terms are almost equal. The transition period for liberalisation in developing countries varies from three to fifteen years (e. g., in Albania and Egypt, respectively). For North Korea, the transition period is 20 years. The share of tariff lines

under the MFN regime as of the date of the RTA entry into force remained rather low for all trading nations except for South Africa (44 %). However, in the EU it was 1,3–13 times higher than that of developing countries (Montenegro and Serbia, respectively). As of the end of the implementation period, the EU's preferential regime covered over 90 % of tariff lines, with the exceptions of Egypt (83 %) and RSA (73 %). Yet, Egypt, South Korea and RSA tend to be more open economies than the EU.

The results of the analysis of the agricultural products excluded from trade liberalisation in 65 RTAs show that, at the final stage of their implementation, almost 50 % of 162 tariff lines have one or several products omitted (HS 1-24). Most commonly, RTAs exclude Sections 17 (sugar), 21 (food), 22 (beverages), 10 (cereals), 4 (dairy products) and 2 (meat). The quantitative restrictions apply to such sensitive agricultural products as beef, chicken, pork, fruits, vegetables, sugary foods and dairy products. For instance, the EU-Egypt agreement envisages tariff quotas on more than 30 products from Egypt and 15 from the EU, while the EU-SA relations presuppose tariff quotas on ten products from South Africa (wine, fruits, dairy products) and three products from the EU (incl. wine and cheese) [4].

Pursuant to Article XIX of GATT and the WTO Safeguards Agreement, the WTO members may take a comprehensive safeguard action to protect a specific domestic industry from an increase in imports of any products which is causing, or which is threatening to cause, serious injury to domestic industries or directly competing goods regardless of their origin. The grounds for imposing the import restrictions may be related to the importer's balance of payments, protection of new industries, or change in the customs tariff regime of trade. In accordance with Article V of the Agreement on Agriculture, importers can impose additional duty on agricultural products if the imports exceed the threshold during a calendar year, or the price falls below the agreed minimum price (including tariffable goods).

**Table 3**

The EU regulations on tariff liberalisation in specific RTAs\*

RTA	Members	Entered into force, year	The transition period, years	Duty Free Tariff Lines (% of Total)					
				MFN at entry into force			Preferential tariff at the end of the implementation period		
				Total	Ag	Non-ag	Total	Ag	Non-ag
EU-Albania	EU	01.12.2006	2006–2008	26,0	18,9	27,9	98,7	96,7	99,2
	Albania		2006–2011	33,2	7,0	40,0	93,7	69,2	100,0
EU-Egypt	EU	01.06.2004	2004	27,8	19,0	30,2	96,6	83,0	100,0
	Egypt		2004–2019	3,7	3,4	3,8	97,3	90,2	98,6
EU-Korea	EU	01.07.2011	2011–2030	24,9	18,1	26,8	99,5	97,9	100,0
	Korea		2011–2031	16,5	5,7	18,1	99,5	96,6	100,0
EU-Montenegro	EU	01.01.2008	2008–2010	24,4	18,1	26,2	97,3	90,5	99,1
	Montenegro		2008–2013	4,9	13,6	2,5	94,9	79,2	99,2
EU-Serbia	EU	01.02.2010	2010–2012	24,7	18,0	26,5	97,5	91,1	99,2
	Serbia		2009–2014	1,1	1,3	1,0	95,1	76,5	100,0
EU-South Africa	EU	01.01.2000	2000–2010	20,2	15,4	21,5	91,3	73,0	96,1
	South. Africa		2000–2012	44,6	44,0	44,7	72,5	91,5	70,2

Note: \* — compiled by author [13]

What is special about the safeguard warranties in RTAs is that they do not depend on the injury caused. As of early 2013, over half of the active EU RTAs contained the agricultural trade warranties. The RTAs entered into with Switzerland, Norway, Iceland and the Faeroes provide for adequate safeguards if a domestic sector or industry is suffering serious injury (losses)/threat of serious injury (losses). Here, the procedure applies to all groups of products rather than just agricultural goods. The RTAs signed with the Balkans and the Republic of South Africa allow for special safeguard actions for sensitive agricultural and fish products. The trading parties may apply safeguard measures if the RTA imports can potentially stir up domestic markets or undermine their internal regulatory mechanisms. The agreements also comprise special safeguard provisions restricting imports of sugar and sugary foods. The EU-South Korea Free Trade Agreement contains a list of agricultural products for which Korea preserves warranties (in some cases up to 25 years from the date of the RTA entry into force) [14]. The above-mentioned agreements are non-term agreements, apart from the EU-South Korea agreement. The agreement between the EU and EFTA member states is the only one that foresees special warranties for agricultural products. The agreements with Turkey and CEFTA countries comprise special provisions enabling parties to take actions if imports cause serious injury.

The peculiarity of the EU latest free trade agreements is that the parties thereto undertake to introduce extensive institutional reforms intended to ensure and facilitate the achievement of, among others, sustainable development and poverty reduction, progressive integration into the global economic system, improved competitiveness of production, processing and trade in agricultural and fish products in conventional and non-conventional sectors with the adherence to the principle of the rational use of natural resources. Thus, the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their Member States, on the other hand [15], signed in June and ratified in September 2014 stipulates institutional changes in the business environment, governance reforms and creation of a single economic space for the free movement of goods, services and capitals. Upon the beginning of the provisional application of the Association Agreement by the EU and its ratification by Ukraine, Ukraine will immediately remove the duties on 35,2 % of tariff lines, while EU will do the same for 83,1 %. Ukraine foresees a one-to-seven year transition period for 52 % of tariff lines, partial liberalization – for 9,8 % and duty-free quotas – for 3 %, while the EU suggests a three-to-seven year transition period for 2 % of tariff lines and duty-free quotas for most sensitive goods (14,9 %) (crops, pork, beef, poultry and a handful of additional products). To rectify the inconsistencies in the standards, regulations, liability assessment procedures and product quality requirements, the parties have agreed to observe the WTO Agreement on Technical Barriers to Trade and the WTO Sanitary and Phytosanitary Agreement. The EU-Ukraine Association Agreement involves a special safeguard mechanism to remain in place for fifteen years imposing additional duty on sunflower seeds and raw leather materials. As regards prohibition of import and export restrictions, disciplines on state trading, national treatment, the Agreement incorporates fundamental WTO rules.

## 5. Conclusions and prospects for further research

The results of the research are following:

1. The agricultural protection policies adopted in the 1960s still predetermine the development of the EU agricultural markets, as well as the EU position in the international markets and RTAs.
2. Most bilateral RTAs are concluded with the countries that are not EU's strategic partners in agricultural trade. Their tariff regime is characterised by low tariffs and big shares of duty-free tariff lines, as well as agreed lists of tariffable goods. For strategic partners, e. g. Chili, Morocco, Switzerland, Norway and Algeria, the high tariff rate is coupled with the low share of duty-free tariff lines.
3. In the context of entering into comprehensive agreements on free trade, partnership, cooperation and association, the EU has been actively negotiating agricultural trade liberalisation with its strategic partners. The EU's trade with Malaysia, Thailand and Vietnam is governed by the generalised system of preferences (GSP). For most of the above countries, the tariff rate available under the GSP scheme remains higher than the standard rate for agricultural products and varies from 12,9 % to 14,0 %, whereas the share of duty-free tariff lines totals 23,3–24,2 %. After the RTA signature, the countries will potentially benefit from tariff regime liberalisation. The tariff liberalisation between the EU and the US seems less probable, since the countries have already opened their WTO markets. However, they are still negotiating a wide range of trade and investment issues, including those in the agricultural sector. A comprehensive and ambitious agreement could speed up the development of global trade rules.

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#### ОЦЕНКА ДОСТУПА НА РЫНКИ СЕЛЬСКОХОЗЯЙСТВЕННЫХ ТОВАРОВ В РЕГИОНАЛЬНЫХ ТОРГОВЫХ СОГЛАШЕНИЯХ ЕС

Дана оценка доступа на рынки сельскохозяйственных товаров в региональных торговых соглашениях (РТС) с участием ЕС. Установлено сохранение тарифного протекционизма для стран — торговых партнеров ЕС по РТС, причем в действующих соглашениях доступ на рынки упрощенный. Обосновано высокий потенциал либерализации торговли сельскохозяйственными товарами со стратегическими партнерами ЕС.

**Ключевые слова:** тарифы, тарифные квоты, нетарифные ограничения, региональные торговые соглашения ЕС, сельскохозяйственные товары.

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## АНАЛІЗУВАННЯ ПОДАТКОВИХ АЛЬТЕРНАТИВ ПІДПРИЄМСТВ У КОНТЕКСТІ ЗАБЕЗПЕЧЕННЯ ПОЛІВЕКТОРНОГО РОЗВИТКУ

У статті розглянуто податкові альтернативи підприємств у контексті забезпечення їхнього полівекторного розвитку. Здійснено огляд останніх змін зовнішнього податкового середовища в Україні і здійснено прогнозування масштабів таких змін у майбутньому. Виявлено етапи життєвого циклу підприємства, де виникають податкові альтернативи. Проаналізовано напрями діяльності підприємства, у яких слід розглядати і враховувати податкові альтернативи.

**Ключові слова:** підприємство, податкова альтернатива, податкова система, податковий процес, полівекторний розвиток.

### 1. Вступ

Одним із важливих інструментів забезпечення полівекторного розвитку підприємств є використання підприємствами різноманітних податкових важелів. Досвід економічно розвинутих країн свідчить про важливість, актуальність і практичну спрямованість досліджень у цій сфері. Разом з тим, слід зауважити, що в Україні такий напрямок забезпечення розвитку суб'єктів господарювання ускладнений різними обставинами, насамперед, нестабільністю вітчизняної податкової системи. Відтак, чи не щороку український бізнес зустрічається із проблемою адаптування своєї податкової системи під нову податкову реформу і нові рішення у цій сфері з боку

органів державної влади. Як свідчать реалії вітчизняного бізнесу, це одна з причин (очевидно, що не єдина) негативного економічного зростання та збитковості діяльності значної кількості вітчизняних підприємств різних сфер економіки. Так, тільки протягом 2015 р. у вітчизняній податковій системі відбулися такі зміни [1]:

- запроваджено електронне адміністрування податку на додану вартість;
- на 50 % зменшено кількість різних податків та зборів;
- укрупнено окремі податки і збори;
- підвищено величину «порогу» обов'язкової реєстрації підприємства платником податку або анулювання цього статусу;