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NON-TAX LEVIES IN THE AGRICULTURAL SECTOR OF THE REPUBLIC OF CROATIA

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Abstract

Among the numerous financial burdens of natural and legal entities, non-tax and parafiscal levies certainly occupy a significant place, and these levies represent an issue faced by the professional and scientific community. The main aim of this paper is to determine the conceptual differentiation between non-tax levies and parafiscal levies, and to investigate the attitudes of agricultural holdings regarding these levies and their impact on the agricultural sector. In order to go deeper into the research issues, specific goals are also defined in the paper. One of the specific goals is to determine whether non-tax levies have a negative impact on agricultural activity, while the other specific goal is to establish whether frequent changes in the legal and institutional framework of non-tax levies negatively affect the competitiveness of Croatian agriculture, and whether the structural reforms to date have affected the competitiveness of the agricultural sector. Empirical research was conducted on a sample of 197 agricultural holdings, and the obtained data were analyzed by descriptive statistical analysis, multiple regression analysis and correlation analysis. The research results showed that non-tax levies have a negative impact on the development and representation of the agricultural sector in the economy) and that frequent changes in the legal and institutional framework of non-tax levies have a negative impact on the competitiveness of Croatian agriculture, as well as that structural reforms and measures to abolish or reduce non-tax levies have an effect on increasing competitiveness.

Keywords: agricultural holdings, agriculture, competitiveness, non-tax levies, parafiscal levies

1. INTRODUCTION

Non-tax and parafiscal levies are the financial burden which additionally weighs on business entities and therefore the subject of research in this paper are non-tax and parafiscal levies which burden the agricultural sector in particular. Although such levies have attracted the interest of both business entities and citizens and the professional public, especially in recent years, the issue of the same has not yet been fully resolved. Frequent changes in laws and by-laws, lack of transparency, as well as inconsistencies in the interpretation of their significance further emphasize the issue of the system of non-tax levies. In theoretical accounts of non-tax levies and practice, it was observed that the term non-tax levies is used synonymously with the term parafiscal levies and that many other synonyms are used, such as non-tax charges, parafiscal benefits, parafiscal charges or parafiscal fees. This creates additional problems when understanding, analyzing, interpreting and reaching conclusions about non-tax or parafiscal levies.

The main aim of the paper is to determine the conceptual differentiation between non-tax and parafiscal levies and, based on empirical research, to collect and interpret data and obtain information on the attitudes of agricultural holdings regarding non-tax and parafiscal levies which burden the agricultural sector of the Republic of Croatia. According to the 2020 Agricultural Census Act (Official Gazette 63/19, Article 4), an agricultural holding is a technically and economically independent unit which performs economic activities in agriculture and has single management, that is, an agricultural holding implies a family agricultural holding with agricultural production, but also business entities oriented towards agricultural production (natural and legal persons defined according to the National Classification of Activities in area A: Agriculture, Forestry and Fisheries). For the purposes of this paper, specific goals were also defined. Namely, one of the specific goals is to determine whether non-tax levies have a negative impact on the development of agriculture, forestry and fisheries. Another specific goal is to establish whether the frequent changes in the legal and institutional framework of non-tax levies have a negative impact on the competitiveness of Croatian agriculture, and whether the current structural reforms implemented to date have had an impact on the competitiveness of Croatian agriculture.

Since non-tax and parafiscal levies are required to be paid by legal and natural persons and since they put a financial strain on those liable to pay, there is a justified interest in researching the issue of non-tax levies.

2. THEORETICAL DETERMINATION OF THE TERMS OF NON-TAX AND PARAFISCAL LEVIES AND THE PRESENCE OF THE ISSUE OF NON-TAX LEVIES

The term non-tax levies in literature and practice is often equated with the term parafiscal levies, parafiscal charges, parafiscalities (Jelčić, 2001; Deak, 2003; Roller, 2009). According to the Croatian Encyclopedia (2018) and Proleksis Encyclopedia (2012), under the entry 'parafiscal levies' can be found that these are

mandatory levies which do not have the significance of taxes, but are compulsory levies just like taxes, and are not intended for the budget needs of political territorial communities, but for meeting the costs and common needs of public services, institution and organizations of general interest. They encompass payments to public institutions which are financed autonomously, they include payments to professional institutions as well as participation fees for financing social security.

Non-tax levies are mandatory levies prescribed by law, regulation and act by competent ministries or related bodies, which business entities and citizens are obliged to pay to legal entities, central state administration bodies, local and regional self-government units or other bodies with public authorities, and for which they receive no service/good, right or, in some cases, what is received is disproportionate to the paid amount (State Audit Office, 2015).

In addition to the aforementioned features of non-tax and parafiscal levies, Garvanlieva Andonova et al. (2018) state that non-tax levies are fiscal costs that do not have the character of taxes, duties or fines and are the income of budget users, that is, individual budget units such as communal and administrative fees. Parafiscal levies are exclusively the income of non-state institutions (chambers) that legal and natural persons pay into the accounts of chambers or associations in order to obtain approvals, decisions, certificates.

Likewise, the difference between these two concepts is reflected in the representation of non-tax levies and parafiscal levies and their fiscal impact. Non-tax levies in the Republic of Croatia include 273 levies worth 1.05 billion euros, and parafiscal levies 175 benefits worth 100.4 million euros (Government of the Republic of Croatia, 2020).

As regards non-tax levies, it can be said that their main characteristics are that the purpose is determined in advance, they are paid by natural and legal persons, and are regulated by legislation (Jelčić, 2001; Minea, 2011; Šimurina et al., 2018). The different concepts and understanding of levies further complicate the comparison of parafiscal and non-tax levies between countries (Hodžić & Bratić, 2015). Non-tax levies differ from country to country according to classification, purpose of use or payment terms (TMF Group, 2015). In the foreign literature, the issue of non-tax and parafiscal levies has been researched by numerous authors who researched parafiscal charges (Minea, 2011; Cisse et al., 2013; Organization for Economic Co-operation and Development (OECD), 2019); parafiscal fees (Guasch, 1999), parafiscal levies (Hawk, 2002), non-tax charges (Garvanlieva Andonova et al., 2018). Hodžić & Bratić (2015) state that numerous parafiscal levies are introduced with the purpose of protecting certain segments of the economy, such as more effective environmental protection. Minea (2011) states that parafiscal charges in many countries are not transparently defined, and the reason is unequal regulation and variety of fees. Cisse et al. (2013) recognized parafiscals as the main risk for the business community and investors. Non-tax measures may be a more efficient way of enhancing small businesses' access to finance. Also, in Croatia, citizens can report parafiscal charges by e-mail. There is

an on-line form on the Ministry of Economy, Entrepreneurship and Crafts website as part of the Registry for Parafiscal Levies that automatically forwards all queries to responsible institutions (Organization for Economic Co-operation and Development (OECD), 2019). Guasch (1999) states that parafiscal obligations are also manifested as mandated training expenses and housing finance fees in some countries. Hawk (2002:77) concludes that parafiscal levies are typically collected by a fund designated or established by the State or under its control, and then redistributed to the sector concerned. Petreski & Petreski (2022, p.60) conclude in their research that parafiscal levies represent a significant financial burden for informal entrepreneurs because they are identified as an important obstacle to registration.

Non-tax levies in the countries of the European Union can also be observed from the point of view of those liable to pay non-tax benefits and from the point of view of the institutions and local units that collect them. However, there are significant differences because the concept itself depends on many factors and elements (Grafenauer, 2000). There are also problems with the non-uniform definition of non-tax levies, fees and taxes among the countries of the European Union, which further complicates the analysis and comparison of non-tax levies. For example, in the Republic of Slovenia, if non-tax levies are viewed from the point of view of the local units that collect them, then in addition to tax revenues, self-contributions, fines, concession fees and other revenues are also included in own revenues (Dubajić, 2010) which have the character of non-tax revenues. Furthermore, in Slovenia, in the budget structure at the local (municipal) level, non-tax revenues include categories such as participation in profit and property tax, burdens, fines, revenues from the sale of goods and services, and other non-tax revenues (Renzsch et al. 2003), while in the Republic of Croatia, there is a different categorization of non-tax revenues.

Yurdadoğ et al. (2022, p.503) conclude that heterogeneous structure of non-tax revenues makes it difficult to study, but nevertheless the number of countries with an increase in non-tax revenues is very low compared to the number of countries showing a decrease in non-tax revenues. The ratio of non-tax revenues to GDP, based on the EU average, was 10.2 % in 1995 but decreased to 7.9 % in 2019. The ratio of non-tax revenues to total revenues is approximately one-fifth and constitutes approximately 8 % of GDP. Mourre & Reut (2019) also indicate that the fiscal risk stemming from the volatility of non-tax revenue is significant and proportionally greater than that from the volatility in tax revenue. On average for the EU Member States, the relative volatility of non-tax revenue is three times higher than that for taxation revenue. In the EU, non-tax income accounts for one third absolute volatility of average total government revenues.

Zhang & Huang (2019) argue that it is difficult to implement non-tax revenue reform because all parties have different views on the reform, and non-tax revenue reform encroaches on the interests of those with vested interests. As a result of the country's tax cuts and fees reduction policies, China's non-tax revenue has declined in recent years.

Nußbaum (1993:6) according to Friauf (1981) concludes that in Germany if the legal nature of parafiscal levies is observed then they are state levies whose

revenue collection covers very specific expenditures and for this reason they are not directed to the general public budget, but into special funds and only certain groups of users benefit from them. In French literature, parafiscal levies are known as parafiscal taxes. The first parafiscal tax was introduced back in 1973, and it was related to the fee charged by Paris Airport. The funds collected by this parafiscal tax are directed to cover the costs of noise reduction around Paris Airport. At the end of the seventies, the National Agency for Waste Repair and Elimination collected funds on the basis of the introduced parafiscal levy for the disposal of oil waste, and after 1985, the Clean Air Agency introduced a parafiscal tax on atmospheric pollution, the collected revenues of which were used to reduce the level of pollution caused by the emission of large amount of sulfur oxide by individual companies. The mentioned parafiscal taxes have undergone revisions over time in terms of collection, purpose and legal basis (Eriksson et al., 1991). If the agricultural sector is observed, then Soliwoda (2013, p.107) points out that in Poland agricultural households that led labor absorption processes were burdened with the highest parafiscal levies connected with inheritance, fiscal charges, donation.

In the Croatian system of non-tax and parafiscal levies, such levies are not recorded, so any significant comparison is not significant, so the problem of non-tax levies is manifested in the incomplete possibility of their comparison between individual countries of the European Union.

The authors who in their works dealt with the topic of business in the agricultural sector, as well as the discussions they included, referred, for example, to the research of diversification factors of agricultural holdings and their correlation with socioeconomic indicators and their representation in Croatian agriculture. The results of that research showed that there is a positive correlation between diversified agricultural holdings with indicators of gross added value per unit of work, size of the holding and education of farmers (Hadelan et al., 2019). Some authors have dealt with the issue of individual agricultural crops in relation to selected agro-economic indicators, so Balaž, Zmaić, & Sindik (2015) state that on the example of the agricultural crop of wheat, the largest number of statistically significant correlations were found between the variables Purchase - sale - competition and three variables Impact of EU entry, Technology and economy and Business level. The results of the research can partially serve to design, refine or at least change the way of presenting measures to stimulate more competitive agricultural production. Lajqi et al. (2017) conclude for example that the agricultural sector in Kosovo needs a better system of calculation and cost management. Also, through the research, the authors realized that the involvement of women in the agricultural sector is higher due to the higher involvement of labour because of the low level of technology used in production.

Although there are papers related to certain business segments in the agricultural sector, no papers were found whose authors dealt with non-tax and parafiscal levies in the agricultural sector, so there is a justified reason to approach this topic scientifically. Through the conducted research, the authors of this paper identified the key parameters of non-tax and parafiscal levies in the Republic of

Croatia that relate to the agricultural sector, and in this way they upgraded the existing research by expanding the range of key problems that affect the competitiveness of the agricultural sector. By examining the correlations between the variables defined in the research, conclusions were drawn about the importance of non-tax and parafiscal levies that burden Croatian agriculture. In addition to the detected problems, the analysis and interpretation of the research results resulted in concrete proposals and guidelines for fiscal policy holders to regulate the system of non-tax and parafiscal levies, and based on this, this paper makes its contribution to the discussion about business in the agricultural sector.

Over the years, the legislative authority in the Republic of Croatia has carried out the activities of recording non-tax and parafiscal levies and their consolidation in various Registers, and carried out the relief of legal and natural persons in accordance with the National Reform Programmes and Action Plans. Non-tax levies were summarized and consolidated in the Registers, which have changed nomenclature, the number of included levies, and the bodies which were responsible for collecting revenue from the collection of non-tax levies. Table 1 shows the time sequence of publication of the Registers of non-tax revenues/levies.

Table 1

Time sequence of publication of the Registers of non-tax revenues/levies

Name of the Register	Year of the publication of the Register	Number of non-tax revenues	Number of non-tax levies	Number of parafiscal levies
Register of non-tax revenues	2008	245		
Register of non-tax levies	2016		161	
Register of non-tax levies	2017		213	334
Online registration to the Register	2018-2020		273	175

Source: Ministry of Finance, 2008; Ministry of Finance 2016; Ministry of Economy, Entrepreneurship and Crafts, 2017, 2018; Government of the Republic of Croatia, 2020

As shown in Table 1, the largest overall number of non-tax and parafiscal levies was recorded in the Register of 2017 (a total of 547 levies), while the largest number of non-tax levies was recorded during online registration of non-tax and parafiscal levies by natural and legal entities (a total of 273).

By analyzing the non-tax levies contained in the Register of Non-Tax levies, it can be concluded that by fiscal scope the ten largest non-tax levies relate to the Ministry of Environmental Protection and Energy (special environmental fee for motor-driven vehicles, waste packaging management fee and return fee, fee for water use, water contribution, fee for water protection, fee for stimulating the production of electricity from renewable sources), Ministry of Culture (HRT tax), Ministry of the Sea, Transport and Infrastructure (fee for the right to use the radio frequency spectrum, annual fee for the use of public roads) and the Ministry of Tourism (membership fees for tourist associations). The value of these ten non-tax

levies amounts to over 849.3 million euros. If non-tax levies in the agricultural sector are observed, then their structure can be observed in four stages of their recording and updating over the years. Although according to the number of non-tax levies, most of them are under the jurisdiction of the Ministry of Agriculture (38 of them), but in terms of fiscal scope, they are not the largest levies. The share of non-tax levies within the Ministry of Agriculture, and compared to other Ministries, amounts to 2.84 % of non-tax levies in the Register. Most generous non-tax levies is fee for the use of public benefit forest functions with a total value of 21.6 million euros (Ministry of Economy, Entrepreneurship and Crafts, 2018). According to Bedeković (2021), the biggest problems for farmers are the payment of non-tax levies such as: fee for the costs of printing the results and sending them by post, fee for various certificates and identification documents, professional services (issuance of a certificate on the numerical condition of livestock - necessary for land lease, calls for EU projects...) and fee for the use of public benefit forest functions.

With the aim of relieving the economy of parafiscal and non-tax levies, in 2020 the Action Plan for Reducing Non-Tax and Parafiscal Contributions was adopted for the first time. The total burden of levies amounted to EUR 1,155,780,166.51, or 2.28 % of GDP (data recorded for 2018). Of the total determined amount, non-tax levies amounted to EUR 1,055,359,313.07 (91 %), and parafiscal levies amounted to EUR 100,420,853.44 (9 %). In the Action Plan for Reducing Non-Tax and Parafiscal Contributions, a total of 33 measures to reduce such levies were recorded (Government of the Republic of Croatia, 2020).

If further breakdown of the number of non-tax levies is observed, then the effectiveness and role of non-tax levies in the Republic of Croatia is in a transition phase because there is still a large number of non-tax levies (Karačić, Bedeković & Ileš, 2021). It is also evident that due to pressure from the European Commission, as well as the reform changes in the Republic of Croatia, the system of non-tax levies is increasingly being given more attention.

3. METHODOLOGY OF EMPIRICAL RESEARCH

After a theoretical overview of non-tax and parafiscal levies was made, the creation of a survey questionnaire research instrument was started. Agricultural holdings which are liable for profit tax and which have a registered activity in the field of agriculture, forestry and fisheries, regardless of the form of ownership and size (joint-stock company; limited liability company; simple limited liability company; craftspeople, associations, cooperatives; family farms) were included in the research. The research itself was conducted during July and August of 2020 in three phases in such a way that initially data was collected from business entities (the first two weeks of the research, using an indirect method of data collection via electronic mail, then by using a direct method through telephone contact and personal contact with respondents). During the second phase of the research, craftspeople, associations and cooperatives were contacted using the same data collection methods. The third phase of the survey conducted during August covered

family farms (*OPGs* in Croatian). All data obtained were processed and analyzed using different statistical methods of inferential and descriptive statistics (sample method, inductive method, deductive method, description method, comparative method, classification method, survey method, correlation analysis and multiple regression analysis). The survey questionnaire collected data from the owners and/or members of the management of agricultural holdings. According to Brajdić (2002), the advantages of data collection through a survey questionnaire are manifested in obtaining information about attitudes and opinions, obtaining data about the present, past and future, in a short amount of time and with minimal costs. Weaknesses include epistemological difficulties (different competence of respondents), social difficulties (mostly resolved by anonymous surveys) and psychological difficulties (because the survey is difficult to adapt to all respondents).

When compiling the research instrument of the survey questionnaire, care was taken to ensure that the questions and statements were appropriate to the research issue. Open-ended and closed-ended questions were used so that different statistical procedures could be applied to the answers obtained when interpreting the answers. Tkalac Verčić, Sinčić Ćorić & Pološki Vokić (2010) state that by using a Likert scale, the intensity of the attitudes of one respondent in relation to another respondent is defined for a particular statement, while the overall result represents the sum of the ratings on all scales. The order of the questions in the questionnaire was set in accordance with the objectives of the research and has a logical sequence. The terms used in the research instrument have a gender meaning and refer equally to men and women, and the regulations on the protection of personal data apply to the collected personal data of respondents.

In order to collect contact data of agricultural holdings, the Register of Annual Financial Statements was searched (Financial Agency, 2018); Register of Business Entities of the Croatian Chamber of Economy (Croatian Chamber of Economy, 2019); database of the Croatian Chamber of Trades and Crafts, 2019; portals moja-djelatnost.hr, burzahrane.hr and business platforms Poslovna.hr and CompanyWall.business. The research sample consisted of respondents who were registered in the Register of Annual Financial Statements of the Financial Agency from all counties in the Republic of Croatia, and who, in accordance with the National Bureau of Statistics (2018), have registered activity A Agriculture, Fisheries and Forestry. In the basic set there was a total of $N=3,394$ business entities (Financijska agencija, 2018) that met the selection criteria. Applying the method of proportional stratified random sampling, the sample size is $n= 600$ respondents. In the sample, the strata were the counties, for the reason that the same number of business entities is not registered in each county. After the sampling fraction ($f=0.176782557$) was determined, the number of agricultural holdings from each county was determined in proportion to their total number in each individual county. Using the simple random sample method and using Microsoft Office Excel, each business entity had an equal probability of being selected in the sample.

For the purposes of this paper, a structural review of the research was made in accordance with the thematic units encompassed by the survey questionnaire. The questions were grouped into four thematic units and therefore

the results of the research are presented through defined thematic units. The research used a quantitative approach, and the first thematic unit referred to the sociodemographic characteristics of the respondents, where the variables gender, county, level of education, age, years of service, legal form of the business entity and number of employees were defined. The second thematic unit included questions related to the respondents' basic knowledge of non-tax and parafiscal levies. Knowledge was examined on the basis of nine open-ended and closed-ended questions with provided answers, in which respondents had to answer what they equate non-tax levies with, whether they see the difference between parafiscal and non-tax levies, how long they pay them, which non-tax levies they pay most often, which are benefits from paying non-tax levies, whether they have attended workshops or trainings related to non-tax levies, whether they are familiar with the Register of non-tax levies, whether they think that organizations or associations should inform members about these levies, and which non-tax levies burden the agricultural sector. The third thematic unit when designing the research was related to determining the significance and impact of non-tax levies on the development and representation of agriculture, forestry and fishing activities. 8 statements were defined, and the respondents' attitudes were examined using a 5-point Likert scale. An attitude scale (Likert) was also used with the aim of measuring the intensity of the respondents' attitudes with grades from 1 (strongly disagree/unimportant) to 5 (strongly agree/very important). Pearson's correlation coefficient was performed to determine the relationship and level of association between the observed variables. The value of the Pearson correlation coefficient ranges in the interval $-1 \leq r \leq +1$, where the + sign indicates a positive correlation, and the - correlation sign indicates a negative (inverse) correlation. When the correlation value is higher, then the correlation between the observed variables is more significant and stronger. The correlation matrix determined the direction and strength between individual variables, where p-values indicate the statistical significance of the correlation coefficient if $p < 0.01^{**}$ or 0.05^{*} (Petz, 2007). Within the scope of the conducted research, statistically significant correlation coefficients greater than 0.4 were taken into account. The fourth thematic unit referred to the examination of the impact of changes in the legal framework of non-tax levies and previous structural reforms to date on the competitiveness of Croatian agriculture. A total of 7 claims refer to the research of the legal framework, and a total of 8 claims to the current structural reforms. A Likert scale with grades from 1-5 was used, where the grade from 1 (strongly disagree/unimportant) to 5 (strongly agree/very important). The answers obtained were analyzed using multiple regression analysis, where the dependent variable is Frequent changes in laws and by-laws related to non-tax benefits negatively affect the competitiveness of Croatian agriculture and six independent variables that are listed in the research results. An analysis of the legal basis of all non-tax and parafiscal levies that have been published in the so far published Registers of non-tax levies has established that over the years changes and additions to laws and by-laws are frequent. For example, during 2018, a total of 98 acts (regulations, notices, orders, decrees, laws, decisions and amendments) related to the agricultural sector were voted (Ministry of Agriculture, 2019). In

order to implement the relief measures from non-tax and parafiscal levies in 2020 and 2021, it was necessary to amend 26 regulations (Government of the Republic of Croatia, 2020). Pearson's correlation coefficient was performed for the observed variables that are related to the implementation of structural reforms within the framework of non-tax levies and relief for entrepreneurs. All defined variables and relationships between variables are further explained in chapter 4 of this paper.

4. RESEARCH RESULTS AND DISCUSSION

The processing and analysis of the obtained data was approached by using descriptive statistical analysis, correlation analysis and multiple regression analysis with the application of the statistical package SPSS. According to the results of the research (Bedeković, 2021), a total of 600 agricultural holdings were contacted, and the response rate was 32.83 % (197 respondents).

Within the first thematic unit (socio-demographic characteristics), the profile of the respondents who participated in the research was defined. Table 2 presents a summary of the respondents' profile as a result of the research conducted, based on gender and the highest values for the level of education, legal form of the business entity and county, as well as based on the average values for age, years of service and number of employees.

Table 2
Profile of the respondents

		N	%	\bar{X}	SD	Min	Max
Gender	male	124	62.9				
	female	73	37.1				
Education level	secondary vocational school	94	47.7				
Legal form of the business entity	limited liability company (Croatian <i>d.o.o.</i>)	63	32.0				
County	City of Zagreb	22	11.2				
Age				42.91	11.686	19	67
Years of service				21.73	11.708	1	45
Number of employees				3.31	5.095	0	59

Source: Bedeković, M. (2021). *Non-tax benefits and their influence on the competitiveness of Croatian Agriculture: PhD thesis. Josip Juraj Strossmayer University of Osijek. Faculty of Economics in Osijek.*

Out of a total of 197 respondents, 62.9 % of the respondents are male. Most respondents have completed secondary vocational school (47.7 %). Regarding the legal form, 32 % of the respondents were registered as a limited liability company, 23.9 % of the respondents were registered as a family farm (OPG), 20.3 % as a simple limited liability company, 15.7 % as a trade, 5.6 % as a cooperative, 1.5 % as an association, and 1% as a joint-stock company. According to the county of residence, the largest number of respondents, 11.2 %, is from the City of Zagreb, and the smallest is from Krapina -

Zagorje County, 2.5 %. The average indicator for the age of the respondents is 42.91 years, and the average indicator for years of service is 21.73 years. The average number of employees is $\bar{X} = 3.31$.

The second thematic unit of the quantitative research (the respondents' basic knowledge about non-tax and parafiscal levies) was related to the determination of the views of the respondents about non-tax and parafiscal levies. Table 3 shows summarized data and key conclusions about non-tax levies based on the open and closed type questions with suggested answers for those who responded positively to the statements/questions.

Table 3

Respondents' knowledge about non-tax levies for those who responded positively to the statements/questions

Respondents' attitudes	N	%
I believe non-tax levies are the same as parafiscal levies.	180	91.4
I have been paying non-tax and parafiscal levies for 20 or more years.	65	33
Non-tax/parafiscal levies most often paid by respondents are the chamber contribution to the Croatian Chamber of Trades and Crafts, or the membership fee to the Croatian Chamber of Economy.	154	78.17
The non-tax levy which is within the scope of the Ministry of Agriculture, and which I am obliged to pay is the <i>Fee for the use of public benefit forest functions</i>	17	8.63
Paying non-tax levies has no purpose and I do not expect any benefit from paying	192	97.46
Economic associations or organizations should inform and advise their members on non-tax levies	122	61.9
I am not familiar with the Register of Non-Tax Levies	166	84.3

Source: Bedeković, M. (2021). *Non-tax benefits and their influence on the competitiveness of Croatian Agriculture: PhD thesis*. Josip Juraj Strossmayer University of Osijek. Faculty of Economics in Osijek.

On the basis of what is stated in Table 3, the respondents' perception of non-tax levies can be determined and conclusions can be drawn that:

- 91.4 % of respondents believe that non-tax levies are the same as parafiscal levies (which is not true according to theoreticians' definitions), although according to the research results, as many as 93.9 % of respondents distinguish that non-tax levies represent the revenue of budgetary and extra-budgetary users, while parafiscal levies represent revenue of bodies which are not budget users (various associations, communities, chambers).
- 33 % of the respondents have been paying non-tax and parafiscal levies for 20 years or more.
- Two thirds of the respondents stated that the chamber contribution to the Croatian Chamber of Trades and Crafts or the membership fee to the Croatian Chamber of Economy are among the most common non-tax levies they pay, although these levies are not in the structure of non-tax levies of the Ministry of Agriculture (according to the respondents, the agricultural sector is significantly more burdened by non-tax levies which are not exclusively under the Ministry of Agriculture).

- Out of 197 respondents, only 51 (25.89 %) respondents declared that they pay non-tax levies in the structure of the Ministry of Agriculture. Out of that sample, the most respondents, 8.63 % of them, indicated that they pay the non-tax levy called *Fee for the use of public benefit forest functions*.
- 97.46 % of the respondents believe that payment of non-tax levies has no purpose and that there is no benefit for the entity liable to pay non-tax levies.
- 61.9 % of the respondents believe that certain organizations and economic associations should advise and inform their members on non-tax levies, since more than 97 % have never been invited to any kind of workshop, education or counselling.
- 84.3 % of the respondents is not familiar with the online Register of Non-Tax Levies.
- The most significant non-tax and parafiscal levies which need to be reduced and abolished according to the respondents, and which burden the agricultural sector are *Fee for the costs of printing the results and sending them by post*, *Fee for various certificates and identification documents*, *Professional services (issuance of a certificate on the numerical condition of livestock - necessary for land lease, calls for EU projects...)* and *Fee for the use of public benefit forest functions*.
- What is interesting is that the respondents who participated in the quantitative research in the part related to the determination of respondents' perceptions of non-tax levies believe that a significant number of non-tax levies do not need to be abolished (for example, non-tax levies *Business entity registration*, *Malignant hypertension test*, *Implementation of the Heubach test*, *Organization and classification system*) which resulted from the very sample structure of the respondents, since the respondents, considering the nature of their agricultural activity, probably did not even encounter these non-tax levies because they are not obliged to pay them.

The third thematic unit (the significance and impact of non-tax levies on the development and representation of agriculture, forestry and fisheries activities) referred to the determination of the significance and impact of non-tax levies on the development of agriculture, forestry and fisheries activities. On the basis of descriptive indicators, arithmetic mean, standard deviation, frequencies and percentages, it was determined that the highest arithmetic mean of respondents' answers is $\bar{X}= 4.27$, $SD= 0.96$ for the statement *Non-tax levies burden business entities which perform the activities of agriculture, forestry and fisheries*, and for claims *Non-tax levies negatively affect the competitiveness of Croatian agriculture* ($\bar{X}= 4.15$, $SD= 0.61$). The distribution of respondents' answers shows that 92.9 % of respondents agree or fully agree that non-tax levies negatively affect the competitiveness of Croatian agriculture, and 91.4 % of respondents believe that non-tax levies limit the further development of the agricultural sector. Moreover, 84.8 % of respondents believe that the reduction/abolition of non-tax levies can contribute to greater competitiveness of Croatian agriculture.

Table 4 shows the correlation matrix of individual variables related to claims about the role of non-tax levies and their impact on Croatian agriculture.

Table 4

Correlation matrix of individual variables related to the role of non-tax levies and their impact on Croatian agriculture

		1	2	3	4	5	6	7	8
1	r	1	.344**	-.340**	.119	.160*	.364**	.117	-.084
	p		.000	.000	.095	.025	.000	.102	.242
	N		197	197	197	197	197	197	197
2	r		1	.053	.312**	.427**	.275**	.138	-.236**
	p			.456	.000	.000	.000	.053	.001
	N			197	197	197	197	197	197
3	r			1	.108	.077	-.064	.017	.049
	p				.130	.280	.371	.812	.491
	N				197	197	197	197	197
4	r				1	.838**	.313**	.215**	-.081
	p					.000	.000	.002	.259
	N					197	197	197	197
5	r					1	.428**	.261**	-.075
	p						.000	.000	.296
	N						197	197	197
6	r						1	.304**	.149*
	p							.000	.036
	N							197	197
7	r							1	.339**
	p								.000
	N								197
8	r								1
	p								
	N								

Note:

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Code description:

1-Non-tax levies burden business entities which perform the activities of agriculture, forestry and fisheries

2-Non-tax levies do not burden the agricultural sector to the extent to which all other taxes do

3-By paying non-tax levies, business entities can expect certain benefits, in contrast to the settlement of tax liabilities for which the benefit of their payment is unknown

4-Non-tax levies negatively affect the competitiveness of Croatian agriculture

5- Non-tax levies limit the further development of the agricultural sector

6-The reduction/abolition of non-tax levies has a positive effect on increasing the competitiveness of Croatian agriculture

7-Payment of non-tax levies as earmarked revenue is intended to solve a certain economic or social problem

8- The publication of the Register of Non-Tax Levies has made it easier for business entities to monitor their obligations to pay non-tax levies

Source: Bedeković, M. (2021). *Non-tax benefits and their influence on the competitiveness of Croatian Agriculture: PhD thesis. Josip Juraj Strossmayer University of Osijek. Faculty of Economics in Osijek.*

In accordance with Table 4, the highest level of correlation ($r=0.838$; $p<0.0$) is between the statement *Non-tax levies negatively affect the competitiveness of Croatian agriculture (4)* and the statement *Non-tax levies limit the further development of the agricultural sector (5)*.

In the fourth thematic unit (the impact of changes in the legal framework of non-tax levies and previous structural reforms on the competitiveness of Croatian agriculture), the impact of changes in the legal framework of non-tax levies on the competitiveness of Croatian agriculture was analyzed. According to the analyzed data, the highest values of the arithmetic means of the respondents' answers ($\bar{X}=4.3$) were recorded for the statement *Frequent changes in laws and by-laws related to non-tax levies negatively affect the competitiveness of Croatian agriculture*, then for the statement *Legal framework regulating non-tax levies in agricultural sector is not sufficiently clear, precise and transparent* ($\bar{X}=4.29$). A total of 190 respondents (96.5 %) believe that the legal framework is not sufficiently clear, precise and transparent, i.e., 98 % of the respondents believe that precisely the frequent changes in laws and by-laws negatively affect the competitiveness of Croatian agriculture. Table 5 shows the results of the multiple regression analysis, i.e., the correlation of the dependent variable *Frequent changes in laws and by-laws related to non-tax levies have a negative effect on the competitiveness of Croatian agriculture* in relation to other independent variables, and the relationships between the variables are shown.

Table 5

Regression analysis of the dependent variable *Frequent changes in laws and by-laws related to non-tax levies negatively affect the competitiveness of Croatian agriculture* and other independent variables

	β	t	p	Model summary
Legal framework regulating non-tax levies in agricultural sector is not sufficiently clear, precise and transparent	.684	13.495	.000	adjusted R ² =0.644
The transfer of information between state institutions and institutions at the local level should be better	.161	2.955	.004	F (6.190)= 60.110
Representatives of the legislative authority are making significant efforts to improve the system of non-tax levies in the agricultural sector	-.015	-.297	.767	p=0.000
It should be clearly defined who bears the responsibility for the implementation activities of reducing and/or abolishing non-tax levies in the agricultural sector	.095	1.688	.093	
By organizing content-appropriate and up-to-date workshops related to the legal framework of non-tax levies, it would be possible to better inform business entities, which would affect the better competitiveness of Croatian agriculture	.002	.043	.966	
The legislative authority regularly takes into account and supports proposals and suggestions received from farmers with the aim of improving the competitiveness of Croatian agriculture	.117	2.223	.027	

Legend: β = value of the standardized regression coefficient; t = t-test value; p = significance level; adjusted R² = adjusted total contribution to explained variance; F = value of the overall F-ratio;

Source: Bedeković, M. (2021). *Non-tax benefits and their influence on the competitiveness of Croatian Agriculture: PhD thesis. Josip Juraj Strossmayer University of Osijek. Faculty of Economics in Osijek*

According to the research results (Table 5), the dependent variable has a significant positive relationship with the following variables: *The legal framework regulating non-tax levies in the agricultural sector is not sufficiently clear, precise and transparent* ($\beta=0.684$, $p<0.01$), *Transfer of information between state institutions and institutions at the local level should be better* ($\beta=0.161$, $p=0.004$) and *The legislative authority regularly takes into account and supports proposals and suggestions received from farmers with the aim of improving the competitiveness of Croatian agriculture* ($\beta=0.117$, $p=0.027$).

Within the framework of the same fourth thematic unit, another aim of the paper was to investigate the impact of structural reforms to date on the competitiveness of Croatian agriculture. Using the statements offered, the respondents evaluated the level of significance of the impact of the previous reforms on the competitiveness of Croatian agriculture. More than half of respondents, i.e., 52.3 % of them, agree or fully agree that *The previous reforms and measures to abolish/reduce non-tax levies have had a positive effect on business entities in the agricultural sector* ($\bar{X}= 3.41$, $SD= 0.86$). Moreover, (55.8%) of respondents agree or fully agree that *Further measures to reduce/abolish non-tax levies will certainly contribute to increasing the relief of business entities, and consequently to increasing the competitiveness of Croatian agriculture* ($\bar{X}= 3.51$, $SD= 0.65$). Table 6 presents the results of the Pearson correlation coefficient for the observed variables of the implementation of structural reforms related to non-tax levies and relief for entrepreneurs.

The results of the research (Table 6) show that the correlation is positive, but the level of correlation is low for most variables. However, the highest level of correlation was recorded between the statements *The government's package of measures aimed at the agricultural sector due to the coronavirus (COVID-19) epidemic, which refers to non-tax levies, will not significantly affect the competitiveness of Croatian agriculture*, and the statement *Due to the consequences of the coronavirus (COVID-19) epidemic, business entities will not be able to pay non-tax levies* ($r=0.526$; $p<0.01$). The level of correlation between the claim *The previous reforms and measures to abolish/reduce non-tax levies have had a positive effect on business entities in the agricultural sector* and the claim *Within the framework of its reforms, the state apparatus uses appropriate measures which can influence the business conditions in agriculture, forestry and fisheries* is also positive and significant ($r=0.499$; $p<0.01$).

Table 6

Pearson correlation coefficient for the observed variables of the implementation of structural reforms related to non-tax levies and relief for entrepreneurs

		1	2	3	4	5	6	7	8
1	r	1	.499**	.333**	.333**	.233**	.266**	.205**	.090
	p		.000	.000	.000	.001	.000	.004	.206
	N		197	197	197	197	197	197	197
2	r		1	.493**	.313**	.330**	.396**	.064	-.053
	p			.000	.000	.000	.000	.373	.457
	N			197	197	197	197	197	197
3	r			1	.489**	.108	.394**	.071	.003
	p				.000	.131	.000	.320	.971
	N				197	197	197	197	197
4	r				1	.107	.323**	.038	.096
	p					.134	.000	.600	.180
	N					197	197	197	197
5	r					1	.237**	.219**	.102
	p						.001	.002	.155
	N						197	197	197
6	r						1	.159*	.006
	p							.025	.928
	N							197	197
7	r							1	.526**
	p								.000
	N								197
8	r								1
	p								
	N								

Note:

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Code description:

1-The previous reforms and measures to abolish/reduce non-tax levies have had a positive effect on business entities in the agricultural sector

2-Within the framework of its reforms, the state apparatus uses appropriate measures which can influence the business conditions in agriculture, forestry and fisheries

3-Until now, the agricultural sector has been sufficiently relieved of excessive administrative costs and non-tax levies

4-In strategic documents (National Reform Programmes, Action Plans), the issue of non-tax levies is significantly represented

5-Further measures to reduce/abolish non-tax levies will certainly contribute to increasing the relief of business entities, and consequently to increasing the competitiveness of Croatian agriculture

6-The dynamics of reduction/abolition of non-tax levies is satisfactory

7-The government's package of measures aimed at the agricultural sector due to the coronavirus (COVID-19) epidemic, which refers to non-tax levies, will not significantly affect the competitiveness of Croatian agriculture

8-Due to the consequences of the coronavirus (COVID-19) epidemic, business entities will not be able to pay non-tax levies

Source: Bedeković, M. (2021). *Non-tax benefits and their influence on the competitiveness of Croatian Agriculture: PhD thesis. Josip Juraj Strossmayer University of Osijek. Faculty of Economics in Osijek*

5. RESEARCH LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

During the empirical research on the issue of non-tax levies, limitations were observed, which were related to the lack of interest of the respondents during the implementation of the research on non-tax levies. It was also considerably difficult to obtain data on respondents' e-mail contact, despite searching numerous registers and databases.

Considering the ever-present issues related to non-tax levies, it would be of great benefit to extend empirical research to other activities, not only agriculture, forestry and fisheries. In addition, a proposal for future research is to analyze the benefits of paying non-tax levies and to make the results of the analysis known to all those who are liable to pay non-tax levies.

6. CONCLUSION

The comparative analysis of non-tax levies in the agricultural sector in the observed period led to the conclusion that the value and number of non-tax levies in the agricultural sector constantly oscillates in the values and the number of non-tax levies.

The obtained results of quantitative research on a sample of 197 agricultural entities showed that non-tax levies negatively affect the development and representation of agriculture, forestry and fisheries activities, and that frequent changes in the legal and institutional framework of non-tax levies negatively affect the competitiveness of Croatian agriculture. Although frequent changes in legislature do not contribute to competitiveness, without changing legal regulations it is not possible to regulate the system of non-tax levies. Further to the obtained research results, and in relation to the significance of the impact of structural reforms on non-tax levies, it was observed that despite the low level of correlation between most of the observed variables, the correlation is positive and significant, which leads to the conclusion that structural reforms and measures to abolish/reduce non-tax levies affect the relief of entrepreneurs in the agricultural sector.

The conducted research showed that structural reforms and relief from non-tax and parafiscal levies in the agricultural sector should still be implemented. Since the research was focused on the agricultural sector, no conclusions can be drawn regarding other sectors, but the continuous preparation of strategic documents such as National Reform Programmes with concrete measures and the publication of the Action Plan for the reduction of non-tax and parafiscal levies is the best way to practice good practice for all sectors in Republic of Croatia. In recent years, order has been introduced into the system of non-tax levies, as work is being done on the comprehensiveness of non-tax levies, institutions are involved in active participation in the updating of non-tax levies, and transparency is encouraged. Although the respondents detected that frequent changes in laws and by-laws related to non-tax levies lead to confusion, without these changes it is not

possible to relieve the economy. It is certainly necessary to continue to carry out updates of non-tax levies, to consult with farmers in any way before non-tax levies intended for the agricultural sector are included in the Register of non-tax levies, it is necessary to inform farmers through professional magazines, social networks and platforms, to inform farmers about the method of distribution of the income collected on the basis of the payment of non-tax levies, encourage natural and legal persons to actively participate by organizing workshops and consultations within the framework of professional organizations related to non-tax levies, enable installment payments of certain non-tax levies, and local and regional self-government units should publish information on more up-to-date and transparent the type and amount of collected non-tax revenues based on non-tax levies. Cooperation between hierarchical levels and working groups at the level of the national economy is of great importance for the further course of rationalization of the system of non-tax levies, and economic and tax policies should be adopted accordingly.

The contribution of the paper on the researched issue is manifested in a systematized and thorough presentation of theoretical knowledge about parafiscal and non-tax levies in the Republic of Croatia, which contributes to the transparency of the system of non-tax levies, as well as in the presented review of the conducted research related to non-tax levies in certain countries (EU, Poland, North Macedonia, Slovenia, France, China). The conducted research detected negative knowledge about non-tax levies in the Republic of Croatia, which represent an obstacle for the further development of the agricultural sector, and suggestions were made for improving the system of non-tax levies. The research also led to the realization that frequent changes to the legal framework of non-tax levies reduce the competitiveness of Croatian agriculture, but without changes to the legal framework it is not possible to improve the system. On the other hand, the implementation of structural reforms and measures affects the increase in the competitiveness of Croatian agriculture, and structural reforms should continue to be implemented.

By reducing/abolishing non-tax and parafiscal levies, the administrative burden is reduced and business costs are reduced, so the freed financial resources can be redirected to encourage innovation and development of the agricultural sector. By regulating the system of non-tax levies, numerous non-tax levies were amended and supplemented, which was also reflected in their visibility, but it is still necessary to conduct activities related to the regulation of the system of non-tax levies with the aim of strengthening the competitiveness of Croatian agriculture.

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NEPOREZNA DAVANJA U POLJOPRIVREDNOM SEKTORU REPUBLIKE HRVATSKE***Sažetak***

Među brojnim financijskim opterećenjima fizičkih i pravnih osoba neporezna i parafiskalna davanja zasigurno zauzimaju značajno mjesto te ta davanja predstavljaju problem s kojima se suočava stručna i znanstvena zajednica. Osnovni je cilj rada utvrditi pojmovno razgraničenje između neporeznih davanja i parafiskalnih davanja te istražiti stavove poljoprivrednih gospodarstava o tim davanjima i njihovu utjecaju na poljoprivredni sektor. Kako bi se ušlo dublje u problematiku istraživanja, u radu se definiraju i specifični ciljevi. Jedan je od specifičnih ciljeva utvrditi utječu li neporezna davanja negativno na poljoprivrednu djelatnost, a drugi je specifičan cilj ustanoviti utječu li česte promjene zakonskog i institucionalnog okvira neporeznih davanja negativno na konkurentnost hrvatske poljoprivrede te utječu li dosadašnje strukturne reforme na konkurentnost poljoprivrednog sektora. Empirijsko istraživanje provedeno je na uzorku od 197 poljoprivrednih gospodarstava, a dobiveni podaci obrađeni su deskriptivnom statističkom analizom, višestrukom regresijskom analizom te korelacijskom analizom. Rezultati istraživanja pokazali su da neporezna davanja negativno utječu na razvoj i zastupljenost poljoprivrednog sektora te da se učestalim promjenama zakonskog i institucionalnog okvira neporeznih davanja negativno utječe na konkurentnost hrvatske poljoprivrede, kao i da strukturne reforme i mjere ukidanja/smanjivanja neporeznih davanja utječu na povećanje konkurentnosti.

Ključne riječi: poljoprivredna gospodarstva, poljoprivreda, konkurentnost, neporezna davanja, parafiskalna davanja.

JEL klasifikacija: C10, H20, Q10.