Problems of state regulation of peasant (farmer) households

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Abstract. The current legislation regulating the activities of peasant (farmer) households in the Russian Federation is contradictory. Analysis of legal sources on the problem under study allowed to identify the shortcomings of the legislation associated with the duality of the legal status of peasant (farmer) households. The analyzed system of legal support for peasant (farmer) households activities on the federal level. As a result of the analysis of state legal acts, regulating relations associated with the activities of peasant (farmer) households identified the main areas of improvement legal framework for this sphere of legislation.

1. Relevance
In modern conditions, peasant (farm) households (PFH) act as an important factor in stabilizing the socio-economic development of the agro-industrial complex. They are one of the main priorities that determine the food security strategy of the regions. This sector has established itself as a stable source of tax revenues, providing of new jobs, increasing incomes of the population, developing rural areas and reducing social tension in the countryside.

Currently (as of 01.01.2021) in the Russian Federation, there are 176 thousand peasant farms and individual entrepreneurs engaged in agricultural activities, of which 13 thousand farms have the status of peasant farms as a legal entity.

The total land area of the farm is 25004 thousand hectares. In 2020, in the structure of production of the main types of agricultural products, the share of peasant farms accounted for 14.9%, while the share of peasant farms in grain production was 29.5%, sunflower seeds - 35.0%, sugar beet - 7.6%, vegetables - 21.4%, milk - 8.8%, meat - 11.1%. Over the past five years, resource and productive indicators of the activities of farms are characterized by positive dynamics.

One of the problems of the successful functioning of peasant (farmer) households is the legal support of their activities, in particular, the duality of the legal status of this form of management [1].

2. Results
In the Russian Federation the main sources of regulation PFH, are the Constitution of the Russian Federation and the Civil Code of the Russian Federation. The Constitution of the Russian Federation guarantees freedom of entrepreneurial activity, the unity of the economic space, and support for competition. The Civil Code (CC) regulates in more detail relations in the field of entrepreneurship, enshrines the material norms governing relations in the field of agriculture [2]. Special federal laws governing activities PFH are the Federal Law of 24.07.2007 No. 209-FZ "On Development of Small
and Medium-size Entrepreneurship in the Russian Federation " and the Federal law of 11.06.2003 No. 74-FZ "On the peasant (farm) enterprise".

In accordance with the Article 1 of the Federal Law (11.06.2003) No. 74-FZ "On the peasant (farm) enterprise", a farm is an association of citizens related by kinship and (or) property, having property in common ownership and carrying out production and other economic activities together (production, processing, storage, transportation, and sale of agricultural products) based on their personal participation [3].

A farm could be defined as an agricultural producer, whose status should be confirmed. In accordance with the Article 3 of the Federal Law (December 29, 2006) No. 264-FZ "On the Development of Agriculture", agricultural producers are recognized as an organization, an individual entrepreneur engaged in the production of agricultural products (including organic products), its primary and subsequent (industrial) processing (including leased fixed assets) in accordance with the list approved by the Government of the Russian Federation, and the sale of these products, provided that in the income of agricultural producers from the sale of goods (works, services) the share of income from the sale of these products is at least seventy percent for the calendar year.

The farm carries out entrepreneurial activities without forming a legal entity and as a legal entity (Article 86.1 of the Civil Code of the Russian Federation).

On November 25, 2020 came into force a new procedure for the requirements for filling out the forms for the state registration (Federal Tax Service of Russia, Order of 31.08.2020 number U-7-14/617@ (ed. from 06.11.2020) "On approval of forms and requirements execution of documents submitted to the registering authority during state registration of legal entities, individual entrepreneurs and peasant (farmer) households "). In accordance with this procedure, the form P21002 "Application for state registration of a peasant (farm) enterprise" has been canceled. Since the peasant farm could not be registered in a status of an individual entrepreneur - the head of the peasant farm.

On the basis of clause 1 from the Article 86.1 of the Civil Code of the Russian Federation, citizens conducting joint activities in the field of agriculture without forming a legal entity on the basis of an agreement on the creation of a peasant (farm) household (Article 23 of the Civil Code of the Russian Federation) have the right to create a legal entity - a peasant (farm) household. Peasant (farm) household, organized in accordance with the Article 86.1 of the Civil Code of the Russian Federation, as a legal entity, a voluntary association of citizens on the basis of membership for joint production or other economic activities in the field of agriculture, based on their personal participation and the association of property contributions by members of a peasant (farm) household, is recognized.

Only individuals, who take personal part in activities and have subsidiary responsibility for its obligations, could act as members of a farm, while one person could be a member of only one farm. Requirements for the relationship of members of a peasant farm - a legal entity have not been established. The procedure for state registration PF H was explained by the Federal Law of 08.08.2001 No. 129-FZ "On State Registration of Legal Entities and Individual Entrepreneurs" and the Administrative Regulations for the provision of state services by the Federal Tax Service for state registration of legal entities, individuals as individual entrepreneurs and peasant (farmer) households, approved by Order of the Federal Tax Service of Russia dated January 13, 2020 No. MMV-7-14/12@.

On the basis of the Clause 15 of the current Regulations, during the state registration of a legal entity to be created, the following exhaustive list of documents is submitted:

- application for state registration of a legal entity in the form No. P11001 (Appendix No. 1 to the Order of the Federal Tax Service of Russia dated 31.08.2020 No. ED-7-14/617@);  
- the decision to create a legal entity in the form of a protocol, agreement or other document in accordance with the legislation of the Russian Federation;  
- the constituent document of a legal entity, unless the legal entity acts on the basis of the standard charter provided for in paragraphs. "E" clause 1 of the Article 5 of the Federal Law of 08.08.2001 No. 129-FZ "On state registration of legal entities and individual entrepreneurs";
- an agreement on the establishment of a peasant farm.
For the state registration of a legal entity, a state fee is paid in the amount of 4,000 rubles (subparagraph 1 of the paragraph 1 from the article 333.33 in the Tax Code of the Russian Federation).

In accordance with the Article 52 of the Civil Code of the Russian Federation, legal entities, with the exception of business partnerships and state corporations, act on the basis of charters, which are approved by their founders (participants). Approximate structure of the constituent document PFH includes the following sections:
- general provisions (name, location of peasant farms, etc.);
- subject of activity in the field of agriculture (production, processing, transportation, storage and sale of agricultural products);
- requirements for membership, rights and obligations of members, the procedure for joining a farm, leaving a farm;
- conditions on the form and amount of property contributions to be combined by members;
- composition of the property of the farm and the sources of its formation, the rights to dispose of the property, the rights of the members to the property of the farm;
- the procedure for keeping records, approving reports, distributing profits and losses, resolving disputes related to the activities of peasant farms;
- composition and competence of management bodies (the exclusive competence of the general meeting of the farm, the powers of the head of the farm);
- aims and size of personal participation of members in the activities of peasant farms, conditions for attracting non-members to work in peasant farms;
- reorganization and liquidation of peasant farms.

The charter of a peasant farm indicates that having the status of a legal entity, it is characterized by both classical features and has its own characteristics. [4]. The main activities of peasant farms are the production of agricultural products using the land provided for these purposes, as well as the processing, storage, transportation and sale of agricultural products produced by them. Activities in the farm are based on the personal labor participation of its members.

In accordance with the Article 21 of the Federal Law of 11.06.2003 No. 74-FZ "On the peasant (farm) enterprise" the reasons for the termination (liquidation) of a farm are:
- adoption of a unanimous decision by its members to terminate PFH;
- if there are no members or their heirs left who wish to continue their activities;
- in case of insolvency (bankruptcy);
- in case of creation on the basis of the PFH property production a cooperative or business partnership;
- based on a court decision.

The results of the analysis of the state regulation of peasant (farmer) households point out to duality of farm status. Despite the possibility of registration PFH only as a legal entity, the current civil legislation allows the implementation of economic activities both by a peasant (farm) enterprise without the formation of a legal entity, and created as a legal entity. Therefore, in the economic activity of peasant farms a number of contradictions arise related to the duality of the legal status of this form, in particular, with the peculiarities of the nature of the relationship of members PFH, internal structure, participation in civil relations. In this regard, it is important to make changes and additions to the relevant regulatory legal acts. In particular, it is necessary to eliminate duplication and ambiguity in existing regulations and adopt a law regulating the legal status of a farm as a legal entity.

3. Conclusion

Thus, the legal support of problems related to the activities PFH is not efficient enough and requires the introduction of clarifying amendments and the adoption of separate normative legal acts governing legal relations in this area of legislation.
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