

THE EXAMINATION OF THE NATIVE CROPPERS' TAXATION**MEZŐGAZDASÁGI ŐSTERMELŐK ADÓZÁSÁRA ÉS JÁRULÉKFIZETÉSÉRE
VONATKOZÓ SZABÁLYOK VÁLTOZÁSÁNAK VIZSGÁLATA****MAKRA LÁSZLÓNÉ**

Szegedi Tudományegyetem Mezőgazdasági Kar
6800 Hódmezővásárhely, Andrásy út 15.
makrane@mgk.u-szeged.hu

The regulation concerning native croppers came into effect on 1st January 1997. Farmers having a native cropper's certificate are charged favourable taxes, fees and contributions. The native croppers are free to choose the most suitable payment facilities one out of the three taxation forms (flat rate taxation, itemised expenses account, and 10% expense flat rate). They need to be aware of the possibilities provided by the law in order to make a good decision, and also they have to know the limits of the proceeds and the effects of the changes on their production.

Kulcsszavak: őstermelő, adózási mód, kedvezmények, járulékfizetés, adószám.

Keywords: native cropper, taxation form, payment facilities, paying fees and contributions, tax number