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## **LEGAL ISSUES OF ECONOMIC SUPPORT FOR PERSONAL SUBSIDIARY FARMS OF CITIZENS IN THE REPUBLIC OF KAZAKHSTAN**

This article addresses the legal challenges of providing economic support to personal subsidiary farms (PSFs) in the Republic of Kazakhstan. PSFs play a crucial role in the agricultural sector, contributing to food security and economic stability in rural areas. Despite their importance, private investment funds often encounter numerous issues, particularly in accessing economic support and legal protection. However, effective functioning and development of PSFs require economic stimulus measures and legal support. The article analyzes existing legal mechanisms of support, such as credit, subsidies, and preferential taxation, identifying shortcomings in their implementation. Attention is focused on legislative imperfections and practical challenges. Additionally, issues of PSF insurance and providing agricultural equipment through leasing as economic stimulus measures are discussed. The subject of the study is the legal mechanism of economic support for private farming of citizens in Kazakhstan. The conclusions underscore the significance of a comprehensive approach to legal regulation and economic support for PSFs in Kazakhstan, including legislative improvements, enhancement of financial mechanisms, and infrastructure development. The author provides recommendations for improving legal norms and implementing effective support mechanisms, which can contribute to enhancing the economic well-being of rural residents and the overall development of the agricultural sector.

**Key words:** personal subsidiary farms, economic support, legal issues, credit, subsidies, preferential taxation, Republic of Kazakhstan.

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### **Қазақстан Республикасындағы азаматтардың жеке қосалқы шаруашылықтарын экономикалық қолдаудың құқықтық мәселелері**

Бұл мақалада Қазақстан Республикасындағы жеке қосалқы шаруашылықтарды (бұдан әрі – ЖҚШ) экономикалық қолдаудың құқықтық мәселелері қарастырыл дыжеке қосалқы шаруашылықтар аграрлық сектордың маңызды элементі болып табылады, бұл ауылдық жерлердің азық-түлік қауіпсіздігі мен экономикалық тұрақтылығына ықпал етеді. Маңыздылығына қарамастан, жеке капитал қорлары көбінесе көптеген қиындықтарға тап болады, әсіресе экономикалық қолдау мен құқықтық қорғауға қол жеткізу тұрғысынан. Алайда, жеке қосалқы шаруашылықтар тиімді жұмыс істеуі мен дамуы үшін экономикалық ынталандыру шаралары мен құқықтық қолдау қажет. Мақалада несиелеу, субсидиялау және жеңілдетілген салық салу сияқты қолданыстағы құқықтық қолдау тетіктері талданады және оларды жүзеге асырудағы кемшіліктер анықталады. Заңнамалық базаның жетілмегендігі және оны іс жүзінде қолданудағы қиындықтар басты назарда. Сондай-ақ экономикалық ынталандыру шаралары ретінде жеке қосалқы шаруашылықтарды сақтандыру және ауылшаруашылық техникасын лизингке беру мәселелері талқыланады. Зерттеу пәні Қазақстандағы азаматтардың жеке шаруашылығын экономикалық қолдаудың құқықтық механизмі болып табылады. Мақаланың қорытындылары заңнаманы жетілдіруді, қаржы тетіктерін жақсартуды және инфрақұрылымды дамытуды қоса алғанда, Қазақстан Республикасында жеке қосалқы шаруашылықтарды құқықтық реттеу мен экономикалық қолдауға кешенді көзқарастың маңыздылығын көрсетеді. Автор құқықтық

экономикалық жағдайын жақсартуға және жалпы аграрлық секторды дамытуға ықпал ететін жеке қосалқы шаруашылықтарды қолдаудың тиімді тетіктерін енгізу бойынша ұсыныстар ұсынылды.

**Түйін сөздер:** Жеке қосалқы шаруашылықтар, экономикалық қолдау, құқықтық проблемалар, кредиттеу, субсидиялау, жеңілдікті салық салу, Қазақстан Республикасы.

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### Правовые проблемы экономической поддержки личных подсобных хозяйств граждан в Республике Казахстан

В данной статье рассматриваются правовые проблемы экономической поддержки личных подсобных хозяйств (далее – ЛПХ) в Республике Казахстан. ЛПХ являются важным элементом аграрного сектора, способствуя продовольственной безопасности и экономической стабильности сельских районов. Несмотря на свою важность, частные инвестиционные фонды часто сталкиваются с многочисленными проблемами, особенно в плане доступа к экономической поддержке и правовой защите. Однако, для эффективного функционирования и развития ЛПХ необходимы меры экономического стимулирования и правовая поддержка. В статье анализируются существующие правовые механизмы поддержки, такие как кредитование, субсидирование и льготное налогообложение, и выявляются недостатки в их реализации. Основное внимание уделяется проблемам несовершенства законодательной базы и трудностям в её практическом применении. Также обсуждаются вопросы страхования ЛПХ и предоставления сельскохозяйственной техники в лизинг как меры экономического стимулирования. Предметом исследования выступает правовой механизм экономической поддержки личного подсобного хозяйства граждан в Казахстане. Выводы статьи подчеркивают значимость комплексного подхода к правовому регулированию и экономической поддержке ЛПХ в Республике Казахстан, включая совершенствование законодательства, улучшение финансовых механизмов и развитие инфраструктуры. Автор предлагает рекомендации по совершенствованию правовых норм и внедрению эффективных механизмов поддержки ЛПХ, что может способствовать улучшению экономического состояния сельских жителей и развитию аграрного сектора в целом.

**Ключевые слова:** личные подсобные хозяйства, экономическая поддержка, правовые проблемы, кредитование, субсидирование, льготное налогообложение, Республика Казахстан.

## Introduction

The study of legal regulation of economic support for agricultural activities as a comprehensive scientific problem has not been undertaken in domestic legal science. Practitioners note that the proposed draft Law “On Personal Subsidiary Farms of Citizens” of 2021 was withdrawn because it did not meet the needs of society and did not contribute to the effective development of their activities, despite being supported by farmers. Personal subsidiary farming (hereinafter – PSF) in the Republic of Kazakhstan is one of the forms of agricultural activity, and its support is important for ensuring food security and improving the socio-economic status of rural citizens.

PSFs are not recognizing as entrepreneurship under Kazakh legislation but are considering a form of individual labor activity. PSFs do not develop ap-

propriately because of the ambiguity surrounding their legal status, the property regime, and the dearth of efficient state support mechanisms for their operations. In this sense, there is an urgent need for government action in the form of explicit legislative regulation of their operations and financial assistance. The agricultural industry in the Republic of Kazakhstan heavily depends on personal subsidiary farms, which make a considerable contribution to the production of agricultural goods. Nonetheless, the advancement of these farms encounters numerous legal and financial hurdles, underscoring the need for a comprehensive strategy and scientific examination.

Many PSF owners are unaware of the available legal opportunities, support networks, and application processes. The efficacy of support interventions is diminished in the absence of adequate information and trained assistance.

The procedures in place for granting subsidies are overly bureaucratic and opaque. Numerous citizens are discouraged from seeking for economic help measures due to the excessive bureaucratization.

It is imperative that academics and legal professionals pay strict attention to the dearth of scientific research in the area of PSF legal regulation, particularly with regard to their financial backing. It demands an analysis of their legal aspects as well as the creation of theoretical frameworks, useful suggestions, and conclusions.

### Materials and methods

The approach taken to analyze the legal issues surrounding economic assistance for PSFs in the RK involves a detailed examination of legislative and economic procedures. Through the use of different methods such as legal-economic analysis, comparative analysis, and legal analysis, a comprehensive understanding of the challenges and opportunities in providing financial support to PSFs is achieved.

To examine the legal issues surrounding financial aid for PSFs in Kazakhstan, a variety of techniques were employed. This included a Legal-Economic Analysis, which involved evaluating financial instruments like grants, loans, leases, tax incentives, and subsidies for PSFs in the current economic climate and their impact on PSF development. Additionally, a Comparative Analysis was conducted to compare Kazakhstan's PSF support laws and practices with those of other countries, particularly those with developed agricultural industries, in order to identify global best practices that could be adapted to Kazakhstan's specific situation. Analyzing the legal landscape governing PSF operations in the country to uncover any deficiencies or incongruities that could obstruct the efficient dispensation of financial assistance.

Throughout the development of this paper, we incorporated the findings and insights of scholars hailing from different origins, encompassing domestic, Russian, and international researchers: O.A. Zubrenkova, B.A. Voronin, N.A. Potehin, Ya.V. Voronina, C. Goland, A. Stratan, A. Ignat, E. Lucasenco, S. Tirigan, A. Poczta-Wajda, A. Tošović-Stevanović, D. Čalović, G. Lalić, M. Žuža, A. Grzelak, P.K. Thornton, Michał Borychowski, Sebastian Stępień, Jan Polcyn, Aleksandra Tošović-Stevanović, Dragan Čalović, Goran Lalić, Milena Žuža, A.A. Tagtow, T.I. Sharovatova, L.K. Yerkin-

bayeva, K.R. Kasenova, M.K. Karimova, D.S. Yusupova, A.I. Altukhova.

### Results and discussion

One of the most important things to do when tackling issues with agriculture and food policy is to establish a system of public assistance for small-scale farming in rural areas. Currently, PSFs correspond to the small-scale farming industry. (<https://cyberleninka.ru/article/n/formirovanie-sistemy-gosudarstvennoy-podderzhki-malyh-form-hozyaystvovaniya>).

PSF is a non-entrepreneurial activity that a citizen and his family carry out to grow and process agricultural products on a plot of land in a populated area. This type of farming is geared towards personal consumption and selling to meet individual needs, without the involvement of hired workers (<https://adilet.zan.kz/rus/docs/P2100000985>)

In the Land Code of Kazakhstan, personal subsidiary farming is defined as a type of activity aimed at meeting personal needs on a land plot located in rural and suburban areas. ([https://adilet.zan.kz/rus/docs/K030000442\\_](https://adilet.zan.kz/rus/docs/K030000442_))

Citizens engage in this type of economic activity with the goal of generating agricultural goods. It is predicated on their private ownership of the tools of production, the goods themselves, and the money earned from these endeavors (<https://cyberleninka.ru/article/n/ekonomiko-pravovye-problemy-sozdaniya>).

Items manufactured on private farms, including processed goods, are eligible for sale by citizens in the market. However, it is essential to highlight that the law specifies that vending products from private household plots is not considered a commercial operation.

Private subsistence farming is an entrepreneurial practice carried out by an individual or their family members on a plot of land in a rural area or on agricultural land outside settlements. This activity is done to bring income to the family or to satisfy personal needs.

The Tax Code of the RK acknowledges PSF as a legitimate source of income for individuals. In cases where the individual engaged in personal subsidiary farming has provided misleading information resulting in the non-withholding of income tax at the source, it becomes the responsibility of the individual to rectify their tax obligations. (<https://adilet.zan.kz/rus/docs/K1700000120#z779>).

The economic frameworks utilized to regulate agriculture are fundamentally centered around economic interests that cater to the stakeholders participating in agricultural endeavors, thereby serving as a fundamental catalyst for enhancing production relationships within the agricultural domain.

As is well known, the primary goal of any agricultural producer is to derive profit from their economic activities, and the state must create optimal conditions for this purpose. The efficacy of state regulation is not contingent upon the quantity of funds allocated and subsequently received by a specific industry. Rather, it is determined by whether state regulation aids in reducing costs for enterprises. State regulation should not supplant the business activities of firms, but rather establish robust institutional frameworks for enterprises and guarantee equitable competitive conditions within the global market (Yerkinbayeva, 2011: 120).

Therefore, it is necessary for the government to exercise control over the pricing of agricultural products and key material and technical resources. This involves setting maximum prices for energy sources and imposing upper limits on markups for trading, intermediary, and service enterprises and organizations operating within the agro-industrial complex (AIC) for essential industrial products and services. (Kasenov, 2007: 54).

- the process of creating governmental grants (free financial or technical support) to carry out production;
- the process of compensating labor under hazardous and challenging working circumstances;
- the process of creating privileges:
- the implementation of preferential funding;
- the introduction of preferential taxation;
- establishment of preferential loans;
- establishment of preferential bonuses based on the results of work.

A striking example of economic motivation at one time was the Law of the Republic of Kazakhstan “On the priority of the development of an aul (village) and agro-industrial complex in the Republic of Kazakhstan” dated February 13, 1991, which, unfortunately, was not supported by an effective implementation mechanism

As such methods, the following were indicated:

- establishment of a set of benefits for lending and insurance;
- establishment of subsidization at the expense of budgetary funds of the interest rate on leasing of agricultural machinery;
- setting the interest rate for leasing equipment for agricultural processing enterprises;

- setting the interest rate on loans issued to agricultural processing enterprises to replenish their working capital and measures to increase the yield and quality of agricultural crops;

- establishment of full resource provision for capital investments and sustainable supply of products for industrial and technical purposes using the capabilities of the state order in order to comprehensively meet production needs and develop social infrastructure (<https://adilet.zan.kz/rus/docs/>).

Due to its special qualities, agriculture is one of the most significant industrial sectors that is frequently negatively impacted by weather and climatic conditions (droughts, frosts, hail, etc.). These circumstances may result in high expenses. As a result, it is imperative to safeguard this industry’s output and financial stability, which includes providing insurance to farmers and residents who engage in small-scale personal farming (<https://cyberleninka.ru/article/n/nekotorye-voprosy-ekonomicheskogo-mehanizma-stimulirovaniya-lichnyh-podsobnyh-hozyaystv>).

Agriculture now receives financial help from banking and credit organizations. Any firm that wants to grow needs credit resources, and the primary source of these resources is a commercial bank.

- the legal and legislative control of production is the basis of the economic mechanism.

- organizing and predicting how agriculture will progress.

State and economic forecasts, planning and programming, price control, government intervention, grants, compensations, subsidies, easy access to credits and investments, government loans, insurance, and favorable tax policies are some common techniques used to regulate agriculture. (Sharovtova 2018: 16).

Agriculture finance and planning are direct products of state regulation and government policy. For agricultural support systems to be effective, all of their components must be carefully considered, and certain legal and financial safeguards must be in place. The nation’s total food security, economic stability, and sustainable agricultural development are the goals of these initiatives.

Personal subsidiary farms should be eligible for additional government financial aid if they are acknowledged as legitimate businesses. This includes low-interest loans, grants, subsidies, preferential taxes, insurance, and the construction of infrastructure, which includes the leasing of agricultural equipment and machinery. Since low-interest loans and subsidies for personal subsidiary farms are pop-

ular forms of economic stimulation that need sufficient legal backing, they are vital to the growth of the nation's agricultural industry.

Personal subsidiary farms frequently serve as the backbone of the rural economy, giving the locals in the area jobs and a secure supply of food. In this sense, their stability and development are aided by the supply of loans and subsidies on favorable conditions. Personal subsidiary farms (PSFs) can acquire premium seeds and fertilizers, upgrade infrastructure, and invest in new technology thanks to low-interest financing. Subsidies lessen financial risk and serve to offset production expenses. Credit availability and subsidization enable PSFs to create a wider range of superior food products.

Support for PSFs, both social and financial, contributes to the reduction of poverty in rural regions by generating additional revenue and job possibilities. Encouraging PSFs keeps society stable and discourages people from moving from rural to urban locations.

PSF enjoys favorable tax status in a many of nations, including Kazakhstan, in an effort to encourage and assist the growth of this industry. PSFs are often exempt from income taxes on proceeds from the sale of goods made on the personal subsidiary farm. The purpose of this exemption was to lower small producers' tax burdens and boost agricultural output.

For PSFs, simplified taxation may entail streamlined tax payment and reporting processes, which lowers administrative expenses and streamlines tax administration. Preferential tax rates may occasionally be imposed to land taxes, property taxes, and other taxes for PSFs. For PSF owners, this lowers the cost of owning and using agricultural land and property. In Kazakhstan, profits made from the sale of goods made on a personal subsidiary farm are typically exempt from taxes. As a result, PSF owners are free to sell extra product without worrying about paying taxes.

Owners of land parcels utilized for PSF operations may be eligible for reduced land tax rates, which would further lessen the financial strain on farmers.

Kazakhstan is among the several nations whose agricultural sectors heavily rely on personal subsidiary farming. These farms, which are frequently privately owned small businesses, make a substantial contribution to the production of food. Insurance for PSFs becomes an essential instrument to shield farms from possible losses in the face of risks related to climate change and other causes.

PSF insurance is crucial for a number of reasons. First and foremost, risk protection calls for it. Risks associated with agricultural activities include unfavorable weather, diseases of plants and animals, and changes in the market. Insurance reduces monetary losses in the case of incidents covered by the policy. Second, income stabilization is necessary. Farmers may preserve a steady income stream thanks to insurance, which encourages the long-term growth of their farms.

The improvement in creditworthiness is an additional consideration. Having an insurance coverage can help farmers become more creditworthy, which will make it easier for them to get bank loans and other financing.

Crop insurance guards against financial losses brought on by unfavorable weather, including hail, frost, and drought, among other natural occurrences. Losses from illnesses, mishaps, or livestock theft are covered by livestock insurance. Structures, machinery, and other PSF assets are covered by property insurance against loss or damage from fires, floods, and other natural calamities. By integrating several insurance products, comprehensive insurance offers protection against multiple hazards at once.

More specifically, insurance may become more affordable for farmers if the government pays a percentage of the premiums. When it comes to compensation and guarantees, the government can pay for damages that insurance firms do not cover or guarantee insurance payouts. The government funds educational initiatives and informational campaigns aimed at educating farmers about the value and advantages of insurance.

In the end, personal subsidiary farm insurance is a crucial instrument for shielding farmers against the different hazards connected to farming. It helps stabilize income, improves creditworthiness, and encourages the growth of sustainable agriculture. The government's provision of subsidies and guarantees is a crucial factor in the dissemination and maintenance of PSF insurance's accessibility.

Building and expanding infrastructure, setting up a lease program for agricultural machines and equipment for PSF: researching and evaluating the need in various areas for agricultural gear and equipment; constructing warehousing facilities, technical support, and transportation infrastructure to provide easy access to leased equipment; attracting capital to launch specialist leasing businesses that offer agricultural machines and equipment for rent.

Creating leasing programs that are accessible and flexible enough to meet the demands of agricultural

firms and the unique requirements of agriculture. Small agribusiness strengths and weaknesses are determined by a combination of internal and external factors that impact the growth and operations of these business entities. According to Altukhov (2016), among the advantages of small and medium-sized businesses are:

- The dynamism and adaptability of their growth;
- Small companies create more jobs;
- Entrepreneurs' activities involve creativity;
- A stronger sense of accountability for completed tasks fosters team and family cohesiveness.

The place of small-scale farming in the agricultural production system has changed dramatically in recent years, taking into account social constraints in rural areas as well as concerns about guaranteeing food security. Improving the organizational-economic framework and conditions necessary for the growth of medium-sized and small agricultural enterprises is becoming increasingly important.

This study undertakes a comparative analysis of economic support mechanisms in various foreign countries. In the United States, several programs and measures support small family farms. One of the primary programs is federal grants and subsidies provided through various agencies and organizations such as the U.S. Department of Agriculture (USDA) and the Federal Agency for Rural Development (FSA). Additionally, agricultural farm credit cooperatives also offer financial support in the form of low-interest loans tailored for small family farms (<https://www.congress.gov/bill/118th-congress/senate-bill/1237/text>).

Such programs may provide subsidies for the purchase of agricultural equipment and inventory, financing to improve agricultural operations, as well as training and advice on agriculture and business. In addition, family farms can be included in crop and livestock insurance programs offered by the government to protect against losses due to weather conditions, diseases and other risks. Some of them include: farm insurance, tax benefits. ([https://www.elibrary.az/docs/jurnal/jrn2010\\_443.pdf](https://www.elibrary.az/docs/jurnal/jrn2010_443.pdf)).

**Subsidy and Grant Programs:** The government offers a number of subsidy and grant programs that farmers can use to finance different areas of their business, like buying supplies, training, equipment, and seeds (Tagtow, 2008)

Farmers in the United States have access to tax exemptions and credits through tax incentives, which lessen the financial strain of operating their companies.

A comprehensive legal framework is in existence. In particular, the Farm Bill and the Food Security Act are two examples of federal legislation that regulate agriculture and offer farmers support and protection (Goland, 2002: 14).

These and other policies and initiatives help small family farms grow in the United States by giving them the resources they need to run profitable and sustainable businesses.

The Common Agricultural Policy's (CAP) assistance network provides valuable benefits to Lithuania, Poland, and Romania as members of the European Union. Hence, it is advantageous to compare the impact of varying support levels on the stability of agricultural income. When considering the availability of state support from the budget and other mechanisms like direct payments and rural development programs, there is a significant disparity between Serbia and Moldova and the EU member states of Lithuania, Poland, and Romania.

The breakdown of support includes the total agricultural support provided over the span of 2007 to 2019, the support expressed as a percentage of the gross national income (GNI) for the average years of 2007-2019, and the total support per farm calculated based on the number of farms in 2017 or 2016. ([https://ec.europa.eu/budget/graphs/revenue\\_expenditure.html](https://ec.europa.eu/budget/graphs/revenue_expenditure.html)).

The main focus of Moldova's support strategy lies in strengthening the agricultural industry of the nation. This aim is realized through cooperation with international donors and governmental bodies. At present, the Agency for Payments and Interventions in Agriculture (AIPA) plays a key role in offering aid. Moreover, specialized initiatives are implemented to meet the specific needs of small farm families.

Requests for funding can be made to enhance the domestic capability for berry production, primarily through support from international donors. This funding opportunity also aims to increase opportunities for small and family-owned farms to improve their quality of life, while simultaneously strengthening the resilience of agricultural practices against drought. These projects focus on the implementation of advanced irrigation techniques and efficient water resource management strategies (Stratan et al. 2020: 139).

The government in Serbia extends considerable aid to the agricultural sector through a variety of measures, including the provision of loans, implementation of specialized programs, direct payments, utilization of rural development tools, and initiatives

to resolve outstanding debt issues (Tosovic-Stevanovic et al. 2020: 123).

To support small family farms, Europe has implemented various policies and initiatives. The Common Agricultural Policy (CAP) of the European Union plays a crucial role in this endeavor by offering agricultural subsidies to farmers. These subsidies can be provided as direct grants, compensation for small- and medium-sized enterprises, or programs aimed at promoting rural development. Small family farms in Europe have the chance to avail grants and financial assistance to enhance their operations, which includes the procurement of seeds, machinery, and training opportunities (Thornton, 2010: 2857).

The significance of laws and policies in European countries cannot be overstated when it comes to advancing sustainable agriculture and protecting the environment. These measures encompass comprehensive plans for conserving soil, incentivizing agro-ecological practices through payment schemes, and ensuring the welfare of animals through regulations. (<https://www.mdpi.com/2071-1050/12/24/10362>)

Through our comparative analysis, it has been demonstrated that the future of the agricultural sector, the well-being of the rural population, and the overall rural economy in the Republic of Kazakhstan are significantly influenced by the successful creation of personal subsidiary farms.

## Conclusion

Following a thorough evaluation of the economic assistance provided to PSFs in Kazakhstan and on an international scale, it is clear that a comprehensive overhaul of their legal and economic support system is necessary to ensure the prosperous growth of these farms within the Republic of Kazakhstan.

To foster the successful development of private household plots in the Republic of Kazakhstan, it is essential to undertake a comprehensive reform of the existing system of measures that provide legal and economic support. This reform should encompass the simplification and clarification of tax legislation, the introduction of easily accessible and transparent lending and subsidy programs, the creation of specialized insurance products tailored to the unique requirements of private household plots, and the enhancement of agricultural infrastructure. Furthermore, the implementation of leasing programs for agricultural machinery is of utmost importance. The effective implementation of these measures hinges

upon the close cooperation between government agencies, financial institutions, and owners of PSFs.

It is strongly advised to incorporate these legal norms into the proposed legislations of the Republic of Kazakhstan, specifically the “On Amendments and Additions to the Land Code of the Republic of Kazakhstan, Tax Code of the Republic of Kazakhstan, Entrepreneurial Code of the Republic of Kazakhstan”. Moreover, the enactment of the Law of the Republic of Kazakhstan “On Personal Subsidiary Farms of Citizens” is imperative. We firmly believe that individuals actively participating in Personal Subsidiary Farms (PSF) should be recognized as independent entrepreneurs in accordance with the provisions delineated in the Tax Code. This will ensure the payment of relevant taxes and bring clarity to their legal status. Additionally, financial support for PSF in Kazakhstan is essential as it will propel agricultural growth, enhance the standards of living for rural residents, and augment tax receipts for the government.

Compliance with Article 30 of the Entrepreneurial Code is crucial for the successful implementation of individual entrepreneurship as a form of individual business activity. This adherence guarantees appropriate taxation practices and provides a clear definition of the legal status of individual enterprises, encompassing individuals involved in personal subsidiary farming.

The operations of PSF involve the efficient utilization of two distinct types of land parcels: the territories encompassing suburban and rural settlements, and the specifically designated agricultural land. To effectively address legal issues associated with financial PSFs in Kazakhstan, a high degree of legal regulation is imperative. This encompasses the establishment of transparent and equitable tax regulations, facilitating increased access to credit and subsidies, and creating a dependable agricultural infrastructure and insurance system. Close cooperation between government agencies, financial institutions, and the owners of personal subsidiary farms is a key factor for success in this direction.

Enhancing information and consultation support by organizing free advisory centers, information portals, and hotlines for owners of personal subsidiary farms will increase their awareness and legal literacy.

Simplifying subsidy application procedures, optimizing and streamlining bureaucratic processes for obtaining subsidies, reducing administrative bar-

riers, and increasing transparency in the process of providing government support are crucial steps.

A comprehensive legislative approach involves developing and implementing a unified strategy for supporting personal subsidiary farms at the legislative level, ensuring consistency of norms and their effective application in practice.

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