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Some legal issues regulating the rational use of agricultural land in the Republic of Kazakhstan

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Kazakhstan ranks sixth in the world in terms of pasture resources. As you know, more than 40 percent of the population lives in rural areas. Many of them would have nothing to spare if their own animals were neither their main income nor their living wage. However, the shortage of pastures has become a big problem for rural residents in recent years. In the 2021 Head of State Address, special attention was paid to this issue. At that time, Kassym-Zhomart Kemelovich paid special attention to the issues of providing pasture lands for personal subsidiary plots.

The Address stipulates that, according to the Land Code, agricultural land will not be provided to foreigners, as well as priority provision of pasture for livestock in household plots of the population and an increase in the volume of land required for the procurement of feed, and is also instructed to ensure openness in the land sector and access to the land cadastral information and create a unified national database on the land fund and real estate.

The Tax Code of the Republic of Kazakhstan does not provide benefits for enterprises processing agricultural products and agriculture. Processors purchase 90% of raw materials from peasant farms, and they are exempt from value added tax. At the same time, 50% of the price of finished products is the cost of raw materials. As a result, processing enterprises cannot credit value added tax that is subject to offset. All this today does not stimulate the competitiveness of enterprises processing agricultural products.

One of the main problems of enterprises processing agricultural raw materials is the low competitiveness of domestic products. As you know, the basis of competition for any product is its quality and price. The high level of prices for the products of Kazakhstani processing enterprises is due to an increase in interest rates on bank loans, prices for transport services, as well as the current taxation system, especially the value added tax.

The level of tax revenue from agriculture is low and it is focused only on agricultural processing. Compared to other industries, taxes from agriculture are minimal.

Taxes are the main source of financing the political and economic activities of the state, since 90 percent of state budget revenues come from tax revenues. Today, in order for taxation and tax structure to help the whole world become competitive, it is necessary to stimulate efficiency and stability, and for this it is necessary to have a tax policy, to effectively, expediently implement tax regulation.

Key words: pastures, taxes, agricultural products, land cadastre, undeveloped lands, value added tax, peasant farming.

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Қазақстан Республикасында ауыл шаруашылығы мақсатындағы жерлерді ұтымды пайдалануды реттеудің кейбір құқықтық мәселелері

Мақала ҚР Ғылым және жоғары білім министрлігінің № AP14870596 «Жайылымдық экожүйелерді ұтымды пайдалану мен қорғауды құқықтық реттеу мәселелері» гранттық жобасы аясында дайындалды.

Қазақстан жайылым жер ресурстарының көлемі бойынша әлемде алтыншы орын алады. Халқымыздың 40 пайыздан астамы ауылды жерде тұратыны белгілі. Оның көбінің негізгі табысы да, күнкөріс көзі де қолындағы жеке малы десек, артық айтқандық емес. Алайда, соңғы жылдардағы жайылымның тапшылығы ауыл тұрғындары үшін үлкен мәселеге айналып отыр.

лекет басшысы 2021 жылғы Жолдауында осы мәселеге арнайы тоқталған болатын. Сол кезде Қасым-Жомарт Кемелұлы жайылымдық жерлерді тиімді пайдалануға баса мән беріп, жеке қосалқы шаруашылықтардың малын жайылымдық жермен қамтамасыз ету мәселесіне айрықша назар аударуда.

Жолдауда жер кодексі бойынша шетелдік тұлғаларға ауыл шаруашылығы жерлерінің берілмейтіндігі, сондай-ақ, тұрғындардың қосалқы шаруашылығындағы мал басын жайылыммен қамтамасыз ету және жем-шөп дайындауға керекті жерлер көлемін ұлғайтуға басымдық беру қарастырылған және жер саласындағы ашықтық пен жер кадастрлық ақпараттарға қолжетімділікті қамтамасыз ету мен жер қоры және жылжымайтын мүлік нысандары туралы деректердің бірыңғай ұлттық базасын құру тапсырылды.

Қазақстан Республикасының Салық кодексінде ауыл шаруашылық өнімдерін өңдеуші кәсіпорындарға, ауыл шаруашылығына қарастырылған жеңілдіктер қарастырылмаған. Өңдеушілер шикізаттың 90% -ын ауылшаруашылығынан шаруа (фермерлік) қожалықтардан сатып алады, ал олар қосылған құн салығынан босатылған. Ал дайын өнімнің бағасының 50% -ын шикізат құны құрайды. Осының салдарынан өңдеуші кәсіпорындар есепке жатқызылуға тиісті қосылған құн салығын есепке жатқыза алмайды. Осының барлығы бүгінгі күні ауылшаруашылық өнімдерін қайта өңдеуші кәсіпорындардың бәсекеге қабілеттілігін ынталандырмайды.

Ауыл шаруашылық шикізатын өңдейтін кәсіпорындардың басты мәселелерінің бірі бұл отандық өнімдердің бәсекеге қабілеттілігінің төмендігі. Кез-келген тауардың бәсекелестігінің негізін оның сапасы мен бағасының құрайтыны белгілі. Қазақстандық өңдеуші кәсіпорындардың өнімдерінің баға деңгейінің жоғары болуына банк несиелерінің пайыздық ставкаларының, транспорттық қызметтің бағасының жоғарылығы, сонымен қатар әрекет ететін салық салу жүйесі, ерекше атап айтатын қосылған құн салығына байланысты.

Ауылшаруашылығынан түсетін салықтық түсімдер деңгейі төмен және де ол тек ауылшаруашылығындағы қайта өңдеуге шоғырланған. Басқа салалармен салыстырғанда ауылшаруашылығынан түскен салық суммалары минималды болып табылады.

Салықтар мемлекеттің саяси және экономикалық қызметтерін қаржыландырудың негізгі көзі болып табылады, өйткені мемлекеттік бюджеттің түсімдерінің 90 пайызын салықтық түсімдер құрайды. Бүгінгі күні салық салу және салықтардың құрылымы бүкіл әлемге бәсекеге қабілетті болуға ұмтылуға көмек көрсету үшін, тиімділік пен тұрақтылықты ынталандыруы қажет және ол үшін салықтық реттеуді тиімді, орынды жүзеге асыратын салық саясаты болған жөн.

Түйін сөздер: жайылым жерлері, салық, ауылшаруашылық өнімдері, жер кадастры, игерілмеген жерлер, қосылған құн салығы, шаруа фермер қожалығы.

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Некоторые правовые вопросы регулирования рационального использования земель сельскохозяйственного назначения в Республике Казахстан

Статья подготовлена в рамках грантового проекта Министерства науки и высшего образования РК № AP14870596 «Проблемы правового регулирования рационального использования и охраны пастбищных экосистем».

Казахстан занимает шестое место в мире по объему пастбищных ресурсов. Как известно, более 40 процентов населения проживает в сельской местности. У многих из них не было бы лишнего, если бы ни основной доход, ни прожиточный минимум были собственными животными. Однако дефицит пастбищ в последние годы становится большой проблемой для сельских жителей. В Послании Главы государства 2021 года особое внимание было уделено этому вопросу. В то время Касым-Жомарт Кемелович уделял особое внимание вопросам обеспечения пастбищными угодьями личных подсобных хозяйств.

В Послании предусмотрено, что по земельному кодексу не будут предоставляться сельскохозяйственные земли иностранным лицам, а также приоритетное обеспечение пастбищем поголовья скота в подсобном хозяйстве населения и увеличение объемов земель, необходимых для заготовки кормов, а также поручено обеспечить открытость в земельной сфере и доступ к земельной кадастровой информации и создать единую национальную базу данных о земельном фонде и объектах недвижимости.

Налоговый кодекс Республики Казахстан не предусматривает льгот для предприятий по переработке сельскохозяйственной продукции, сельского хозяйства. Переработчики закупают 90% сырья у крестьянских (фермерских) хозяйств, а они освобождены от налога на добавленную стоимость. При этом 50% цены на готовую продукцию составляет стоимость сырья. Вследствие этого обрабатывающие предприятия не могут зачислять налог на добавленную стоимость, подлежащий зачету. Все это сегодня не стимулирует конкурентоспособность предприятий, перерабатывающих сельскохозяйственную продукцию.

Одной из главных проблем предприятий, перерабатывающих сельскохозяйственное сырье, является низкая конкурентоспособность отечественной продукции. Как известно, основу конкуренции любого товара составляют его качество и цена. Высокий уровень цен на продукцию казахстанских перерабатывающих предприятий обусловлен повышением процентных ставок по банковским кредитам, цен на транспортные услуги, а также действующей системой налогообложения, особо подчеркиваемым налогом на добавленную стоимость.

Уровень налоговых поступлений от сельского хозяйства низкий, и он сосредоточен только на переработке в сельском хозяйстве. По сравнению с другими отраслями суммы налогов от сельского хозяйства являются минимальными.

Налоги являются основным источником финансирования политической и экономической деятельности государства, так как 90 процентов поступлений государственного бюджета составляют налоговые поступления. На сегодняшний день для того, чтобы налоговое налогообложение и структура налогов помогли всему миру стать конкурентоспособными, необходимо стимулировать эффективность и стабильность, и для этого необходимо иметь налоговую политику, эффективно, целесообразно осуществлять налоговое регулирование.

Ключевые слова: пастбища, налоги, сельскохозяйственная продукция, земельный кадастр, неосвоенные земли, налог на добавленную стоимость, крестьянское фермерское хозяйство.

Introduction

State regulation in market conditions is carried out by economic methods. In this direction, the state supports the formation of the market and its normal functioning.

The agro-industrial complex of our republic is a very important sector of the economy and plays a decisive role in eliminating the economic crisis, developing food and light industries, and ensuring political and social stability.

In his 2021 address to the people of Kazakhstan entitled “People’s unity and systematic reforms – a solid basis for the country’s prosperity”, the head of state said, “Development of agriculture is one of the main problems. The situation in this field directly affects the food security of our country (<https://www.akorda.kz/en/state-of-the-nation-address-by-president-of-the-republic-of-kazakhstan-kassym-jomart-tokayev-38126>). A deep crisis has formed in the agrarian sector due to the private use of incentives for productive labor for many years. Undoubtedly, the only way out of it would be comprehensive and systematic economic reform in this area. And if we analyze how it is implemented, first of all, it is necessary to note the mistakes made in the tactics of transition to market relations. This is the modernization of agriculture. The opportunities in the agricultural sector of Kazakhstan are very large, it is necessary to actively work to export products and meet the needs of the country, introducing innovative technologies. It is also necessary to effectively use the pasture lands of our vast steppe, to develop various branches of animal husbandry, to improve sheep breeding, and to expand the range of pasture cattle breeding.

The President of our country «Economic development in the new reality Building a diversified, technological economy is simple for us not a necessity, there is no alternative to this path. Agri-

culture without development, it is impossible to create a competitive economy» (https://www.akorda.kz/en/addresses/addresses_of_president/president-of-kazakhstan-kassym-jomart-tokayevs-state-of-the-nation-address-september-1-2020). One of the publishing houses that marked the development of our country’s economy is diversification. Diversification – first, the country which paves the way for closer integration of the economy into the world market; secondly, as a way to strengthen economic independence; thirdly, rational use of limited resources without waste in production increasing the efficiency of production by using technology, the main factor of increasing the level of competition. Diversification development, improving the social condition of the population, additional work its role in the formation of jobs, increasing labor productivity is important.

Today, in the country, which occupies a large territory, despite the fact that work is being done on the effective use of pasture lands and improvement of animal husbandry, it is still necessary to work in this direction.

Currently, the agricultural sector of Kazakhstan faces the following tasks:

- to increase the cultivated area. Such an opportunity is not the same as in Kazakhstan in many countries of the world;
- it is necessary to significantly increase the yield of field crops, first of all, due to the introduction of new technologies;
- bringing the fodder base necessary for livestock farming in the country to the level of leading countries in this field.

Materials and methods

Since the purpose of the presented scientific article is a comprehensive analysis of legal issues of

rational use of agricultural land, more precisely, pasture land, the main methods of legal research were used in the article. In particular, methods of general legal research, historical-legal, comparative-legal methods, analogy, synthesis, dialectical development, methods of scientific analysis, and methods of transition from general to particular, induction, deduction and conclusion are used for individual legal logical methods.

Discussions and results

Agricultural products of the country in the current state of development Producers are constantly increasing the costs of agricultural production will face problems. This, in turn, increases food prices brings. To reduce costs and sell products at reasonable prices heads of agricultural enterprises to look for new opportunities forced Therefore, life in the current situation for an agricultural enterprise constant search for a rational model of existence and further development relatively high costs of agricultural production use of diversification of production as a limiting factor is found.

When the word diversification (diversification) is translated from Latin «diversus» means different and «facio» means to do. Diversification is the expansion of the range, company, enterprise change of the type of manufactured product, new in order to increase production efficiency mastering the type of production, obtaining economic benefits and preventing bankruptcy (Anasoff 1989: 358).

Under the influence of diversification, the structure of enterprises has changed, to special specialized enterprises or multi-industry complexes turns around. As a result of diversification, many large, mixed enterprises is created, due to changes in customer demand physical, functional, aesthetic and many other aspects of the enterprise's product properties change.

Diversification of production in agriculture is a resource potential industrial-innovation for full use, production in an urgent manner transfer to technology and among enterprises in this field opens the way for the formation of common interest in relations.

Diversification of agriculture is land, capital, livestock each of the resources such as farm, equipment and other assets agricultural operations for the use of various types process related to structuring.

Based on the diversification of agricultural production, innovative, use of resource-saving technologies, land resources, production possibility of integrated use of capacities and potential of enterprises will be reviewed. Diversification directions of agricultural production determining the characteristics of land resources, soil fertility, natural

and climatic conditions, consumers activity, price categories of food products should be taken into account.

Today, the agro-industrial complex of Kazakhstan is at an insufficient pace in development. Also, the share of agriculture in the gross domestic product in the last 10 years No more than 8-10 percent, and in 2020, agriculture in the gross domestic product share was only 8.9 percent. Village by the state Several programs have been adopted to support agriculture, namely namely, the Agrobusiness Program, the program for the development of the agrarian industrial complex, now in 2021 The program is working until the end of the year. Certain funds are poured in, but the results of investments are insignificant.

To briefly describe the main goals of production diversification can: reduce production risks, develop a new type of product, distribution of assets between different industries, access to new markets, potential looking for investors. All goals are subordinate to the main task – get maximum profit. There are two main types of production diversification: connected and unconnected (Kasymbayeva 2021: 171).

Natural pasture is the national wealth of Kazakhstan. The traditional agriculture of our people is pasture cattle breeding. More than 50 percent of animal feed can be obtained from these pastures for public and private animal husbandry. It can be said that the pasture land also forms the ecological condition of the region, because 67.4 percent of the territory of the republic's pasture lands is cattle pasture. Desert and desert pasture lands in the republic make up 122.6 million hectares. At the same time, the feed capacity of pastures used for livestock fields is deteriorating year by year. About 21 million hectares of pastures have been completely destroyed, and millions of hectares are no longer in use, and poisonous and weedy plants are covering them (Zulpyharov 2013: 85). In addition, the deterioration of productivity and quality of pasture lands in the country is also a big problem. Exceeding the threshold level of grazing livestock has its consequences. Excessive use of fields and non-maintenance of grazing load disrupts the ecological balance. This leads not only to a decrease in the amount of fodder, but also to soil wear and erosion.

Until September last year, 2.9 million hectares of land for agricultural purposes were returned to the state. The President strictly instructed to increase its size to 5 million hectares by the end of the year. This command was given not in vain, so there are not a few people who are using the pasture land without purpose when the field of the country is narrow.

The amount of undeveloped and illegally allocated land in the country is about 10 million hect-

ares. The government and akimats should make a clear decision regarding these areas by the end of the year. Now, the moratorium on the investigation of the land issue has also been canceled. There is no obstacle to combating them. In general, the purposeful use of any land has its own procedure. What are the conditions of non-use of a given land plot for agricultural production according to Clause 4 of Article 92 of the Land Code of the Republic of Kazakhstan (https://adilet.zan.kz/eng/docs/K030000442_). In the field, the work of processing the plot of land for planting agricultural crops should be continuous. And in meadows, it is necessary to remove grass from weeds, bushes, and weeds. Only then you will not be able to swallow the grass. The absence of agricultural animals for grazing in pastures or their number being less than 20 percent of the maximum permissible norm of the load on the total area of pastures established by the authorized body in the field of agro-industrial complex development, and not cutting grass for the purpose of preparing fodder are also against the law.

In general, there are 220 million hectares of agricultural land in the country. 187 million hectares of it are pastures. Experts say that only 43 percent of it is in use. And 27 million hectares of pasture land is degraded. 40 percent of pasture lands in our country are in poor condition. Such data were known as a result of space monitoring. "Last spring, 26.2 percent of pasture lands in 60 regions of Kazakhstan were found to be in very poor condition, and 33.4 percent were in poor condition. This year, with the results of the monitoring carried out in the spring, the condition of pasture lands was differentiated. It became known that 40 percent of pasture lands are in very bad condition, 4 million hectares of pasture lands are severely degraded. It was also found that there is no food at all on 12 million hectares of land.

This has become an actual issue in our country. Especially the common people in rural areas are suffering from it. Therefore, when distributing the land returned to the state, it is better not to neglect the expansion of the pasture land of settlements. Let's not take it for granted that an entrepreneur can solve his problem through an auction, but his brother in the village does not have such an opportunity.

Land is one of the basic needs of people. In this regard, the work of returning unused lands in the country is going on intensively. The lack of pasture is an urgent problem for the agricultural industry. In this regard, the Head of State Kassym-Jomart Tokayev gave an order to return unused pasture lands to the state property.

In order to economically force the voluntary abandonment of unused agricultural land, in De-

ember 2020, amendments to the Tax Code were introduced and adopted, which would increase the tax rate of unused agricultural land by 10 to 20 times (<https://adilet.zan.kz/eng/docs/K1700000120>).

According to the changes made to the Tax Code in 2018, the user of the land located on the territory of the settlement pays tax not per hectare, but per square meter, as before. As a result, taxes paid by such farms to the state have increased a hundredfold.

Another problem in the field of agriculture is the non-target use of the allocated land plots. There are various reasons for not using plots of land. When citizens start their business, it may be because they could not correctly calculate their financial capabilities when creating business plans, water shortage, family reasons.

Modern requirements for the interpretation of the concept of "land use efficiency" demand to consider it as the total efficiency of all land use processes, taking into account the impact of these processes on the environment, in particular, on land resources, and on the other hand, the impact of environmental factors on land use. These effects should be reflected in the system of indicators of the efficiency of the use of land resources.

Legal state regulation in the implementation of agrarian policy is state agriculture influence on the production, processing and attraction of agricultural products, industrial and technical support and material and technical support of agro-industrial production, organization of economic activity of enterprises through the issuance of normative acts, implementation of organized activities of state authorities, and the total number of agricultural bodies that carry out regulation through economic methods competence management (Nessipbayeva 2023: 71).

On November 2, 2015, changes and additions were made to the Land Code of the Republic of Kazakhstan. Specifically, according to Article 24 of the Land Code, the term of leasing agricultural land to foreigners has been extended from 10 to 25 years (https://adilet.zan.kz/kaz/docs/K030000442_). Taking into account that more than 90 million hectares of agricultural land are not being used properly, the state recognized that the only way to effectively use the land is to transfer it to private ownership.

In order to strengthen state control over the effective use of agricultural land, changes were made to the land code in 2019 in the section on the use of remote sensing data. New mechanisms of state control were introduced through cosmomonitoring. The tax rate on unused agricultural land has doubled. Thus, in addition to the results of systematic monitoring, ground surveys, surveys and inventories, the results of space monitoring will now be used as a

source of information for agricultural land monitoring. Also, according to the order of the President of the Republic of Kazakhstan, a special draft law on the issue of digitalization of public services and land relations within the framework of the Unified State Real Estate Cadastre has been developed by the Government, and it is planned to reduce the periods of inspection and seizure of unused agricultural land from 3 years to 1 year (<https://jana-kezen.kz/kk/archives/12292>).

A detailed regulation of the procedure for the transfer of agricultural land through tenders has been developed. In order to ensure the transparency of the work of tender commissions, representatives of public councils and associations (at least 50% of the total number of Commission members) are legally included in their composition.

By the order of the Minister of Agriculture of the Republic of Kazakhstan dated January 17, 2020, the regulation of rational use of land for agricultural purposes was approved.

Rational use of land for agricultural purposes includes:

- maintaining and increasing soil fertility (certain level of total humus composition, easily hydrolyzable nitrogen, mobile phosphorus and mobile potassium in the plowed layer of the field). The norm will be implemented from January 1, 2021, with the exception of Akmola, Kostanay, East Kazakhstan and Mangystau regions, which will be implemented in a pilot mode.

- creation of field history/pasture book;
- maintaining and increasing a certain level of productivity of the main agricultural crops;

- conservation of crop rotations/use of pastures taking into account pasture rotations and sources of water use;

- preservation and improvement of soil fertility and meliorative condition;

- ensuring the optimal load on the pasture during the production of livestock products;

- to prevent agricultural fields from being left out of economic circulation, to prevent the growth of weeds and shrubs, as well as littering with household and industrial waste;

- includes the prevention of burning residues and by-products from agricultural crops on cultivated plots of agricultural land (<https://adilet.zan.kz/eng/docs/V2000019893>).

As we can see, the agricultural producer, when using agricultural land (meadows, perennial crops and non-productive areas: excluding roads, forest plantations, rivers, lakes), forms a field history book on the web portal, as well as the recommendations of scientific organizations issued for general use.

maintains crop rotations according to the rotation plan approved on the basis.

In addition, it will create a pasture history book on the web portal, and also ensure the presence of farm animals at least twenty percent of the load norm and not more.

Conclusion

85% of the agricultural land stock of the republic is pasture, most of it is located in the desert and desert zones. Most of the pastures (50.4%) belong to the State Land Fund.

Sufficient productivity of natural fodder fields in all seasons of the year is an important indicator that affects the possibility of rational management of pasture management and its economy. Livestock, on the one hand, directly and indirectly affects the productivity and quality of pasture food, on the other hand, the productivity of those animals and the quality of livestock products depends on the material and technical basis of both feed stock and pasture management, as well as livestock farming as a whole. Agricultural lands in the vicinity of settlements are classified as state needs.

Also, the Law of the Republic of Kazakhstan «On Pastures» was adopted to meet the needs of the local population and to solve the issue of providing pasture land (<https://adilet.zan.kz/eng/docs/Z1700000047>). In its framework, it is planned to develop and approve the plan for the management of pastures in 2 years. The purpose of the document is to redistribute pastures not used by organized farms to ensure people's ability to graze livestock.

Therefore, the participation of local self-government bodies in the development of a plan for the management and use of pastures to ensure publicity when carrying out activities related to the transfer and use of pastures is considered by law.

The main directions of regulation of the agricultural sector:

- to prevent situations in which the market prices of the agricultural industry fall to the level where it is impossible to continue normal economic activities;

- to act on the development of market infrastructure in the field of agriculture;

- conducting a protectionist policy in relation to domestic producers and supporting their export directions.

In the period of formation of the market economy, the main direction of the tax policy or the main goal of the tax policy is to create a tax system and implement a tax mechanism that allows it to function effectively.

The connection between the tax policy and the tax mechanism should be simple and clear, easy for the taxpayer to understand. For this, the following measures should be taken:

- types of taxes should not be too many, but should be specific and justified;
- it is necessary to establish a single tax rate for a specific type of tax;
- the method of determining the object of taxation, taxable income or turnover should preferably be easy, simple, easy to use and understandable;
- why the tax benefits are granted, what are the grounds for it should be proven. Tax benefits should be reduced as much as possible;
- when paying tax, it is possible that the tax was paid from the source of income, that is, from the source from which the payment was made.

For the efficient and rational use of agricultural lands, the tasks of the lands have been clarified and strengthened. Hereby, the model contract for the lease of plots was established by law. Also, the procedure for effective monitoring of agricultural lands was determined. During the first 5 years of land lease, monitoring should be done annually. During the periods, monitoring should be done every 3 years in irrigated fields, and every 5 years in

non-irrigated areas (<https://ile-tany.kz/2021/03/25/zher-pajdalanu-salasynda-at-aryl-an-zh-mystar-turaly-tezister/>).

On January 3, 2022, the Head of State signed a law shortening the period of compulsory acquisition of unused agricultural land from 2 years to 1 year (<https://www.gov.kz/memleket/entities/vko-zher/press/news/details/624889?lang=kk>). Since the beginning of the year, the Ministry has identified empty lands and returned 1.8 million hectares of pastures to the state by monitoring from space. From this year, it is planned to double the fine for those who own land but do not benefit from it.

Today, the special website of the Ministry of Agriculture “Qoldau.kz” contains a fund of information about the size of land and the number of livestock of each farm. There, information about the name of the farm that does not use pastures and the preservation of pasture load is submitted to the local administration and the authorized body. Warnings are given to households that do not use the land as intended, and in case of failure, the plot is taken back. In addition, it will be required to pay 10 times the tax rate for the unused plot. In the coming days, the amount of tax on undeveloped land in the country is likely to increase up to 20 times.

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