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VAT SYSTEMS IN THE EUROPEAN AGRI-FOOD SECTOR: COMPARATIVE ANALYSIS AND LESSONS FOR THE REPUBLIC OF MOLDOVA

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Abstract
The Value Added Tax (VAT) system in the agri-food sector represents a strategic fiscal instrument in the context of the Republic of Moldova's European path. This research aims to capture the essence of European fiscal approaches in the agri-food domain, tracing potential connections with the future of Moldova's fiscal framework, identifying defining characteristics, structural disparities, and functional convergences. The research conducts a comparative analysis of fiscal models from countries with economies similar to the Republic of Moldova – Bulgaria, Hungary, Poland, Croatia, and the Baltic states – which have undergone processes of transition and European integration. The study methodologically evaluates the configurations of differentiated rates, administrative mechanisms, certification and traceability systems, as well as the degree of digitalization of fiscal processes. The results of the study substantiate the implementation of a differentiated fiscal framework along the agri-food value chain, consolidated through advanced certification systems and digital technologies. The anticipated benefits of fiscal reform are quantified, including the reduction of the VAT gap, strengthening competitiveness, and ensuring the accessibility of essential food products. The research conclusions position the modernization of the VAT system in the agri-food sector as an

integral element of the structural transformation of the Moldovan economy in the process of convergence with European standards.
Keywords: *Agri-food VAT; agricultural sector; European integration; fiscal modernization; Republic of Moldova.*
JEL Classification: H25, Q18, P35, H29, O13

1. INTRODUCTION

One of the most important sources of revenue for European Union member states is Value Added Tax (VAT), which contributed approximately 15.7% to total fiscal revenues in 2023. VAT also plays an essential role in the direct financing of the European Union, generating 17.97 billion EUR in the same year, representing about 11% of the EU's own resources through the application of a 0.3% rate to each member state's harmonized VAT base (European Council, n.d.)

In the context of the Republic of Moldova's European integration, modernizing the VAT system in the agri-food sector has become a strategic priority. With agriculture accounting for 7.6% of GDP, a rural population of 57%, and agricultural land covering 69% of the territory, Moldova presents distinctive characteristics that require a calibrated approach to fiscal system reform (NBS, 2023). Studying EU countries' experiences thus becomes essential for identifying optimal models and practices that could be adapted to the Moldovan context.

Analysis of VAT systems in EU countries reveals a complex and nuanced picture, with significant variations between member states, but also common elements that reflect the fundamental principles of European fiscal policy. Standard rates vary from 17% in Luxembourg to 27% in Hungary, with an average around 21% (European Union, n.d.). egarding the structure of reduced rate systems, there is remarkable diversity in approaches, from simple systems with a single reduced rate to complex systems with multiple taxation levels.

Configuring the VAT system in Moldova's agri-food sector represents one of the most complex problems facing entrepreneurs in this sector. Farmers and agricultural producers report considerable difficulties in VAT application, particularly in the context of controversial fiscal initiatives, such as the introduction of VAT on agricultural land lease, which are criticized for the challenges they create for agriculture and vulnerable rural populations (Ioniță, 2024).

The present study aims to explore these systems in depth, focusing on experiences relevant to the Republic of Moldova, and to identify available options for optimizing the VAT system. The research examines both theoretical and practical aspects of VAT configuration in the agri-food sector, analyzing the experiences of agricultural producers, consumers, and fiscal authorities, as well as support measures implemented by authorities, such as extending the VAT reimbursement program for agricultural producers until June 2026 (State Fiscal Service, 2025). The study also maps the ongoing dialogue between farmers and state institutions to identify solutions that promote sustainable development of Moldovan agriculture, within the context of the Economic Reform Program 2025-2027.

2. LITERATURE REVIEW

The VAT system in the European Union's agricultural sector represents one of the essential aspects included in the fiscal structure that influences economic growth and inequality reduction in the agri-food sector. The VAT system, being the collection of rules, rates, and implementation mechanisms, also includes the legal and regulatory framework that enables efficient functioning of the agricultural market. Fundamentally, the VAT system in agriculture refers to the way fiscal "costs" borne by farmers and producers in this sector are managed.

VAT has significant implications for the agricultural sector due to its nature as a consumption tax that is assessed at each stage of production and sales. Unlike most sectors, farmers generally cannot recover VAT on their inputs because these are often zero-rated or exempt under various VAT regimes in the EU (Cnossen, 2017). This creates a situation where agricultural producers bear the VAT burden on these inputs, which cannot be deducted from output taxes.

Several notable economists and researchers have addressed the relationship between the VAT system and the agricultural sector over the years. The theoretical argumentation of the VAT system's impact on the agricultural process has developed in several stages, from implementing simple schemes to complex systems, with each country expressing its approach according to the economic and social circumstances pursued.

Regarding differentiated VAT systems for food products within the European Union, these reflect a dual objective: reducing the financial burden on consumers for essential goods while maintaining a stable revenue base for governments. In many EU member states, reduced VAT rates for food products are justified by the need to support low-income households, which spend a larger proportion of their income on basic necessities (Bánociová and Ťahlová, 2018).

There are also opinions that the VAT system represents not just a fiscal instrument, but reflects the social and economic priorities of member states. The harmonized VAT framework established by the EU is complex and allows member states discretion regarding the application of these reduced rates. While EU VAT Directive 2006/112/EC permits member states to apply reduced rates for certain supplies, including food, disparities often arise (Council of the European Union, 2006).

Furthermore, some economists highlight VAT's role in the context of regional economic development. Simionescu and Albu (2016) analyzed the impact of standard VAT on economic growth in five Central and Eastern European countries (Bulgaria, Czech Republic, Hungary, Poland, and Romania), highlighting variations in standard rate application and their effects on economic development. Their study shows that standard VAT rates in these countries vary from 19% to 27%, reflecting different economic conditions and strategic choices in fiscal policy.

Accordingly, the necessity of digitalizing fiscal systems has become evident in recent years. Zídková *et al*. (2024) demonstrate a clear correlation between the level of e-governance and VAT collection efficiency. Research conducted in EU member states shows that a more developed e-governance structure is associated with a reduced VAT gap. This is primarily due to improved capabilities for fiscal administration and enforcement, which are crucial for increasing VAT compliance and reducing evasion.

Pluskota (2022) analyzes the determinants of the VAT gap, highlighting various factors that affect fiscal compliance, including levels of economic activity, administrative efficiency, and digitalization efforts. Governments have recognized that investments in digital infrastructure can significantly improve fiscal administration processes.

In general, for emerging countries, implementing an efficient VAT system in the agricultural sector represents an important component of fiscal policy, while some developed countries have more sophisticated systems oriented toward the specifics of their agricultural market. Although there is no universally accepted perspective on what type of VAT system should exist in a country for the agricultural sector, we consider that the existence of a balanced fiscal system that takes into account the specifics of agriculture is capable of contributing to sustainable economic growth in this sector.

3. RESEARCH METHODOLOGY

This research adopts a qualitative methodological approach based on descriptive and comparative analysis, considered optimal for the exploratory nature of the study that aims to identify models and practices applicable to the Moldovan context. The complexity of national fiscal systems, influenced by institutional, cultural, and political factors that are difficult to quantify, as well as the diversity of economic contexts in the analyzed countries, make the comparative descriptive methodology offer a more adequate understanding of operating mechanisms and success factors, constituting a solid foundation for formulating policy recommendations adapted to national specifics.

Comparative analysis was applied to VAT systems from selected countries (Bulgaria, Hungary, Poland, Croatia, and the Baltic countries), using multiple criteria such as: rate structure, implementation mechanisms, certification and traceability systems, as well as the degree of digitalization of fiscal processes. The selection of countries for comparative analysis was based on a set of objective criteria relevant to the context of the Republic of Moldova. First, all selected countries (Bulgaria, Hungary, Poland, Croatia, and the Baltic countries - Latvia, Lithuania, Estonia) are former socialist countries that have undergone similar processes of economic transition and European integration over the past three decades.

From an economic structure perspective, these countries present relevant similarities to Moldova: significant share of agriculture in the national economy (between 3-8% of GDP), presence of an important rural population (20-46%), and recent experience in adapting fiscal systems to EU requirements. Bulgaria, with a GDP per capita of 15,798 USD in 2023, is positioned closest to Moldova's economic level (6,651 USD), offering a realistic reference model for the convergence process.

The data used in the research comes from official sources, including European Commission reports, Eurostat statistics, World Bank data, as well as information provided by national fiscal authorities from the analyzed countries. For the Republic of Moldova, data from the National Bureau of Statistics and reports from the Ministry of Finance were consulted. The reference period for the analyzed data is 2018-2023, with emphasis on the most recent developments in fiscal policy.

The applied research methods include documentary analysis of fiscal legislation, European directives, and specialized studies regarding VAT systems, and structured comparative analysis of VAT systems from selected countries, using indicators such as rate structure, tax base, reimbursement mechanisms, and collection efficiency.

4. RESULTS AND DISCUSSIONS

The Republic of Moldova is at a crucial moment in the development of its fiscal system, particularly regarding VAT in the agri-food sector. The complexity of this issue stems from the structural particularities of the Moldovan economy and the need to align with European standards in the context of the EU integration process.

A careful analysis of structural indicators of economic development and the agricultural sector reveals specific challenges facing Moldova. According to data presented in Table 1, with a GDP per capita of only 6,650.6 USD (World Bank, 2023a), Moldova is positioned significantly below the EU countries' average. Furthermore, agriculture's share in GDP of 7.6% (World Bank, 2023a) considerably exceeds the European average, highlighting the importance of this sector for the national economy. Additionally, the rural population percentage of 57% (World Bank, 2023b) and the share of agricultural land at 69% (World Bank, 2021) outline a distinct economic profile that requires a particularized approach in the fiscal domain.

Table 1. Structural indicators: Moldova vs. EU, 2023

Indicator	Moldova	EU Average	Highest EU	Lowest EU
GDP per capita (USD)	6 650.6	42 784.7	128 259.4 (LUX)	15 797.6 (BG)
Agriculture in GDP (%)	7.6	2.0	4.7 (HU)	0.2 (LUX)
Rural population (%)	57	26	46 (SK)	2 (BE)
Agricultural land (%)	69	42	65.5 (DK)	7.4 (SE)

Source: (World Bank, 2023a,b; Eurostat, 2023; NBS, 2023)

The current VAT system in Moldova, which operates with a standard rate of 20% and reduced rates of 8% and 12%, already provides a foundation for differentiating the fiscal treatment of agri-food products. However, this system presents a series of limitations and challenges that need to be addressed through the modernization process.

One of the fundamental problems is the absence of an integrated approach that covers the entire agri-food value chain. The current system does not sufficiently differentiate between various stages of agricultural production and does not provide adequate incentives for developing complete value chains. This situation negatively affects both primary producers and processors, limiting the sector's development potential.

Another significant challenge is represented by the low degree of digitalization and automation in VAT administration. In contrast to EU countries that have implemented advanced electronic systems for VAT monitoring and collection, Moldova faces limitations in administrative capacity to efficiently manage this tax. According to World Bank reports (2022), the VAT gap in Moldova remains significant, indicating important opportunities for improving collection through fiscal system modernization.

The current VAT system in Moldova's agri-food sector also faces challenges related to certification and traceability. The absence of a robust system for certifying product origin and monitoring the food chain limits fiscal control effectiveness and creates opportunities for evasion and fraud. This situation is accentuated by the significant share of the informal economy in the agricultural sector, estimated at approximately 40% (International Monetary Fund, 2022).

Additionally, the current system is not sufficiently adapted to support sustainable agriculture development and high value-added production. Compared to countries like Romania, which applies super-reduced rates for traditional and organic products, the Moldovan system does not offer specific fiscal incentives for these categories of products with export potential and high added value.

Finally, the European integration process requires the gradual harmonization of Moldova's VAT system with EU directives. This process must be carefully managed to minimize negative impact on local producers and consumers while ensuring convergence with European standards.

In this context, analyzing the experiences of EU countries, especially those with similar economic structures that have recently undergone integration processes, becomes essential for identifying optimal models and practices that could be adapted to the realities of the Republic of Moldova.

The analysis of VAT systems from European Union countries reveals a diversity of approaches and strategies that can serve as models for modernizing the Moldovan system. The experience of these countries, particularly those with similar economic structures or that have undergone recent European integration processes, offers valuable lessons for the Republic of Moldova.

The VAT systems from the analyzed countries present significant variability regarding structure and rate levels (Table 2). Standard rates vary from 17% in Luxembourg to 27% in Hungary (Avalara, 2024), with most countries situated in the 20-25% range. Bulgaria maintains a standard rate of 20%, the Baltic countries 21%, Croatia 25%, and Poland 23% (VATCalc.com, 2024a). All these countries have implemented a system of reduced rates for agri-food products, varying between 5-13%, with different applicability depending on product type. A distinct element of some fiscal systems is represented by super-reduced rates for essential food products, applied in countries like Romania, Hungary, Croatia, and Latvia, where the 5% rate emphasizes concern for the accessibility of these products (VerificareTVA.ro, 2024).

Table 2. VAT Rates in selected EU Countries

Country	Standard Rate	Reduced Rate(s)	Super-reduced Rate	Notable Features
Bulgaria	20%	9%	-	Successful VAT gap reduction from 35% to 4.9%
Hungary	27%	18%	5%	Highest standard rate in EU
Poland	23%	8%	5%	Digital JPK_VAT system
Romania	19%	9%	5%	Focus on traditional & organic products
Latvia	21%	12%	5%	Simplified schemes for small producers
Lithuania	21%	9%	5%	Simplified schemes for small producers

Source: (VATai.com, 2025)

This diversity in rate structure reflects a balance between fiscal, social, and economic objectives, offering Moldova options for calibrating its own system. Bulgaria, for example, managed to reduce the VAT gap from over 35% at the beginning of the 2000s to only 4.9% in 2021, becoming a success model in fiscal reform for transitional countries (Taxually, 2024a).

Beyond rate levels, a determining factor in the efficiency of analyzed VAT systems consists of the certification and traceability mechanisms implemented. Bulgaria and Hungary have developed mandatory certification systems for agricultural and food products, contributing significantly to reducing fiscal evasion. Romania stands out through its integrated certification system that covers traditional, mountain, and organic products, thus stimulating the development of high value-added sectors (VerificareTVA.ro, 2024). In parallel, the Baltic countries impose rigorous documentation and reporting procedures, with strict deadlines for invoice issuance and detailed requirements for significant transactions (VATCalc.com, 2024b; Taxology, 2024). These systems ensure not only fiscal compliance but also reduction of the informal economy, representing an essential component of VAT system modernization.

Digitalization of fiscal administration emerges as a determining factor in making VAT collection more efficient in all analyzed countries. Poland implemented the JPK_VAT system that allows real-time transaction monitoring, contributing to a VAT collection increase of approximately 10% in the first year of complete implementation (Publications Office of the EU, 2023). Lithuania stands out through the Mano VMI digital platform, which facilitates fiscal compliance and monitoring (Taxology, 2024). Bulgaria represents a remarkable success example in this field, managing to significantly reduce the VAT gap through investments in modernizing fiscal digital infrastructure (Taxually, 2024a). These examples demonstrate that investments in advanced electronic systems represent a crucial factor in reducing the VAT gap and making fiscal administration more efficient.

A common characteristic of the analyzed systems is the concern for adapting fiscal treatment to the specifics of small agricultural producers. Poland has developed a special system for farmers, with VAT exemptions and simplified reporting procedures for those with income below certain thresholds. According to data, this system covers approximately 52% of registered farms, offering important support for small-scale agriculture (Ministry of Finance, Poland, 2024). Croatia facilitated the transition to the new system through support programs and simplified schemes for small producers (Taxually, 2024b). Latvia established a VAT registration threshold of 50,000 EUR, thus reducing the administrative burden for small-scale operators (VATCalc.com, 2024b). These measures reflect recognition of the importance of small-scale agriculture and the need to adapt fiscal systems to sector realities.

In the recent evolution of EU VAT systems, the tendency to create fiscal incentives for high value-added products is notable (Table 3). Romania applies a super-reduced rate of 5% for certified traditional and organic products, and Hungary uses the same rate for certain local products served in restaurants, thus stimulating gastronomic tourism and local production valorization (Avalara, 2024). These approaches can inspire Moldova in developing agriculture oriented toward products with higher added value and export potential.

The comparative analysis of these systems highlights the general tendency toward differentiated VAT structures in the agri-food sector, supported by robust certification mechanisms and digital administration. The experience of these countries, especially those with similar economic structures or that have undergone recent European integration processes, offers valuable lessons for modernizing the VAT system in the Republic of Moldova (Table 4). Poland's success in VAT system modernization was supported by significant investments in IT infrastructure and staff training, with over 200 million euros invested between 2014-2020, having quantifiable results in collection efficiency (Publications Office of the EU, 2023).

Table 3. Summary of solutions identified in analyzed VAT systems

Criterion	Success practices	Representative countries	Application potential in Moldova
VAT rate structure	Super-reduced rates (5%) for essential food products	Romania, Hungary, Croatia	High - for ensuring accessibility of basic products
Certification and traceability	Integrated certification systems for traditional and organic products	Romania, Bulgaria	Medium-high - requires development of certification infrastructure
Administration digitalization	Electronic systems for real-time transaction monitoring	Poland (JPK_VAT), Lithuania (Mano VMI)	Medium - conditional on IT infrastructure investments
Support for small producers	Simplified schemes and adapted registration thresholds	Poland, Latvia	High - relevant for Moldovan agricultural structure
Incentives for value-added products	Reduced rates for traditional, organic and local products	Romania, Hungary	High - potential for developing niche sectors
VAT gap reduction	Combination of digitalization, certification and efficient control	Bulgaria	High - complete fiscal reform model

Source: elaborated by authors

Table 4. Lessons for Republic of Moldova, proposed implementation framework

Area	Short-term (1-2 years)	Medium-term (3-5 years)	Long-term (5+ years)
Rate structure	Optimize existing reduced rates for essential foods	Develop differentiated rates across value chain	Full alignment with EU directives
Certification	Establish basic certification for traditional products	Develop integrated certification system	Advanced traceability system
Digitalization	Initial e-reporting platform	Implementation of real-time monitoring	Comprehensive digital fiscal ecosystem
Support measures	Special schemes for small farmers	Transition support programs	Integration with CAP-type mechanisms

Source: elaborated by authors

Selective adaptation of the most successful identified practices can significantly contribute to creating a balanced fiscal system that supports agri-food sector development, ensures accessibility of essential products, and optimizes budget revenue collection. The Bulgarian model for reducing the VAT gap, combined with the Polish digitalization system and the Romanian system for stimulating high value-added products, could constitute a reference framework for reforming the VAT system in the Republic of Moldova.

5. CONCLUSIONS

Modernizing the VAT system in the agri-food sector represents a strategic priority for the Republic of Moldova in the context of European integration and sustainable economic development. The comparative analysis of VAT systems from EU countries reveals a diversity of models and practices that can serve as benchmarks for reforming the Moldovan system, adapted to the specifics of the national economy.

The experience of countries such as Bulgaria, Hungary, Poland, Croatia, Romania, and the Baltic countries offers valuable lessons about balancing fiscal objectives with social and economic ones. The success of these countries in modernizing their VAT systems has been determined by factors such as digitalization of fiscal administration, implementation of robust product certification and traceability systems, as well as a gradual and careful approach to the reform process.

For the Republic of Moldova, with its economic specifics characterized by the importance of the agricultural sector, significant presence of rural population, and large share of agricultural land, modernizing the VAT system in the agri-food sector must pursue an integrated approach. This includes implementing a system of differentiated rates that reflects the complete value chain, developing a robust certification and traceability system, digitalizing VAT administration, and supporting small agricultural producers in the transition process.

The potential benefits of these reforms are significant, including reducing the VAT gap and increasing budget revenues, stimulating the development of complete value chains in the agri-food sector, improving the competitiveness of Moldovan products in external markets, and ensuring the accessibility of basic food products for all population categories.

The process of modernizing the VAT system in the agri-food sector must be viewed not only as a fiscal reform, but as an integral part of a broader process of economic transformation and European integration. The success of this process depends on strategic approach, gradual implementation adapted to local specifics, as well as close collaboration between authorities, producers, processors, and consumers.

The experience of EU countries analyzed in this study demonstrates that VAT system modernization can have positive effects on the entire agri-food sector, contributing to rural development, increased competitiveness, and improved living standards of the population. For the Republic of Moldova, this represents an opportunity to transform a fiscal instrument into a catalyst for sustainable economic development and European integration.

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