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# Agric. Econ. – Czech

J. Bojňanský

## The influence of cost taxes on the development of agriculture in Slovakia

Agric. Econ. – Czech, 48 (2002): 359-  
363

The author deals with the influence of cost taxes on the development of agriculture, mainly those taxes, which have an important impact from the point of view of forming an entrepreneurial environment in agriculture. Among the cost taxes, the impact of land tax, building tax, road tax and income tax is most important. The analysis also deals with the contribution to the insurance funds related to employees. This contribution can also be considered as a taxation. The article also gives a prediction of the expected development of the consequences of the accepted tax law changes.

## Keywords:

tax, cost tax, land tax, building tax, road tax; income tax

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