

Sibilla BULETSA*
Features of circulation of agricultural lands in Ukraine for legal entities**

Abstract

Land in Ukraine can be in private, communal and state ownership. The lands of Ukraine include all lands within its territory, including islands and lands occupied by water bodies, which are divided into categories according to their main purpose. Legal entities may acquire land mainly for use on the rights of lease, sublease, emphyteusis and permanent use, may have agricultural land on the right of lifelong inherited land tenure, the legal regulation of which is currently absent. In Ukraine at this stage, models of organization of relations between business partners are effectively and justifiably used through the creation of a joint holding company in a foreign jurisdiction, which further establishes the company in Ukraine. As a result of the anti-terrorist operation and the occupation of Crimea on the territory of Ukraine, the rights of thousands of people to housing, land and property, including the rights of agricultural land use, were violated. Today, land lease is the main way of doing agribusiness, lease agreements have become an important tool for absorbing weaker competitors or seizing their land. In conditions of slow growth in the cost of rent, agricultural holdings can afford a slightly higher fee, which gives them a significant advantage over farmers. However, the moratorium on land has been lifted in 2020 and the land market in Ukraine will be introduced on July 1, 2021. From this date, agricultural land will be available to individuals, ie the moratorium on the sale of agricultural land will be lifted. As for legal entities, the land market will be open for them only from January 1, 2024.

Keywords: land, market, reform, agricultural, legal entities, foreigners, tenant, inheritance.

1. Introduction

In 1991, after the collapse of the Soviet Union, Ukraine gained independence and began to implement neoliberal reforms by creating the institution of private property. Land reform was launched, which was to completely change the land structure of the country, formed during the Soviet era, when in fact there was only state ownership of land. We have about 28 million hectares of such distributed (or private) land. In total, 31 million hectares are privately owned, and 10.4 million hectares remain state-owned.

Sibilla Buletsa: Features of circulation of agricultural lands in Ukraine for legal entities. *Journal of Agricultural and Environmental Law* ISSN 1788-6171, 2020 Vol. XV No. 29 pp. 23-50, <https://doi.org/10.21029/JAEL.2020.29.23>

* Doctor of Juridical Science, J.S.D., Dr. Habil, Full Professor, Head of the Department of Civil Law and Civil Procedure, Law Faculty, Uzhhorod National University, Head of Association of Civilians in the Transcarpathian region, ORCID: <https://orcid.org/0000-0001-9216-0033>, e-mail: sibilla.buletsa@uzhnu.edu.ua, <https://www.uzhnu.edu.ua/uk/cat/flaw-urcivil>.

** *The research of this article was supported by the Ferenc Mádl Institute of Comparative Law.*



<https://doi.org/10.21029/JAEL.2020.29.23>

Since 1995, Ukraine has been reforming collective farms by transferring land shares to members of collective farms in the form of shares. According to Art. 14 of the Constitution of Ukraine (1996)¹ the right of ownership of land is acquired and exercised by citizens, legal entities and the state exclusively in accordance with the law. On December 3, 1999, the rural population received land shares, which were converted into plots of land and their owners received certificates of ownership.

On October 25, 2001, the new Land Code of Ukraine (hereinafter - the Land Code)² was adopted. Article 78 of the LCU stipulates that land ownership is the right to own, use and dispose of land. Land in Ukraine can be in private, communal and state ownership. The lands of Ukraine include all lands within its territory, including islands and lands occupied by water bodies, which are divided into categories according to their main purpose. Article 19 of the LCU defines the categories of land: (a) agricultural land; (b) land for housing and public buildings; (c) lands of nature reserve and other nature protection purpose; (d) health-improving lands; (e) recreational lands; (e) lands of historical and cultural purpose; (f) forestry lands; (g) water fund lands; (h) land for industry, transport, communications, energy, defense and other purposes. Part 2 of Art. 22 of the Land Code of Ukraine, agricultural lands include: (a) agricultural lands (arable land, perennial plantations, hayfields, pastures and fallow lands); (b) non-agricultural lands (economic paths and runs, field protective forest strips and other protective plantings, except for those classified as lands of other category, lands under farm buildings and yards, lands under infrastructure of wholesale markets of agricultural products, lands of temporary conservation, etc.).

2. Legal entity as a land user of agricultural land

Legal entities (established by citizens of Ukraine or legal entities of Ukraine) may acquire land plots for business activities. Civil legal capacity arises from the moment of creation of a legal entity and terminates from the date of entry in the unified state register of its termination (Part 4 of Article 91 of the Civil Code of Ukraine – hereinafter CCU). Elements of legal personality of legal entities are enshrined in the constituent documents.

2.1. Farms

Farms are the most common type of agricultural enterprises in Ukraine. As of August 1, 2020, 47,506 of them were registered. Almost 4.6 million hectares of agricultural land are in use, of which almost 4.45 million hectares are arable land. The average area of agricultural land cultivated by a farm is 78 hectares, with 75% of existing farms cultivating land up to 100 hectares. The area of agricultural lands and / or lands of the water fund owned and / or used by members of the farm is not less than 2 hectares, but not more than 20 hectares. Today, farms can acquire state, communal and private land for farming, commodity agricultural production, personal farming on lease and emphyteusis.

¹ Konstituciya Ukrainy vid 28.06.1996.

² Zemelnij Kodeks Ukrainy vid 25.10.2001.

It is necessary to take into account certain features in the alienation of corporate rights of the farm, which is due to the peculiarities of its organizational and legal form. Starting from May 2016, a farm can be established in one of two organizational and legal forms by the decision of the founder: 1) as a legal entity or 2) as a natural person – entrepreneur.

A farm registered as a legal entity has the status of a family farm, provided that its entrepreneurial activity uses the work of members of such a farm, who are exclusively members of one family in accordance with Art. 3 of the Family Code of Ukraine. The procedure for establishing a farm includes two stages: (1) the acquisition by the founder of the right to land for farming and (2) state registration of the farm. The person who is the head of the farm, as well as the members of such a farm must be specified in the charter of the farm, if it is created in the form of a legal entity. When establishing a farm – a legal entity, one of the family members, other family members, as well as relatives may become members of this farm after amending its charter. Thus, following Part 2 of Art. 1, art. 3 of the Law of Ukraine ‘On Farms’³ founders (18 years) and members of farms can be only relatives and family members from 14 years. Therefore, in order to alienate the corporate rights of the farm to a third party who is not a member of the family, it is necessary to convert the farm into a business partnership. In case of transformation, all property, as well as all rights and obligations of the previous legal entity are transferred to the new legal entity (Part 2 of Article 108 of the CCU). Changing the name of the parties to the land lease agreement, in particular due to the reorganization of the legal entity, is not grounds for making changes to the land lease agreement and / or its re-registration (Part 4 of Article 16 of the Law of Ukraine ‘On Land Lease’). Therefore, the parties should not renew the lease of land and incur additional costs in the transformation of the farm into a company and subsequently in the alienation of corporate rights of such a company.

Also, in order to facilitate the access of Ukrainian citizens to farming and obtaining land for these needs, it is necessary to remove the rules on the need for experience in agriculture or the availability of education obtained in an agricultural school from the legislation of Ukraine.

2.2. Family farm

One of the new subjects of the right to use agricultural land is a family farm, which appeared in 2016. Family farming is a special form of agricultural entrepreneurship, which involves the use of labor of members of one family on agricultural land owned by them on the right of ownership and / or right of use.⁴ The family farm has certain features, namely: it is created on the basis of a personal peasant farm, which can own up to 2 hectares of land; subject to state registration as a natural person-entrepreneur or legal entity; is engaged exclusively in the production of agricultural products, its processing and supply; carries out economic activity (except for supply) at the place of tax address; does not use the work of employees; members of the family farm are only family members in the definition of Part 2 of Art. 3 of the

³ Pro fermerske gospodarstvo: zakon Ukraini vid 19.06.2003.

⁴ Lushpayev 2017, 109.

Family Code of Ukraine (Part 5 of Article 1 of the Law of Ukraine ‘On Farming’, paragraph 291.4. Of the Civil Code of Ukraine).

2.3. Business association

Business partnership is a common type of agricultural enterprise. A business association as a subject of the right to use agricultural land is a legal entity, the authorized (composed) capital of which is divided into shares between the participants (Part 1 of Article 113 of the Civil Code of Ukraine). The most common companies in the field of agriculture are limited liability companies and joint stock companies.

Business associations may acquire the right of agricultural land use in case such a right is contributed by the participant or founder of the company to the authorized capital (Part 1 of Article 86 of the Commercial Code of Ukraine – hereinafter CCU), as well as by concluding lease and emphyteusis agreements. The land legislation of Ukraine also provides for the right of non-agricultural enterprises to lease agricultural land for subsistence farming (paragraph 3 of Article 22, Article 37 of the Land Code).

For the founders of business associations, the main activity of which will be commodity agricultural production, there is no right to receive state-owned land for entrepreneurial agricultural activities, as provided by land legislation for farms. The founders can only: a) privatize land free of charge for personal farming in accordance with Art. 121 of the LCU, and subsequently transfer such land for use to the established company, or b) on general grounds on a competitive basis to obtain land for use in accordance with Art. 124 ZKU.

2.4. Agricultural cooperatives

Another organizational and legal form of the subject of the right to use agricultural land is an agricultural cooperative - a legal entity formed by individuals and / or legal entities that are producers of agricultural products and voluntarily united on the basis of membership and self-government to conduct joint economic and other activities to meet economic, social and other needs and agricultural cooperative association – a legal entity formed by agricultural cooperatives that have voluntarily merged on the basis of membership and on the basis of self-government to conduct joint economic and other activities to meet economic, social and other needs (paragraph 7.8 of Article 1 of the Law of Ukraine ‘On Agricultural Cooperation’).⁵ Agricultural cooperation – a system of agricultural cooperatives and agricultural cooperatives.

An agricultural cooperative is formed by the decision of the constituent assembly of its founders not less than 3 persons. A member of an agricultural cooperative may be a producer of agricultural products – a legal entity or an individual. An individual who has reached 16 years of age may be a member of an agricultural cooperative.

A legal entity operates in an agricultural cooperative through its authorized representative. An agricultural cooperative can be formed by reorganization (merger, division, separation) of another agricultural cooperative.

⁵ Pro silskogospodarsku kooperaciyu: Zakonu Ukrayini vid 21.07.2020.

As of August 1, 2020, 1,277 agricultural service cooperatives are registered in Ukraine. Agricultural cooperatives are legal entities that carry out agricultural activities or serve their members, so the right to use agricultural land cooperatives acquire on a common basis as all legal entities in Ukraine, including companies.

In accordance with Part 1 of Art. 22 of the Law of Ukraine 'On Cooperation' the land of the cooperative consists of land leased to him or purchased by him.⁶ Agricultural cooperatives can acquire land plots on the right of emphyteusis.⁷

2.5. Agroholding

Another relatively new subject of the right to use agricultural land is the agricultural holding. The formation of agricultural holdings mainly took place from the processing industry (bakery, flour milling, oil and fat, sugar, meat and dairy), development of own logistics facilities (elevators in particular) and trade networks, and the last stage was the lease of property and land shares, equipment, etc.⁸ The specificity of the agricultural holding as a subject of the right to use agricultural land is that its legal status is not currently defined by the legislation of Ukraine, but its structure may include farms, business associations and agricultural cooperatives, so the peculiarities of their right to use agricultural land are regulated by land legislation and legislation. which determines the legal status of the relevant legal entities that are part of the agricultural holding. In view of this, the subjects of the right to use agricultural land are legal entities that are part of the structure of the agricultural holding. This leads to the fact that the landowner may not know who is the actual user of his land, as all responsibilities of the land user to pay rent, use the land for its intended purpose, compensation in case of destruction or damage to the land is legal. a person who is a *de jure* land user.

The second feature of the legal position of the agricultural holding in the context of the exercise of the right to use agricultural land rights is that it carries out agricultural activities on large areas of land, which can be divided into clusters depending on the location of land, in order to organize efficient agricultural activities. As of 2018, the largest 5 agricultural holdings in Ukraine use 570 thousand hectares, 560 thousand hectares, 430 thousand hectares, 370 thousand hectares and 250 thousand hectares, respectively. According to the size of agricultural land controlled by the agricultural holding, the first echelon (over 100 thousand ha), the second (50–100 thousand ha), and the third (26–50 thousand ha) can be distinguished.⁹

⁶ Pro kooperaciyu: Zakonu Ukraini vid 10.07.2003.

⁷ This is the right to use someone else's land for agricultural purposes. Unlike a land lease agreement, emphyteusis can be alienated to another person; land user; – the owner of the land has a preemptive right to purchase emphyteusis; – if under the land lease agreement the parties can be replaced only by mutual consent (except in cases established by law), the lessee has the right to sublease the land only if provided for in the lease agreement, then in case of emphyteusis the landowner, if the land user purpose and does not worsen the characteristics of the land, has a sufficiently limited means of influencing the use of land by the land user.; - emphyteusis can be inherited by the land user.

⁸ Bogdana 2017, 98.

⁹ Bogdana 2017, 100.

Agroholding companies have a number of advantages over individual companies, which include: reduction of transaction costs, the ability to diversify risks, lower unit costs, increased productivity, access to capital, use of advanced technologies and innovations in production and management, attracting foreign investment, etc. Disadvantages of the functioning of agricultural holdings include rising unemployment in rural areas, insufficient number of social programs, prevailing monoculture and neglect of crop rotation principles, deterioration of soil quality characteristics.¹⁰

Problematic issues in the expansion of land holdings of agricultural holdings are cases when: lease agreements do not pass state registration, and in those that have passed, the registration inscription does not allow to judge which body and when the registration was carried out; the agreements do not contain all the essential terms of the lease agreements and all annexes, and for a long time the terms of the agreements are not revised; short-term lease of land shares is a potentially problematic point in connection with the need to renegotiate lease agreements after registration of ownership of land shares and receipt by owners of acts of ownership of land; lease of unclaimed shares is also potentially problematic due to the possibility of claiming shares by their owners and early termination of the lease.¹¹

Agroholding companies have a number of advantages over individual companies, which include: reduction of transaction costs, the ability to diversify risks, lower unit costs, increased productivity, access to capital, use of advanced technologies and innovations in production and management, attracting foreign investment, etc. The disadvantages of the functioning of agricultural holdings include rising unemployment in rural areas, insufficient number of social programs, the prevailing monoculture and neglect of the principles of crop rotation, deterioration of soil quality.

Problematic issues in the expansion of land holdings of agricultural holdings are cases when: lease agreements do not pass state registration, and in those that have passed, the registration inscription does not allow to judge which body and when the registration was carried out; the agreements do not contain all the essential terms of the lease agreements and all annexes, and for a long time the terms of the agreements are not revised; short-term lease of land shares is a potentially problematic point in connection with the need to renegotiate lease agreements after registration of ownership of land shares and receipt by owners of acts of ownership of land; the lease of unclaimed shares is also potentially problematic due to the possibility of claiming shares by their owners and early termination of the lease.

Thus: (a) farms are the most numerous subjects of the right to use agricultural land among legal entities, but in terms of land size they are significantly ahead of agricultural holdings; (b) family farms are the newest subject of the right to use agricultural land law, which can acquire the right to lease land and the right to emphyteusis; (c) the right to lease land and the right to emphyteusis on land of state, communal and private property are acquired by farms, business associations and agricultural cooperatives on the general terms and conditions defined in the Land Code of Ukraine; (d) agricultural holdings are the largest users of agricultural land in Ukraine, but their structure includes other agricultural enterprises.

¹⁰ Zavalnyuk 2017, 56–59.; Girnuk 2016, 42.

¹¹ Melnik, Pidgirna & Belinska 2018, 6.

The consequence of this is that the legal users of agricultural land are farms, business associations and agricultural cooperatives. Due to the fact that the legal status of agricultural holdings is not defined by law, it does not have land legal personality¹².

3. Mergers and acquisitions in agribusiness

Medium and large agricultural enterprises, such as agricultural holdings, are interested in a significant increase in the amount of agricultural land they cultivate, so these entities enter into mergers and acquisitions (mergers & acquisitions), acquiring rights to other agricultural enterprises, as well as their real estate, means of production, and most importantly – agricultural land and rights to them.

Transactions on mergers and acquisitions in agribusiness have their own characteristics and differ significantly from the conclusion of similar transactions in other areas of management. Typically, mergers and acquisitions in agribusiness occur through the conclusion of contracts of sale of the so-called 'land bank', corporate rights or a single property complex of the agribusiness entity. Also, the specificity of such agreements is related to the fact that the buyer could not acquire ownership of certain types of agricultural land, which was due to the moratorium (paragraph 15 of Section X 'Transitional Provisions' of the LCU). An agricultural enterprise could only acquire the right to use such land plots, but with the adoption of the law on the land market everything changed. For these reasons, the vast majority of agricultural land belongs to enterprises on the right of use. At the same time, according to the current legislation in Ukraine, individuals cannot sell their land use rights, but only transfer land plots to 'secondary' land use, for example, sublease. Regarding the transfer of the right of emphyteusis and the right of permanent use of agricultural land to 'secondary' use, the legislation does not clearly enshrine the possibility of concluding such agreements.

In 2017, mergers and acquisitions in agriculture accounted for 11% of the total number of such transactions in all sectors of the economy and ranked second among all industries,¹³ which indicates a rapid process of consolidation of agricultural enterprises. Transactions on mergers and acquisitions in agribusiness are concluded primarily to increase the area of agricultural land that is suitable for cultivation, as well as to acquire real rights to real estate, agricultural machinery, means of production and other property, as well as rights that may belong a legal entity that joins or is absorbed by the buyer.

There are several legally possible ways to acquire the right to agricultural land when concluding transactions on mergers and acquisitions in agribusiness:

(1) Concluding land lease and emphyteusis agreements, the subject of which is the right to use land plots owned by the landlord. With regard to land plots that are leased, land sublease agreements are concluded, but this is possible provided that the land lease agreement enshrines the lessee's right to sublease land plots under Part 1 of Art. 8 of the Law of Ukraine 'On Land Lease.' If the terms of the land lease agreement do not provide for such a right of the lessee, you must obtain the written consent of the landowner to transfer the land to sublease.

¹² Yurchenko 2019a, 102.

¹³ TOP-5 znakovih M&A ugod u 2017 roci v Ukrajini 2018.

This leads to additional risks of 'loss' of land that is transferred to sublease, because landowners are wary of changing the user of the land, especially on the same terms as under the current land lease agreement (Part 2 of Article 8). Law of Ukraine 'On Land Lease'). The right of emphyteusis and the right of permanent use of land cannot be transferred to sublease, therefore all lands that belong to the rights of use of the primary land user will not pass to the acquirer.

(2) Concluding a contract of sale of corporate rights of a legal entity, ie with the transactions of merger and acquisition. According to the transfer deed, all property and rights belonging to the acquired legal entity, including the rights of agricultural land use, pass to the new legal entity, but only to those lands to which the rights belong to the legal entity (Part 2 of Article 107 of the CCU). For the remaining lands, the rights to which belong to the founders and / or participants (members) of the legal entity, the rights will be acquired under separate agreements, the type of which will depend on the type of land right of the acquired entity.

(3) Increasing the area of cultivated agricultural land is the conclusion of a transaction of purchase and sale of rights to use agricultural land. The legislation does not explicitly provide for such a possibility, however, in practice the parties enter into a memorandum or agreement of intent to purchase and sell agricultural land use rights, which sets out the essential terms of the future agreement on purchase and sale of agricultural land use rights (main agreement), namely: (a) the area of land plots, the rights of use of which will be alienated, the location of lands and cadastral numbers of land plots; (b) the term for which the right to use the land is acquired (for example, may not exceed the term established by the land lease and emphyteusis agreements); (c) the price of acquiring land use rights. Other conditions on terms and stages of legal, financial and accounting audits are also indicated; the moment of concluding the main contract; the right to unharvested crops on land plots, the rights of use of which are transferred; stages of carrying out the necessary actions before concluding the main contract and others.

(4) Purchase and sale of an agricultural enterprise as a single property complex. Land plots and rights, including agricultural land use rights, are a component of the unified property complex (Part 2 of Article 191 of the CCU). Thus, the agricultural enterprise may include non-agricultural land under farm buildings, structures, yards, etc., as well as agricultural land that is necessary for economic activity. Therefore, during the acquisition of a single property complex, the land is transferred to agricultural land owned by the company on the right of ownership, lease or permanent use. The right to follow the land plot, which is on the right of use, during the acquisition of property, which is located on it, is enshrined in Part 2 of Art. 120 of the LCU, Art. 377 of the CCU and Part 3 of Art. 7 of the Law of Ukraine 'On Land Lease.'

4. Foreigners, stateless persons, foreign legal entities, international associations and organizations, as well as foreign states as participants in the Ukrainian agricultural land use market.

The rights of foreigners are guaranteed by Article 26 of the Constitution of Ukraine, which states that foreigners and stateless persons legally staying in Ukraine enjoy the same rights and freedoms, as well as bear the same obligations as citizens of

Ukraine – for exceptions established by the Constitution, laws or international treaties of Ukraine. Foreigners, stateless persons, foreign legal entities, international associations and organizations, as well as foreign states are participants in the agricultural land use market in Ukraine and the legislation of Ukraine does not impose restrictions on the acquisition of agricultural land of all forms of ownership for these entities. They may have land for individual or collective gardening on lease. The use of land plots of horticultural societies is carried out in accordance with the law and the statutes of these societies. This right is enshrined in Part 3, 5 of Art. 22, part 2 of Art. 93 ZKU, part 1, item in part 2 of Art. 5 of the Law of Ukraine ‘On Land Lease.’¹⁴ In accordance with Part 5 of Art. 22 of the LCU, parts of agricultural land may not be transferred to the ownership of foreigners, stateless persons, foreign legal entities and foreign states.

For business activities, non-residents may acquire built-up land plots in case of acquisition of real estate located on them and undeveloped (vacant) land plots, but it is obligatory – for construction of objects related to economic activity. And outside the settlements such enterprises will be able to acquire land ownership only in the case of acquisition of real estate located on them).¹⁵

According to paragraphs. 170.1.3 of the Tax Code of Ukraine (hereinafter – TCU) real estate owned by a non-resident individual is leased exclusively through a natural person-entrepreneur or a resident legal entity (authorized persons). Such persons perform representative functions of a non-resident on the basis of a written agreement and act as its tax agents regarding rent. A non-resident who violates the provisions of this sub-clause shall be deemed to be evading tax.¹⁶ A foreigner who owns an agricultural land plot (received the Extract) and wants to lease it, must enter into a representation agreement with a natural person-entrepreneur or legal entity. The contract is concluded in writing and certified by a notary. The term of the contract is determined by agreement of the parties. In the contract, the parties must clearly define the legal actions to be taken by the attorney (for example, enter into an additional agreement to the lease agreement, receive rent, etc.). If a foreigner has not registered his ownership of the inherited land plot (has not received the Extract), he cannot dispose of it. Therefore, it is impossible to renew the lease agreement under such conditions.

If the foreign landlord and the tenant intend to conclude an additional agreement on the renewal of the lease agreement, they must do so within one year from the date of receipt of the Extract by the heir, because during this time the foreigner (his authorized person) can dispose of it. The transfer of ownership of the leased land to another person is not a ground for changing the terms or termination of the lease agreement.

If a foreigner (stateless person) intends to voluntarily alienate an agricultural land plot, he may do so by concluding an appropriate civil law agreement (purchase, sale, mines, donations, etc.). If the land inherited by a foreign citizen is leased, the lessee has a preemptive right to acquire it and the foreigner must notify the lessee in writing of his

¹⁴ Pro orendu zemli: Zakon Ukrayini vid 06.10.1998.

¹⁵ Basanska 2017, 105.

¹⁶ Podatkovij kodeks Ukrayini vid 02.12.2010.

intention to sell the land, indicating its price and other conditions of sale. If the lessee waives his preemptive right to purchase the leased land, the rights and obligations of the lessor under the lease agreement of this land are transferred to the new owner of such land.

As of 2018, there were 41.5 million hectares of agricultural land in Ukraine, which accounted for 68.7% of the entire territory of Ukraine, of which arable land – 32.5 million hectares, perennial plantations – 0.9 million hectares, hayfields – 2.4 million hectares, pastures – 5.4 million hectares, fallows – 0.2 million hectares. As of 2019, foreign legal entities engaged in agricultural activities used a significant area of agricultural land, namely 3.5 million hectares.¹⁷ For example, in Poland, as of 2016, 200,000 hectares of agricultural land were under the control of foreign investors, in Hungary, as of 2013, the area of foreign-controlled land was 1 million hectares, in 2017 alone, Lithuania, Bulgaria and Romania have more than 700 thousand hectares of agricultural land¹⁸ under control of foreign companies.

The issue of acquisition by foreign investors of agricultural land use rights to large tracts of land is acute worldwide. This is due to the fact that such acquisitions limit a number of rights of locals, mostly in rural areas. Such rights include: (a) the right of access to land resources; (b) the right to work at the place of residence, as smaller agricultural enterprises attract less hired labor; (c) the right to food security, because foreign producers export agricultural products to their countries, resulting in increased food prices in the country of production. Also, foreign farmers are not interested in investing in sustainable economic development of rural areas and the local population, as their main interest is to use land resources for growing agricultural products.¹⁹

Ukraine's reservation on the establishment set out in Annex XVI-D to Chapter 6 of the Association Agreement between Ukraine, on the one hand, and the European Union, the European Atomic Energy Community and their Member States, on the other hand,²⁰ states that there is no restrictions on land lease by foreigners and foreign legal entities. In view of this, enshrining in law restrictions on foreigners' acquisition of agricultural land use rights in Ukraine in order to protect the rights of the local population would be contrary to the Association Agreement. The Strategy for Promoting Private Investment in Agriculture for the period up to 2023 provides for the promotion of foreign investment.²¹ Foreign citizens and legal entities, making investments, can also be subjects of land relations, acquiring and exercising land rights. Foreign investment as a type of profit-oriented activity is realized by businesses through non-resident companies. According to the current legislation of Ukraine, the possibilities and procedure for acquiring land plots for ownership and use are determined separately. Thus, according to the Land Code of Ukraine, foreign legal

¹⁷ Amosov 2019a, 1.

¹⁸ Borodina, Yarovij & Mihajlenko 2017, 113–115.

¹⁹ Gerstter, Kaphengst, Knoblauch & Timeus 2011, 15–16.

²⁰ Pro ratifikaciyu Ugodi pro asociaciyu mizh Ukrainoyu, z odniyei storoni, ta Yevropejskim Soyuzom, Yevropejskim spivtovaristvom z atomnoyi energiyi i yihnimi derzhavami-chlenami, z inshoyi storoni: Zakon Ukraini vid 16.09.2014.

²¹ Strategiya spriyannya zaluchennyu privatnih investicij u silske gospodarstvo na period do 2023 roku: shvalena rozporjadzhennyam Kabinetu Ministriv Ukraini vid 05.07.2019.

entities may acquire ownership of non-agricultural land plots: (a) within settlements – in the case of acquisition of real estate and for the construction of facilities related to business activities in Ukraine; (b) outside the settlements – in case of acquisition of real estate.

If foreign legal entities interested in acquiring land plots of state or communal property submit an application to the Council of Ministers of the Autonomous Republic of Crimea, regional, Kyiv or Sevastopol city state administration or village, settlement, city council and state privatization body. The application shall be accompanied by a document certifying the right of ownership of real estate (buildings and structures) located on this land plot, and a copy of the certificate of registration by a foreign legal entity of a permanent establishment with the right to conduct business in Ukraine.

Unlike property rights, there are no restrictions on leases and other land uses in Ukraine for foreign legal entities. For example, the State Fiscal Service points to the need to register a non-resident who owns real estate in Ukraine in one of the following ways: (a) a permanent establishment of a non-resident; (b) a separate subdivision of a non-resident (representative office of a non-resident); (c) property manager; (d) legal entity with foreign investments.

Thus, the acquisition of land rights for foreign legal entities is directly related to the acquisition or creation of real estate, and in some cases – with the registration of a permanent establishment. At the same time, the legislation clearly states that foreign companies may acquire ownership of non-agricultural land. That is, if a foreign company intends to register directly with it the real right to land, including the right to lease, it must establish a permanent establishment.

An investor may establish limited liability companies to implement an investment project related to agricultural land in Ukraine. This organizational and legal form is the most convenient and least expensive to create and administer. Investors who intend to raise share capital may establish a private or public joint stock company. A foreign company can register and record its permanent establishment for tax purposes, which will in fact be equated to a resident for state bodies. A joint holding company is established in Ukraine in a foreign jurisdiction, which later establishes a company in Ukraine. At the same time, partners manage their business in Ukraine through a non-resident company using ‘joint stock agreements,’ ie agreements on joint business management.²²

Thus, joint ventures established with the participation of foreign legal entities and individuals may acquire ownership of non-agricultural land.²³

5. Features of lease of agricultural land by legal entities

Leases in Ukraine have become the main (though not the only) way to establish control over agricultural land. In 2017, the average cost of renting one hectare of privately owned land in Ukraine was about 40 euros. Legal entities have concentrated hundreds of small plots of land (on average 4 hectares) under their control due to lease

²² Ruchko 2017, 2.

²³ Kulchitskij 2019, 1.

agreements. The government has also been actively involved in this process, handing over state-owned lands through public electronic auctions. In order to develop the market of agricultural land use rights, including land lease rights, it is necessary to introduce the purchase and sale of land lease rights, which in turn will help attract additional investment in agricultural production.²⁴

Article 13 of the Law 'On Land Lease'²⁵ stipulates that a land lease agreement is an agreement under which the landlord is obliged to transfer the land plot to the lessee for possession and use for a certain period, and the lessee is obliged to use the land plot in accordance with the terms of the agreement. and requirements of land legislation.

The right to lease agricultural land in Ukraine is characterized by the following general features: (1) arises on the basis of an agreement (Part 1 of Article 93 of the Land Code, Article 1 of the Law of Ukraine 'On Land Lease'). The essential conditions of the land lease agreement, in particular, are: – the date of conclusion and term of the lease agreement; – rent with indication of its size, indexation, method and conditions of calculations, terms, the order of its introduction and revision and responsibility for its non-payment; (2) arises from the moment of state registration (Article 125 of the Land Code, Part 5 of Article 6 of the Law of Ukraine 'On Land Lease') and is executed in accordance with the Law;²⁶ (3) has a paid nature in cash and in kind (Articles 21-22 of the Law of Ukraine 'On Land Lease'). The rent for land plots of state and communal property shall be paid by the lessee from the date of registration of the land lease agreement, unless otherwise established by the terms of the agreement; (4) may be subleased (Part 5 of Article 93 of the Land Code, Article 8 of the Law of Ukraine 'On Land Lease'); (5) has a hereditary nature (Part 1 of Article 7 of the Law of Ukraine 'On Land Lease'); (6) tenants of land plots may be citizens and legal entities of Ukraine, foreigners and stateless persons, foreign legal entities, international associations and organizations, as well as foreign states (Part 2 of Article 93 of the LCU), state authorities and local authorities. self-government (Part 2 of Article 5 of the Law of Ukraine 'On Land Lease'); (7) the interest of the lessee is to carry out activities on the leased land, but which does not violate its intended purpose; (8) the maximum term of the right is up to 50 years; (9) the right to lease land is terminated from the moment of state registration of the termination of the real right on the basis of a document confirming the termination of the right to lease the land. Such a document may be a land lease agreement, an additional agreement on the termination of the land lease agreement, a will, a court decision. The grounds for termination and termination of the land lease agreement are specified in Art. Art. 31-32 of the Law of Ukraine 'On Land Lease.'

The specific features of the right to lease agricultural land include: (1) the minimum term of the right to lease agricultural land for commercial agricultural production, farming, personal farming is 7 years (Part 11 of Article 93 of the LCU), and the minimum lease term reclamation lands – 10 years (Part 12 of Article 93 of the Land Code); (2) the object of lease is a land plot of agricultural purpose of private, state and

²⁴ Yurchenko 2017, 303.

²⁵ Pro orendu zemli: Zakon Ukraini vid 06.10.1998.

²⁶ Pro derzhavnu reyestratsiyu rechovih prav na neruhome majno ta yih obtyazhen: Zakon Ukraini vid 01.07.2004.

communal property (Article 3 of the Law of Ukraine 'On Land Lease'); (3) the lessee has a special obligation to preserve soil fertility and rational use of natural properties of land (Article 24 of the Law of Ukraine 'On Land Lease'); (4) the lessee acquires ownership of products and income from cultivated crops (Article 25 of the Law of Ukraine 'On Land Lease'); (5) the right to exchange agricultural land plots, which are the objects of lease agreements and are located in one land plot (Part 3 of Article 37 of the Land Code);²⁷ (6) in case of early termination of the land lease agreement at the initiative of the landlord (except for early termination of the lease agreement due to failure of the lessee to fulfill its obligations), the lease of which was acquired by auction, the lessor reimburses the lessee for its acquisition, determined by the terms of the agreement and the law, and losses incurred by the lessee as a result of early termination of the lease agreement, unless otherwise provided by the lease agreement; (7) the land plot encumbered by the pledge may be leased with the consent of the pledgee; (8) landowners and land users pay land tax from the date of ownership or right to use the land (Article 287 TCU). The data of the State Land Cadastre are the basis for calculating the land tax. Payment for the lease of agricultural land plots, land shares (units) must be at least 3% of the value of the land plot, land share (share) determined in accordance with the legislation (paragraph 288.5 of Article 288 of the TCU). In this case, the annual amount of rent for agricultural land may not exceed 12% of the regulatory monetary value.²⁸ In connection with the introduction of quarantine, Law №540²⁹ provided for exemption from payment for land (land tax and rent for land plots of state and communal property) for the period from 1 to 31 March 2020 for land plots owned or used, including on lease, by individuals or legal entities, and used by them in economic activities (ie for profit).

Citizens and legal entities may not lose the right to use the land plot in the absence of grounds, the list of which is exclusive.³⁰ This court decision closely intertwined both the issue of legal succession of legal entities and the issue of deprivation of the successor's right to use the land, the right to use which the latter was granted indefinitely. In this case, the Cooperative Market filed a lawsuit with the local government to recognize the decision of the local self-government to terminate the right of permanent use of land on which this market was located. The Supreme Court sided with the enterprise and stated in its ruling that the provisions of Art. 141 of the LCU contain an exclusive list of grounds for termination of the right to use the land.

²⁷ Yurchenko 2019b, 23–25.

²⁸ Normative monetary valuation of land plots is carried out to determine the amount of land tax, state duty on mines, inheritance and donation of land plots, rent for land plots of state and communal property, losses of agricultural and forestry production, value of land plots over 50 hectares for outdoor sports and sports and recreation facilities, as well as in the development of indicators and mechanisms for economic incentives for the rational use and protection of land. Normative monetary valuation of land plots is carried out by legal entities that are developers of land management documentation (Law of Ukraine "On Land Valuation").

²⁹ Pro vnesennya zmin do deyakih zakonodavchih aktiv Ukrainy, spryamovanih na zabezpechennya dodatkovih socialnih ta ekonomichnih garantij u zvyazku z poshirennyam koronavirusnoyi hvorobi (COVID-19): Zakon Ukrainy vid 30.03.2020.

³⁰ Rishennya Velikoyi palati Verhovnogo Sudu Ukrainy vid 05.11.2019 № 906/392/18.

In turn, the actions of public authorities and local governments aimed at depriving the subject of the right to use the land after the state registration of such a right outside the grounds specified in Art. 141 of the LCU, are such that violate the right to use the land, and citizens and legal entities may not lose the previously granted to them in cases established by law the right to use the land in the absence of grounds established by law. The enterprise, which was the original land user in possession of the market, changed the name of the legal entity and re-registered the charter of the said legal entity, while the USREOU code did not change. Therefore, by deciding to terminate the right of permanent use of the land plot, which is indefinite and acquired in accordance with the state act, the local self-government body violated and terminated the right of permanent use of the land plot without proper legally established grounds.

6. Agricultural land market in Ukraine: acquisition, emergence and termination of legal entities

Article 15 of the LCU of the Transitional Provisions provided for a ban on individuals and non-governmental organizations until January 1, 2005 to sell or otherwise transfer ownership of two categories of land owned by them: (1) plots intended for individual farms or for other commercial agricultural products and (2) land shares. The moratorium was extended ten times. However, a new step towards lifting the moratorium was the decision of the European Court of Human Rights in the case 'Zelenchuk and Tsitsyura v. Ukraine' of 22.05.2018.³¹ In particular, the decision states that the absolute ban on the purchase and sale of agricultural land in Ukraine is a violation of the human right to private property, enshrined in Art. 1 of the European Convention on Human Rights. The court also recommended that the state adopt more balanced legislation within a 'reasonable time' that could allow it to emerge from the phase of 'legislative stagnation' in the field of land reform.

According to the State Geocadastr, of the 60.3 million hectares of Ukrainian land, almost 70% is agricultural land with high fertility, 41 million hectares of agricultural land are subject to a moratorium, when land can not be bought, sold or pledged to the bank or to contribute to the authorized capital of the enterprise, of which 27.7 million hectares (68%) are shares that are privately owned by citizens and are the main means of production in agriculture, a guarantee of food security of the state and its economic growth. The moratorium also covered 10.5 million hectares of state and communal land. The moratorium covers 96% of agricultural land, with 68% being shares of peasants.

The grounds for acquiring the right to land from a land plot of state and communal property are provided by the state 116 of the Land Code. Citizens and legal entities acquire property rights and rights to use land plots from state or communal lands by decision of executive authorities or local self-government bodies within their powers or by the results of the auction.

They believe that it is necessary to form a holistic strategy to stimulate small landowners – from start-up financing for young farmers to the development of infrastructure that would facilitate small producers' access to markets.

³¹ Sprava «Zelenchuk i Cicyura proti Ukraini», Zayavi № 846/16 ta № 1075/16.

Priority should be given to food production over other forms of land use, such as bioenergy production. This should be complemented by environmental laws that will protect the environment from irresponsible agricultural production.³²

According to Art. 82 of the LCU, legal entities (established by citizens of Ukraine or legal entities of Ukraine) may acquire land plots for business activities in the case of: (a) purchase under a contract of sale, rent, gift, mine, other civil law agreements; (b) contribution of land plots by its founders to the authorized capital; (c) acceptance of inheritance; (d) the emergence of other grounds provided by law.

On April 28, 2020, the President of Ukraine Volodymyr Zelensky signed the Law 'On Amendments to Certain Legislative Acts of Ukraine Concerning the Conditions of Circulation of Agricultural Land' (the so-called "Law on the Land Market").³³ This law was adopted by the Verkhovna Rada (Ukrainian Parliament) of Ukraine on March 31, 2020 (draft law №2178-10) and provides for the possibility of alienation of agricultural land. The main goal is to introduce a model of the land market that will unite farmers in its support and will contribute to the growth of agricultural production efficiency. I note that according to a survey conducted by the Sociological Group 'Rating' on October 24–27, 2019 – 69% of Ukrainians are against giving foreigners the right to buy and sell land. 7% – for allowing this 'in the near future' 4% – in a year, 8% – in a few years.³⁴

According to this law, the land market in Ukraine will be introduced on July 1, 2021. From this date, agricultural land will be available to individuals, ie the moratorium on the sale of agricultural land will be lifted. As for legal entities, the land market will be open for them only from January 1, 2024. Ownership of agricultural land will be available to: (a) citizens of Ukraine; (b) legal entities of Ukraine, created and registered under the legislation of Ukraine, the participants (shareholders, members) of which are only citizens of Ukraine and / or the state, and / or territorial communities; – territorial communities and the state.

Banks will be able to acquire ownership of agricultural land only by way of foreclosure on them as collateral. Such land plots must be alienated by banks at land auctions within two years from the date of acquisition of ownership.

Ownership of agricultural land by legal entities established and registered under the legislation of Ukraine, participants (founders) or ultimate beneficial owners (controllers) of which are persons who are not citizens of Ukraine, may be exercised from the date and subject to approval by referendum.

At the same time, foreigners, stateless persons and legal entities are prohibited from acquiring shares in the authorized (composed) capital, shares, units, membership in legal entities (except in the authorized (composed) capital of banks) that are owners of agricultural land. However, this restriction will also expire after the abolition of the restriction is approved in a referendum. On June 18, 2020, the Verkhovna Rada (Ukrainian Parliament) adopted in the first reading the Presidential Bill №3612 'On Democracy through an All-Ukrainian Referendum.'

³² Amosov 2019b, 2.

³³ Pro vnesennya zmin do deyakih zakonodavchih aktiv Ukrayini shodo obigu zemel silskogospodarskogo pryznachennya: Zakon Ukrayini vid 31.03.2020.

³⁴ Okremi aspekti stavlennya naseleennya do zemelnogo pitannya 2019.

The document was supported by 252 people's deputies.³⁵ According to the draft, only one issue can be put to an all-Ukrainian referendum.³⁶ All-Ukrainian referendum can be called on the people's initiative proclaimed by presidential decree (at the request of at least 3 million citizens of Ukraine who have the right to vote, provided that signatures on the all-Ukrainian referendum are collected in at least two-thirds of administrative-territorial units, and not less than one hundred thousand signatures in each of them). The wording of the referendum should be clear and understandable; such that does not allow different interpretations; the answer to the question should be 'yes' or 'no.' The Council of Europe Commission for Democracy through Law (Venice Commission) approved an urgent opinion on the draft law on the All-Ukrainian referendum (№3612) and made several recommendations.³⁷ The document will be recommended for approval at the 124th plenary session of the Venice Commission from 8 to 9 October 2020.

The Law on Land Market provides for the conditions under which the acquisition of ownership of agricultural land is prohibited: (1) legal entities, participants (shareholders, members) or final beneficiaries of which are persons who are not citizens of Ukraine – for agricultural land plots of state and communal property, agricultural land plots allocated in kind (on the ground) to owners of land shares (shares), and which are located closer than 50 kilometers from the state border of Ukraine (except for the state border of Ukraine, which passes by sea); (2) legal entities, participants (shareholders, members) or final beneficiaries of which are citizens of the state recognized by Ukraine as the aggressor state (Russia) or the occupying state; (3) persons belonging to or belonging to terrorist organizations; (4) legal entities, participants (shareholders, members) or final beneficiaries of which are foreign states; (5) legal entities in which it is impossible to establish a beneficial owner (controller); (6) legal entities, the beneficial owners (controllers) of which are registered in offshore zones. For example, Barbados, Bermuda, Seychelles. (7) individuals and legal entities in respect of which special economic and other restrictive measures (sanctions) have been applied; (8) legal entities established under the legislation of Ukraine, which are under the control of individuals and legal entities registered in the countries included in the FATF in the list of states that do not cooperate in combating money laundering and sanctioned companies. Today there are two such countries – Iran and North Korea.

The total area of agricultural land owned by a citizen and a legal entity may not exceed 10,000 hectares, ie it is not possible to own 10,000 hectares and at the same time own any share in a legal entity that owns agricultural land.

At the same time, by January 1, 2024, was introduced an additional restriction on the acquisition of agricultural land in the property: a limit of 100 hectares and granting the right to purchase land only to individuals. There is a possibility that one person will be able to buy all the land within one OTG and this can make the community dependent on one company. Until January 1, 2030, the sale price of agricultural land allocated in kind (on the ground) to the owners of land shares (units) may not be less

³⁵ CDL-PI(2020)009-e Ukraine 2020.

³⁶ Proekt Zakonu pro narodovladdya cherez vseukrayinskij referendum vid 09.06.2020.

³⁷ Venecianska komisiya nadala rekomendaciyi shodo zakonoprojektu Zelenskogo pro referendum vid 22.07.2020.

than their regulatory monetary value. In each area it has its own indicator. The highest price per hectare of arable land in Ukraine is in Cherkasy and Chernivtsi regions – 33 thousand 646 hryvnias and 33 thousand 264 hryvnias, respectively. The lowest is in Zhytomyrska, 21 thousand 411 hryvnias. In Rivne region one of the lowest – 21 thousand 938 hryvnias per hectare of arable land. A fixed price should protect unit holders and local budgets from deliberately lowering prices.³⁸ Payments for land are made exclusively in non-cash form. It is not allowed to acquire the right of ownership of land plots under repayment agreements in case the purchaser of the right of ownership does not have documents confirming the sources of funds or other assets at the expense of which such right is acquired. The cost of 1 hectare of agricultural land after the opening of the market will be a maximum of \$2000 by 2030.

The law stipulates that the sale of agricultural land of state and communal ownership is prohibited. It is also prohibited to alienate agricultural land located in the temporarily occupied territories of Donetsk and Luhansk oblasts, the Autonomous Republic of Crimea and the city of Sevastopol, except for transfer them in inheritance.

Citizens who have the right of permanent use, the right of lifelong inherited ownership of land plots of state and communal property intended for farming (farming), as well as tenants of land plots that have acquired the right to lease land by reissuing the right of permanent use in 2010 year, have the right to repurchase such land in the property with installments of up to ten years at a price equal to the normative monetary value of such land, without land auction. In the case of purchase of land with installment payment, ownership passes to the buyer after payment of the first payment.

Tenants who work on the land and have the right to use it no later than 2010 can buy the land in installments of up to 10 years at the cost of regulatory monetary valuation of such plots and without land auctions. The buyer receives the right of ownership after the first payment. During this time, the farmer will pay for this land at the level of rent, and sometimes less, and in a maximum of 10 years it will be his own land. Today there are about 560 thousand hectares of such lands.

The lessee has the opportunity to transfer the preemptive right to purchase the land to another person, but the owner must be notified in writing, but the possibility of the lessee transferring the preemptive right to purchase land to others may lead to certain land concentration schemes. If the owner wants to sell his share, and the producer will not have the right to buy it, the tenant will transfer the preemptive right to another person for redemption. I will note that if the holding does not want to buy the share, then this preemptive right will be transferred (sold) to speculative investors for resale. Most likely, tenants will have prior agreements with speculative investors and will become actual sellers of shares.

The law prohibits the sale of state and communal lands. It is also prohibited to alienate agricultural land located in the temporarily occupied territories of Donetsk and Luhansk oblasts, the Autonomous Republic of Crimea and the city of Sevastopol, except for their inheritance.

³⁸ Kirilenko 2020.

Thus, the lifting of the moratorium on land sales entails: (1) increase in rent. Rental prices will double in a few years. Currently, the average rental price is 60-80 dollars. For the owner of a share of 3-4 hectares, it is an increase in annual income of about two hundred dollars. There are about four million such shareholders in Ukraine. Instead, for giant holdings such as Ukrlandfarming or Kernel, which have a land bank of 600,000 hectares, the projected increase in rents by \$60 will result in an increase in costs of \$36 million annually. (2) the tendency to reduce land banks. Manufacturers will have to increase efficiency on smaller areas. The productivity of agricultural producers in Ukraine is still much lower than in the West and even in neighboring Russia. The state should help small farmers, and large ones have enough resources to modernize. (3) farmers who will buy the land on which they work: it will be possible to take bank loans as collateral for this land. (4) foreigners and foreign companies were given the opportunity to buy Ukrainian land only as a result of an all-Ukrainian referendum. (5) restrictions on the purchase of land do not work. There are always opportunities to get around them, which creates corruption and a shadow market. Even without any restrictions, the volume of purchase and sale transactions will not exceed 10-15 percent of land each year. The concentration of tens of thousands of hectares of land can be avoided by raising land taxes or introducing a tax on land sales in the event of resale: these fees will fill local budgets and make it unprofitable to buy land for speculation. If the state gradually sells this land, it will bring billions in budget revenues.³⁹ (6) the State Geocadastre is actively preparing for the start of the land market to transfer the distribution of land on the ground. (7) at any time the land can be taken from farms. Today they have a situation of uncertainty. We are talking about 500 thousand hectares, which they cultivate, they will be able to repay the loan for 10 years after receiving 500 thousand in private ownership.

7. Inheritance of agricultural land by legal entities

In the genesis of inheritance of the right to land in Ukraine there are the following stages: Stage I – inheritance of the right to land in the days of Kievan Rus (IX-XIII centuries); Stage II – inheritance of the right to land in the Lithuanian-Polish era, the times of the Commonwealth (XIV-XVII centuries.); Stage III – inheritance of the right to land in the days of the Zaporozhian Sich (Hetmanate) (late XV-early XVIII centuries.); Stage IV – inheritance of land rights in the Ukrainian lands as part of the Austro-Hungarian and Russian Empires (XVIII-XIX centuries); Stage V – inheritance of the right to land in the Ukrainian lands during the Soviet era (1922-1991); Stage VI – inheritance of the right to land in the years of independence of Ukraine and before the adoption of the Central Committee of Ukraine and the Land Code of Ukraine (from 1991 to 2003); Stage VII – inheritance of the right to land in the modern period (from 2003 to the present).⁴⁰

³⁹ Tejze & Kanevskij 2019.

⁴⁰ Sergiyivna 2019, 14.

The revival of the categories of inheritance law, the object of which are land and real estate, in Ukraine began with the adoption of the Central Committee of Ukraine (Article 1225),⁴¹ LCU (paragraph 'd' of Part 1 of Article 81) and other regulations, which returned to civil circulation the right of private property and other real rights to land (the right to lifelong use of land, superficies, emphyteusis, easement). A necessary condition for inheriting a land plot and rights to it is the existence of the relevant real right of the testator in relation to it. A land plot in respect of which the testator did not have rights at the time of the opening of the inheritance cannot be the object of inheritance.

The rights and obligations of foreign individuals and legal entities, stateless persons to inherit arise on the same grounds as for individuals and legal entities of Ukraine. Property to them is inherited regardless of belonging to any state, unless otherwise provided by law.⁴²

It should be noted that legal entities in Ukraine can be heirs: (a) by will (Article 1222 of the Civil Code of Ukraine, hereinafter – the CCU). The heir to the will is the person specified in the will. (b) under a hereditary contract (Chapter 90 of the CCU).

7.1. By will

A legal entity may inherit a land plot or rights to it, if a natural person – owner / user, makes a will in favor of this legal entity and if it has civil capacity. Therefore, in order to inherit real rights to land, a legal entity must exist at the time of the opening of the inheritance (the day of death of the testator or his declaration of death). If the legal entity determined by the testamentary heir is terminated before the opening of the inheritance, the will in this part will not have legal force. In this case, the hereditary succession will be carried out in accordance with the law. As there are no legal restrictions, the heir can be a legal entity regardless of the type (private, public) and any organizational and legal form (company, farm, etc.). A legal entity may accept the inheritance or refuse to accept it. However, it cannot be removed from the right to inherit under Art. 1224 of the CCU, as the actions, statuses and actions specified in the specified norm are peculiar only to natural persons.

Clause 10 of the Resolution of the Plenum of the Supreme Court of Ukraine⁴³ states: in accordance with Art. 1225 CCU ownership of land passes to the heirs under the general rules of inheritance (while maintaining its intended purpose) upon confirmation of this right of the testator by a state act on land ownership or other title document. In the order of inheritance may also be transferred the right to use land for agricultural purposes (emphyteusis), the right to use someone else's land for construction (superficies), the right to use someone else's property (easement).

Citizens of Ukraine, foreigners and stateless persons, legal entities, territorial communities, and the state may acquire the right to own land by accepting an inheritance (Articles 81-84 of the LCU). The heirs can be only natural persons –

⁴¹ Civilnij kodeks Ukrainy: Zakon Ukrainy vid 16.01.2003.

⁴² Hodiko 2016, 110.

⁴³ Pro sudovu praktiku u spravah pro spadkuvannya: Postanova Plenumu Verhovnogo Sudu Ukrainy vid 30.05.2008.

citizens of Ukraine, foreigners and stateless persons. Legal entities cannot be heirs, because in cases of termination of their activities the procedure for transferring their property to other persons or the state is determined not by the rules of inheritance, but by special rules on liquidation or reorganization of legal entities. Heirs by law and by will may be two or more persons. In this case, there is a right of joint partial ownership of land in accordance with Art. 87 of the LCU.

The procedure for registration of inheritance of land by foreigners and stateless persons does not differ from the procedure of inheritance defined for citizens of Ukraine. That is, first a foreigner (stateless person) must accept the inheritance within 6 months, in the absence of objections from other heirs and subject to the provision of the necessary documents, he receives a certificate of inheritance (Articles 1268, 1269 CCU). After receiving the certificate, the heir registers his rights to the inherited property. To register the right to land, he can apply: either to the state registrar of the Department of State Registration of the Ministry of Justice or to a notary – at the same time as the certificate (for a fee) or separately (for a fee), submitting the relevant documents. Confirmation of state registration is an Extract from the State Register of Property Rights (hereinafter – the Extract). The current legislation establishes the form of an extract from the State Land Cadastre,⁴⁴ in which the cadastral number of the land plot must be indicated.

However, the LCU establishes the obligation of a foreign citizen or stateless person who inherited an agricultural land plot to alienate such a land plot within 1 year. Failure to comply with this requirement is the basis for the forced termination of rights to land, which is carried out in court (Article 140 of the LCU). Since agricultural land cannot be transferred to foreigners, it should be recognized that the issuance of a certificate of inheritance by a notary is not based on law. There is a conflict of norms, one of which allows the acceptance of agricultural land in inheritance (Part 4 of Article 81 of the LCU), and others do not allow the emergence of ownership of these plots (Part 2 of Article 81, Part 2 of Article 82 of the CCU). In the norms of the Land Code, the issue of disposing of agricultural land plots by persons who acquired these plots during their tenure as citizens of Ukraine and subsequently changed their citizenship remains unclear. From January 1, 2013, the title deed to the land plot is an extract from the register of property rights. The basis for registration of ownership of land is a certificate of inheritance. However, before applying to the state registration service for registration of property rights, it is necessary to make sure that the land is registered in the State Land Cadastre. For state registration of ownership and other real rights to land, the heir also submits an extract from the State Land Cadastre of land (if the document confirming the emergence, transfer or termination of ownership or other real rights to real estate, no information on the cadastral number of the land plot).

The inherited land plot must be alienated no later than one year from the date of acceptance of the inheritance. Otherwise, such a plot of land will be forcibly alienated. Here a dilemma arises: how can a foreigner alienate a land plot voluntarily if there is a moratorium on the sale of agricultural land? Of course, everything could be solved by

⁴⁴ Pro zatverdzhennya Poryadku vedennya Derzhavnogo zemelnogo kadastru: postanova Kabinetu Ministriv Ukrayini vid 17.10.2012.

abandoning the inheritance in favor of other Ukrainian heirs, or if they do not exist, in favor of the state. However, the latter option is unlikely to be acceptable to most.

The Letter of the Supreme Specialized Court of Ukraine for Civil and Criminal Cases will be useful here,⁴⁵ which states that foreigners are not prohibited from selling agricultural land. But in practice, foreigners have many problems with the alienation of land, which is caused by unregulated and sometimes contradictory norms.⁴⁶

In practice, the prosecutor's office appeals to the courts to terminate the right of private ownership of agricultural land. Courts satisfy such claims, alienate land plots in favor of territorial communities or the state. In their decisions, the courts note that a foreign citizen retains the right to receive full reimbursement of the value of the land. However, the procedure for such compensation has not been approved, so it is likely that this procedure is not carried out. It is possible that in the case of legislative regulation of this issue, stakeholders will be able to obtain appropriate funds.

If the landlord is a foreigner, then in accordance with Art. 32 of the Law 'On Land Lease'⁴⁷ if the lease agreement has not expired, and the land has passed by inheritance to a foreigner (stateless person), the lessee has the right to use such land under the conditions specified in the previously concluded lease agreement (unless otherwise provided by the agreement).⁴⁸

Based on these instructions, notaries refuse to issue a certificate of inheritance for land, which: were acquired by the testator before 2013; rights to which are certified by State acts on land ownership; not registered in the State Land Cadastre; do not have a cadastral number.

State registration of land plots is carried out at the request of the owner of the land plot or the authorized person, ie the heir of the land plot who has accepted the inheritance. For the state registration of a land plot, the following shall be submitted to the State Cadastral Registrar, which carries out such registration: – application in the established form; the original land management documentation, which is the basis for the formation of land; land management documentation, which is the basis for the formation of land in the form of an electronic document.

⁴⁵ Pro deyaki pitannya zastosuvannya norm Zemelnogo kodeksu Ukrayini: List vid 16.01.2013.

⁴⁶ The annual period for voluntary alienation of land begins from the date of receipt of the Extract. For example, if a foreigner in 2015 accepted the inheritance, which includes agricultural land, and received a certificate and extract only on March 23, 19, he must alienate the inherited land by March 23, 20. It should be noted that, respectively, to Art. 1296 of the CCU, the issuance of a certificate to heirs is not limited by any term, and its absence does not deprive them of their rights to inheritance.

⁴⁷ Pro orendu zemli: Zakon Ukrayini vid 06.10.1998.

⁴⁸ For example, a limited liability company entered into a land lease agreement with a citizen in 2005 for a period of 20 years. In 2013, the landlord died. His successor is a Hungarian citizen. LLC can use the land in accordance with the terms of the contract until 2025. And the heir, having received the Extract on 15.12.14, must alienate the inherited land plot by 15.12.15. However, even if he does not do so by the specified deadline, it will not affect the right of the LLC to use the leased land. If the lease of the inherited land has expired, the lessee has no legal grounds to use it without renewal of the contract.

When carrying out the state registration of a land plot, it is assigned a cadastral number. A literal interpretation of paragraphs 2 and 3 of Section VII of the Law of Ukraine 'On the State Land Cadastre'⁴⁹ gives grounds to conclude that they actually 'block' the receipt of a certificate of inheritance for a land plot without a cadastral number, the ownership of which arose before 2004, as the heirs are unreasonably deprived of the right to register such land plots on the basis of technical land management documentation for the establishment (restoration) of the boundaries of the land plot in kind (on the ground).

In case of refusal of territorial bodies of the State Geocadastré to carry out the state registration of the land plot on the grounds that in the exhaustive list of persons who can address with the application for the state registration of the land plot there are no heirs of such plot, there is a need to address in court with the statement of claim. inheritance. After receiving a court decision on the recognition of land ownership by inheritance, it is necessary to prepare a land management project to establish (restore) the boundaries of the land in kind (on the ground). On the basis of the specified project of land management registration of the land plot in the State land cadastre with assignment to it of cadastral number then the extract from the State land cadastre in the order provided is issued.

It often happens that the land belonged to the testator on the basis of a state act. But at the same time in the State land cadastre there is no information on assignment of cadastral number to such land plot⁵⁰. In this case, the process of registration of inheritance on the land is slowed down by the need to organize actions to include the land in the database of the State Land Cadastre and obtain a response from the cadastre. There are cases when the heir is denied a certificate of the right to inherit the land, because he can not provide the original state act of ownership of the land, issued in the name of the testator. If the problem is only in its loss, then you should get a duplicate of the state act, for which you need to apply in writing to the authority that issued it.

The right of lease, emphyteusis and superficies may be inherited by a legal entity if in the relevant agreements: (a) nothing is stated on this issue, (b) or the right to inherit the relevant right is directly established.

However, the issue of inheritance of property rights to state / communal land is more interesting for farmers. Opponents of inheritance in legal disputes refer to the rules: (a) Part 1 of Art. 81 of the Law 'On Land Lease,' which prohibits the alienator's alienation of the right to lease land of state or communal ownership to others, the introduction of the lease right to the authorized capital, its transfer as collateral; (b) Part 3 of Art. 1021 of the LCU, according to which emphyteusis and superficies established in respect of land of state or communal ownership may not be alienated by

⁴⁹ Pro Derzhavnij zemelnij kadastr: Zakon Ukraini vid 07.07.2011.

⁵⁰ Cadastral number – a digital unique bar code of real estate, which allows you to identify a particular plot of land relative to its location. It is unique within the state and cannot be repeated. Assigning a number is a mandatory component of the privatization process, registration of property rights, settlement of contractual relations and obtaining data from the state register.

its land user to other persons (except in cases of transfer of ownership of buildings and structures), contributed to the authorized capital, pledged.

If a testator who leases state or communal lands under a contract that does not contain a direct prohibition on inheriting the right to lease makes a will in favor of a legal entity, such legal entity will be the tenant of this land plot. Similarly, the right to emphyteusis and superficies is inherited. It is clear that in such circumstances, the lease agreement, superficies, emphyteusis continues to operate, only the user's identity changes. After all, the relevant right passes to a clearly defined person – the heir.⁵¹

7.2. Inheritance agreement

Article 1302 of the CCU stipulates that under the inheritance contract one party (acquirer) undertakes to comply with the orders of the other party (alienator) and in case of his death acquires ownership of the alienator's property.⁵² It should be noted that the rules of inheritance law do not apply to the inheritance agreement. Under such an agreement, the property belonging to the alienator is disposed of during his lifetime, but with the acquisition by the acquirer of the right of ownership of the property after the alienator's death.

An essential condition of the inheritance contract is its subject, which is the property of the alienator. The parties to the inheritance agreement are the alienator – the spouse, one of the spouses or another person and the acquirer – a natural or legal person. The purchaser may be obliged to take certain actions, both before the death of the alienator and after his death, so this condition must be clearly defined in the inheritance agreement.⁵³ When concluding an inheritance contract, the acquirer, if he is an heir by will or by law, does not lose the right to inherit in the share of property that was not specified in the contract.

Thus, the inheritance agreement is concluded in writing and is subject to notarization, as well as state registration in the Inheritance Register. The inheritance register is an electronic database that contains information, in particular, on certified inheritance agreements. In case of non-compliance by the parties with these requirements, the inheritance agreement is considered null and void. The parties to the inheritance contract have the appropriate rights and obligations, which must be notified by a notary.⁵⁴ Yes, Art. 1305 of the CCU stipulates that the purchaser in the inheritance contract may be obliged to perform a certain act of property or non-property nature before the opening of the inheritance or after its opening. These actions should be carried out depending on the orders of the alienator, before or after his death. The provisions of Chapter 90 of the Civil Code of Ukraine show that the purchaser fulfills the obligations imposed on him by the contract at his own expense and is not entitled to reimbursement and payment of remuneration at the expense of the property assigned to him by the alienator.

⁵¹ Visicka 2019.

⁵² Civilnij kodeks Ukraini: Zakon Ukraini vid 16.01.2003.

⁵³ Segenyuk 2017, 50.

⁵⁴ Ishina 2016, 481.

At the same time, the alienator has the right to appoint a person who after his death will monitor the implementation of the inheritance agreement. In the absence of such a person, control over the performance of the inheritance contract is exercised by a notary at the place of opening the inheritance. The notary will demand from the purchaser the relevant documents (certificates, invoices, receipts, checks, etc.) confirming the execution of the alienator's orders after his death⁵⁵.

In view of the above, the inheritance agreement is a bilateral transaction, according to the concept of which the purchaser is obliged to take certain actions on the instructions of the alienator, in exchange for which the ownership of the property passes to him. Therefore, the scope of responsibilities of the acquirer should be determined not on the basis of unilateral expression of the alienator's will, but by mutual consent of the parties, taking into account the contractual nature of the legal relationship.

In order to prevent the transfer of property that is the subject of the inheritance agreement to third parties, the notary simultaneously with the certificate of this agreement, imposes a ban on alienation and enters information about it in the Unified State Register of prohibitions on alienation of real estate. The ban is lifted after the alienator's death on the basis of a death certificate.

A will made by the alienator in respect of the property specified in the inheritance contract is void regardless of the time of its preparation. If the will contains instructions not only in respect of the property that is the subject of the inheritance agreement, but also in respect of other property of the testator, such a will is invalid only in part of the disposal of property specified in the inheritance agreement.

Since the inheritance agreement is related to the persons of its participants, the provisions of Art. 1308 of the CCU determines the right of the parties to apply to the court for early termination of the contract: (1) at the request of the alienator in case of non-compliance by the purchaser of his orders; (2) at the request of the purchaser in case of impossibility to fulfill the alienator's orders, both before death and after the alienator's death.⁵⁶

In case of death of the acquirer, the inheritance contract is considered terminated. In this case, the heirs of the acquirer have the right to demand from the alienator reimbursement of expenses incurred in the performance of the inheritance contract in the part of the obligations that were performed by the acquirer before his death. If according to the inheritance contract the acquirer was obliged to perform certain actions after the death of the alienator, then in case of death of the acquirer the obligation to perform these actions passes to his heirs.

Thus, the inheritance contract is both an order in case of death and a contract, the content of which determines its essential conditions.

⁵⁵ Kuharyev 2016, 146.

⁵⁶ Spadkovij dogovir 2020.

8. Conclusion

Given the above, it should be noted that Ukraine is experiencing a process of improving agricultural land use rights. The land market is being opened, existing laws are being amended and new ones are being adopted.

In summary, we can describe the features of the right of agricultural land use in Ukraine: (a) the dominance of the right of land use in the system of rights to agricultural land under the ban on the alienation of lands of commercial agricultural production until 01.07.2021; (b) the grounds for the right of agricultural land use are a contract, will, decision of the executive authorities or local governments, court decisions; (c) the moment of occurrence of the right of agricultural land use is the moment of its state registration, and concerning the right of lease of land shares (units) – from the moment of concluding the contract; (c) subjects of agricultural land use rights may be citizens of Ukraine, natural persons – entrepreneurs, business associations, foreigners, stateless persons, foreign legal entities, as well as such special subjects of agricultural land use as citizens who run personal farms, family farms farms, farms, agricultural cooperatives, agricultural holdings, state and municipal agricultural enterprises.

The following may receive ownership or use of agricultural land: (a) citizens – for personal farming, gardening, horticulture, haymaking and cattle grazing, conducting commodity agricultural production; (b) agricultural enterprises – for conducting commodity agricultural production; (c) agricultural research institutions and educational establishments, rural vocational schools and secondary schools – for research and educational purposes, promotion of best practices in agriculture; (d) non-agricultural enterprises, institutions and organizations, religious organizations and associations of citizens – for subsidiary agriculture; (e) wholesale markets for agricultural products – to accommodate their own infrastructure.

The subject of legal regulation are public relations, which have as their object agricultural land, occupying most of the territory of Ukraine, is the most valuable natural resource, the main means of production in agriculture, national wealth, as well as those that can be used for agricultural needs and land shares. The content of the right of agricultural land use is a set of subjective rights and legitimate interests, legal obligations and prohibitions on possession and use, as well as partial disposal of land for agricultural purposes. The purpose of acquisition and realization of the right of agricultural land use can be use of lands for business needs, namely: for conducting commodity agricultural production, farming, placement of infrastructure of wholesale markets; and for non-entrepreneurial needs, in particular for personal farming, subsidiary agriculture, horticulture, gardening, haymaking and cattle grazing, for research and educational purposes, promotion of best practices in agriculture.

The Law on the Land Market proposes to determine the features of the legal regulation of the circulation of agricultural land on the basis of market mechanisms for the transfer of land rights, in particular: (a) from 01.07.2021 the ban on alienation of agricultural lands of all forms of ownership is lifted; (b) determines the subjective composition of persons who can acquire ownership of agricultural land: citizens of Ukraine, territorial communities, the state, legal entities of Ukraine and foreign citizens and stateless persons in case of acquisition by inheritance and the obligation to alienate

the land during year; (c) a rule is established according to which until January 1, 2024 it is not allowed for legal entities, the beneficial owner (controller) of which are foreigners, stateless persons, legal entities established under legislation other than the legislation of Ukraine, foreign states, land ownership agricultural purpose. These requirements do not apply to cases of ownership of land by their tenants, who are agricultural producers, if at least three years have passed since the state registration of the legal entity – acquirer of property rights, as well as cases of ownership of land by these persons; (d) the minimum starting price for the sale of land plots of state and communal property at land auctions is set at a level not lower than the normative monetary value; (e) the lessee's preemptive right to purchase the land plot is ensured; (f) the state registrar is obliged to enter information on the price (value) of property rights, including rights of use, in the Register of property rights; (g) the right of citizens to purchase land plots for farming (farming) farming, which belong to them on the right of permanent use and the right of lifelong inherited possession, is ensured. It is possible to redeem in installments of up to five years at a price equal to the normative monetary value of such land plots⁵⁷.

Until January 1, 2030, the sale price of agricultural land allocated in kind (on the ground) to owners of land shares (units) can not be less than their regulatory monetary value, but most likely it will be a minimum – \$1,000 per hectare. First of all, farmers will buy land from shareholders. This amount will not be enough to develop their own economy, so it is likely that shareholders will spend it on basic needs. Meanwhile, farmers will be able to earn 2 times more money for the same plot, selling it to the average agricultural enterprise. Finally, the final stage of speculative transactions will be the direct purchase of land by large foreign investors. Thus, the least beneficial will be the initial owners for whom, allegedly, all the reform is happening. There is no ban on the sale of land to legal entities whose beneficial owners are foreigners. This allows for some fraud when a legal entity registered in Ukraine has a foreign beneficial owner who, in fact, becomes the owner of the land. Permission to sell agricultural land will in fact give rise to the institution of trust ownership, ie the 'quiet market' of land for foreign legal entities and foreigners in general.

It should be noted that even with the moratorium, nothing prevents foreign businesses from renting land. As in the case of Mriya Agricultural Holding, which manages approximately 30,000 hectares, and the corporate rights to which were purchased by Saudi Arabia and in fact the tenant of a large piece of land is Saudi Arabia. Europeans rent a lot, they already use the land here.

Finally, I note that foreigners who inherited agricultural land are obliged to alienate them within a year by concluding a civil contract (purchase, sale, mines, donations, etc.). If the heir does not voluntarily alienate the inherited land plot within a year, this is a ground for compulsory termination of the right to the land plot. The prosecutor's office has the right to sue for the forcible termination of foreigners' ownership of inherited agricultural land. It is more profitable for foreigners who have inherited such land plots to alienate them voluntarily and receive funds for them. After all, in the case of forced deprivation of the right to these areas, obtaining compensation is controversial.

⁵⁷ Rada pidtrimuye vidkritttya rinku zemli v Ukrayini.

Bibliography

1. Amosov M (2019a) *Rinok zemli: koli i z yakimi obmezhennyami vin pochne pracuyvati*, in: <https://commons.com.ua/ru/moratorij-i-koncentracija/> [28.09.2020]
2. Amosov M (2019b) *Skilki inozemnih investoriv obrobyayut ukrayinsku zemlyu*, in: https://mbiz.censor.net.ua/resonance/3130937/skolko_inostrannyh_investorov_obrabatyvaet_ukrainskuyu_zemlyu [28.09.2020]
3. Basanska N (2017) Nerezidenti yak sub'yekti prava vlasnosti na zemlyu: problemi ta perspektivi, *Pidpriyemnictvo, gospodarstvo i pravo*, 9., pp. 104–106.
4. Borodina O M, Yarovij V D & Mihajlenko O V (2017) Koncentraciya ta zahoplennya silskogospodarskih zemel v YeS: vikliki suchasnosti, *Ekonomika silskogo gospodarstva*, 4., pp. 109–124.
5. CDL-PI(2020)009-e Ukraine (2020) *Urgent Joint Opinion on draft Law 3612 on democracy through all-Ukraine referendum*, in: [https://www.venice.coe.int/webforms/documents/?pdf=CDL-PI\(2020\)009-e](https://www.venice.coe.int/webforms/documents/?pdf=CDL-PI(2020)009-e) [28.09.2020]
6. Dub B (2017) Suchasnij stan i tendenciyi ekonomichnoyi bezpeki agroholdingiv v Ukraini, *Agricultural and Resource Economics: International Scientific E-Journal*, 3(1), pp. 94–107.
7. Gerstter C, Kaphengst T, Knoblauch D & Timeus K (2011) *An Assessment of the Effects of Land Ownership and Land Grabon Development with a Particular Focus on Small Holding and Rural Areas*, in: <https://vysitska.com/2019/11/26/> [28.09.2020]
8. Girnuk L V (2016) Diyalist agroholdingiv v Ukraini ta yihnij vpliv na rozvitok silskogo gospodarstva, *Visnik shidnoyevropejskogo universitetu ekonomiki i menedzhmentu*, 1(20), pp. 35–43.
9. Hodiko Y Y (2016) Osoblivosti pravovogo rezhimu spadkuvannya zemelnih dilyanok, *Naukovij visnik Mizhnarodnogo humanitarnogo universitetu*, 22., pp. 109–112.
10. Ishina N A (2016) Institut spadkovogo dogovoru u zakonodavstvi Ukraini ta Nimechchini: porivnyalno-pravovij analiz, *Pravo i suspilstvo*, 2., pp. 45–51.
11. Kirilenko O (2020) *Minimum 22 tisyachi griven za hektar i referendum pro zemlyu dlya inozemciv: yak zminili umovi vidkryttia rynku zemli*, in: <https://4vlada.com/minimum-22-tysiachi-gryven-za-hektar-i-referendum-pro-zemliu-dlia-inozemtsiv-yak-zminyly-umovy-vidkryttia-rynku-zemli> [28.09.2020]
12. Kuharyev O (2016) Vikonannya spadkovogo dogovoru: notarialna ta sudova praktika, *Mala Encyklopediya Notariusa*, 5(89), pp. 140–149.
13. Kulchitskij N (2019) *Moratoriji na prodazh zemli silskogospodarskogo pryznachennya*, in: https://lhs.net.ua/wp-content/uploads/woocommerce_uploads/2018/06/2_Moratorii-na-prodazh-zemel-silhosppryznachennia.pdf [28.09.2020]
14. Lushpayev S (2017) Pravove stanovishe simejnogo fermerskogo gospodarstva: okremi pitannya, *Pidpriyemnictvo, gospodarstvo i pravo*, 3, pp. 107–110.
15. Melnik O I, Pidgirna V S & Belinska Y O (2018) Suchasni tendenciyi rozvitku agroholdingiv u napryami zemelnogo zabezpechennya, *Agrosvit*, 11., pp. 3–7.
16. Segenyuk A V (2017) Spadkovij dogovir: ponyattya, charakteristika, osoblivosti, *Chasopis civilistiki*, 25., pp. 49–52.

17. Tejze Y & Kanevskij D (2019) *Dosit mijiv: hto vigraye vid skasuvannya moratoriju na prodazh zemli v Ukraini*, in: <https://p.dw.com/p/3P68w> [28.09.2020]
18. Urazovska O S (2019) *Spadkuvannya prava na zemelnu dihyanku za zakonodavstvom Ukraini*, Avtoreferat disertaciyi na zdobuttya naukovogo stupenya kandidata yuridichnih nauk, Odesa.
19. Visicka I V (2019) Spadkuvannya prav na zemlyu yuridichnimi osobami: vid bazhannya do realizaciyi, *AgroPro*, 17., in: <https://vysitska.com/2019/11/26> [28.09.2020]
20. Yurchenko (2017) Yuridichna priroda prava orendi ta prava korotkostrokovogo koristuvannya zemlyami silskogospodarskogo pryznachennya v Ukraini, *Derzhava i pravo*, pp. 298–305.
21. Yurchenko E S (2019a) *Pravo silskogospodarskogo zemlekoristuvannya v Ukraini*, Disertaciya, Kiyiv.
22. Yurchenko E S (2019b) *Pravo silskogospodarskogo zemlekoristuvannya v Ukraini: teoretichni ta praktichni aspekti*, Monografiya, Kiyiv.
23. Zavalnyuk K S (2017) Osoblivosti rozvitku ta funkcionuvannya agroholdingiv v Ukraini, *Ekonomika ta upravlinnya pidpriyemstvami*, 1(123), pp. 56–59.