

Issues of personal subsidiary farm legal status in Kazakhstan in the context of entrepreneurship development

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Abstract. The study aimed to analyse the existing legal mechanisms regulating the activities of private households in Kazakhstan. The research methodology was based on a systematic and comparative approach, based on a structural analysis of the agricultural sector and legal diagnostics of the status of private households, including tax and land aspects. The main results of the study demonstrated that Kazakhstan does not have an independent legislative act regulating the activities of private subsidiary farms, which results in marginalisation organisations being rendered a semi-legal status. In the Republic of Kazakhstan, out of a total of 223,6501 small and medium-sized enterprises, 279,967 are farms, while personal subsidiary farms account for far more than 1636,200. Despite accounting for about 41.5% of agricultural output and employing more than 3.5 million people, private households are not recognised as business entities, are not taxed and do not receive adequate state support. The status of private subsidiary farms is regulated in a fragmented manner, primarily by land legislation (specifically, Article 100 of the Land Code of the Republic of Kazakhstan), while the tax, economic, and social components remain outside the legal framework. A comparison with international experience has shown that in the US, China and Turkey, family farms and private subsidiary farms are officially recognised as forms of agribusiness and receive comprehensive support: financial, educational, infrastructure and institutional. These countries

Suggested Citation

Article's History: Received: 27.02.2025 Revised: 17.05.2025 Accepted: 25.06.2025

Ozenbayeva, A., Akshatayeva, Zh., Yerkinbayeva, L., Zharylkapova, G., & Algaziyev, M. (2025). Issues of personal subsidiary farm legal status in Kazakhstan in the context of entrepreneurship development. *Social & Legal Studios*, 8(2), 214-225. doi: 10.32518/sals2.2025.214.

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have developed specialised legislation, subsidy programmes, loans, agricultural insurance and tax incentives. In contrast, in Kazakhstan, the focus is on large agricultural holdings, while small farms lack resources and legal protection

Keywords: agricultural sector; food security; state support; cooperation; land use

Introduction

The relevance of sustainable development of household plots (HP) is due to their significant role in ensuring food security, employment of the rural population and maintaining social stability in rural areas. In the context of growing attention to small forms of agrarian entrepreneurship, especially in countries with a high share of rural population and a vulnerable agricultural structure, such as the Republic of Kazakhstan, there is a growing need to revise approaches to the legal regulation of private household plots.

The problem of small and medium-sized enterprises in Kazakhstan is the lack of full legal status, which significantly limits access to government support programmes, financial instruments and official sales channels. Despite the significant contribution to the agrarian economy, the development of small and medium-sized enterprises is constrained by fragmented regulations, legal uncertainty and institutional underestimation of their potential (Olendiy *et al.*, 2023). In this context, the task of reforming the regulatory framework of the Republic of Kazakhstan in terms of taxation, regulation of land rights, recognition of private households as business entities and development of state support mechanisms becomes urgent.

The issues of legal regulation of household plots and their role in the sustainable development of rural areas were addressed by many studies. D. Bekezhanov *et al.* (2024), addressing rural law, analysed the legal mechanisms limiting the development of farms and emphasised the need to simplify registration and accounting procedures to enhance their participation in the economic life of the country. They also highlighted the importance of revising land legislation in the context of improving access to land for household plots. M. Donner *et al.* (2020), studying the problems of legal regulation of small businesses in the agricultural sector, concluded that the existing tax incentives and subsidies are not sufficiently transparent, which makes it difficult to use them effectively. The study proposed to introduce more flexible and affordable forms of state support focused on their real needs.

T. Widiyono and M.Z.K. Khan (2023) determined that legal uncertainty over land ownership and products from HPs remained a major problem. The study proposed the creation of specialised legal acts that would protect the interests of owners and facilitate the process of concluding contracts with public and private entities. The topic of environmental sustainability in the context of legal regulation of household plots was also addressed by T.J. Tseng *et al.* (2020) in a study on the impact of environmental standards on the activities of household plots. They concluded that the existing regulations do not address the specifics of small farms, which leads to their excessive burden and reduced entrepreneurial activity.

E. Kuandykova *et al.* (2023), in a study on the role of legal norms in the development of agribusiness, argued that there is a mismatch between current state support programmes and the real capabilities of household plots, which hinders their development. The study proposed changes in government policy aimed at reducing administrative barriers and creating more attractive conditions for investment in this area. Analysing the legal aspects of small farms,

A.M. Kapała (2022) noted that one of the main problems is the lack of an integrated support system that would combine financial, legal and advisory services for household plots. The study proposed the creation of a single window for obtaining all the necessary information and assistance for farmers and owners of household plots.

The topic of legal barriers to small agribusinesses was also addressed by R. Brenya *et al.* (2022), believing that it was necessary to introduce legal mechanisms that would not only protect the interests of household plots owners but also stimulate the involvement in the agricultural market. The study addressed the simplification of the certification procedures for products manufactured in household plots. A.K. Kussainova *et al.* (2022), who studied the problem of legal regulation in agriculture, focused on the need to create a flexible taxation system. The study proposed a differentiated approach to taxation, which could stimulate small businesses.

A. Gulati *et al.* (2020), analysing agricultural reforms, confirmed that legal regulation of farms should prioritise the minimisation of administrative obstacles and increase the efficiency of land use. The study emphasised that state support should not only subsidise but also create conditions for the development of cooperation and joint activities of household plot owners. D. Olawuyi (2019) demonstrated that the legal problems of sustainable development can be solved through the introduction of digital technologies and the development of an electronic registration and control system. The study raised the issue of legal and technological barriers to the integration of farms into the electronic agricultural market system, which, following the study, could significantly improve the transparency and efficiency of farms.

Despite considerable attention to the legal regulation of household plots, the issues of integration of private households into the business environment, incorporating the specifics, and legal aspects of environmental sustainability of such plots in the context of sustainable development, as well as mechanisms for overcoming legal barriers to the participation of household plots in market relations remain insufficiently researched. In addition, the literature shows fragmentation of approaches to the analysis of comprehensive incentives for private households as entities capable of performing simultaneous social, economic and environmental functions in the development of the agricultural sector. This study aimed to examine the legal status, economic role and institutional features of the functioning of household plots in the Republic of Kazakhstan. The objectives of the study were to analyse the legal and regulatory framework for household plots in Kazakhstan; to study the conditions and factors of economic development of household plots; and to compare legislative and institutional approaches to supporting small-scale agriculture in the United States, China and Turkey.

Materials and methods

The study employed a comprehensive comparative legal and socio-economic approach to analyse the regulatory framework. Firstly, the legal acts regulating the activities of household plots in Kazakhstan were studied. The key

document is the Land Code of the Republic of Kazakhstan (2003), in particular Article 100, which defines private subsidiary plots as activities of citizens to meet personal needs on land plots located in rural and suburban settlements. The study also used the provisions of the Tax Code of the Republic of Kazakhstan (2017), in particular Article 330, which exempts private households from tax registration under certain conditions. The Entrepreneurial Code of the Republic of Kazakhstan (2015) was analysed, the provisions of which were used to assess the degree of legal uncertainty in the recognition of private household plots as business entities. In addition, the Law of the Republic of Kazakhstan No. 47-IV LRK "On Pastures" (2017) was analysed, which revealed limited opportunities for household plots to access pastureland. The Resolution of the Government of the Republic of Kazakhstan No. 985 "On the Draft Law of the Republic of Kazakhstan "On Personal Subsidiary Farming" (2021) was also analysed to assess its provisions to eliminate legal uncertainty regarding the status of private households. The study used official data provided by the Bureau of National Statistics (2025). The data for the period 2019-2024 was used, covering quantitative and qualitative indicators of the functioning of household plots. In particular, the analysis included statistical data on the number of household plots, the volume of gross agricultural products produced by them, and the structure of production by type of product (crop production, livestock production, and services).

The United States of America, the People's Republic of China and the Republic of Turkey were included in the study as representatives of examples of different approaches to government support for small-scale agriculture. The choice was made to cover a wide range of agricultural policy models: from a market economy with a developed subsidy system (USA), to a centralised approach with reforms in rural land use (China), and a mixed model with active participation of cooperatives and state support programmes (Turkey). In the United States, the legislation related to the Farm Bill (2024), a multifunctional federal document revised every five years, was used. Data from the U.S. Department of Agriculture (2024) were used, including statistics on the number of family farms, tax incentives and training programmes. To analyse the Chinese model, the provisions of the Law of the People's Republic of China "On Land Administration" (1986) and the Law of the People's Republic of China "On Farmers' Professional Cooperatives" (2006) were studied. The Household Responsibility System (n.d.), which has been the basis of China's agricultural policy since 1980 and has ensured long-term access to land for families, was analysed. The Turkish experience was studied based on the Law of Turkey No. 3083 (1984), the Law of the Turkey "On Cooperatives" (2004) and the Agricultural Law (2006). State support measures, such as fertiliser and machinery subsidies, insurance, credit and promotion of cooperative forms of farming were considered. Statistical data from the Turkish Statistical Institute (n.d.) were used to analyse the structure and number of farms, as well as to identify their role in the country's agricultural system. A comparative analysis of the structure, role and mechanisms of state support for private farms in the four countries was conducted.

Results

As of 2025, the legal system of the Republic of Kazakhstan does not have an independent legislative act regulating

the activities of household plots. The concept of "household plots" was introduced into national legislation with the adoption of the Land Code of the Republic of Kazakhstan (2003). According to Article 100 of the aforementioned Code, private subsidiary farming is defined as an activity of citizens aimed at satisfying personal needs, conducted on land plots located in rural and suburban settlements. The land provided for household plots is classified as residential or agricultural land and is subject to use strictly following the designated purpose.

The legal existence of HPs is based solely on land legislation, while other aspects, including legal capacity, economic activity, taxation and access to state support, remain outside the scope of legal regulation. The Land Code of the Republic of Kazakhstan (2003) regulates only the procedure for the provision and use of land plots, without defining the comprehensive legal status of entities operating within the framework of household plot farming. In the State of the Nation Address (2021), the President of the Republic of Kazakhstan Kassym-Jomart Tokayev instructed the Government to determine the legal status of private rural farms as soon as possible and to consolidate measures of state support for them in a separate law "On Personal Subsidiary Farming". Despite the preparation of the relevant draft law, in 2022 it was withdrawn from the Majilis without consideration (Association of Farmers of Kazakhstan, n.d.). This was due to the need to finalise certain provisions caused by disagreements between relevant government agencies and insufficiently developed support mechanisms for HP. The absence of a single regulatory act creates uncertainty in the legal status of HP, limits the ability to integrate into the economy and prevents effective legal incentives for this form of farming.

Following Article 180(1)(9) of the Entrepreneurial Code of the Republic of Kazakhstan (2015), citizens running a household plot without state registration as individual entrepreneurs can sell products produced in the household plot at markets and fairs. However, such production is not officially recognised as entrepreneurial activity, and therefore, individuals running household plots are not subject to registration as entrepreneurs and are not required to pay taxes on income from such activities. According to Article 330(2) of the Tax Code of the Republic of Kazakhstan (2017), an individual engaged in private household activities is not considered a taxpayer if the income from the household is recorded in the household book and there are no facts of concealment of income or provision of false information.

According to Article 6 of the Entrepreneurial Code of the Republic of Kazakhstan (2015), entrepreneurial activity is defined as an activity carried out at one's own risk, aimed at systematically generating income from the use of property, sale of goods, performance of work or provision of services. A duly registered farm operates as a legal entity or individual entrepreneur employs hired labour, may participate in subsidy, credit and export programmes and is required to maintain accounting and tax records.

In contrast, household plots, as defined in Article 100 of the Land Code of the Republic of Kazakhstan (2003), are activities of individuals conducted on homestead or field plots solely to meet personal needs without the right to hire labour, without mandatory registration and tax reporting (within the limits of the norms established by Article 330 of the Tax Code of the Republic of Kazakhstan (2017)). Thus, private household plots are not business entities, are not

subject to mandatory registration with the judiciary and do not have access to most forms of state support intended for business. Household plots as a legally recognised form of non-business activity emerged mainly in post-Soviet countries due to the historical legacy of collectivisation and subsequent land privatisation, when the state provided citizens with small plots for economic use without turning them into businesses. This model ensured food self-sufficiency of families but did not require them to register as business entities, which preserved the legal continuity and social function of household plots in a transitional economy.

Such a legal structure does not reflect the real economic role of household plots and does not contribute to the decrease of the semi-shadow economy. In 2023, household plots produced approximately 70-80% of all meat and milk in Kazakhstan, ensuring food security and employment for a significant part of the rural population (Personal subsidiary farms..., 2025). In 2024, the production of cattle meat in slaughter weight totalled about 430 thousand tonnes, which is 7.5% higher than in 2023. The bulk of the written-off livestock was accounted for by household plots, which underlined the importance of the agricultural economy (Kosenko, 2025). As of 1 March 2025, 46.4% of cattle, 40.9% of sheep, 65.9% of goats, 37.8% of pigs, and 15.5% of poultry were kept in households (Bureau of National Statistics, 2025). This also indicates the significant role of household plots in providing livestock products to the country.

The coexistence of two forms of agrarian activity in the legal field of the Republic of Kazakhstan – household plots and farms – in the absence of a legislative distinction caused several legal conflicts and significant socio-economic consequences. Household plots can systematically produce commodity products that are sold through resellers on the market, which is inherently entrepreneurial. This causes legal uncertainty, in which a citizen who is engaged in business is not obliged to register, but also does not receive the relevant rights (access to concessional lending, subsidies, small business support programmes, etc.) At the same time, the absence of a legal boundary between household plots and entrepreneurship creates risks of criminal or administrative prosecution if a citizen exceeds the limits permitted for household plots.

The existence of “shadow” production of agricultural products, including meat, milk, vegetables and fruits, leads to a decrease in the transparency of the agricultural market. In Kazakhstan, there is already a growing trend in the volume of meat sold outside the system of taxation and veterinary control (Gray meat market..., 2025). This creates uncompetitive conditions for legal farmers, who are forced to comply with sanitary standards, pay taxes and invest in infrastructure. This situation contributes to demotivating official registration, especially in the context of weak institutional support. Most household plot owners, despite working as entrepreneurs, do not pay social contributions, which in the long run results in the absence of pensions, health insurance and other social guarantees. The state, in turn, loses its tax base, as the income of such farms remains outside statistical and fiscal control. This is confirmed by the discussions in the Parliament of the Republic of Kazakhstan on the scale of unregistered activities in the agricultural sector (Personal subsidiary farms..., 2025). The existing legal framework provides ways to deliberately disguise full-fledged commercial activities as household plots, which can be used to avoid taxes, inspections and labour obligations. Such abuses distort

statistics, hamper agricultural planning and undermine trust in state institutions.

The absence of differentiated legal regulation of household plots and farms, especially in the context of their economic functions, requires a comprehensive review of legislation aimed at creating a transparent and fair model for regulating small-scale agricultural production. This will help to legalise the informal sector, expand the tax base, ensure social protection of the rural population and improve the national food security. The inclusion of household plots in the sphere of entrepreneurship will require amendments to the Tax Code to provide for special taxation regimes aimed at small businesses. In addition, the provisions of the Entrepreneurial Code of the Republic of Kazakhstan (2015) should be adjusted by adding a special article to the Code, which would establish the household plot as a separate type of individual entrepreneurship, incorporating the peculiarities of family labour, unstable income and seasonality of activities.

Comprehensive reform may also affect the Land Code of the Republic of Kazakhstan (2003): it will be necessary to establish a separate procedure for the provision and redistribution of plots for household plots, to guarantee sustainable access to pasture resources, and to regulate the procedure for the rational use of such plots. In this regard, there is a need to revise the Law of the Republic of Kazakhstan No. 47-IV LRK “On Pastures” (2017), which regulates relations related to the use of pastureland. In its current version, the law primarily targets farms and legal entities, while household plots do not have priority access to pastures and are often forced to use the land informally. To ensure the sustainable development of household plots, it is necessary to introduce changes that provide a mechanism for simplified and guaranteed provision of pastures for the needs of household plots, especially in rural districts where livestock farming is an important source of income. Thus, effective development of household plots in the Republic of Kazakhstan is impossible without a systematic legislative approach.

An analysis of the provisions of the Draft Law of the Republic of Kazakhstan “On Personal Subsidiary Farming” (2021) concluded that it is progressive compared to the current fragmented regulation. The draft defined household plots for the first time as a form of non-entrepreneurial activity aimed at meeting the personal needs of citizens without the use of hired labour. This distinction from farms is fundamentally important, as the latter are entrepreneurial structures with different objectives and scales of activity. In addition, the draft law included provisions on the access of HP to land resources, including pastures and hayfields, on technical, advisory and marketing support, and on participation in the sale of products through official channels. It also provided local executive bodies with the authority to support household plots, which correlates with the best international practices of decentralised agricultural governance. There is a need to adopt this draft law to formalise the activities of household plots, increase legal protection, ensure access to state support institutions and integrate into a sustainable model of agricultural development. In Kazakhstan, where the rural population includes a significant part of the overall demographic profile and the structure of agriculture is characterised by a high proportion of small farms, separate legislative regulation of household plots is not only appropriate but also a strategically necessary step towards social justice and sustainable rural development.

Household farms are central to ensuring food security and providing rural communities with food. They supply families with vegetables, fruits, dairy products, meat, eggs, and other agricultural goods. In conditions of limited access to food in certain regions or during periods of economic crisis, household plots become the main source of food security for the population. Household plot farming is a form of farming based on the labour of citizens and families, operating on allocated land plots. These farms produce agricultural products that meet the food needs of the family and can be partially sold on the market. From the early 2000s to 2024, in several countries, including the United States, China and the post-Soviet states, the area used for private subsidiary farming increased by an average of 10-25%, depending on the region. Interest has grown particularly strong since 2015, against the backdrop of global trends towards sustainable development, rising food prices and increased demand for environmentally friendly products (Józwiak *et al.*, 2023).

The main purpose of household plots is to provide food for the family and, in some cases, to generate additional income. However, only those farms that sell more than half of the produce on the market can be classified as high-value farms. The rest, due to the lack of a stable market infrastructure and insufficient support from the state, face difficulties in selling their products, which reduces their marketability. HPs are becoming an important source of income and a way to ensure self-employment (Galli *et al.*, 2020). The household plots are becoming not only a supplementary source of income, but also the main type of employment in the context of declining demand for labour in rural areas. To increase labour productivity and efficiency in private households, it is necessary to improve technical equipment, develop cooperation and restore collaboration between private and public farms, which will facilitate the integration of private households into the agro-industrial chain (Sen *et al.*, 2021).

Household plots contribute to biodiversity conservation and environmental sustainability. In contrast to large agricultural enterprises emphasising intensive production with the use of chemicals, private households are more likely to use traditional farming methods that are resistant to soil degradation and depletion of natural resources. Farms can preserve local plant varieties and animal breeds, maintaining the genetic diversity of agrobiocenoses. This practice

contributes to the preservation of agricultural landscapes and minimises environmental impact. In addition, household plots are an important element of the social sustainability of villages. They employ household members, especially women, the elderly and young people, providing income without leaving home communities. This can reduce rural poverty, slow down urban migration and maintain social cohesion in local communities.

For the further development of smallholder farms, it is necessary to develop a coherent state policy aimed at supporting small farms, including at the regional level. It is necessary to create a unified strategy and develop effective legislative mechanisms for support at the local level. This is particularly relevant for the Republic of Kazakhstan, where household plots not only serve as the main source of food supply but also play an important social and cultural role, contributing to the preservation of traditions and ensuring the stability of the rural population. Thus, HPs are central to increasing food independence, reducing poverty, strengthening family ties and preserving traditional rural lifestyles. Due to the importance of the socio-economic development of rural areas, efforts should be prioritised on the creation of specialised legal mechanisms designed to maintain and develop household plots in a market economy.

In Kazakhstan, household plot farming is one of the sectors of agriculture that is ahead of large agricultural organisations and family-operated farms in some respects. Table 1 shows the total output of agricultural products. Data shows the dynamics of gross agricultural output in Kazakhstan, with a marked increase until 2022 when the volume reached KZT 8367.7 billion, and then a decline in 2023 to KZT 7576.5 billion and a slight recovery in 2024 (KZT 7800 billion). Crop production, which accounts for the bulk of output, declined significantly in 2023, which may be due to unfavourable weather conditions, while livestock production showed greater stability. Data by product type for 2024 had not yet been published at the time of the study. Agricultural services remain at a low level. These data underline the importance of HPs as a stabilising element in the agricultural economy, especially in the face of uncertainty in crop production, and indicate the need for reforms aimed at improving the legal status of HPs and further integration into the economy.

Table 1. Total agricultural output (services rendered) in Kazakhstan in 2021-2023, billion KZT

	2019	2020	2021	2022	2023	2024
Gross output	5,151.2	6,334.7	7,515.4	8,367.7	7,576.5	7,800
Crop production	2,817.7	3,687.3	4,387.2	5,808.3	4,552.4	-
Animal husbandry products	2,319.5	2,637.5	3,117.0	2,545.3	3,012.5	-
Agriculture services	14.0	9.9	11.2	14.2	11.6	-

Source: compiled by the authors based on Bureau of National Statistics (2025)

The agricultural sector is volatile, possibly due to natural and economic conditions. Sustainable growth requires measures to reduce dependence on external factors, modernise production, improve infrastructure and increase government support. Figure 1 shows the number of family-operated households and household plots. By the end of 2023, the total volume of products produced in household plots amounted to approximately KZT 2.6 trillion, which indicates a

significant contribution of this form of management to national food security. In particular, 41.5% of the total agricultural output is accounted for by household plots, which employ over 3.5 million rural residents. The household plots produce about 90% of milk and about 70% of meat by slaughter weight. In addition, HPs provide 84% of outdoor vegetables and 83% of potatoes (Bureau of National Statistics, 2025). As of 2025, most agricultural products are produced by small

structures, including HPs, which account for approximately 75% of gross agricultural output (Bureau of National Statistics, 2025). The liquidation of collective agricultural enterprises has led to many households becoming fully self-sufficient while facing a lack of technical resources and limited opportunities to sell their products. There are 2,236,501 registered small and medium-sized enterprises in the Republic of Kazakhstan, of which 279,967 are family-operated farms. At the same time, the number of registered household plots is 1,636,200, which exceeds the number of farms by 85%. Nevertheless, household plots are key in ensuring the food sustainability of the rural population and partially meeting the demand for agricultural products in local markets.

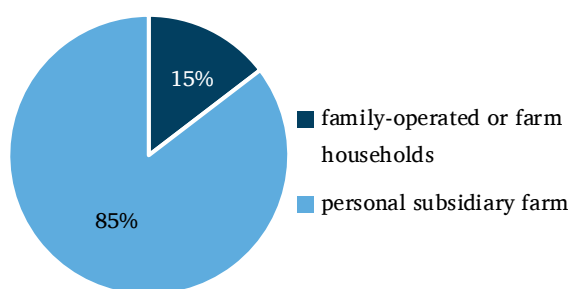


Figure 1. Number of family-operated households and household plots in Kazakhstan

Source: compiled by the authors based on Bureau of National Statistics (2025)

Historically, private household plots were regarded as an additional source of income alongside mainstream employment. However, there is a tendency for household plots to become the main, and often the only, source of income for many rural families (Muralidharan *et al.*, 2023). The household plots acquire the features of a sustainable economic unit. A household plot can be qualified as a form of entrepreneurial activity. Such farms are established to meet family needs. Surplus products are sold on the markets, and the profit from the sale is used for family needs, not for commercial purposes. Thus, the main function of a household plot is to provide the family with food in the required quantity and quality. In addition, household plots are of substantial environmental role: they promote the consumption of organic products, preserve the gene pool of animals and plants, and contribute to the protection of natural resources, including land, forests and water bodies (Muralidharan *et al.*, 2023).

The solution to these problems, as well as the tasks of providing employment and efficient use of resources in rural areas, can be achieved through the creation of regional meat and dairy clusters. However, the introduction of cluster models requires a systematic approach to rural management. It is also important to remove administrative barriers to product sales, simplify access to resources, and develop advisory and infrastructure centres. These measures should be part of the government's strategy to support alternative forms of farming in Kazakhstan. In practice, state support and concessional financing are mainly directed at large agro-industrial enterprises. At the same time, small producers, in particular, household plots, are left without proper support. One of the most acute problems is the organisation of grazing of live-stock owned by private individuals.

The household plot owners are forced to sell the products at low prices, sometimes two to three times lower than

market prices, which leads to up to 90% of the value of the products being retained by intermediaries (Up to 90%..., 2021). This limits income and development opportunities. This situation is exacerbated by an underdeveloped logistics system and an insufficient number of infrastructure facilities for harvesting and processing agricultural products. The main reason for this situation is the lack of legal status of HPs and regulatory legislation. Thus, to overcome these problems, it is proposed to grant the status of household plots similar to that of individual entrepreneurs. This legalises the activities, and gains access to preferential lending, state support measures and simplified forms of taxation. Recognition of household plots as business entities will strengthen positions in the economy and contribute to the development of rural areas.

In the United States, farms, especially family farms, are the backbone of the country's agricultural economy. More than 95% of all registered farms are family-owned, and they account for 90% of agricultural production. Of the approximately 1.9 million active farms, the vast majority, over 90%, are classified as small. Notably, about 60% of these small farms earn less than 10,000 USD per year and rely heavily on off-farm sources of income (Dhillon & Moncur, 2023). Nevertheless, these farms make a significant contribution to food security, biodiversity conservation and sustainable rural development. The average farm size is about 463 acres, equivalent to about 187 hectares, and covers 39% of the country's land area. Of every dollar spent by consumers on food, the farmer receives only 15 cents, while the remaining 85% goes to transport, processing, packaging and marketing (Bell, 2024).

US government policy in the field of agriculture is implemented primarily through the federal Farm Bill (2024), which is updated every five years and covers a wide range of issues: subsidies, crop insurance, food programmes, environmental protection measures, and educational initiatives. The U.S. Department of Agriculture (2024) provides small farmers with grants, subsidies, soft loans and technical support. Particular attention is paid to beginning farmers, who account for up to 30% of the total number of agricultural producers. In addition, farmers receive tax benefits and some forms of reporting are simplified. This comprehensive approach makes the US smallholder support system one of the most developed and effective in the world. At the same time, less than 2% of the US population is directly related to agriculture, which makes government support vital for the survival of rural communities.

In the People's Republic of China, agriculture is also largely based on small family farms, especially in rural and peri-urban areas. The Household Responsibility System (n.d.) was a key reform that strengthened the position of farmers. Under this system, land remains in state or collective ownership but is leased to households on a long-term basis, most often for 30 years or more. This has enabled millions of rural families to gain access to land, stabilised agricultural production and increased interest in the sustainable use of resources. By 2025, about 90% of rural households in China will continue to operate under this system (Liu *et al.*, 2021).

China's agricultural legislation includes acts such as the Law of the People's Republic of China "On Land Administration" (1986) and the Law of the People's Republic of China "On Farmers' Professional Cooperatives" (2006), as well as provisions governing insurance, subsidies and market access mechanisms. The government's strategies are aimed not only

at ensuring food security but also at reducing poverty, upgrading the agricultural sector, supporting small producers and promoting processing. The government is actively introducing innovative technologies, including smart agriculture elements such as crop monitoring drones, digital metering platforms, and automated irrigation and feeding systems, which can increase production efficiency by 20-30% by reducing costs, increasing yields and optimising resources. More than 30% of rural households participate in various land redistribution mechanisms, such as land leasing, cooperatives and collective land resources, which help to consolidate efficient farms and involve farmers in the market economy. China focuses on vertical integration, encouraging the creation of cooperatives, agricultural enterprises and partnership models of interaction between farmers and the state (Ao *et al.*, 2021). This distinguishes the Chinese model from the Kazakhstani one, where the cooperative movement and support infrastructure are still underdeveloped.

In Turkey, agriculture also has a deeply rooted family basis: around 88% of farms are family farms, with a significant proportion of them, around 33%, being smaller than two hectares. Despite a declining trend in the share of agriculture in GDP (from 10% to 6.2%) and in total employment (from 39.3% to 14.6%) between 2000 and 2023, the agricultural sector remains vital to the national economy and especially to rural areas (Turkish Statistical Institute, n.d.). Turkey is actively developing agricultural exports, and promoting organic and sustainable production, which makes small farms not only socially but also economically important.

The legal framework for Turkish agriculture is represented by several key laws: the Law of Turkey No. 3083 (1984), the Law of Turkey "On Cooperatives" (2004) and the Agricultural Law (2006). These acts regulate land ownership and leasing, farmer support, subsidies, market access and cooperative interaction. In contrast to Kazakhstan, private land ownership prevails in Turkey, which facilitates investment and long-term planning. The state provides subsidies for fertilisers, seeds and equipment, and implements insurance and preferential lending programmes. An important element of the policy is agricultural cooperatives, which enabled small farmers to join forces and provide joint access to markets, technologies and logistics. Despite its successes, the system faces challenges: weak coordination between institutions, limited access to microcredit, and informal employment of women in agriculture (Sevinç, 2021). Nevertheless, the Turkish model demonstrates the relatively stable integration of small farmers into the national and international agricultural system.

Kazakhstan, in contrast to the countries described above, is at the initial stage of developing an effective system of support for small farms. Household plots, which are widespread in rural areas, are often self-employed and self-sufficient, rarely participating in market processes. Although the plots are substantial for families and local communities, government policy in the agricultural sector has long been focused on the development of large agricultural holdings and corporate farms. In practice, access to state support for small farmers is often limited due to bureaucratic procedures, lack of information and weak financial infrastructure in rural areas.

Kazakhstan's agricultural policy needs to be restructured to create a favourable environment for the development of household plots and farmers with small land banks. The cooperative movement is developing slowly, and rural residents do not always trust these forms of association.

Subsidy, insurance and training programmes are implemented to a limited extent and often do not reach their intended recipients. In contrast to China or Turkey, where farmers are involved in the market economy through support for cooperation and infrastructure, Kazakhstan's HPs remain isolated. Nevertheless, there is potential for growth in the country: the introduction of modern technologies, encouragement of cooperatives, easier access to finance and expanded educational initiatives could significantly increase the role of small farms in the national economy.

A comparative analysis of the legal and institutional models of support for small farms in the United States, China and Turkey shows that the Chinese model is the most relevant for Kazakhstan. This is due to the active involvement of the state in the redistribution of land resources and the use of innovative technologies, which contributes to the consolidation of agriculture and increase their efficiency. Adaptation of the Chinese experience, incorporating the specifics of the Kazakhstani agricultural sector, can become a key element for creating a sustainable system of support for household plots in the country, including improving state support mechanisms and expanding access to markets.

Discussion

Small-scale agricultural enterprises, particularly private subsistence farms, occupy a unique niche in the agricultural and food system. The resilience, flexibility and adaptability of these enterprises make them essential contributors to the provision of basic food needs. Despite their small scale, they play a significant role in maintaining employment in rural areas, shaping local markets and ensuring social stability. These entities often become the basis of livelihoods for vulnerable population groups. J. Woodhill *et al.* (2020) investigated the role of small-scale agriculture, emphasising household plot farming and its impact on food security. The study concluded that despite the importance of these farms, their growth is hampered by a lack of integration into the agricultural economy, a lack of state support and a complex bureaucratic system. T. Mizik (2021) also noted that small farms are highly dependent on seasonal factors, which makes them economically unstable. The study highlighted the same problems as in the current study: lack of support and bureaucratic barriers. However, the study prioritised instability, while the current study emphasised the problems of legal recognition and cooperation for sustainability.

One of the key problems identified during the study is the lack of a clear legal status for many small agricultural producers. Without official recognition, they find themselves outside the scope of tax and economic regulation, and thus outside the scope of targeted government support (Pavliv, 2023). This not only reduces their motivation to expand production but also deprives the state of the opportunity to fully consider their contribution to the economy. The formalisation of their status requires a balanced approach that avoids excessive administrative burden. B. Lojka *et al.* (2021) studied the role of legal recognition of small farms and concluded that, despite a sufficiently developed legal framework, many small farms remain outside the tax accounting system. The study emphasised that the system of subsidies and tax privileges does not cover most small forms, which hinders development. According to the current findings, legal recognition is also one of the main factors hindering the development of small farms. However, the current

study focused on the lack of a clear legal framework and bureaucratic barriers, while the study specifically referred to tax privileges and subsidies.

The analysis demonstrated that existing state programmes are generally targeted at large or medium-sized agricultural enterprises with higher administrative and financial stability. Smaller forms are left out of these mechanisms because they do not meet the formal eligibility criteria (Adamus, 2023). As a result, they do not have access to subsidies, loans, and modernisation programmes. This creates an unequal playing field and hinders the development of the rural economy. Y. Yang *et al.* (2024) analysed the Chinese model of state support for small-scale agriculture and identified successful practices of subsidies and farmer training programmes. The study emphasised that the Chinese model prioritises long-term stimulation of the rural economy through the creation of infrastructure and access to educational programmes, which significantly contribute to the stability of small farms. The current study also mentioned successful international experience. However, the study emphasised the educational component and infrastructure support, which is not as pronounced in this analysis.

S. Grando *et al.* (2020) also studied legal mechanisms to support small farms. The study demonstrated that the successful functioning of such farms is ensured not only by subsidies but also by the existence of defined legislative mechanisms for the protection of small producers in the market. The current study also highlighted the need for legal recognition and integration of smallholdings into the economy. However, the problems of unclear status and bureaucracy were emphasised more, while the authors emphasised positive examples of legislative support.

One of the possible solutions identified in the study is cooperation. The unification of small farms into production or marketing cooperatives can increase their market power, and provide access to logistics, processing and distribution networks (Shahini & Shtal, 2023). Notably, effective cooperation is impossible without institutional and educational support, as well as a transparent regulatory framework that eliminates bureaucratic barriers and coercive approaches (Kanaryk, 2024). W. Ma *et al.* (2023) studied the role of cooperative organisations in the development of small farms. The study concluded that cooperatives not only reduce risks but also improve access to markets and necessary resources. However, in practice, in some cases, co-operatives are ineffective due to internal competition and lack of professionalism among members. Current findings on cooperation as an important tool for small farms are consistent with the authors' research. However, cooperation cannot always be effective without institutional support and a legal framework.

M.A. Salam (2022) examined the impact of seasonal factors on the efficiency of household plots in Central Asia. The study concluded that climate variability and external economic factors have a significant impact on their profitability. However, following the study, to increase resilience, climate adaptation in agriculture, as well as to improve the meteorological forecasting system, should be prioritised. The present results did not devote much emphasis on external factors such as climate, in contrast to the analysed study, which highlighted climate instability as a key issue to be addressed.

A comparative analysis of practices in different countries demonstrated that successful integration of small farms into the agricultural economy is possible with systemic

government support, a clear legal framework and incentive programmes. In other models, whether market-oriented or socially sustainable, small farms receive targeted subsidies, technical support, and access to infrastructure (Kalambet *et al.*, 2016). These practices can be adapted to national circumstances. M. Dzingirai (2021) also studied the role of small agricultural entrepreneurship and argued that state support for such forms of farming is aimed at increasing competitiveness through subsidies for machinery and improved logistics. E.A. Dumitru *et al.* (2021), in turn, argued that farms face difficulties in implementing programmes at the local level due to inconsistencies between central and local governments. The current analysis of international experience and approaches to supporting small farms intersects with the conclusions on the need for systemic state support. However, there is a greater emphasis on cooperation, and the authors emphasise the inefficiency of programme implementation at the local level.

H.J. Smidt and O. Jokonya (2021) conducted a study on the social function of small farms. The study argued that, in addition to the economic role, such farms are key in preserving traditional ways of life, intergenerational continuity and social stability in rural areas. They emphasised that such farms often become centres of the local community, even if they are not highly profitable. The current study mentioned the role of HPs in ensuring food security and local sustainable development, but the social component was not central. This broadens the context of the study and shows the importance of an integrated approach, not only economic but also socio-cultural. In general, the results highlighted the need for a comprehensive reform of the approach to small forms of agrarian entrepreneurship. It is necessary to institutionalise the role, develop flexible forms of state support, create conditions for voluntary cooperation, legalise their activities and integrate them into official agri-food policy. Only a systematic approach can fulfil the potential for sustainable rural development.

Conclusions

The analysis demonstrated that household plots occupy a key position in the agriculture of the Republic of Kazakhstan, despite the absence of an independent legislative act regulating the activities. As of 2023, there are 1,636,200 registered household plots, which is 85% more than the number of family-oriented households of 279,967. This underscores the scale and significance of household plots in the national agricultural structure. By the end of 2023, household plots produced about KZT 2.6 trillion worth of products, which is 41.5% of the total agricultural output. In general, small structures, including household plots, account for up to 75% of gross agricultural output. These farms employ more than 3.5 million rural residents, therefore a crucial source of self-employment and food security in low-income areas of the country.

Despite this, Kazakh legislation does not recognise household plots as business entities and citizens engaged in such activities are not subject to tax registration. This limits the development opportunities, obtaining loans and participation in government support programmes. Given the limited state involvement in the development of the household plots, Kazakhstan needs to take systemic measures. First and foremost, a separate law on household plots should be adopted, which would establish the legal status of such plots, and define the rights, obligations, forms of

state support and interaction with the authorities. It is also important to amend the Tax and Entrepreneurial Codes to equate household plots with a special category of individual entrepreneurship, incorporating seasonality, irregularity of income and family labour.

International experience shows that systemic support for small farms increases the resilience and role in the economy. In the US, more than 90% of all farms are family-owned, and 60% of small farms earn less than 10,000 USD per year, making government support critical. The US implements a comprehensive policy through the Farm Bill, including subsidies, training and market access. In China, a key success factor has been the introduction of family land contracting, which has ensured the sustainability of small farms. More than 30% of rural households participate in land redistribution programmes, which increases the efficiency of the agricultural sector. In Turkey, about 88% of farms are family-owned, and 33% of them have an area of less than 2 hectares. The government is actively developing cooperatives, providing subsidies, access to concessional lending and

infrastructure, including logistics and marketing. Incorporating international experience, especially that of the United States, China and Turkey, there is a need to create an institutional infrastructure: cooperatives, information and advisory centres, and agricultural clusters. This will increase sales opportunities, increase rural incomes and reduce poverty. For further research, it is recommended to focus on the development and testing of effective mechanisms of state support for private subsidiary farms.

Acknowledgements

None.

Funding

The article was prepared within the framework of grant project of the Ministry of Science and Higher Education of the RK No. AP 19679168.

Conflict of interest

None.

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Анотація. Робота була спрямована на вивчення існуючих правових механізмів, що регулюють діяльність особистих підсобних господарств у Казахстані. Методологія дослідження базувалася на системно-порівняльному підході із застосуванням структурного аналізу аграрного сектору та правової діагностики статусу особистих підсобних господарств, включаючи податкові та земельні аспекти. Основні результати дослідження показали, що в Казахстані відсутній самостійний законодавчий акт, який регулює діяльність особистих підсобних господарств, що призводить до їх маргіналізації та напівправового становища. У Республіці Казахстан із загального числа 2,236,501 суб'єкта малого та середнього підприємництва 279,967 припадає на фермерські господарства, тоді як особисті підсобні господарства становлять набагато більше – 1,636,200. Незважаючи на те, що на частку особистих підсобних господарств припадає близько 41,5 % сільгосппродукції і в них підприємництва, які не обкладаються податками та не отримують належної державної підтримки. Статус особистих підсобних господарств регулюється фрагментарно – переважно земельним законодавством (зокрема, статтею 100 Земельного кодексу), тоді як податкова, економічна та соціальна складові залишаються поза правовим полем. Проведене порівняння з міжнародним досвідом виявило, що у США, Китаї та Туреччині сімейні ферми та особисті підсобні господарства офіційно визнані формами агробізнесу та отримують комплексну підтримку: фінансову, освітню, інфраструктурну та інституційну. У цих країнах розроблено спеціалізовані законодавчі акти, діють програми субсидій, кредитування, агрострахування та податкові пільги. Навпаки, в Казахстані основна увага приділяється великим агрохолдингам, тоді як малі форми господарювання відчувають дефіцит ресурсів та правового захисту

Ключові слова: аграрний сектор; продовольча безпека; державна підтримка; кооперація; землекористування