Additional agricultural deduction

From 2021, a self-employed person who is engaged in agricultural production and receives income from the sale of self-produced agricultural products, may deduct up to 5,000 euros from the income received during taxable period after deducting documented expenses without additional documents (**§ 32 (4) of the Income Tax Act**).

For example, if the income of the sale of self-produced agricultural products in 2021 after deduction of documented expenses is 3,597 euros, then the additional deduction cannot be taken into account for more than 3,597 euros.

Until 2020 included, the deduction was up to 2,877 euros and sold agricultural products were required to be unprocessed. Pursuant to the applicable requirement, cleaning, sorting, cutting, drying, cooling or packaging of agricultural products shall not be deemed to be processing (**§ 32 (5) of the Income Tax Act**).

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