

Review

The Normative Role of Tax and Financial Law in Promoting Sustainable Technological Solutions in the Agricultural Sector

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Abstract: Tax and financial law play an increasingly important normative role in guiding the agricultural sector towards sustainable, climate-smart, and technologically advanced solutions. In the context of global environmental challenges and policy commitments to sustainable development, clearly defined green fiscal instruments have become essential to support the transition of agriculture towards resilient, low-emission systems. This paper analyses the legal structure and implementation of tax and financial incentives in the Republic of Serbia, with particular focus on their effectiveness in encouraging investment in precision farming, agricultural innovation, and environmentally compliant production models. The methodology is based on a normative analysis of applicable legislation and by-laws, complemented by a comparative overview of selected European frameworks. Instruments such as tax reliefs, exemptions, refund schemes, rural development funding, and public subsidies are assessed in terms of legal certainty and alignment with strategic sustainability goals. The findings suggest that coordinated legal and fiscal measures can significantly enhance the implementation of agricultural policy objectives, contribute to the technological modernisation of the sector, and improve both environmental and economic outcomes in rural areas. Legal predictability and transparent incentive frameworks are identified as critical for fostering long-term investments in sustainable agriculture.

Keywords: *Green fiscal instruments; legal certainty; policy implementation; agricultural innovation; climate-smart agriculture; rural development funding; environmental compliance.*

1. Introduction

Agriculture plays a pivotal role in achieving the goals of sustainable development, situated at the crossroads of ensuring food security, protecting the environment, and fostering economic growth in rural areas. However, conventional production models are proving increasingly inadequate in addressing the multifaceted challenges of the modern era, most notably climate change, land degradation, biodiversity loss, and mounting pressure on water resources [1]. In response, the concept of climate-smart agriculture (CSA) has emerged, founded on three fundamental objectives: enhancing productivity, strengthening resilience, and reducing greenhouse gas emissions [2]. This approach prioritises sector-specific adaptations in crop production, livestock, forestry, and aquaculture, alongside integrated management of land, water, and energy, supported by sustainable practices throughout the agricultural value chain.

The effective implementation of these principles, however, demands more than technical or technological innovation. Central to success is a robust legal and institutional framework that

provides long-term predictability and economic viability for investment in sustainable models of production. Key fiscal instruments, including tax incentives, subsidies, rural development programmes, and dedicated public funds are gaining prominence as policy tools, particularly in the context of the green transition. These mechanisms are increasingly recognised in both international frameworks and national strategies as drivers of agricultural modernisation and investment in innovation, digital transformation, and climate resilience [3–5].

Despite the increasing relevance of digital technologies in contemporary agriculture, institutional and legal support for the digitalisation of production processes and decision-making remains insufficient, particularly in countries such as Serbia. The shift towards digital agriculture involves fundamental changes in the way stakeholders operate across the entire value chain, the development of new skill sets, and the redistribution of resources, with digital platforms becoming a central element of agricultural transformation. Nevertheless, the Republic of Serbia lacks systemic instruments for assessing the level of digitalisation in agriculture, especially regarding the adoption of smart and precision technologies [6]. Experience to date points to the limited effectiveness of incentive mechanisms, despite the formal existence of the Law on Incentives in Agriculture and Rural Development [7], as well as sector-specific by-laws such as the Rulebook on Incentives for Investments in the Improvement and Development of Rural Infrastructure [8].

Against this background, this paper examines the role of tax and financial law in supporting the sustainable and technology-driven transformation of agriculture. The analysis focuses on legal and sub-legal acts in the Republic of Serbia, with particular attention to the legal structure of instruments such as tax reliefs, refund schemes, subsidised programmes, and agricultural funds. The aim is to assess the extent to which the existing framework contributes to effective policy implementation in the sector and ensures legal certainty for stakeholders engaged in the green transition

2. Theoretical and normative framework for sustainable and climate-smart agriculture

Modern discussions on sustainable development in the agricultural sector extend beyond agroecological practices and technological innovation to include the role of legal and fiscal instruments in shaping systems that support their long-term application. Sustainable and climate-smart agriculture is increasingly understood as a comprehensive approach that integrates economic, environmental, and social objectives, grounded in the need for a normative framework capable of institutionalising durable solutions. Within this context, tax and financial law assumes a functional role, not merely as a regulatory mechanism but also as a driver of transformation towards production models that reflect the principles of responsible resource management.

2.1. Conceptual foundations and contemporary approaches to sustainable agriculture

Sustainable agriculture is a multidimensional concept that integrates the objectives of economic efficiency, ecological responsibility and social equity within agricultural production. It is grounded in the principles of preserving natural resources, ensuring the long-term stability of production systems and recognising agroecosystems as public goods. Climate-smart agriculture (CSA) builds upon this framework by introducing resilience to climate risks and reducing greenhouse gas emissions, while aligning with the broader goals of sustainable development and the green transition in agriculture and food systems. Within this spectrum, agroecology has emerged as an approach based on local knowledge, ecological principles and participatory governance of agroecosystems. Although suited to small and medium-sized producers, agroecology has limited potential for scaling in the context of global food security. By contrast, sustainable agriculture, through its multilevel and systemic orientation, offers greater institutional, technological and market adaptability to contemporary challenges such as climate change, land degradation and food insecurity [9].

Modern models of sustainable agriculture, including climate-smart agriculture, regenerative production, organic and biodynamic practices, as well as integrated approaches such as precision farming, integrated nutrient and pest management, aim to achieve a balance between productivity,

resilience and resource conservation [10–12]. At their core lies the aspiration to develop systems that reduce dependence on external inputs, increase resilience to climate risks and restore the functions of soil and biodiversity as central elements of production models. These approaches encompass a broad spectrum of innovations, including regenerative and biodynamic production, agroecology, and the application of advanced technologies such as biotechnology, artificial intelligence and big data analytics, all of which contribute to improved resource efficiency, soil protection and enhanced climate resilience [13]. For the sake of clarity and systematisation, Table 1 presents key models, their characteristics, implementation challenges in Serbia and the legal and fiscal aspects of their support.

Table 1. Comparative overview of contemporary sustainable agriculture models and their legal and fiscal dimension [9,10,12-14].

Model / Approach	Key characteristics	Application and challenges in the Republic of Serbia	Legal and fiscal relevance
Climate-smart agriculture (CSA)	Integrates productivity, resilience and greenhouse gas mitigation	Still emerging; limited integration into policy frameworks	Requires targeted fiscal incentives
Regenerative agriculture	Restores soil health; increases carbon content	Few producers; underdeveloped institutional support	Demands tax relief and subsidies for practice adoption
Organic agriculture	Excludes synthetic inputs; based on certification	Regulated by law; market access remains a challenge	Incentives exist but lack long-term stability
Agroecology	Localised, participatory models combining ecology and traditional knowledge	Present in the NGO sector; lacks systematic institutional backing	Potential via local development policies and funding schemes
Precision agriculture	Optimises input use through technologies (GPS, sensors)	High equipment costs; limited accessibility for small farms	Favourable for investment-based tax incentives
Integrated nutrient and pest management	Balances agrochemical inputs with natural alternatives	Partially implemented; limited training and awareness	Can be supported through education and technical assistance programmes
Biotechnology and genomic technologies	Genetic modifications to enhance resilience and reduce pesticide dependence	Limited acceptance; complex regulatory environment	Requires clear legal frameworks and risk assessment protocols
Artificial intelligence and big data	Enables automation, risk prediction and data-driven decision-making	Low digital literacy; restricted access to enabling technologies	Eligible for tax incentives and digital infrastructure support
Drones and satellite mapping	Provides precision mapping and real-time crop and soil monitoring	High costs; need for specialised technical support	Support possible via innovation and technology development funds
Aquaculture and hydroponic systems	Achieves high resource-use efficiency without soil dependency	High initial investment; technical complexity	Accessible through favourable credit schemes and urban development initiatives

Without appropriate legal and fiscal support, these models remain limited to individual initiatives. Tax and financial law is increasingly recognised as a key mechanism for creating economic incentives that support the transition to sustainable agricultural practices. Instruments such as performance-based subsidies, tax relief for precision technology investments, public funding for climate-resilient infrastructure and the reallocation of fiscal priorities in favour of agroecological

models are becoming part of the legal response to the sector's complex challenges. Contemporary legal systems show that the legal framework for sustainable development is gradually emerging as a distinct field that not only guides environmental policy but also helps maintain stability during crises and systemic disruptions [15]. At the same time, there is growing awareness that climate-oriented measures must be systematically integrated into public support schemes. Topics such as emissions-based tax instruments, subsidies for organic producers and the creation of green funds cannot be addressed separately from the tax and financial system. In this regard, the legal framework is increasingly positioned as a proactive tool for promoting sustainability through clear incentives, fiscal benefits and obligations that shape stakeholder behaviour in agriculture.

In the absence of transformative approaches, the effects of climate change further exacerbate global food insecurity and land degradation. Climate-smart agriculture (CSA) represents a strategy that integrates three core objectives: increasing productivity, enhancing resilience to climate risks and reducing greenhouse gas emissions. This approach encompasses a range of practices such as precision nutrient management, smart irrigation, regenerative soil management, agroforestry and the use of biochar, all tailored to local agroecological conditions. Although CSA technologies are recognised for their multiple benefits, their broader adoption depends on the availability of financial incentives, regulatory support and capacity building at the local level [14]. For this reason, fiscal and legal mechanisms play a critical role in accelerating the shift towards sustainable and climate-resilient production models.

2.2. Legal framework for sustainable agriculture and strategic recommendations

Sustainable agriculture faces complex challenges such as climate change, land degradation and biodiversity loss, which require a fundamental shift in agricultural policy. While the EU's Common Agricultural Policy (CAP) provides an institutional framework, research shows that current subsidy schemes often fall short of encouraging real progress towards sustainability [16]. The revised CAP model of 2023 introduces national strategic plans, but the high discretion given to member states may weaken the uptake of progressive measures. Similarly, food security policy across the EU is marked by regulatory diversity, high discretion and the need for more tailored implementation approaches [17]. Effective transformation of agricultural policy requires fiscal tools to be directed towards environmentally and socially responsible practices, including payments for ecological performance, emissions-based taxation, incentives for agroecological methods and stronger local governance.

In addition to the European experience, contemporary international approaches emphasise the importance of aligning legislative frameworks with sustainability assessment tools. A prominent example is the SAFA model (Sustainability Assessment of Food and Agriculture Systems), developed by the FAO [18]. This framework encompasses ecological integrity, social well-being, economic resilience and good governance, with particular emphasis on resource preservation and minimising negative impacts [19,20]. While SAFA is methodologically strong, its non-binding status has led scholars to call for its legislative integration [21]. Moreover, research indicates that rural sustainability assessment models that combine multiple criteria and incorporate diverse stakeholder perspectives can serve as a foundation for shaping local and regional policies grounded in relevant indicators and community needs [22]. Simultaneously, fiscal instruments are increasingly recognised as key enablers of the green transition. Through mechanisms such as emissions taxation, subsidies for renewable energy and tax incentives for green investments, fiscal policy can reduce emissions, foster ecological innovation and contribute to the long-term stability of public finances [23].

The dimensions of the SAFA framework are closely reflected in ESG principles, which are becoming essential for evaluating business performance in line with sustainability goals. Ecological integrity aligns with the "E" pillar of ESG (e.g. emissions, biodiversity, soil protection), while economic resilience and social well-being correspond to the "S" pillar (e.g. working conditions, food safety, community health). Good governance is directly linked to the "G" pillar (e.g. transparency, accountability and stakeholder engagement). This underscores the importance of aligning sectoral

policies with broader legal, fiscal and governance frameworks for agricultural sustainability. However, the quality of ESG reporting in practice remains inconsistent, pointing to the need for standardised models that enable more reliable and transparent assessments of sustainability across sectors, including agriculture [24].

A set of targeted recommendations for improving the legal and fiscal framework for sustainable agriculture, adapted and normatively reformulated based on the work of Pe'er et al. [16], is provided in Table 2.

Table 2. Reform proposals for sustainable agricultural policy and opportunities for implementation in the Republic of Serbia [16].

Recommended reform direction	Main objective	Possible measures and implementation in the Republic of Serbia
Redirect direct payments towards rewards for sustainable resource management	Shift from area-based subsidies to support for public goods (e.g. environment, biodiversity, soil resilience)	Phase out support for environmentally harmful practices; introduce results-based payments; increase funding under Pillar II
Enhance support for measures that reduce agricultural greenhouse gas emissions	Reduce GHG emissions and increase resilience to climate risks	Incentivise peatland restoration, agroforestry, sustainable insurance schemes; monitor and assess emissions
Promote market-based incentives for low-carbon production	Encourage development and recognition of low-carbon food products	Introduce carbon labelling; establish standards for local and organic food
Align consumption patterns with sustainability goals	Stimulate demand for sustainable food choices	Promote education on local and plant-based diets; provide tax incentives; reduce food and packaging waste
Improve government transparency and accountability in reporting and planning	Strengthen evidence-based policy and monitoring mechanisms	Produce impact reports on subsidy use; link financial support to measurable outcomes
Support regionalisation through local strategies and partnerships	Enable more targeted and participatory rural development	Empower local and regional institutions to design and implement rural development and digitalisation programmes

Challenges such as biodiversity loss, land degradation and greenhouse gas emissions are often driven by production intensification promoted by public policies that neglect the multifunctionality of agriculture [16]. Although the EU's Common Agricultural Policy (CAP) aims to enhance environmental and social dimensions, many measures remain symbolic and offer limited support for real change. This is reinforced by findings on the superficial nature of reforms and the role of actors blocking ambitious progress [25]. Direct payments unrelated to sustainability goals and weak rural development support indicate the need for deeper CAP reform. Instead of adding costs, proposed changes call for reallocating existing funds towards agroecological practices and public goods. A key part of this shift involves rethinking the role of livestock in sustainable food systems, particularly regarding land use and feed efficiency, requiring better integration into agroecological strategies [26].

Alongside the analysis of the European legal framework, global research underscores the urgency of adopting transformative solutions. Agroecological and integrated practices such as climate-smart agriculture, sustainable intensification, regenerative farming, precision production, and integrated nutrient management (INM) and integrated pest management (IPM) are essential for

preserving natural resources and ensuring long-term food security [12]. Combined with fiscal and regulatory mechanisms, particularly within tax and financial law, these approaches provide a foundation for a meaningful transition towards sustainable production systems.

3. Challenges and prospects for implementing sustainable agriculture in the Republic of Serbia

Sustainable agriculture in the Republic of Serbia faces considerable challenges but also presents important opportunities for sectoral improvement through the integration of legal, institutional and technological solutions. While strategic and legal frameworks are largely in place, their effective implementation is still hindered by persistent structural, fiscal and regulatory barriers.

The Law on Agriculture and Rural Development [27] sets out the core principles of agricultural policy in line with sustainability goals and sectoral competitiveness. Complementing this, the Law on Incentives in Agriculture and Rural Development [7] serves as the main financial support instrument, covering direct payments, investment incentives and rural development measures. However, despite this legal framework, the integration of environmental criteria into the incentive system remains limited, weakening its contribution to green objectives.

The Agriculture and Rural Development Strategy for 2014–2024 outlines strategic priorities for improving the sector [28], but it requires revision to address emerging challenges such as climate change, food security and technological innovation. The EU's IPARD III programme (2021–2027) offers substantial potential, supporting investments in farm infrastructure, modernisation of processing facilities, diversification of economic activities and the adoption of ecological and climate-resilient practices aligned with EU standards [29]. The programme's total budget exceeds €580 million, with contributions from the EU, the national government and private investors.

In addition to legislative and financial dimensions, a key pathway to sustainable agriculture lies in the integration of innovation and digital solutions. The Law on Organic Production [30] already provides a legal foundation for transitioning towards climate-smart and environmentally sound production models. Sustainability reporting is gaining prominence as a tool for transparency and responsible governance, yet, as noted in recent analysis [24], its structure and methodology require improvement to enhance comparability and clarity.

Prospects for sustainable agriculture in Serbia depend on improving administrative capacities, digitalising agricultural governance and strengthening ties with local communities. Measures such as the LEADER approach and local development strategies enable participatory governance and social innovation in rural areas. Integrating ESG principles into agricultural policy, in line with the SAFA framework and EU requirements, is essential for building a legal and financial system that supports the transition to environmentally sustainable, technologically advanced and socially inclusive agriculture. In this context, green finance instruments are key to securing stable funding for projects that promote ecological efficiency and sustainable development goals [31].

Beyond institutional and financial barriers, farmer readiness to adopt agroecological practices is crucial for the effective implementation of sustainable production models. Studies show that Serbian farmers recognise environmental protection and resource conservation as essential for long-term productivity. Still, risk perception, administrative complexity and perceived inequality in policy application hinder broader uptake of environmental measures [32]. Long-term success therefore depends not only on systemic support, but also on building trust and simplifying implementation processes.

4. Conclusion

The normative role of tax and financial law in promoting sustainable technological solutions in agriculture is gaining importance as a foundation of the green transition. Sustainable and technologically advanced agriculture in the Republic of Serbia cannot progress without a stable legal framework and effective fiscal instruments that support the shift towards circular, climate-resilient and socially responsible production models. In today's context, these legal and fiscal tools act as proactive instruments of public policy, steering stakeholders in the agricultural sector through incentives, tax relief and innovative financing models. A key challenge lies in aligning legal norms,

fiscal policy and innovation strategies to ensure a predictable environment for sustainable investment. It is equally important to strengthen institutional capacities, improve cross-sector coordination and develop support programmes that expand access to knowledge, finance and technology. Only through an integrated approach can the Republic of Serbia achieve a timely and equitable transformation of its agriculture in line with global sustainability goals, economic resilience and green innovation. A decisive factor will be the ability of the agricultural sector to align its policies and practices with sustainability objectives and to build a resilient, modern and competitive agricultural sector.

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