



4. ОПОДАТКУВАННЯ: ТЕОРІЯ, ПРАКТИКА, РЕАЛІЇ СЬОГОДЕННЯ

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THE ROLE OF ACCOUNTING POLICY IN TAXATION OPTIMIZATION

Accounting policy is the most reasonable instrument to support taxation optimization within market surrounding. The unstable taxation legislation has the significant influence on the development of accounting policy. However, forming and correction of the base of accounting policy is the necessary condition for the effective economic activity.

To investigate taxation policy, one should start with the macro level because accounting policy of an enterprise for taxation can be varied within the frames of the effective law. Nowadays, in Ukraine, taxation policy is the thorniest issue in the system of government control in economic, social and political contexts. Taxation policy of Ukraine integrated the principles of two taxation systems the most characteristic for the world practice – European and American. Besides, in European policy, taxation of circulation in the form of tax for the benefit predominates while in American practice, profitable principle of taxation predominates. The complexity of native policy is caused by eclectic synthesis of the stated above both systems with the principal purpose to support maximal volume of taxation income as a central element of a profitable part of budget. It caused the situation in which the accumulation of budget profit owing to settlement of taxes lost contacts with economic processes of taxpayers. The absence of the universal methodological strategic concept of taxation policy in the system of government control, which supports prediction of the optimal important and admissible level of tax burden caused the situation in which in comparatively not high taxation rates the disorder in administration brings to nothing the stimulation of economic growth of the country and its subjects.

I. Lunina [2, P. 27] emphasizes the following interesting data: according to calculations done by the Institute of Economics and Forecasting at National Academy of Sciences of Ukraine, each interest of the decrease of profit tax and value added tax allows enterprises in Donetsk oblast owing to own costs to increase innovative costs in 20% annually. In this situation, the cumulative effect is achieved that is innovative expenses of enterprises in Donetsk oblast can be increased twice during three years.

As A. Krysovaty states, that the effectiveness of taxation policy realization is shown in the next: taxation policy comes to economic regulation of valuable proportions of distribution and re-distribution of gross domestic product through the mechanism of taxation and forming on this base centralized funds of financial state resources [1, P. 104]. On F.O. Yaroshenko's opinion [5], the effective taxation system of Ukraine has many defects. A high level of re-distribution of created profits through the consolidated budget of Ukraine under not formed institutional surrounding and low effectiveness of national economy is inhibiting factor for state development.

Accounting policy for taxation characterizes the specific character of an enterprise concerning determination of taxation objects, peculiarities of representation of operations connected with taxation in accounting and taxation reporting, and it has the choice of methods of accounting of special assets, which are optimal for an enterprise allowed by Tax Code.



Actually, reduction of expenses from taxation is an important goal of the majority of management decisions. This goal is at all stages of management activity: in the process of planning and during the development and realization of systems of management control, assessment and analysis of financial and economic activity, and during the development of accounting policy of an enterprise. Planning measures for tax mitigation, one should do the procedures indicated in Figure 1.

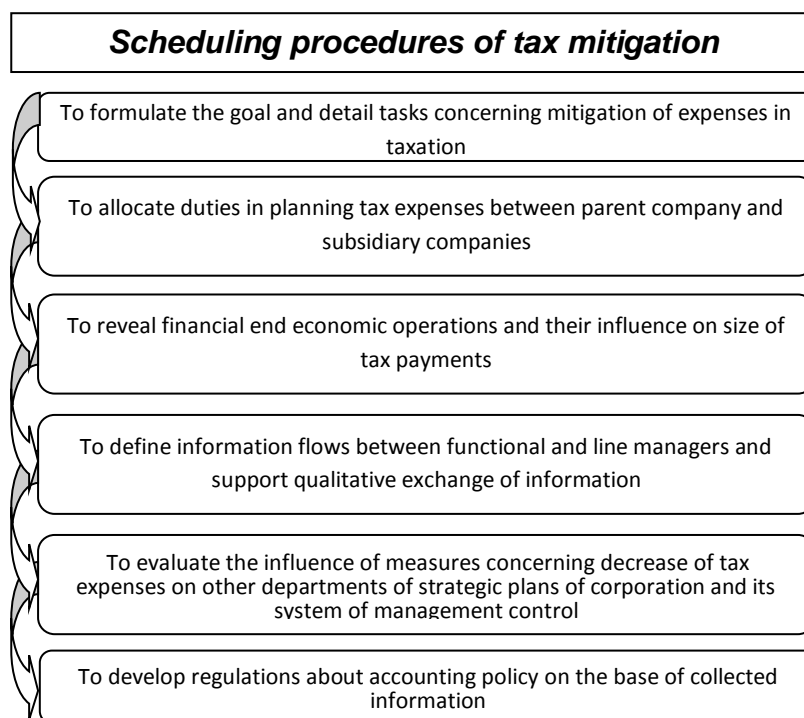


Figure 1. Procedures of planning tax mitigation [4]

Therefore, sanction of order about accounting policy is the key stage in development of measures for taxation optimization.

Forming of accounting policy for taxation is made according to the definite principles – organizational (technical) and methodical. To organizational principles belong the principles, which allow presenting the bases of forming of accounting policy as a normative document. To methodical principles belong such principles on the base of which the activity of the given tax accounting policy is formed. Studying methodical principles one should pay attention both to the norms of taxation such as obligation, determination, equitable taxation, the unity of taxation system in publicity of tax legislation and to the norms of organization of accounting and requirements to forming accounting report.

Forming the content of accounting policy for taxation, taxes and obligatory payments done by a company and its branch should be examined. The action of accepted accounting policy extends on branches and structural subdivisions because they are the part of a company. However, it is worth noting that during forming accounting policy for the goals of taxation optimization only significant questions for an enterprise should be defined. In particular, if there are not separated subdivisions at the company and they are not planned to be formed in the nearest future then in accounting policy there is not necessity to show the order of calculation and discharge of taxes at the location of a separated subdivision.

The main attention within accounting policy should be paid to the choice of optimal alternatives of accounting in the part of taxation with the main taxes – tax on income and value-added tax.



Information concerning the main types of taxes in Order about accounting policy can be put in the text, presented in a separate part or in appendix.

It should be noted that the ways of forming tax base, which are not prescribed by tax law or their variety, was caused by the contradiction of the current legislation, the standard rates should be maintained by arguments in appendices to accounting policy.

Therefore, the suggestion given by N.A. Nesterenko [3, P. 106] concerning expediency of representation of the ways of forming accounting base in accounting policy using those economic operations of an enterprise, which were in the end of the last tax period should be supported. The appendix to accounting policy should be formed when there are new facts of economic activity and the necessity to choose the order of their accounting.

Therefore, forming accounting policy of an enterprise, the possibility to prove the selected variant of calculation accounting policy is given and so minimize tax risks. Nowadays, accounting policy became a real instrument of management of an organization and on its base the financial and tax planning of the activity of an enterprise is done that essentially helps to decrease tax burden, increase flexibility and efficiency of taken management decisions.

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KARUZELA PODATKOWA JAKO FORMA OSZUSTWA PODATKOWEGO POLEGAJĄCA NA WYŁUDZENIU PODATKU VAT W POLSCE

Zaległości w podatku VAT od fikcyjnych faktur w 2015 r. osiągnęły w Polsce kwotę 21,9 mld złotych (5,14 mld euro), natomiast pełna kwota zaewidencjonowanych zaległości wyniosła 42,6 mld złotych (10 mld euro). Straty Budżetu Państwa w znacznej części są następstwem działalności zorganizowanych grup przestępczych wyłudających podatek VAT. Niezbędne jest podejmowanie działań skierowane ku ograniczeniu tego procederu.

1. Zasady zastosowania stawki 0% podatku VAT w transakcjach gospodarczych

Podatek od towarów i usług obciążający nabywcę należy do najistotniejszych w strukturze dochodów budżetu państwa w Polsce. Należą do nich: podatek od wartości dodanej, podatki obrotowe, akcyza. W procesie doskonalenia VAT wykształciła się metoda fakturowa. To oznacza, że każda faza obrotu jest opodatkowana przez odliczenie od podatku należnego w danej fazie obrotu podatku naliczonego w poprzedniej fazie [Wyrzykowski, 2008, s.56].