

ANNOTATION

Oksana DESYATNYUK

Theoretical dominants of design of antirisk measures in the field of taxation

Attention is accented on the specific problems of design of the system of antirisk measures in a tax environment, the basic groups of antirisk measures and types of subjects are selected for forming of vectors of warning and minimization of the rizikovosti re-erecting of the tax system and the theoretical dominants of design of antirisk measures are systematized in the field of taxation.

Kostyantyn SHVABIY, Dmytro SEREBRYANSKYI, Nadiya NOVYTSKA

Methodical approaches to determining the list of taxes and dues for taxpayers

The methodical approaches to determining the list of taxes and dues that taxpayers should to pay are represented. The method is proposed that improves the efficiency of the procedures of tax administration and fiscal control by automating this process.

Oksana HARKUSHENKO

Concordance of concepts in the system resource and environmental protection charges

Definition of terms "tax", "fee" and "environmental tax" are analysed according to the possibility of their application to the resource and environmental protection charges, used in Ukraine, as well as the necessity of application of the term "environmental tax" to these charges is grounded.

Tetyana GVARLIANI, Mariya OSINOVA

About essence of tax consulting

The theoretical bases of tax consulting are considered. The formation of tax consulting and the approaches to determination of concept of tax consulting are analysed. The legal regulation of tax consulting in Russian Federation is revealed.

Ralf BUSSE

Definition of a conceptual equivalent of terms in the field of the taxation at international level on the example term "taxpayer"

On an example from the field of the taxation the practical side of a problem of definition of a conceptual equivalent of legal terms in various jurisdictions is considered. Insufficiency purely philological translation is established.

Andriy KIZYMA

Macroeconomic forecasting as the basis of the budgeting process

The role and importance of the tax forecasting and tax planning is considered in the budget process. The impact of the macroeconomic forecasting on the quality of the budget process is assumed. The interrelations of the macroeconomic indicators and tax incomes are characterized.

Yuliya LEONTYEVA

Theoretical approach to investigating the reality state tax planning

The content of state tax planning is learned. The various approaches to the definition of tax planning essence are analysed. The principles of tax planning are provided which take into consideration features of the object of planning.

Roman LEPA, Roman PROKOPENKO, Volodymyr CHUDNENKO

Conception of estimation influence of tax reforms on the economy of countries

Conception of estimation influence of tax reforms on the economy of country is worked out. Conception takes into account the consequences of setting the taxes at the change of tax rates, that allows to forecast the macroeconomic consequences of tax reforms.

Volodymyr MARTYNYUK, Mykola DYVAK, Nadiya SAVKA

Design of indicators of the state economic security by facilities of artificial neuron network with radial base functions

Attention is accented on possibilities of the use of artificial neuron networks with radial base functions for the design of development and interconnections between the different economic phenomena and processes. On the basis of experiments optimum artificial neuron network structure with radial base functions is grounded that allowed to design the value of indicators of economic security of the state.

Andriy SKRYPNYK, Kateryna PROSKURA

Budget deficit and possibility of introduction summary tax burden index

The problems of state Ukraine budget and pension fond fulfillment at crises and post crises time are discussed. It is shown non efficiency of its difference solution at new budget codex project.

Oksana LYASHENKO, Soryana BOYKO

The estimation to fiscal function of the imported duty upon food, drinks and tobacco products in Ukraine

Distributing after the criterion of advalorem duty rate of the import commodity subpositions of food, drinks and tobacco products on clusters is conducted. The estimation of dependence of import volumes to Ukraine from countries-exporters after the rates of duty from the amount of commodity positions of exporter is carried out and the effect of geographical import concentration within the clusters is found out.

Larysa SIDELNYKOVA, Nataliya KOSTINA

Influence of budget risks on the effectiveness of regional fiscal policy

The essence of category "budgetary risk" is certain. The system of intercommunication of budgetary risk with the complex of economic risks is resulted. Control system by budgetary risks at regional level is offered. Factors are reasons vagueness of results of realization of regional fiscal policy are exposed.

Olena MOISEYEVA, Ihor MAUBUROV

Social and economic problems of cities with a single city-forming enterprise. budgetary and fiscal instrument of stimulate their development.

The special term "mono-city" is defined. The main problems of municipalities and a number of fiscal and budgetary measures to improve the economic situation of such cities are offered.

Nataliya DEMKINA, Olena MISHINA

Tax subsidies for development of small business

The procedure of subsidies taxation under various taxation regimes was observed. Position of the Federal Tax Service as well as Ministry of Finance of the Russian Federation on the taxation of subsidies granted from the federal budget to small businesses was considered.

Mariya YERYEMINA

Tax consequences of liability insurance managers

The tax implications of the insurance contract liability of heads of organizations are examined. The contentious issues of calculating personal income tax on the amount of insurance premium are analysed.

Mariya SHADURSKAYA

The theoretical foundations of the state tax management and tax administration

The theoretical basis of tax administration and tax administration of their differences and similarities are examined. The comparison conducted by the goals, objectives, subjects and objects of state tax management and tax administration.

Kostyantyn NOVOSYELOV

About separate tax risks of the state in the system of tax administration

Separate tax risks of the state, and also subjects of tax risks are considered. The conclusion that the complex analysis of the problems which decision will allow to provide in the long term steady functioning and development of economy of Russia is necessary for change of a situation with tax risks of budgetary system is drawn.

Roman KULYK, Yuliya KULYK

Role of auditing firms in minimization of tax risks of subjects of business

The questions of features of tax risks of subjects of small and middle business are examined that role of auditing firms in their minimization.

Olena YADRENNIKOVA

Problems and capabilities implementation of tax budget system at the company

Factors causing of necessity and restricting are investigate, the stages of tax budget compilation are consider.

Leonid TULUSH, Mariyna RUDAYA

Models and mechanisms imposition of vat supply of the agricultural products

Summarizes current practice and existing problems in VAT in agricultural production. Suggestions imposition VAT operations supply of agricultural products, processed their impact on the results of activities of the agricultural market.

Mariya Koslova

Discounts and bonuses: tax accounting

The possible classification of various kinds of discounts is resulted. Classification is based on distinctions in their recognition for tax and accounting. The occurred changes in order of the account of bonuses and tax risks are considered in connection with coming into force of the new Federal law.

Olexander GODOVANETS, Liliya AMBRYK

Tax regulation of investment activity as a factor of economic development

The main directions of realization of investment activity tax regulation in the context of positive foreign experience are considered. Tax regulation is determined to be the important factor of investment activity stimulation and the measure of averting and overcoming financial crisis.

Volodymyr VALIGURA

The investment and innovative orientation of charging indirect taxes in Ukraine

The price and non-price mechanisms of influence of indirect taxes on investment climate in a state are considered. Neutral, pessimistic and optimistic scenarios of influence of indirect taxes on investment and innovative activity of economic subjects are represented. The investment and innovative incentives inherent in mechanisms of charging VAT, excise and customs duty in Ukraine are analyzed in the context of the adoption of Ukrainian Tax Code.

Olga DEMYANYUK

Separate aspects of taxation of intellectual property in Ukraine

Problem aspects and priorities of royalty taxation as using fee of the intellectual property in Ukraine are considered and analysed.

Olena VOROBAY, Tetyana VOLKOVA-HONCHAROVA, Svitlana SIVKOVA

Role and importance of special tax modes in formation of profitable parts of municipal and regional budgets.

Article is devoted estimations of a role of special tax modes paid by the enterprises of small business in formation of profitable parts of municipal and regional budgets, to revealing and the analysis of problems of short-reception of budgets.

Halyna VASYLEVSKA

Strategic priorities for the development of preferential taxation in Ukraine

The strategic priorities for the development of preferential taxation in Ukraine are defined. The manifestation of preferential taxation in social and economic sectors of society is grounded. The algorithm for the strategy of preferential taxation in the local realities functioning tax system is offered, the vectors of positive socio-economic growth is defined in the context of maximizing the welfare and sustainable economic development of the state.

Vladyslav MOROSOV

Imposing regime in zones of free investment

Bases principles for imposing stimulation of activity draw foreign investments are formulated and attaching foreign investment of innovation direction across creation in Russian and on Ukrainian new variety special economical zones – zones of free investment. The tax mechanisms is analysed and the recommendations for rise activity of attracting and affectivity of use the foreign investments in this zones for overcome crisis tendency in economics countries and regions are given.

Serhiy RYBALKO

Development simplified taxation in agriculture

The features of the simplified taxation system for agriculture in the modern conditions are defined. The modern aspects of taxation of agricultural producers by fixed agricultural tax are considered.

Mariya DOLGOPOLOVA

About some practical problems of imperfection of Russian tax legislation

The issue of Russian shares' realization (and shares in Russian entities) by foreign companies is reviewed. The current legislation and international tax treaties implemented by Russia are analysed.

Serhiy ZHERNAKOV

Progressive personal income tax rates: tax principles and motivation to the business activity of the population

The attention is accented on the showing of the ideas of justice, equality, balance in taxation and motivation of population for work aspiration. On the basis of the conducted analysis recommendations are offered in decision of the exposed problems.

Olena KOSHELEVA

Flat tax: the essence and application of some countries

It is analysed domestic and foreign experience of a simplified system of taxation of business entities – individuals (flat tax), recommendations for improvement in Ukraine are provided.

Iryna MANOHINA

Some aspects of reforming the tax control in Russia

The problems of tax control are analysed as a compound of state financial control. The fundamental principales of protection of juzidical person are given. The guestion of taxpayer conscientiousness presumption are discussed.

Yevgen SHABALYN, Iryna KOLESOVA

Practice of realization of tax control after the transfer pricing in Russia

Problem questions of tax control after the transfer prices application are investigated, reasons of tax control low efficiency are analysed and proved.

Kateryna SMIRNOVA

Transformations of the Tax code of the Russian Federation and their influence on the transfer pricing

Basic changes in the Tax code of the Russian Federation are exposed, influence of these changes on the problems of the transfer pricing in the Russian Federation are appreciated, taking into account world experience in this question.

Tetyana FEOKTISTOVA

Foreign experience tax stimulation of innovations

The innovation raises competitiveness and provides economic development. In spite of the specific maintenance of innovation it demands the state support and stimulation. The usage of tax privileges for stimulation of innovative activity in the Russian Federation is not effective. In the light of it the research of the advanced foreign experience with a view of its use in the Russian tax system is represented actual.

Taisiya MOLODCHENKO

Taxation of real estate in the context of tax reform in Ukraine

The comparative analysis of tax systems of local authorities in the countries with market economy is carried out. The substantiation and offers on reforming of tax system in Ukraine is presented.

Svyatoslav GERCHAKIVSKYY

Financing of the customs services activity: the experience of Russian federation

The special features of budget financing of the activity of Russian Federation customs authorities are considered. Financing of customs service concerning current and development expenses is characterized. The tendencies of foreign practice of budget planning are traced.