

SIMPLIFIED TAX SYSTEM FOR SMALL ENTERPRISES IN UKRAINE

To overcome dangerous effects of the tax system and increase the efficient tax policy program of economic reforms for 2010-2014 "Prosperous Society, Competitive Economy, Effective State" and the National Action Plan for 2011 to implement the program of reforms list of measures aimed at reforming tax system and improve the tax system was defined .

At present taxation conditions for a small business in Ukraine are among the worst in the world. According to the rating Doing Business - 2012 Ukraine ranked 181 place in terms of taxation. From 2006 to 2012 according to the rating the overall tax burden has undergone minor changes - from 57.3 to 57.1% (of profit). Adopted in 2010 the Tax Code of Ukraine did not improve the situation.

In the matter of stimulating economic activity and providing financial development of enterprise, stimulating potential tax system it is actual to consider in the context of reforming the presumptive taxation of small businesses as an important part of strengthening the economy of Ukraine.

Choosing a simplified tax system taxpayers pay a flat tax rate instead of the chosen major taxes and can keep simplified accounting.

Changes to the Tax Code of Ukraine regarding the presumptive taxation of small businesses have greatly expanded the scope of persons eligible to switch to simplified taxation system by increasing the maximum number of employees and increase the maximum amount of annual income for individuals and businesses. However, business activities, which implementation can apply the simplified taxation system were limited.

New rules for a simplified system of taxation, accounting and reporting is a positive step for the development of small businesses. They detail the procedure governing the transition to a simplified tax system and the refusal of the simplified tax system, establish procedures for determining income, the application rates of the single tax, regulate the procedure for obtaining the certificate of single tax payer, the order of the single tax payment and receipt / certificate replacement single tax payer and, etc.

Nowadays, improving the simplified tax system continues through the introduction of the fifth and sixth groups of fixed tax payers. With this division into groups, with increasing the maximum allowable amount of annual revenue and simplifying the business environment taxpayers will not need to minimize their tax liabilities. As the effect is expected to increase receipts to the national budget

REFERENCES

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