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FEATURES OF TAXATION IN SMALL HOTEL

In this article the basic tax system in mini-hotels, by selecting the features, as well as identify the most cost-effective system of taxation regimes to mini-hotels. In this study we applied scientific methods, such as analysis, synthesis, induction, comparison, deduction. It was also determined that the most common tax regime for mini-hotels is a simplified system of taxation with the «revenue» object, as well as the combination of a simplified taxation system with the object of income and a single tax on imputed income, since this scheme is most optimal for individual entrepreneurs in a hotel business. Also note that both these and other taxation system assumes a monthly payment, regardless of whether the mini-hotel receives a profit, or suffers losses. The main provisions and conclusions of the article can be used and further disclosed in scientific and pedagogical activity when considering the issues of the taxation system in the hotel business, using the example of mini-hotels (hostels).

Keywords: taxation, single tax on imputed income, simplified taxation system, tax regime, mini-hotel, hostel, object of the system, income, expenses, taxes, tax rate.

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