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Smetanko Aleksandr Vasilyevich,

Doctor of Economics, associate professor,
Head of the Department of Account, Analysis and Audit,
V.I. Vernadsky Crimean Federal University,
Simferopol.

Sharapova Irina Sergeevna,

Senior Lecturer of the Department of Account, Analysis and Audit,
V.I. Vernadsky Crimean Federal University,
Simferopol.

Krasnova Olga Pavlovna,

Postgraduate of the Department of Account, Analysis and Audit,
V.I. Vernadsky Crimean Federal University,
Simferopol.

FEATURES OF TAX ACCOUNTING AND CONTROL OF THE ACTIVITIES OF THE FREE ECONOMIC ZONE OF THE CRIMEAN REPUBLIC PARTICIPANTS

The features of the normative-legal regulation of the issues of activity of residents that entered to the free economic zone and that carry out entrepreneurial activity on the territory of the Crimean Republic are considered.

The main provisions of normative-legal acts that determine the requirements for residents of free-economic and customs zones are analyzed and the peculiarities of their taxation.

The problems related to the responsibility of the participants of the free economic zone were raised.

The main reasons and conditions under which residents may lose tax preferences are highlighted, and to lose the permission to be members of the free economic zone of the Crimean Republic.

The article reveals the criteria and restrictions for the participants of the free economic zone, and the requirements for tax accounting.

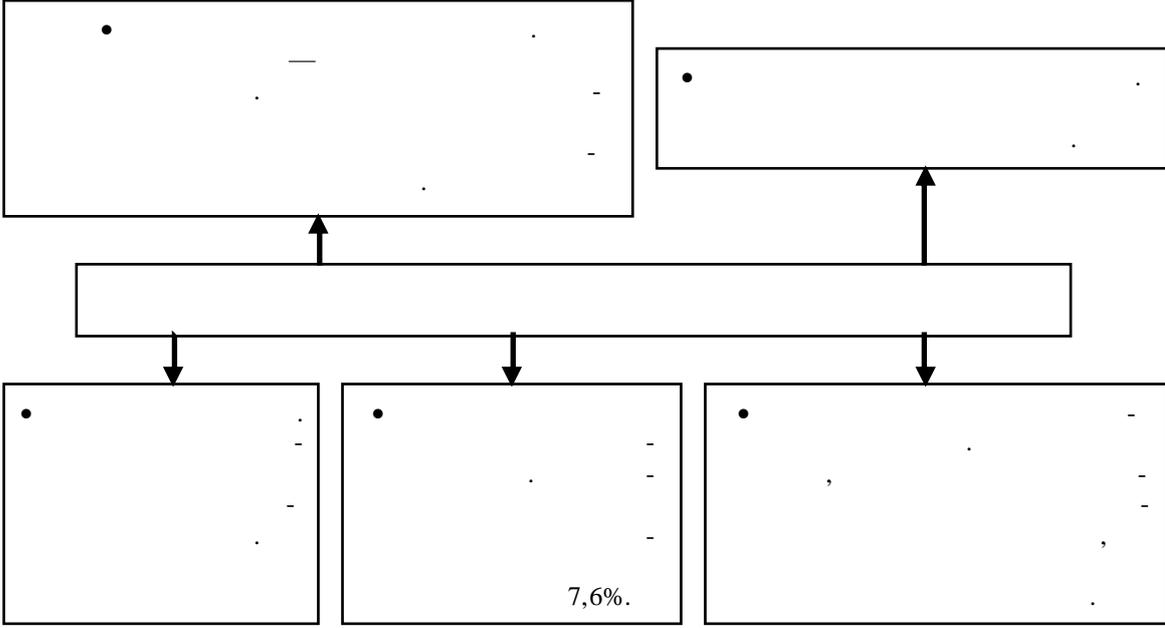
A scheme of getting subsidies by participants of free economic zone in part of reimbursement of their expenses is defined.

The features of resident's activity and their tax accounting in case of entering the free economic zone in the free customs zone are considered. The features of tariff and non-tariff regulation of residents transactions in the free economic zone during export-import transactions, and the application of benefits in transactions related to customs payments are revealed.

Keywords: free economic zone, tax accounting, control, investment, tax incentives, economic development, capital investments, customs-free area.

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