
336.2 (075.8)

Nazarenko Oksana Vladimirovna,
Ph.D., Associate Professor,
Associate Professor of Department of Finance and Credit,
S.U. Vitte Moscow University,
Moscow.

Niyazbekova Shakizada Uteulievna,
Ph.D., associate professor,
Associate Professor of Department of Finance and Credit
S.U. Vitte Moscow University,
Moscow.

OPTIMIZATION METHODS OF COMPANY PROFIT TAX

« »

—

80 %

« ».

Any company strives to achieve the optimal amount of profit, including by reducing tax payments. Every time there is a question about tax optimization, illegal methods of paying taxes, the so-called «black» schemes, appear. Due to effective tax planning, there are several ways to optimize the payment of income tax is completely legal.

The profit tax is one of the most difficult and important taxes of the company. In order to discuss various possibilities for optimizing the corporate profit tax, you should know all the important points in calculating and paying this tax. When optimizing the profit tax, it is necessary to take into account the company's overall strategy, which is aimed at satisfying the interests of the founders of the company, both by maximizing the net profit and in other ways, by fully assessing the impact of the tax amount and the amount of net profit on the value of the financial performance indicators of the organization.

The article is devoted to the study of the most effective approaches to the optimization of profit tax. The place and value of the profit tax as a source of mobilization of state resources and as a regulator of social and economic relations is determined. The world practice of tax regulation has been studied and the possibility of their implementation into the domestic system of corporate profit taxation has been determined.

The relevance of the topic is determined by the interest of business owners in maximizing profits, as well as the state, which, in turn, tries to promote business development, since taxes account for more than 80% of the country's budget. Any state can

influence the functioning of the economy only by having at its disposal financial resources in the form of legislatively regulated taxes, which are often called the «payment for civilization».

Keywords: tax, tax regulation, optimization, profit taxation, profit tax rate, tax rate range, tax remissions, investment tax credit.

(. 1) [6].

1.

2011–2015 . (%) *

	2011	2012	2013	2014	2015
	100,0	100,0	100,0	100,0	100,0
	3,2	3,2	3,7	3,7	3,8
	30,5	30,1	33,9	35,4	36,2
	2,6	3,2	4,7	5,6	5,9
	18,9	20,4	19,5	19,4	18,6
	43,8	42,1	37,2	35,0	34,5
	1,0	1,0	1,0	0,9	1,0

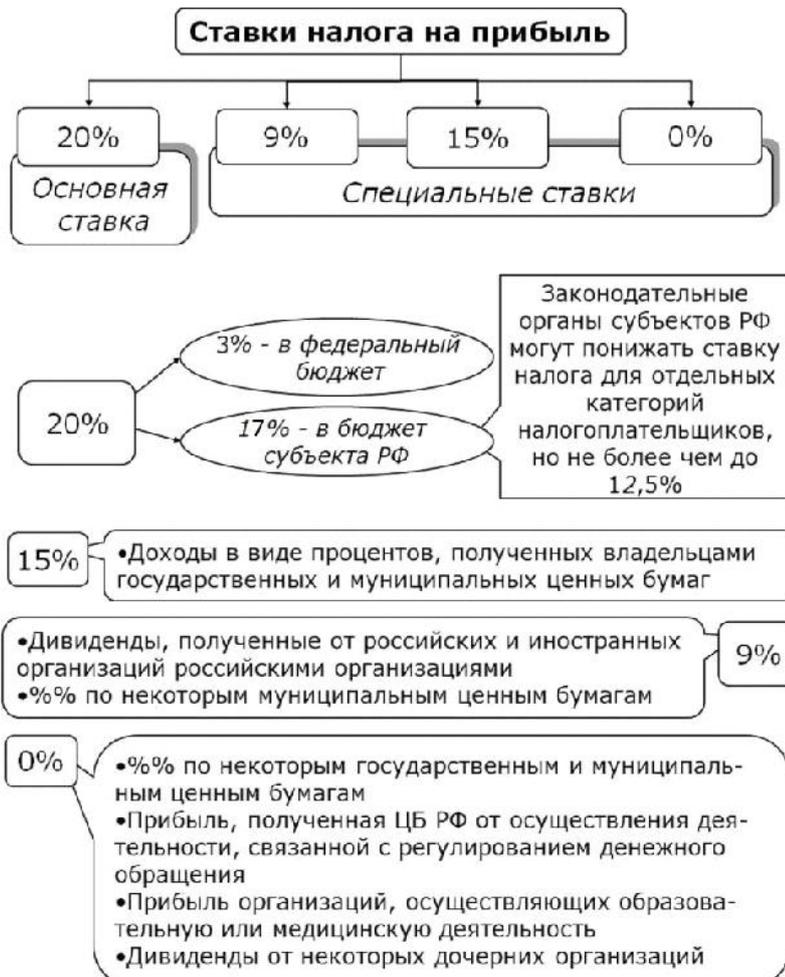
*

[2].

() , 1992 2017
12 . . (32 % 20 %).

2018

. 1.



. 1.

01.01.2018] (

[3; 8; 10)

« ».

[3].

« ».

« ».

— 39,2 %.

25 %; 50 USD — 10 USD — 34 %; 15 %; 50-70 USD — 10 USD — 35 %.

[1].

10

2

3

10

10

— 45 %.

« »

15 %

30 %.

40 %

5

50 %

— 80 %.

(5)

35

—45%.

—30%.

[9].

10%

(—).

(—).

[5].

();

.2.

•

•

•



[11]

.2.

24

2 [12].

18%

- ; -
 - ;
 - ;
 - ;
 - ;
 - (;) -
- [8].
1. . . . / . . . , . . . // , — 2014. — 4-3 (13). — . 1162–1166.
 2. . . . : / . . . , . . . , . . . — . . . 2012. — 332 .
 3. . . . : . . . — 2013. — 23, 24. / . . . // . . .
 4. () 05.08.2000 117- [. . .]. — : www.consultant.ru (18.01.2018).
 5. [. . .]. — : www.pnalog.ru/article/optimizaciya-naloga-na-pribyl?page=1 (31.01.2017).
 6. : [. . .]. — : info.minfin.ru (28.02.2018).
 7. . . . [. . .]// . . . — 2014. — 31 (217). — 37–46. — : cyberleninka.ru/article/v/nalogovye-lygoty-po-nalogu-na-pribyl-organizatsiy-aktualnye-voprosy-optimizatsii (07.01.2018).
 8. . . . / . . . , . . . // . . . — 2016. — 5 (57). — . 161–164.
 9. : www.gd.ru/articles/3902-nalogovoe-planirovanie-optimizatsiya-naloga-na-pribyl ([. . .] 18.01.2018).
 10. / . . . // . . . — 2013. — 9. — . 7
 11. 01.01.2002 1 (. . . 07.07.2016) [. . .]. — : www.consultant.ru/cons/cgi/online.cgi?req=doc&base=LAW&n=201611&rnd= 11140B0549B2D0E6342516551C9B65C0&from=182459-8#007208671251825738 (18.01.2018).
 12. [. . .]. — 2013. — : www.pnalog.ru/material/ekonomiya-nalog-na-pribyl-koefficient-amortizacii (07.01.2018).

СПИСОК ЛИТЕРАТУРЫ

1. Arshinov I.V. Sovershenstvovaniye poryadka ischisleniya i uplaty naloga na pribyl', a takzhe primeneniya nalogovykh l'got po nalogu na pribyl' v Rossiyskoy Federatsii / I.V. Arshinov, K.S. Marus // *Ekonomika i sotsium*. — 2014. — 4-3 (13). — S. 1162–1166.
2. Barulin S.V. *Nalogovyy menedzhment: Uchebnik* / S.V. Barulin, Ye.A. Yermakova, V.V. Stepanenko. — M.: Dashkov i Ko, 2012. — 332 s.
3. Bepalov M.V. *Nalogovoye planirovaniye i optimizatsiya nalogooblozheniya: osnovnyye tseli, zadachi i printsipy osushchestvleniya* / M.V. Bepalov // *Bukhgalterskiy uchey v byudzhetnykh i nekommercheskikh organizatsiyakh*. — 2013. — 23, 24.
4. *Nalogovyy Kodeks RF (chast' vtoraya) ot 05.08.2000 117-FZ [Elektronnyy resurs]*. — Rezhim dostupa: www.consultant.ru (data obrashcheniya 18.01.2018).
5. *Optimizatsiya naloga na pribyl' [Elektronnyy resurs]*. — Rezhim dostupa: www.pnalog.ru/article/optimizaciya-naloga-na-pribyl?page=1 (data obrashcheniya 31.01.2017).
6. *Ministerstvo finansov Rossiyskoy Federatsii: ofitsial'nyy sayt [Elektronnyy resurs]*. — Rezhim dostupa: info.minfin.ru (data obrashcheniya 28.02.2018).

7. Savina O.N. Nalogovyye l'goty po nalogu na pribyl' organizatsiy: aktual'nyye voprosy optimizatsii / O.N. Savina, M.A. Zhazhin [Elektronnyy resurs] // Effektivnost' ekonomicheskoy politiki. — 2014. — 31 (217) — S. 37–46. — Rezhim dostupa: cyberleninka.ru/article/v/nalogovye-lgoty-po-nalogu-na-pribyl-organizatsiy-aktualnye-voprosy-optimizatsii (data obrashcheniya 07.01.2018).

8. Fedyusheva T.V. Metody optimizatsii naloga na pribyl' / T.V. Fedyusheva, YU.O. Shkurova // Problemy ekonomiki i menedzhmenta. — 2016. — 5 (57). — S. 161–164.

9. Chetyre sposoba optimizatsii naloga na pribyl', kotoryye ne protivorechat zakonu. [Elektronnyy resurs]. — Rezhim dostupa: www.gd.ru/articles/3902-nalogovoe-planirovanie-optimizatsiya-naloga-na-pribyl (data obrashcheniya 18.01.2018).

10. Shestakova Ye.V. Optimizatsiya naloga na pribyl' / Ye.V. Shestakova // Nalogooblozheniye, uchet i otchetnost' v kommercheskom banke. — 2013. — 9. — S. 7

11. O Klassifikatsii osnovnykh sredstv, vklyuchayemykh v amortizatsionnyye gruppy: Postanovleniye Pravitel'stva RF ot 01.01.2002 1 (red. ot 07.07.2016) [Elektronnyy resurs]. — Rezhim dostupa: www.consultant.ru/cons/cgi/online.cgi?req=doc&base=LAW&n=201611&rnd=11140B0549B2D0E6342516551C9B65C0&from=182459-8#00720867125-1825738 (data obrashcheniya 18.01.2018).

12. Ekonomiya na platezhakh po nalogu na pribyl' pri ischislenii amortizatsii: ispol'zovaniye povyshayushchikh koeffitsiyentov [Elektronnyy resurs]. — 2013. — Rezhim dostupa: www.pnalog.ru/material/ekonomiya-nalog-na-pribyl-koefficient-amortizatsii (data obrashcheniya 07.01.2018).

3 2018

28 2018