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OPTIMIZATION METHODS OF COMPANY PROFIT TAX

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80 %

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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.

[3], [10], [8]

(. 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

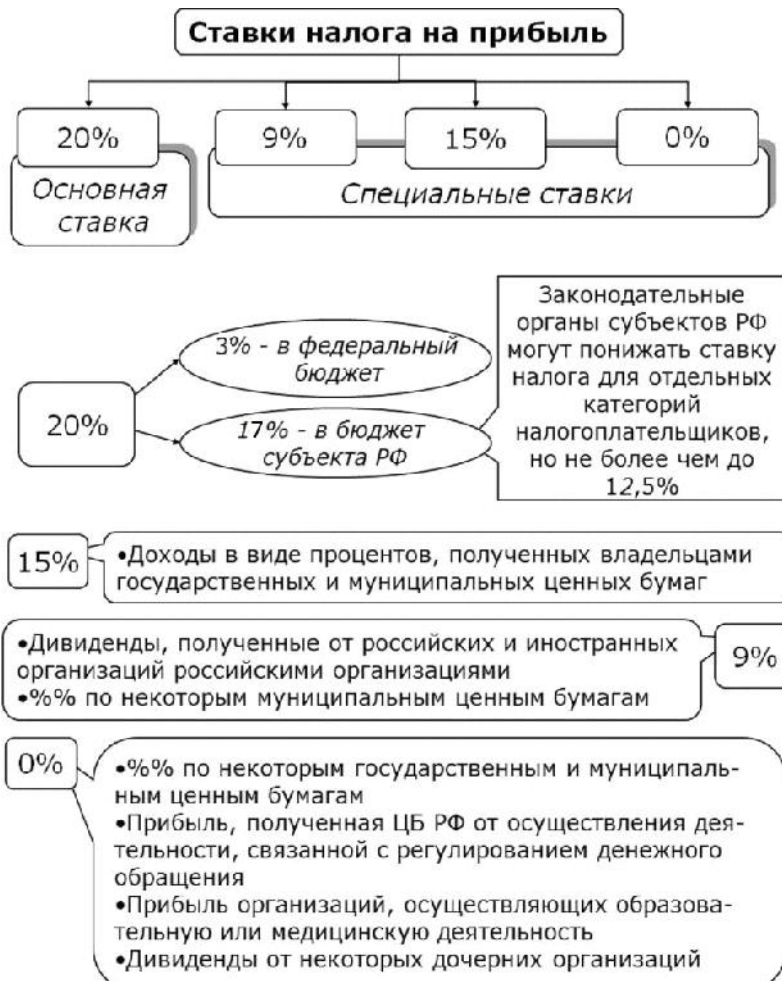
*

[2].

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

2018

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01.01.2018] (

[3; 8; 10)

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[3].

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— 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].

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[11]

.2.

24

2 [12].

18%

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- [8].
1. . . . / . . . , . . . // , — 2014. — 4-3 (13). — . 1162–1166.
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