

SECTION 8. ACCOUNTING, ANALYSIS AND AUDIT

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**SIMPLIFIED TAX SYSTEM OF AGRICULTURAL PRODUCERS:
THE MECHANISM OF OPTIMIZATION AND REFLECTION
IN THE REPORTING**

The simplified tax system is a privilege on a collection of taxes and their size, maintaining the simplified account and formation of the simplified reporting. The preferential mode for small business can be justified for two reasons: social (development of small business helps to reduce unemployment) and institutional (as a compromise in a detention).

The subjects of managing who use a single tax, account and reporting system are divided into four groups of payers of the single tax. The fourth group of payers is agricultural producers whose part of an agricultural commodity production for the previous tax (reporting) year is equal or exceeds 75% of the amount of all activity.

The mechanism of the simplified taxation constantly "becomes complicated". So, since 01.01.2017 tax rates have been increasing. The majority of innovations bring closer the simplified system to the general one.

The status of a common tax payer of the fourth group is not such attractive as the status of the payer of FAT was earlier as ST sum considerably exceeds the sum of FAT paid earlier. It happened because of a substantial increase of a base and a rate of the taxation, the next increase in a rate of ST for the fourth group of payers will be in 2017. Conditions of staying in this group are more rigid because of the sanctions for illegal stay in it.

The advantages of the simplified taxation, the account and the reporting for small (micro) business are the reason of its active distribution in the world. The first reason is universal, caused by the features of small business: it does not demand an accounting. Accounting is a tool for business (not the taxation) which was developed to help the owners and top managers to control their business. The correspond-

ing expenses are justified though they can be qualified as transaction expenses. However, as a small business does not demand such tools – it is a part of its general advantage of the minimum administrative expenses (this savings item partially compensates the lack of economy at scales and allows small business to be competitive).

The most important advantage of ST is that its administration does not demand the accounting of expenses and primary documentation. This advantage has a special value for the micro enterprises which carry out the majority of operations in small volumes on clearing settlement. All their income can be traced easily by fiscal bodies; therefore, the need for checks disappears.

The main form of financial statements for payers of ST is a submission of the tax declaration. The functioning of an electronic office of the taxpayer is being extended and fixed legislatively. It will help to reduce corruption influences, facilitate and accelerate document flow. This innovation considerably facilitates submission of financial statements to the enterprises on a simplified tax system. However, among shortcomings, it should be noted weak system of informing subjects on subtleties and features of making and submission of annual reports.

So, the simplified tax system is much more progressive, than the general one, it demands not the radical reforming, but separate local changes. On the part of the state, it is necessary to considerably change the general system of the taxation, to make it simpler in application, predictable, free from corruption which will provide equality of all taxpayers. Under such condition the need of harmonization of a simplified tax system will disappear.

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