
ACCOUNTING AND TAXATION

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ACCOUNTING TOOLS AND TAX OPTIMIZATION SCHEMES

Tetiana Tuchak

University of the State Fiscal Service of Ukraine

Irpin, Ukraine

ORCID ID: [0000-0003-4696-924X](https://orcid.org/0000-0003-4696-924X)

Corresponding author email: asol75@bigmir.net

Abstract. The evolution of taxes and the increasing role of public financial resources in the life of modern society have contributed to the transformation of taxation into an important, complex, specific area of activity with their own laws of development. First of all, these include the classical principles of taxation – equality, neutrality, convenience, simplicity, etc. Last but not least, the principle of non-taxation takes place in this list. Since the state's existence is not limited by any calendar, let alone tax terms, the state still has a constant need for tax revenues and is obliged to take into account the need to renew its financial resources in the future, recognizing that this is real only if there is normal production. By re-taxing the economy today, the state is depriving itself of future revenues with all the ensuing consequences. Therefore, a competent definition of the boundaries of the tax burden involves the development of production and ensuring conditions for the growth of tax revenues. Oppressing the economy, suppressing the taxpayer, the tax destroys its own foundation and itself. The ongoing reformation of the tax system as a whole today in the conditions of the modern Ukrainian economy is the desire of the state systems to determine the optimum limits of the tax burden, which can satisfy the financial interests of the state and not break the delicate fragile balance of social and economic conditions of modern society. The **aim** of research is determining the features of tax planning formation for tax optimization purposes and to improve the economic management system at the enterprise through the use of special optimization schemes and the use of accounting tools. **Methodology:** the theoretical justification is based on observations, groupings, analytical work in determining the organization of tax planning. Methodological and general scientific principles of complex researches became the theoretical basis. The **scientific importance** of the work lies in the fact that results is the systematization of theoretical and practical provisions of tax optimization of the enterprise. The **value** of the research is that the materials of the conducted research will be useful for further study of the specifics of tax optimization at enterprises.

Key words: taxes, taxation, tax optimization, tax optimization schemes, tax planning, tax accounting, tax analysis.

JEL Classification: H20, H21, H22, H26, H30.

INTRODUCTION

The problem of determining the limits of the tax burden has always existed. Since the time of existence of the state is not limited to any calendar, and even more so tax terms, the state has a

constant need for tax revenues, and it is obliged to take into account the need to restore its financial resources in the future, knowing that this is real only in the presence of normal production. The competent determination of the limits of the tax burden implies the development of production and the provision of conditions for the growth of tax revenues. Depressing the economy, depressing the taxpayer, the tax destroys its own basis. The problem of determining the optimal tax burden is relevant to any state structure and any economic system, and each time the solution to this problem will be different, depending on the peculiarities of functioning and intended goals of development of a special economic education. The ongoing reform of the tax system as a whole today in the conditions of the modern Ukrainian economy represents the desire of the state systems to determine the optimum limits of the tax burden, which can satisfy the financial interests of the state and not undermine the fragile balance of social and economic conditions of the modern Ukrainian society. Therefore, the search for approaches to solving the problem of determining the tax burden optimization criteria in today's economy seems especially relevant. Given the fundamental restructuring of the social and economic foundations of the economy, the role of taxes and tax policy of our country is growing. The latter is a focused activity in the field of tax collection. Regulation and optimization of the tax burden is an urgent issue for the Ukrainian economy at the present stage of development, as it is an indicator of the efficiency of the tax system of the country as a whole.

LITERATURE REVIEW

The issue of tax optimization and the tools and schemes for its implementation as a field of scientific research has received considerable attention from many authors, including: Baranov, S.O. (2015), Grabchuk, I.L., Lajchuk, S.M. (2017), Yevtushenko, N.O. (2016), Kirdina, O.G. (2018), Matvienko, T.O. (2012), Melnik, O.I. (2017), Rybina, L.O. (2015) and others.

However, it should be noted that a number of theoretical developments and problems require further systematic investigation.

PAPER OBJECTIVE

The purpose of the study was to determine the features of tax planning formation for tax optimization purposes and to improve the economic management system at the enterprise through the use of special optimization schemes and the use of accounting tools.

RESULTS AND DISCUSSION

Taxes have a significant impact on the financial and economic activities of business entities. Payment of taxes causes the withdrawal of enterprise's cash, which leads to a deterioration of its financial condition through a decrease in capital maneuverability and a decrease in liquidity of assets, which is why the current challenges to the development of domestic economic entities are to generate cash and confirm their sums as a subject to compliance with applicable legislation with a focus on minimizing taxes and payments. Tax planning is the most common way of reducing the tax burden on an enterprise. There are other ways to optimize taxation, but not all of them are legitimate in law. Domestic and foreign scientists have been proposed to consider tax planning as a process of optimizing tax payments, effectively choosing or changing the tax regime and reducing tax risks of the enterprise in the context of current tax legislation, which maximizes profitability and market value of the enterprise in the present.

The purpose of this is the correct calculation and payment of tax payments, the avoidance of fines, the timely formation and submission of tax statements and finding ways to reduce the tax burden on the company. Therefore, it is necessary to pay attention to the differentiation of categories (concepts), such as tax evasion and tax planning. Proper planning organization allows

you to forecast future tax payments and develop their optimization policies. Depending on the goals of the enterprise and the specifics of its business activity, there are different criteria for the establishment and criteria and limitations of tax optimization (Fig. 1).

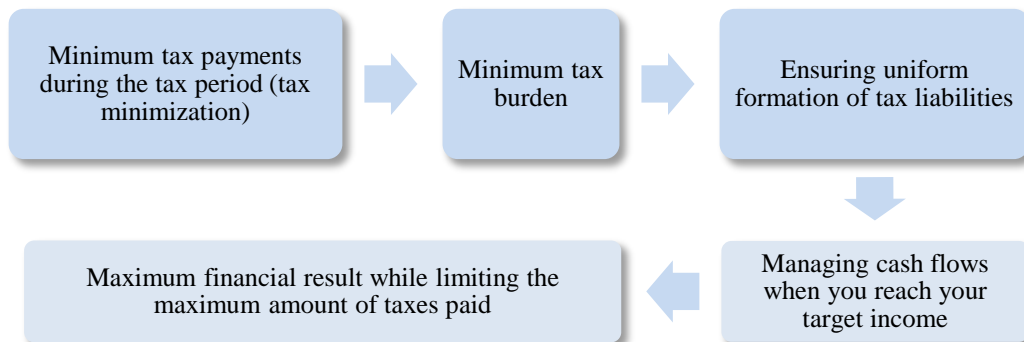


Fig. 1 Approaches to setting tax optimization criteria and limitations

Source: own study

In addition, the tax system has several mechanisms for preferential taxation of enterprises:

- reducing tax rates;
- exemption from the taxation of certain elements of the tax object;
- tax exemptions of individual taxpayers;
- targeted tax benefits, including tax credits (tax deferral).

By using this list of preferential tax treatment, a business can significantly reduce its tax burden and adjust its tax policy. Analysis of scientific works on taxation makes it possible to identify three behaviors of taxpayers (Fig. 2).

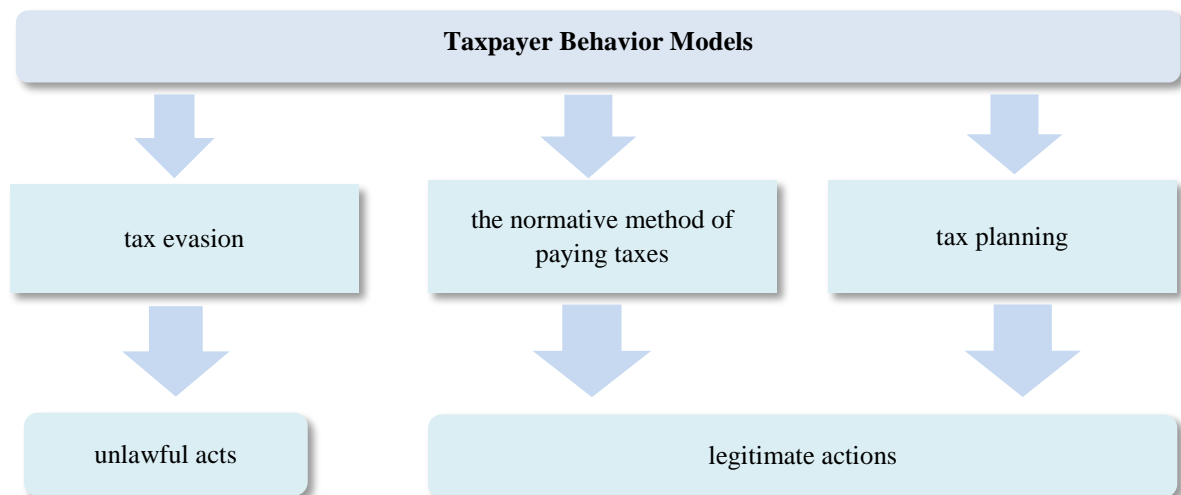


Fig. 2 Taxpayer Behavior Models

Source: own study

According to Article 212 of the Criminal Code of Ukraine for deliberate tax evasion, fees, payments is punishable by a fine, or deprivation of the right to occupy certain positions or engage in

certain activities for up to three years. Therefore, tax evasion is attributed not only to criminal liability, but also to tax offenses.

The normative method of tax payment provides for the accrual and payment of tax payments by legal entities and individuals in accordance with the law, without selecting alternative options for optimizing tax payments.

The complexity of the tax planning mechanism is that on the one hand there is an opportunity to significantly reduce the amount of tax payments to the budget, and on the other – the danger of paying a much larger amount in the budget and put the company on the verge of bankruptcy.

That is, an enterprise under tax planning means the use by the taxpayer of all permissible legal means to minimize tax liabilities.

Being able to know and control the level of tax burden for any business is an important tool for making financial decisions. Tax burden optimization is a rational multivariate minimization of tax payments. The result of this savings, additional tax revenues and their effective investment in the development of the enterprise. The following legal methods of tax optimization can be used within enterprise management:

- replacement of relations;
- deferral of payment;
- change of jurisdiction;
- separation of relations;
- reduction of the object of taxation;
- delegation of responsibility;
- use of privileges and preferences;
- accounting policies.

The essence of the method of replacement of relations is to replace the business legal relations of the enterprise with its partner, the taxation of the results of which occurs at elevated rates, to close, homogeneous legal relationships with a preferential tax regime. The basis of the deferred payment method is the assumption that the majority of taxes are due when the taxable entity arises, and therefore the enterprise can move part of its sales from the end of one quarter to the beginning of another. The change of jurisdiction is characterized by the transfer of the registration of an enterprise or its branches in the territory where tax benefits exist. Reduction of the object of taxation is a method whose purpose is to waive certain transactions that are taxed without harming the enterprise. Delegation of responsibility means that responsibility for the payment of basic taxes is transferred to the special organization. As for the method of using privileges and preferences, it implies the transition of enterprises to the industry or to the production of products for which a preferential taxation is imposed. Accounting policy is characterized by the preparation of the tax budget of the enterprise so that there is no fluctuation in the amount of tax payments in different tax periods. Current tax optimization allows for a set of methods to reduce the tax burden for the taxpayer on a case-by-case basis. Prospective tax optimization is based on the application of such methods and methods that reduce the tax burden of the taxpayer in the course of his activity, having a long-term nature due to possible changes in both external and internal factors affecting the level of taxation.

Building a productive tax system helps to address one of the main issues in the enterprise's activity – the assessment and prevention of the boundary between the ability to pay taxes and fees on conditions of ensuring the development of entrepreneurship and evasion (or not fully computing). It is advisable to present the organizational model of analysis of company calculations with taxes and fees in the form of interrelated modules:

- 1) assessment of organizational and economic efficiency of tax system (first of all, choice of alternative systems);
- 2) analysis of completeness and accuracy of determination of tax objects. Assessment of resource provision for timely budgetary calculations;

3) analysis of the motivational impact of the tax system on the development of entrepreneurial activity.

One of the components of tax optimization at the enterprise should be the organizational support of the stages of creation of information resource, the results of accounting of economic transactions, which are the objects of taxation, and data of financial and tax reporting (Fig. 3).

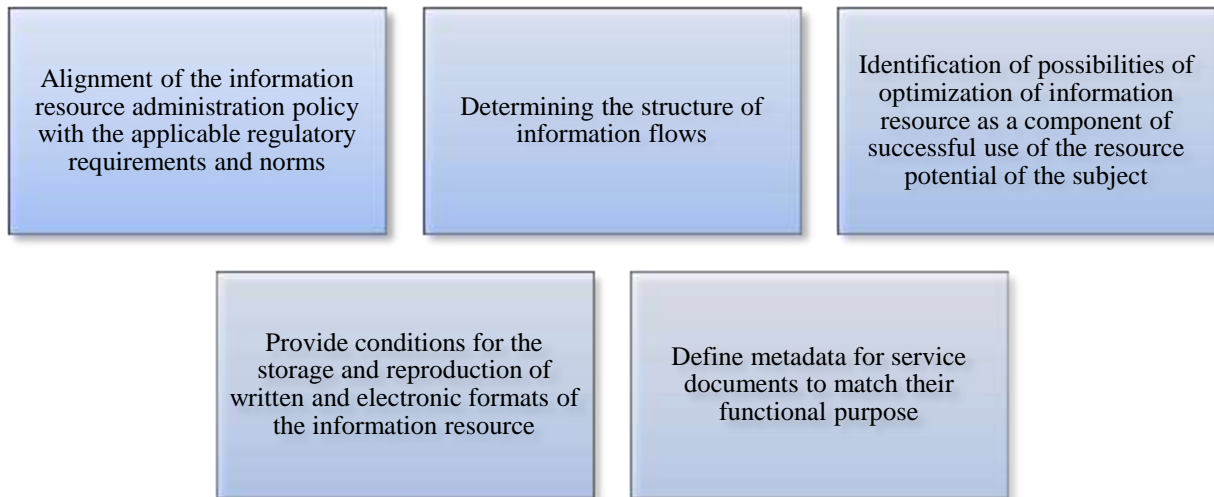


Fig. 3 Requirements for tax optimization information resource

Source: own study

These are elements that are consolidated into a single information and analytical database of taxes, as well as practical skills in the formation of schemes for the implementation of transactions that can lawfully optimize tax payments. However, so-called «gray schemes» are more common for Ukrainian businesses when the taxpayer does not formally violate tax laws using tax optimization, but at the same time reduces tax obligations to the state compared to other enterprises. All optimization paths can be divided into three groups:

1. cash out of taxation;
2. transfer of funds to a region with a lower level of taxation;
3. deferral of tax payments – carry forward.

The first scheme of «Cash out of taxation» is characterized by the use of fictitious contracts and fictitious firms. Nominal directors and founders are often involved to anonymize true owners. The following groups of schemes are:

1) scheme that increases the cost of the optimizer by transferring funds to «gray» and «black» firms: increases company expenses, allows to get free cash, to «bring» to the turnover of the company, goods bought for cash;

2) scheme for inventory reduction as an alternative to sales: involves the sale of the company at a reduced cost through damage or sham destruction of the stock, with the stock being sold for cash;

3) optimization in which tax liabilities are shifted from one company to another: to implement it is a triple company willing to sell a tax credit or expenses.

However, tax evasion schemes have an increased risk for the optimizer, they are illegal and short-lived, and can be quickly detected by fiscal officials, to maximize criminal prosecution.

The scheme «Transfer of funds to a region with a lower level of taxation» differs from the previous one in that the funds are not withdrawn from legal circulation and can be reverted if necessary:

- 1) transferring cash to other countries with less taxation (offshore is an example);

- 2) transfer of funds to other companies with different tax system (simplified tax system);
- 3) transfer of funds to other fields of activity or to other companies with preferential taxation (mainly temporary).

This optimization path is less risky than the previous one, though it cannot be considered perfect. Such schemes are possible to detect when agreements are executed on the basis of fictitious documents, when there are insufficient labor and property resources, agreements are conducted at inflated or low prices.

Deferral of tax payments – deferrals – this optimization path allows you to adjust your tax burden in the near future, with further increases in the burden, only those companies that carry out long-term planning can choose this path:

- 1) incomplete operations to transfer tax liabilities: replacement of taxable transactions with non-taxable transactions;
- 2) carrying out operations with their subsequent cancellation: used to increase tax credit and expense at the end of the reporting period, with a subsequent return on transactions in subsequent reporting periods (when appropriate resources are available);
- 3) use of intermediaries to widen the time gap between counterparties' actions and the emergence of tax liabilities: it is possible to legally delay the offensive of tax obligations (use of contracts of commission, commissions).

The main characteristic of this type of optimization is the lowest level of risk among other optimization schemes. Such schemes can be detected if the optimizer has made the following shortcomings: did not bother to hide in time separate business optimization operations, does not use a variety of schemes, incorrectly drawn up documents are used in a single format. Tax optimization is connected with all processes of enterprise management and is based on tax planning, analysis, accounting and control, which is a mechanism of realization of tax policy of enterprise in economic activity (Fig. 4).

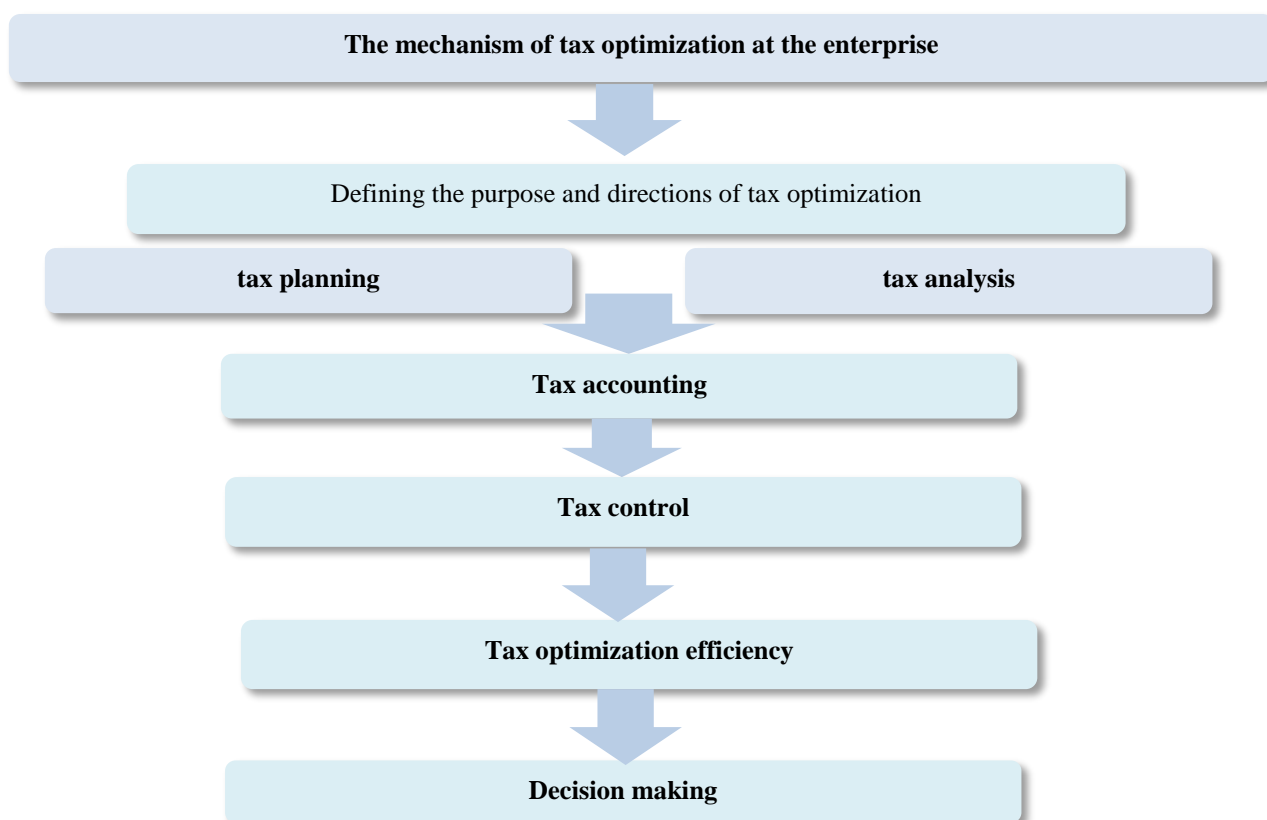


Fig. 4 The mechanism of tax optimization implementation

Source: own study

The introduction of a tax optimization mechanism at the enterprise is the main condition for its stable development. Choosing the best option for taxation will allow the company to pay tax payments in a burdensome for him, to direct the saved money for further development and to reduce tax risks. Such an element of enterprise tax flow management balances relations between fiscal authorities and economic entities, which, in turn, provides the state with full assurance of tax payments to the budget.

CONCLUSION

Tax savings are the most important task of every business. Therefore, in practice, with the correct setting of tax planning and control, the company can pay taxes in the minimum amount. Competent optimization of tax payments is an important factor in optimizing the formation of profits of the enterprise.

The tax planning model is characterized by the fact that the taxpayer on the one hand does not violate the rules of tax legislation, and on the other reduces the amount of tax payments by applying the legal rules in his model of activity.

The purpose of tax planning is to increase revenues and profits by optimizing tax payments and reducing the tax burden. It is based on the maximum use of all statutory tax benefits, alternative tax solutions.

According to the results of the study of tax optimization at the enterprise, its role for development and the main criteria that make up its essence and features that help distinguish between tax planning and tax evasion are determined.

It is established that the determination of tax planning activity depends on the financial capacity of the enterprise, as well as the amount of taxes paid during the period.

Among the optimization schemes that have been considered in certain situations will be tax evasion. While optimizing tax payments, other financial tasks that are intended not to reduce taxes but to increase an entity's income after taxes have been solved may also be solved. Optimization of some taxes can lead to an increase in others, and subsequently to penalties from the tax authorities. In other words, penalties can exceed the planned effect of tax optimization. Consequently, optimization schemes involve a multivariate approach to considering the effects of reducing the tax burden, which implies the effectiveness of their use depending on the situation.

The purpose of modeling tax optimization strategies is to study the impact of various management decisions on the choice of one or another method that affects the performance indicators and the state of the enterprise as a whole. Identify long-term and short-term strategies to reduce the tax burden, taking into account the potential risks and without violating legal requirements.

Summarizing the above, we can say that such methods and models, which take into account all the necessary information about the object of study, adapt flexibly to the changes, allow us to identify the most favorable development scenarios.

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ОБЛІКОВІ ІНСТРУМЕНТИ ТА СХЕМИ ПОДАТКОВОЇ ОПТИМІЗАЦІЇ

Тучак Тетяна Володимирівна

*Університет державної фіскальної служби України
м. Ірпінь, Україна*

Проблема визначення меж податкового тягаря існувала завжди. Оскільки час існування держави не обмежується ніякими календарними, а тим більше податковими термінами, у держави зберігається постійна потреба в податкових доходах і вона зобов'язана брати до уваги необхідність відновлення своїх фінансових ресурсів в майбутньому, усвідомлюючи, що це реально лише при наявності стійкого виробництва. Тому грамотне визначення меж податкового навантаження передбачає розвиток виробництва і забезпечення умов зростання податкових надходжень. Пригнічуючи ж економіку, пригнічуючи платника податків, податок знищує власну основу і самого себе. В контексті цього стає актуальним дослідження питання оптимізації оподаткування. Метою є визначення особливостей формування податкового планування для цілей оптимізації оподаткування та підвищення системи економічного управління на підприємстві. Матеріали та методи: теоретичне обґрунтування базується на спостереженнях, групуваннях, аналітичній роботі під час визначення організації податкового планування. Теоретичною основою стали методологічні і загальнонаукові принципи проведення комплексних досліджень. В ході роботи було визначено чіткий перелік облікових інструментів та схем податкової оптимізації. Встановлено, що визначення

діяльності податкового планування залежить від фінансових можливостей підприємства, а також від суми податків, що сплачуються протягом періоду. Серед схем оптимізації, які були розглянуті в певних ситуаціях будуть ухиленням від сплати податків. При оптимізації податкових платежів можуть вирішуватися й інші фінансові завдання, метою яких є не зниження податків, а збільшення доходів суб'єкта господарювання після сплати податків. Адже оптимізація одних податків може призвести до збільшення інших, а згодом до штрафних санкцій з боку податкових органів. Інакше кажучи, штрафні санкції можуть перевищити плановий ефект від оптимізації податків. Отже, оптимізаційні схеми передбачають багатоваріантний підхід до розгляду наслідків зменшення податкового навантаження, що передбачає ефективність їх використання залежно від ситуації. Наукова значущість роботи полягає у систематизації теоретичних та практичних положень податкової оптимізації підприємства. Цінність проведеного дослідження полягає у тому, що його матеріали стануть у нагоді для подальшого вивчення специфіки оптимізації податків на підприємствах.

Ключові слова: податки, оподаткування, податкова оптимізація, схеми податкової оптимізації, податкове планування, податковий облік, податковий аналіз.

УЧЕТНЫЕ ИНСТРУМЕНТЫ И СХЕМЫ НАЛОГОВОЙ ОПТИМИЗАЦИИ

Тучак Татьяна Владимировна

*Университет государственной фискальной службы Украины
г. Ирпень, Украина*

Проблема определения границ налогового бремени существовала всегда. Поскольку время существования государства не ограничивается никакими календарными, а тем более налоговыми сроками, у государства сохраняется постоянная потребность в налоговых доходах, и оно обязано принимать во внимание необходимость восстановления своих финансовых ресурсов в будущем, осознавая, что это реально только при наличии устойчивого производства. Поэтому грамотное определение границ налоговой нагрузки предусматривает развитие и обеспечение условий роста налоговых поступлений. Подавляя же экономику, подавляя налогоплательщика, налог уничтожает собственную основу и самого себя. В контексте этого становится актуальным исследование вопроса оптимизации налогообложения. Целью является определение особенностей формирования налогового планирования для целей оптимизации налогообложения и повышения системы экономического управления на предприятии. Материалы и методы: теоретическое обоснование базируется на наблюдениях, группировках, аналитической работе при определении организации налогового планирования. Теоретической основой стали методологические и общенаучные принципы проведения комплексных исследований. В ходе работы были определены четкий перечень учетных инструментов и схем налоговой оптимизации. Установлено, что определение деятельности налогового планирования зависит от финансовых возможностей предприятия, а также от суммы налогов, уплачиваемых в течение периода. Среди схем оптимизации, которые были рассмотрены в определенных ситуациях будут уклонением от налогов. При оптимизации налоговых платежей могут решаться и другие финансовые задачи, целью которых является не снижение налогов, а увеличение доходов предприятия после уплаты налогов. Ведь оптимизация одних налогов может привести к увеличению других, а затем штрафных санкций со стороны налоговых органов. Иначе говоря, штрафные санкции могут превысить плановый эффект от оптимизации налогов. Итак, оптимизационные схемы предусматривают многовариантный подход к рассмотрению последствий уменьшения налоговой нагрузки, что предполагает эффективность их использования в зависимости от ситуации. Научная значимость работы заключается в систематизации теоретических и практических положений налоговой

оптимизации предприятия. Ценность проведенного исследования заключается в том, что его материалы будут полезны для дальнейшего изучения специфики оптимизации налогов на предприятиях.

Ключевые слова: налоги, налогообложения, налоговая оптимизация, схемы налоговой оптимизации, налоговое планирование, налоговый учет, налоговый анализ.