Tax planning in today's Russia

D.A.Kambolov
North- Caucasian Mining and Metallurgical Institute , RA , Vladikavkaz
Z.K.Dzhafarova
Dagestan State University, Russia , Makhachkala

The tax policy of the country depends on its sustainable economic development and social stability. For a period of instability and gaps in the economy is characterized by the active intervention of the state in economic processes, as the basis for the development of economic incentives are, the core of which stands the tax system. Accordingly, the economic backwardness of the country usually makes it necessary to increase the tax burden. On the other hand, the achievement of a certain level of economic development and stability allows the state to strengthen the centralization of financial resources to address the problems of national importance. Therefore the tax burden on the economy in different countries varies considerably. In Sweden, it is up to 60% in the U.S. - 30%, and in countries with economies in transition reaches 26-28%. But at the same time in any country are sufficiently robust system for monitoring implementation of the plan for taxes and fees.

In Russia there is a certain system of taxation, which is characterized by a gradual reduction of the tax burden on the strengthening of the financial condition of the state. In recent years, there has been stabilization of the tax structure and more consistent revenue growth for major taxes (with the exception of export-import taxes). However, there is a fundamental difference between the structure of the Russian tax structure of taxes in developed countries. In, sectoral aspect noticeable increase in tax payments to the electric power industry, fuel industry. Noticeable significant regional variations indicator of the tax burden, ie distinguish the share of taxes in the gross regional product. This situation depends on a variety of reasons both objective (the structure of industries, the natural and geographical location, demographic situation , etc.), and subjective. Still in the implementation

of a plan of Taxation Tax collection remains problematic , ie the actual execution of the intended targets. Strong dependence of revenue for regional and local budgets on the proportions set by the center , which undermines the incentive to undertake structural reforms, the development potential of the territories of the tax and increase tax collection. At the level of taxation of the company is highly dependent on the imperfections of the financial results of the calculations organizations, state economic instability processes. So often intercompany profits on which taxes are calculated, are unstable and are subject to stochastic changes, which does not stimulate the economy the necessary structural and investment processes.

In addition, plans to expand the powers of the tax authorities of the Federation and local self-government in the prevention of unfair tax competition and provide a unified fiscal space. Taxing powers of regional authorities will include the introduction of taxes under the Tax Code of the Russian Federation, and the determination of their rates within the limits set by them. Thus, the state tax planning helps to justify the amount of income to the revenue side of the budget the appropriate level of authority. The size of tax revenues depends on the applied tax system in the country, which should improve the search for harmonious relations between subjects of taxation. Unfortunately, after many years since the beginning of reform in Russia has not developed a comprehensive system of tax forecasting. Not established a vertical organizational structure that would deal with the forecast of tax revenues and the impact of taxation on the economy. Each ministry controls a specific set of issues, and only those processes and economic indicators, which are the responsibility themselves.

The value of tax planning due to the following circumstances:

1. Economic instability and often introduced amendments to the tax laws make it more competitive in those organizations that quickly react to changes you make, that is, Only entities engaged in multiple calculations of tax optimization;

2. Tax savings is a reserve for the increase in net profit of the company and allows for modernization, technical re-equipment, new equipment, etc.;
3. Maximizing the net income creates conditions for the growth of dividends and share price, respectively , and the growth of capitalization (price) of the firm.

That is why in the present conditions it is important to comprehensive theoretical and practical study of tax planning and forecasting, as well as to study all aspects of minimizing tax payments based on tax laws.