

## **PROBLEMS OF TAXATION OF JOINT ACTIVITIES IN THE UKRAINE UNDER THE CONDITIONS OF AUTOMATION**

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**Introduction.** Sometimes pooling various entities to carry out joint activities can be very effective strategic decision and bring the entity benefits from the use of this form of cooperation. However the implementation of this type of activity has its own specific characteristics. First, they can be attributed taxation.

Today there are many shortcomings in the taxation of business activities in Ukraine. Among them: the complexity, uncertainty and fiscal focus primarily current tax system; administration of taxes and fees that unequal conditions of taxpayers and regulatory authorities and others. This leads to an outflow of business in the shadow sector, to conduct illegal activities and full tax evasion, violation of tax laws and reduce the amount of taxes that should be paid to the budget.

**The problem of research.** The existing regulatory framework governing the taxation of joint activities without a legal entity is small in size and not very transparent. Perhaps it is because the tax registration of joint activities, too unsettled and confused in practice joint activities, regardless of their organizational advantage has not received widespread. However, sometimes working together can be very effective and have its positive aspects.

In modern terms the management of the enterprise, regardless of size, ownership and type of activity, there is a need for processing large amounts of information over a relatively short period of time. The development of computer technology has allowed performing certain transactions related to the handling of information in a relatively short period of time. However, optimal results, providing complete, accurate and timely information to users is not possible without the proper use of existing computer technology.

The accounting using modern computer programs have certain characteristics that differ substantially maintaining the account using computer accounting programs from doing accounting using paper accounting records. Using computer accounting programs can increase the efficiency of accounting, increase its level of detail, to strengthen control over the accuracy and correctness of accounting information at all stages of processing and reporting, which underscores the relevance of the test questions.

**Analysis of recent scientific research.** Coverage of issues of taxation of legal entities in Ukraine and areas to improve engaged scholars such as: A.R. Antipov [1], A.I. Linnik, L.S. Chernov [2], I.V. Filchekova, A.V. Pichkova [3] T. Bull, A.P. Herus [4] and others. The results of their research, theoretical and practical developments regarding the taxation of legal entities and directions of its improvement are reduced to the study of the theory of taxation entities. However, a number of practices not explored and require further scientific development to meet modern conditions of doing business.

**The purpose of the article** is to study the taxation of legal entities (joint ventures) and enterprises engaged in joint activities without a legal entity, and methods of accounting calculations of income tax and to identify problem areas and improve the system of taxation of legal entities in Ukraine.

The objective involves the following **tasks**:

- the definition and characterization of income tax;
- clarification of accounting methods and calculation of income tax;
- identify the problems and ways of reforming the tax system;
- detailed consideration peculiarities of accounting for income tax for the tax activities, research on adaptation program "1C 8.2" to conduct joint activities both without a legal entity and with the creation of a legal entity, configuration components accounting program to the peculiarities of joint activities and improving drafting the declaration of income tax for such activities.

**The main material research.** Profit enterprise is an important economic category and the main purpose of any business organization.

The profit reflects the economic benefit derived from the enterprise. Profit in the company means that all the revenues exceed the costs associated with its activities.

Profit has catalytic function. This is due to the fact that income is both not only financial performance, but the main element of financial resources. Therefore, the company interested in obtaining the maximum profit, as it is the basis for the expansion of industrial activity, scientific – technological and social enterprise development, material incentives for employees.

Profit is a major economic categories and groups that do not register a separate legal entity – joint activities without a legal entity. Along with these important issues in accounting are the distribution of income between the partial joint activities and the order of taxation. With a profit is always a need for its taxation.

The main source of funds for the existence of the state and the performance of its functions are the taxes received from individuals and legal entities of economic life. Tax revenues are the basis of the revenue of the state budget, and yet most important regulator of social and economic processes at macro and micro levels.

Today in Ukraine there are two tax systems: general and simplified. Thus, the overall tax system is chosen by all legal persons who voluntarily chose a different tax system, or for which limits the choice of the tax system.

Corporate income tax – a direct tax paid by companies with profits earned from the sale of goods (works, services), fixed assets, intangible assets, securities, currency values and other types of financial resources and values, as well as income from leases, royalties from non-sales operations [5]. The payers of this tax in Ukraine are legal entities. The object of taxation – profit entities. The tax rate as at 01.01.2016 year – 18%.

According to P(S) 17, "Income Taxes" [6], the current income tax obligations recognized in the amount payable to the budget.

For the general scheme of taxation of profits from joint activities carried out at the rate of 18%. If the profit from synergies distributed and paid members, the party has authorized and transfers to the budget of income tax due to such payment or during payment. In the event that the income paid to non-participant, the participant has authorized other than income tax charge in the amount of such payment and for its account and transfer to the budget tax withholding of 15% – before or during such payment. If all the profit from joint activities (or part thereof) were distributed among the participants during the reporting period, such income for tax purposes is considered to be distributed and income tax should retain and transfer to the budget within the deadline set for payment of income tax.

The final stage of accounting and tax process concerning income tax is a tax return, which can be considered basic accounting records taxation of corporate income tax.

Tax return calculation – a document that is filed by the taxpayer (including a separated unit) controlling body in the terms established by law, under which the calculation and / or payment of tax liability, or a document that indicates the amount of income accrued (paid) in favor of taxpayers – individuals, the amounts withheld and / or tax paid.

System programs "1C: Enterprise" is intended for a wide range of automate management tasks of the modern dynamic enterprise. "1C: Enterprise" is a system of applications built on a single principle and on a single technology platform. Leader can choose solution, which corresponds to the actual needs of the enterprise and will further develop the growth of the enterprise or expanding automation tasks. "1C: Enterprise" is a universal system for automation accounting, recording the presence and movement means periodic payments to the company.

Today is quite widespread introduction in enterprises of Poltava region becomes the program "1C: Accounting 8 for Ukraine."

"1C: Accounting 8 for Ukraine" is designed to automate accounting and tax accounting, including preparation of the obligatory (regulated) reporting, organizations engaged in any kind of commercial activity: wholesale and retail trade, commission business (including subcommission) provided services, manufacturing and others. Accounting and tax records are maintained in accordance with the laws of Ukraine.

Using "1C: Accounting 8 for Ukraine" can maintain accounting and tax accounting of economic activities of several organizations. Accounting for each organization can carry information in a separate database. At the same time, "1C: Accounting 8 for Ukraine" provides an opportunity to accounting and tax accounting of several organizations in the common information base (and as an organization can act as individual entrepreneurs). This is useful if the economic activity of these companies is closely related to one

another, you can use generic lists of goods counterparties (business partners), working storage (storage), etc., and mandatory reporting form separately.

Accounting using the program "1C: Accounting 8 for Ukraine" best suited for conducting joint activities in the enterprise, especially when it comes to joint activities without a legal entity and to work together formed a conditioned entity subject to VAT and tax income and operates under a separate contract on joint activity. For example, in the program for the tax accounting for income tax is a special tax plan accounts. Tax chart of accounts implemented configuration, its composition and details are part of the tax accounting methods.

Tax accounting configuration is in the types of tax. This approach takes into account income and expenses, inventory, fixed assets, etc. separately for activities, which requires a separate account in terms of income tax.

According to tax records automatically formed tax return for income tax.

This configuration provides the procedure for tax accounting reaffirms the applicability of this accounting program to conduct joint activities, as authorized participant who has joint venture is a legal entity and is reporting documents separately on the joint venture agreement.

If the accounting of joint ventures version of the above, according to the authors, is also a better option because with it by accounting for all objects of accounting: accounting material – inventory, stock control, accounting trade transactions, account commission trade, accounting operations packaging, account bank and cash transactions, account payments to contractors, accounting for fixed assets, intangible and low-value assets, accounting for the main and auxiliary production, accounting semi account indirect costs, VAT accounting, payroll, human resources and personalized account. Support for different tax schemes, tax accounting for income tax, simplified system of taxation, accounting operations of the month end, the formation of standard accounting and reporting regulated, but this configuration is not fully adapt to the account of joint activity with the creation of a legal entity.

Thus, the current reform of the tax system, giving it normal civilized traits, is an acute problem for the economy of Ukraine. Currently, the tax system is in a state of change. However, the practice of reform shows a lack identification of question – how generally be carried out tax reform.

**Conclusions and prospects of further deployments.** Improving the taxation of Ukraine in modern conditions is a very serious problem. Its solution significantly effect on the replenishment of the state budget, the further development of business and investment sectors of the national economy and social protection. Shortcomings in the tax system lead to negative consequences in the economy.

Thus, we can confidently assert that the tax system in Ukraine in need of significant improvement, should be based on a reasonable adaptation of advanced foreign experience to the conditions prevailing in the country, but not limited to copying models of formal taxation in other countries. The level of development of our economy is much lower than it is in developed countries, however, based on their experience, you can use some worldwide achievements in the modernization of our tax system.

Improving the tax system in Ukraine should be done in two ways. Firstly, by creating an enabling model of taxation of businesses. Second, by strengthening the social character of the tax system as a whole.

It is necessary to develop and apply the following proposals:

- Release from taxation the portion of income that is invested in production, as well as income from rates of export products;
- Identify areas of taxation – direct or indirect taxation should be developed, to determine the advantages and disadvantages of direct and indirect taxation.

The program "1C: Accounting 8 for Ukraine" does not account for the opportunity to tax and accounting joint activities without a legal entity in the event of such.

With Configurator mode offers additional documents and records for accounting users in the program "1C: Accounting 8 for Ukraine", including team main menu toolbar and forms processing documents indicating the data they carried on joint economic activities in the company under the contract.

According to the authors, in the future for more efficient use of the system must enter the system settings through the inclusion of a particular type of activity – a joint activity. This type of activity should be included in the directory where there are the main types of tax: economic and unmanaged. Today, according to the Civil Code of Ukraine there are restrictions on the purposes of joint activities. As a joint activity taxed at 18%, you should make the following changes to the species as a subspecies economic activity. Based on the above definition of joint activities also divided into:

- Business (that is aimed at making profit parties);

- Non-Commercial (directed to other purposes not connected with the receipt of income, such as charitable, scientific, educational, etc.).

This suggests that cooperation relates both to economic activity and to unmanaged which is not included in the tax account and does not appear in the declaration of income tax.

Therefore, in our opinion, isolate subspecies – a joint activity for unmanaged activities should not be.

In addition to the declaration of income tax be sure to specify the number of the joint venture agreement for the separate accounting of synergies and the charter of the company, is "authorized user".

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UDC 657.222

**Dmytrenko Alla**, PhD (Economics). Poltava National Technical Yuriy Kondratiuk University. **Problems of taxation of joint activities in the Ukraine under the conditions of automation.** The article referred to the relevant question today: tax income and tax reporting from synergies under conditions of automation with the use of the system "1C: Accounting 8 for Ukraine". Based on studies the author made specific findings and suggestions concerning improvement of tax accounting and tax reporting income tax during joint activities.

**Keywords:** income, expenses, income tax, tax accounting, automation, tax rate, declaration of income tax.

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**Ключові слова:** доходи, витрати, податок на прибуток, податковий облік, автоматизація, ставка податку, декларація з податку на прибуток.

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**Ключевые слова:** доходы, расходы, налог на прибыль, налоговый учет, автоматизация, ставка налога, декларация по налогу на прибыль.