



TAX ELEMENTS

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DEFINITION

Tax - compulsory, individually gratuitous payment levied on organizations and individuals in the form of the alienation of the funds belonging to them on the right of ownership, in order to financially support the activities of the state and municipalities.

Tax elements - these are the principles of building and organizing taxes.



ELEMENTS

tax object

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TAX OBJECT

Object of taxation - the sale of goods (works, services), property, profits, income or expenses associated with the occurrence of tax payments and the collection of tax



UNIT OF TAX

The unit of taxation is a single scale of taxation, which is used to quantify the tax base. So, in the case of land taxation, hectare, square meter is used in this capacity; taxation of value added - the ruble; when calculating the transport tax - horsepower.



TAX SALARY

Tax salary is the amount of the fee paid by the payer to a specific budget taken for a single tax.

In cases when the tax salary in the amount specified by the legislation is transferred for any reason to the wrong budget, the tax will be considered unpaid and a corresponding non-payment penalty will be charged on the relevant item of the RF tax legislation.

TAX SUBJECT

According to the general norms of the theory of law, the main subjects of taxation in the Russian Federation are:

- individuals;
- legal entities;
- individual entrepreneurs.

✓ The status of a subject of taxation depends on the status of residence.

Residents of the Russian Federation are:

- Residents of individuals who are citizens of the Russian Federation;
- legal entities registered in the Russian Federation.

TAX PERIOD

A **tax period** is a calendar year or another period of time in relation to individual taxes, after which the tax base is determined and the amount of tax payable is calculated. The tax period may consist of one or several reporting periods, taking into account the features established by this article



TAX REBATE

Tax rebate - are the benefits provided to certain categories of taxpayers and payers of fees and fees compared with other taxpayers or payers of fees, including the possibility not to pay tax or fee or pay them in a smaller amount.



TAX RATE

Tax rate - the amount of tax charges per unit of measure of the tax base.



THE TAX BASE

Tax base (taxable base) - the value, physical or other characteristics of the object of taxation.



TAX SCALE

Tax scale - the scale on which the tax rates are calculated depending on those or other characteristics of the tax base, the object of taxation and other factors.

- linear and non-linear scales
- progressive
- proportional
- regressive scales



REFERENCES

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