**Crimean Business Institute**

**Chair of Management and the Humanities**

# Tax System of Russia

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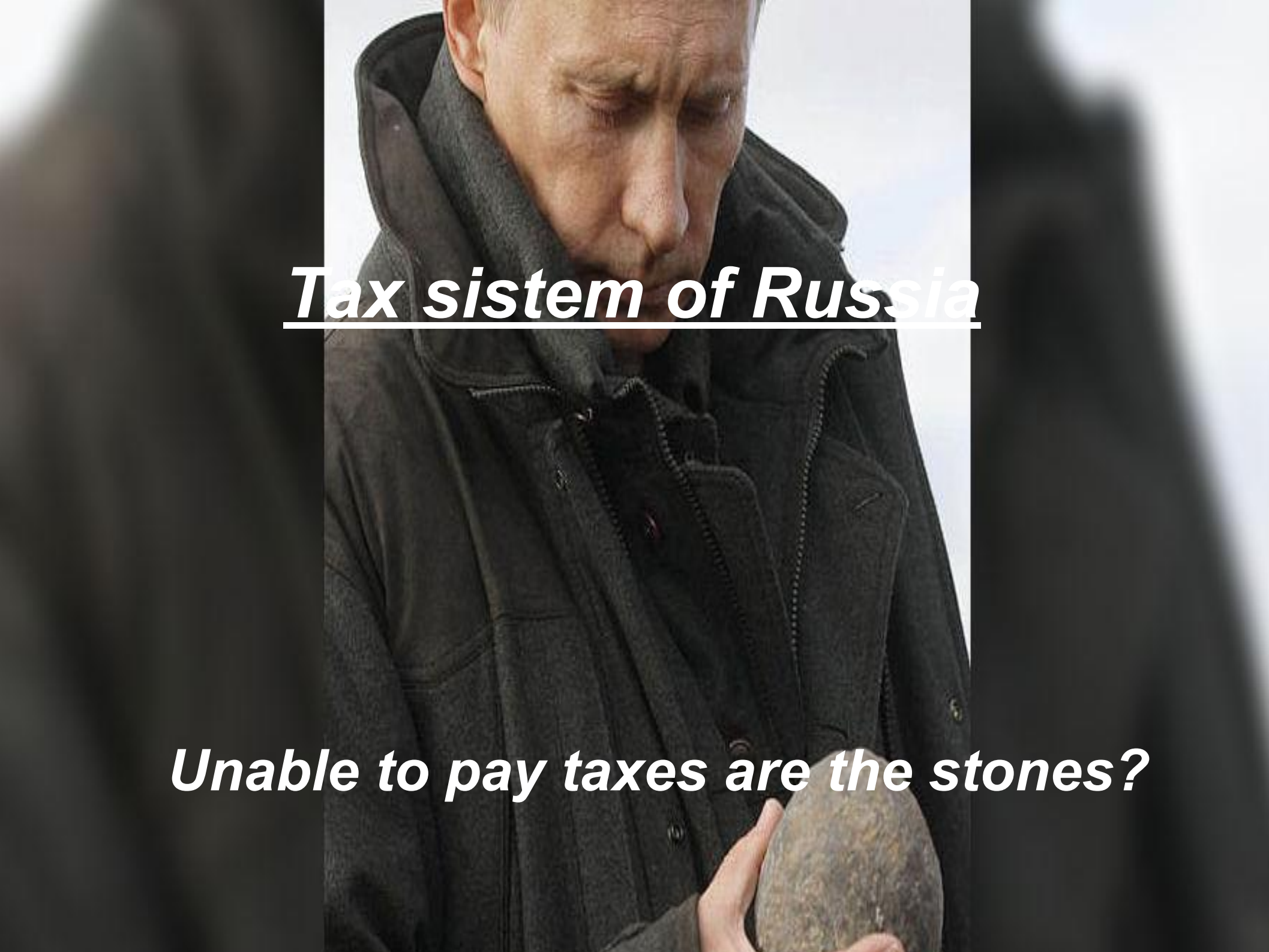
# Tax sistem of Russia



***Unable to pay taxes are the stones?***

The Russian tax system is relatively new. The tax year in Russia is the calendar year. Different fiscal year-ends are not Permitted.

There are a number of significant taxes in Russia charged in relation to sales and property, and taxes specific to certain industries or activities (gaming/gambling, for example).

There is a simplified system of taxation established for small enterprises, which may pay a unified tax on income and a reduced number of other taxes.

Regional authorities have the right to introduce a tax on imputed income within their jurisdictions for legal entities and individual businessmen carrying out activities in certain industries.

Enterprises, farms and individual businessmen producing agricultural products have to pay a unified agricultural tax instead of most other taxes if this activity represents at least 70% of total revenues for a certain period.

Taxes, duties and fees are enacted by law and may be changed only by new legislation. The Federal Tax Service, which is responsible for collecting taxes, closely coordinates its activities with the Ministry of Finance, which has overall responsibility for collection of Russia state budget revenues. Also the Federal Tax Service coordinates with law enforcement bodies, in particular, with the Federal Agency for Economic and Tax Crimes under the Ministry of Internal Affairs.

The Federal Agency, which replaced the Tax police, is responsible for uncovering tax violations and investigating cases of gross tax evasion, which is criminal offence under Russian law. The Federal Agency is a powerful tool for tax administration. Gross tax evasion is defined by the Russian Criminal Code as underpayment of taxes.

Companies are required to file reports with the tax authorities on a monthly, quarterly or annual basis, depending on the particular tax and the company's line of business.

Taxes are paid in monthly, quarterly or annual installments, and a final adjustment made when annual tax returns are submitted.

The tax authorities do not issue

tax assessments to enterprises. Instead, the company must pay the

amount of tax indicated in the tax return.

# Taxes for individuals in Russia

Who is the taxpayer?

Tax payers may be adults and minors citizens of Russia (actually located on the territory of Russia for at least 183 calendar days for the next 12 consecutive months) and non — residents-persons operating in the territory of the Russian Federation with citizenship of other States.s.

Minor and minor children may own property, including inheritance, which is the object of taxation. The obligation to pay falls on the shoulders of parents and legal representatives. In addition, resident individuals (who spend 183 or more days a year within the country) and non — residents of the Russian Federation are obliged to pay taxes.

# List of taxes

Income (personal income tax)

is the Main type of direct taxes. Calculated as a percentage of the total income of individuals less documented expenses, in accordance with the current legislation. There are exceptions in the form of non-taxable income income from the sale of property that has been owned for more than three years; income received in inheritance; income received under a gift agreement from a family member and (or) a close relative in accordance with the Family code of the Russian Federation (from a spouse, parents and children, including adoptive parents and adopted children, grandparents and grandchildren, full and incomplete (having a common father or mother) brothers and sisters).

## *Property tax*

Property tax since 2017. Property taxation based on cadastral value is carried out in 72 subjects of the Russian Federation. Tax notifications on payment of the property tax of physical persons proceeding from cadastral cost concerning the objects of the real estate recognized as objects of the taxation are sent to FTS.

# Transport tax

Transport tax is a regional Tax, is introduced into force by the laws of the subjects of the Russian Federation on tax and is required to be paid on the territory of the relevant subject of the Russian Federation. All funds from it go to the budgets of the subjects of the Russian Federation.

# Land tax

Payers of land tax are natural persons who possess land plots recognized as an object of taxation in accordance with article 389 of the tax code, on the right of ownership, the right of permanent (indefinite) use or the right of lifelong inherited possession (paragraph 1 of article 388 of the tax code). Natural persons shall not be recognized as taxpayers in respect of land plots that they have on the right of gratuitous use, including the right of gratuitous fixed-term use or transferred to them under a lease agreement.

## Excise

Not many people know that individuals (not SP) can also be excise tax payers. This is possible when importing / exporting excisable goods through customs (article 179 of the tax code).

## Water tax

Individuals, including individual entrepreneurs engaged in the use of water bodies subject to licensing in accordance with the legislation of the Russian Federation.

# Fee for hunting and fishing

Citizens, individual entrepreneurs and legal entities that receive in the prescribed manner a license (permit) for the use of wildlife on the territory of the Russian Federation. The calculation is made in accordance with article 333 of the tax code.

# Tax for the self-employed since

January 1, freelancers finally got the opportunity to work "vbeluyu" without unnecessary bureaucracy and tax overpayments. The official name is professional income tax (NAP). The new single tax on professional activity is currently being tested only in four regions, including Moscow and Tatarstan. The main goal of the experiment is to legalize the status of a freelancer and help those who work for themselves to come out of the shadows. We understand what it means to be self-employed, what it can be profitable and what those who decided to show their income to the state say. To overcome the distrust of citizens, the law guarantees the invariability of the professional tax rate for 10 years: 4% - for income when working with individuals, 6% - with individual entrepreneurs and legal entities.

There are also "indirect" taxes state duty-a fee, the amount of which varies depending on the characteristics of the public services provided. excise taxes on subsoil-when buying gasoline, alcohol, the basis of the price is state fees.

These taxes are classified as follows
According to the level: Federal, regional, and local.
According to the method of admission: direct; indirect.
Depending on the payer: from individuals, legal entities.

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# Thank you for attention!