

## Изменения в налоговой политике в 2017 году

**Сергеенкова Анна Александровна**, студентка финансового факультета РЭУ им. Г.В. Плеханова, г. Москва, Российская Федерация

E-mail: [annaarr1997@gmail.com](mailto:annaarr1997@gmail.com)

### Аннотация

Данная статья посвящена наиболее важным изменениям в налоговом законодательстве Российской Федерации в 2017 году, а также возможным последствиям применения данных изменений на территории государства.

**Ключевые слова:** налогообложение, налоговые ставки, Налоговый Кодекс РФ, сроки уплаты налогов.

## Changes in the tax policy in 2017

**Sergeenkova Anna Aleksandrovna**, student, Plekhanov Russian University of Economics, Moscow, Russian Federation

E-mail: [annaarr1997@gmail.com](mailto:annaarr1997@gmail.com)

### Annotation

This article is devoted to the most important changes in the tax legislation of the Russian Federation in 2017, as well as the possible consequences of applying these changes on the territory of the state.

**Keywords:** taxation, tax rates, the Tax Code of the Russian Federation, the terms of payment of taxes.

The tax policy is a set of all payments established by the state and ways of their collecting in the given territory. In the Russian Federation, The authorized body in charge of this direction is the Ministry of Finance [1].

By the decree of the Ministry of Finance in 2017, many changes have taken place in the tax legislation that contribute to the increase in budget revenues. In view of the fact that the main goal of

this policy is to prevent the burden on the tax legislation, the collection of existing taxes comes to the forefront in 2017.

Most of the changes were taxed from legal entities. Therefore, according to the new art. 54.1 of the Tax Code of the Russian Federation of 18.07.2017 the amount of tax levied on the organization can be reduced if all the following conditions are fulfilled [2]:

1. The legal entity did not distort in its accounting or tax reporting information about the facts of its economic life, as well as on objects of taxation and fixed assets.
2. To an agent or a person to whom an obligation for a transaction, an operation or payment of a tax has been executed, it was fully executed.

In this situation, the tax inspectorate should not have any claims to the taxpayer, even if a non-trusted person signed the documents or a different legal transaction could be made with the same positive economic result for the organization. Such circumstances are not considered an important basis for recognizing the tax benefit of a legal entity as unjustified.

Following the above change, an updated procedure for calculating "short" tax periods was introduced. New paragraphs 3.1 to 3.4 of Art. 55 of the Tax Code of the Russian Federation of 19.07.2017 help determine the start and end dates for tax periods in the following situations:

- the organization was established after the beginning of the tax period;
- liquidation or reorganization is carried out before the end of the tax period;
- creation and liquidation or reorganization occurred in the same tax period.

In view of these conditions of the moment of appearance of a legal entity or its reorganization, it was permissible to adjust the tax periods in such cases without agreement with the inspection [3]. The above transformations allow companies to easily monitor the activities of the organization and monitor the time of collection of taxes.

Earlier on April 15, 2017, a decree was issued stating that an organization that is not able to submit documents to the Federal Tax Service in time is obliged to report this situation now in the prescribed form.

Prior to the introduction of this innovation in the Tax Code, all legal entities informed the FTS in an arbitrary form [4], which was an ineffective way to control organizations.

Thus, from April 15, 2017, a legal entity must inform the inspection that it does not have time to submit the documents, not later than the next deadline from the date of receipt of the demand:

- one working day, if the requirement concerns the inspection of this organization;

- five working days, if the requirement relates to the verification of another person.

Nevertheless, sending this form to the Federal Tax Service does not guarantee the organizations the extension of the deadline for the provision of the required documents. If the inspectors do not increase the time and submission of documents and issue a fine to a legal entity, a higher tax authority or court can take into account the fact of filing a notice and reduce the fine or completely free the organization from liability.

Changes in the tax policy have affected the suppliers of children's and school goods.

So, from January 1, 2017, an updated list of children's goods subject to VAT at a rate of 10% began to be applied ( Decree of the Government of the Russian Federation of December 28, 2016 No. 1527).

Innovations have affected, for example, school notebooks. According to the current list, at the rate of 10% of VAT, students' school notebooks are levied.

It turns out that now it is enough for the taxpayer to make sure that the goods sold by him are related to this type of goods in order to apply a 10% VAT rate. The sign of conformity to GOST on the cover or voluntary certification can verify the fact that the notebooks enter the named category.

However, in the tax policy there were not only positive changes in the direction of taxpayers.

Now, starting from August 10, 2017, the criminal prosecution has been threatened with s to those who evaded the payment of insurance premiums, levied according to the Tax Code.

These payments are included in art. 199 of the Criminal Code, which previously concerned only taxes and fees. The softest punishment under this article, as before, is a fine of 100 thousand rubles, the most severe - imprisonment for up to 6 years with a three-year deprivation of the right to hold certain positions.

Under the new rules, to ensure that the perpetrators are "under the article," the organization should have arrears of contributions, taxes and fees in large or very large amounts.

Nevertheless, If the offense is committed for the first time, those responsible may be exempt from criminal liability. To do this, you need to fully pay off arrears, pay penalties and fine.

This innovation can be an incentive for taxpayers to timely pay tax charges and avoid consequences resulting in imprisonment.

The following change from 01/01/2017 affected the travel of Russian employees. In the Tax Code of the Russian Federation, a norm appeared, from which it follows that daily subsistence allowances exceed 700 rubles. For the day of the trip across Russia and over 2500 rubles. For the day

of travel abroad, you must pay insurance premiums (clause 2 of Article 422 of the Tax Code of the Russian Federation).

According to the invalid Law on Insurance Contributions, the daily contributions were not assessed. The FIU and the FSS noted that contributions are not accrued per Diem, which are paid according to the norms established in the collective agreement or the local act.

Contributions to injuries are not affected. They are not subject to the RF Tax Code. In addition, the Law on Insurance against Accidents at Work has not been amended, limiting the non-taxable amount of per diem.

It should be noted that the FSS considered the issue of daily subsistence under the Law on Insurance Contributions and the Law on Insurance against Industrial Accidents.

From the explanation follows the conclusion: since the amount of the daily allowance the employer fixes in a collective agreement or a local act, payments are not assessed with contributions in this amount.

Innovations in tax policy also touched on the procedure for conducting cash transactions, which the Central Bank of Russia updated from August 19, 2017.

Innovations for companies are as follows:

1. It is not necessary to receive from the employee an application for the issuance of money for a report. It can be issued by an administrative document of a legal entity, for example, by the order of the head;
2. Money under report can be issued to the employee, even if he is not yet fully repaid the previous amount. Until August 19, it was forbidden;
3. You can constitute a common sheet of the end of cash transactions costs, for example in the end of the shift. This applies only to those reports that are drawn up on the basis of fiscal documents stipulated by the law on CCP. Such documents can be checks punctured when returning money to customers;
4. Electronic incoming sheet can be sent by e-mail depositor money if he so requests.

The Bank of Russia also noted that the administrative document should be issued at each cash issue. We believe that it is better to compose such a paper for one accountable person, since if the organization plans to issue a management document for the issuance of money to several employees, it would be better to send an inquiry to the Central Bank in advance.

After the introduction of the changes, more penalties were accrued for a long delay in payment

of arrears. Since October 1, 2017, the rules for calculating penalties established in clause 4 of Art. 75 of the Tax Code. Now, if the delay has exceeded 30 calendar days, the penalties are calculated as follows:

- based on 1/300 refinancing rate of the Central Bank of the Russian Federation, effective from the 1st to the 30th calendar days of such delay, inclusive;
- on the basis of 1/150 of the refinancing rate of the Central Bank of the Russian Federation, relevant in the period starting from the 31st calendar day of delay.

By law, these innovations extend to arrears, which arose from October 1, 2017. It follows from the clarification of the Ministry of Finance: the provisions are applied if the payment term has come after September 30, 2017, but the funds were not listed in the budget.

Hence, if the company was to contribute to the budget, for example, no later than September 28, but did not do so, the increase in penalties does not concern it. If the deadline for payment is, say, October 25, then for the period from October 26 to November 24, the default interest should be calculated based on 1/300 of the refinancing rate, and from November 25 - based on 1/150.

According to the rules in effect before October 1, the length of the delay did not play a role: the interest rate of interest was always taken equal to 1/300 of the refinancing rate of the Central Bank of the Russian Federation [5], acting during the delay. Since 2016, the CBR has not set an independent value of the refinancing rate - it is equal to the key rate.

Thus, innovations in tax policy led to both positive and negative consequences for legal entities. Depending on the implementation or vice versa, the failure of these measures will determine the future activities of the organizations.

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