

УО «Алматы Менеджмент Университет»



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УПРАВЛЯТЬ СОБОЙ – УПРАВЛЯТЬ БИЗНЕСОМ – УПРАВЛЯТЬ ВРЕМЕНЕМ

Сборник статей магистрантов
Магистранттарының мақалаларының жинағы
Collection of articles by Master Program students

Выпуск 6

Алматы, 2016

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VALUE-ADDED TAX AND SALES TAX, THEIR DIFFERENCE, PROS AND CONS OF THE REPLACEMENT OF ONE TAX BY ANOTHER

President Nursultan Nazarbayev has instructed the profile departments to examine the possibility of introducing a sales tax instead of the current VAT. "We need to study in detail the question of the introduction of the sales tax instead of a complex opaque VAT. Today we have emerged in the whole business of VAT refunds," - N. Nazarbayev said at a government session on May 5th 2015.

Ministry of National Economy (NEM) of Kazakhstan jointly with the Ministry of Finance of Kazakhstan studied the world practice of application of the sales tax and its effectiveness for the state and taxpayers. Making changes planned in parliament in April 2016 a draft law, which includes the abolition of the VAT and the introduction of sales tax in Kazakhstan.

What is VAT and sales tax?

VAT - value added tax.

In theory, VAT is calculated as the tax rate multiplied by the value added tax. Adding value we calculated the indirect method, namely, as sales revenue minus intermediate consumption TRU.

Thus globally the value added includes wages and profits. Indirect taxes are ultimately paid by the consumer always, not the manufacturer. Accordingly, the higher the profits and wages, the higher VAT in the total mass, which comes to the budget.

VAT paid on imports of TRU also taken to offset, and therefore in theory, they continue to be deducted from the total taxable supply.

At the same time, exporters do not pay VAT, as they have a right to deduct the previously paid VAT. There are two ways - a real credit and VAT refunds from the budget.

Since exporters are no internal implementation, all exporters are trying to reclaim VAT. But the return of VAT is very difficult.

There are a number of objective and subjective problems for VAT:

1. Objective - the fall in the country arrived (and the fall in prices of basic commodities were relevant) and the level of wages (when falling profits is the reduction of staff and the total weight of the tax falls) falls VAT receipts to the budget. This affects the revenue to the budget. To solve the problem with the budget, you can change the principle of taxation and VAT to replace other taxes. Visually, the user will not see the increase and decrease even be, in practice, will generally increase.

2. Subjective - the problem of export VAT refund. The main problem associated with VAT is the ability to recover the VAT paid to the exporter in the production of their export product. It is very important for exporters. Naturally, bureaucratic, tax authorities are reluctant to return the VAT, as they are required for the execution of the budget revenues.

The basic principle of VAT administration today is that built the pyramid suppliers, whereby if one of the suppliers did not pay VAT, the VAT is not refunded in full. The main problem lies in the fact that the subjective approach to tax that the supplier has not paid it the VAT which is you get a credit. And often it turns out that the same is not paid VAT supplier is the basis of failure to refund VAT to multiple buyers. Prove that your provider is VAT paid is almost impossible.

Also, the state shifts the responsibility of the supplier ultimately to the exporter, although legally and economically exporter can not influence the supplier to pay VAT. In addition, this exporter can not even sue the supplier, because he is not a party which has the right to demand payment of taxes.

The solution is only complete reform of VAT refund system. But this, you need to write a whole separate article.

Sales tax

Sales tax - excise tax (consumption tax) levied on customers when purchasing goods or services. As a rule, the sales tax is calculated as a certain percentage share of the cost of goods sold (services). At the same time the tax legislation of the goods and services may be exempted from taxation. The sales tax in many countries of the world, such as the US and Russia.

The sales taxes in the United States. The amount of tax varies greatly depending on the state, often combined several sales taxes, set at different levels. For example, one of the highest rates of sales tax in force until the summer of 2010 in Chicago (Illinois), it stood at 10.25%, which is obtained by summing the state tax rates (6.25%), cities (1.25%), county (1.75%, was later reduced) and vehicle control (1%). Additional rates in the city are in the food and alcoholic beverages.

It is difficult to understand what is meant by the sales tax. Experience sales tax existed in Russia.

Earlier, in Russia, in addition to VAT, it was still the sales tax, which is the regional tax, and the rate on it was determined separately by each region, but not above the rate established at the federal level.

In Russia, such a tax is paid only on retail sales, the deductions did not take.

In Kazakhstan to introduce something like that, how it will be justified, it is difficult to say, as a retail sales tax will not replace all of the proceeds from VAT or rate must be very high.

If we introduce the similarity of the turnover tax for all businesses, then this tax could on the contrary, significantly exceed the revenues from the VAT, and it will not depend on profits and wages. But there is a danger that such a tax as a direct acceleration of inflation in the country, which will affect consumer demand. Naturally, there will be no refunds of VAT and a tax will simplify the whole process of paying taxes.

At the same time, the more added value in the country, the more tax will go to the final consumer, as each redistribution will occur turnover tax, and we also want to Kazakhstan was a lot of value-added production and has high added value. And this principle of taxation will not stimulate the recycling process in the country.

Therefore, you need to very carefully approach to the introduction of value added tax and spend very meticulous calculations, unless the purpose is not an increase in revenues.

The seller pays the last

It is expected that the sales tax will only pay the companies that sell the finished products to the end user. For example, agricultural companies grow corn and put it in the elevator. From there, the grain resold the mill, which processed it into flour. Then I bought a bakery flour, which is arbitrary and bakery products sold to wholesale entities, and those products at retail grew weak points. In this scheme the sales tax paid only retail outlets. This means that all previous chains only pay CIT and VAT for them is now no longer - in other words, they significantly reduced the tax burden that is an absolute plus.

But if consumer goods all clear how to be manufactured goods? There are likely to be introduced mechanism for reflecting the purpose of the goods - final consumption or supply it to a warehouse for the manufacture or resale. If the product is sold to the final consumer, the sales tax will pay the seller, if there is no sales tax proceeds to the next link.

It will be difficult with the services, as they can not be "put to the warehouse," but they may be involved in the production cycle. For example, a consulting company buys legal services. If you have to pay sales tax (formally pay his law firm, but it is an invoice, including sales tax in the total), will it be possible to put it in the standings when they sold consulting services? Most likely, it is necessary to leave the set-off mechanism. This idea suggests that, as will be taxed imports.

Import tax

Cancellation of value added tax, in principle, it suggests that the VAT "gone" and when you import. But just do not impose taxes on imports does not, therefore, likely to happen in a simple renaming VAT import tax. In the future, the company, which bought imported goods and pay taxes, will be able to put it in the standings when the imported goods will be sold to the end consumer. And if it is allowed to settle on imports will have to resolve the standings and internal operations.

The essential difference between the new tax system would be that right away exporters the VAT refund. On the other hand, the entire amount of VAT which they have paid and displayed to return now simply will not be paid, because the providers are now also do not pay VAT and sales tax.

In any case, it can be assumed that there will be a certain net effect, but its volume can be calculated when the official information appears.

Who will suffer from the introduction in Kazakhstan of the sales tax?

1) The introduction of the sales tax supports the primary sector and high-tech killing.

Any raw material passes certain stages of processing. Each subsequent stage will give an additional burden in the form of a 5% tax, and the deeper will be the processing of the higher - tax burden. This concerns, first and foremost, petrochemicals, which so wants to develop Kazakhstan.

The policy of the country - to encourage the production of high value added products. But the introduction of a new tax system to make sure the product is too expensive and uncompetitive. As a result of industrialization will suffer.

I think NPP Kazakhstan "Atameken", which consists of a variety of manufacturing companies can make accurate calculations.

2) With the introduction of the sales tax hurt exporters.

Now exporters are entitled to deduct input VAT, that is, when the supply of products abroad the state reimburses them this tax. This means that the cost of export products does not contain indirect taxes.

Sales tax, which is non-refundable, will "sit" in the materials and services of export commodities, making them expensive and uncompetitive. Despite the fact that the plans of the state - to create and fully support eksportooretirovannye production.

3) With the introduction of sales tax may rise in price of imported goods.

What to do with goods that Kazakhstan imports? Will they be subject to VAT? If so, the actual import tax of 17% (12% - VAT and 5% - the sales tax, since most of these products Wholesalers purchase).

On the other hand, those who import goods for production needs, will have to pay VAT, which is non-refundable, which again will lead to higher prices for goods. There is a risk of increasing the "gray" sales, as 17% - a lot.

If the VAT on imports will be canceled, Kazakh producers will be at a disadvantage. Finished products, for example, Russian production will be subject to fee of 5% and 15% of Kazakhstan's.

Let me explain how I got this figure. 5% - is the amount of tax that the seller will pay the turnover. For example, consider the production of fuels and lubricants. Oil producers to pay 5% of the turnover and sell the raw material oil trader. He would pay 5% of the processing and transportation of petroleum products and sell to the retailer. Last, the Gulf of gasoline in the tank car owners will pay another 5%.

4) With the introduction of the sales tax hurt small and medium businesses.

SMEs - the foundation of any developed nation. Mobility and innovation, small and medium enterprises to expand the line of products allow. But with the introduction of sales tax large companies with a complete production cycle, will have an advantage over small producers.

Take for example the small producer of sausage and large-scale farmers who grow cattle, slaughter and processing of meat. Farmer, creating the final product does not pay VAT, as he processed meat, and a small manufacturer will buy meat, which will have to sit the tax, and it will cost more to 5%.

This will lead to a reduction in the number of SMEs and the monopolization of big players.

5) With the introduction of the sales tax affected villagers.

Major players can sell products in the big cities, bypassing the middlemen. But to deliver the goods to the countryside without the participation of retailers impossible. Each link in the chain will pay 5% of the notorious, so the goods become more expensive in rural areas.

6) With the introduction of the sales tax will increase the share of the shadow economy.

Trying to evade taxes, business will come up with various schemes, especially in the second and third stages of processing and sales. Will the popularity of various schemes tolling processing, transmission to the sale of goods, and so on. Tax, of course, will fight against this phenomenon. Probably fiscals will refer to the International Financial Reporting Standards (IFRS) for the recognition of revenue.

Such risks we expect the introduction of sales tax. All countries are moving away from it, and for some reason we return to atavism.

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