

В случае когда командировочные затраты водителя не возмещаются заказчиком, в источниках литературы и в практике деятельности предприятий вопрос решают по-разному: одни относят командировочные затраты прямо на себестоимость продаж (оказанных услуг), другие – на общие и административные расходы, третьи – на косвенные производственные затраты. На наш взгляд, командировочные затраты в случае невозмещения их заказчиком целесообразно отнести на затраты АТП или транспортно-экспедиционного предприятия. В этом случае они должны быть учтены в составе прямых затрат по дебету счета 811 «Основная деятельность», поскольку они обусловлены выполнением задания по основной деятельности. Проблема состоит в том, что на некоторых исследуемых предприятиях, в частности ООО «Valbor-Trans», ООО «Plantrans», ООО «Talos-Trans», ООО «Provenza», вообще не применяется счет 811 «Основная деятельность», следовательно, не представляется возможным определить реальную себестоимость оказанных услуг по грузовым перевозкам.

Таким образом, можно сделать вывод, что практика учета доходов и расходов, полученных от перевозки грузов АТП, не соответствует необходимым требованиям, предусмотренным НСБУ 3 и НСБУ 18. Она не позволяет получить информацию о перевозке грузов (объем в натуральных единицах), о доходах и расходах не только по видам перевозок грузов, но и по каждой перевозке на экспорт. В целях обеспечения такой информацией руководства АТП автором предложена номенклатура аналитических счетов по учету доходов и расходов от грузовых перевозок. Обоснована экономическая необходимость учета командировочных затрат шоферов, осуществляющих грузоперевозки или лиц, сопровождающих грузы в следующем порядке:

а) в случае возмещения этих затрат заказчиком – путем включения указанных сумм в расчеты между заказчиком и командированным лицом без признания расходов и доходов;

б) при невозмещении командировочных затрат потребителем услуг их целесообразно отражать как прямые затраты по счету 811 «Основная деятельность», включая в себестоимость услуг по перевозке грузов, впоследствии становящимся составным элементом себестоимости продаж (оказанных услуг). Обоснован вариант учета сумм предоплаты в счет последующей грузоперевозки грузов.

#### Список использованных источников

1. Кодекс автомобильного транспорта № 116-XIV от 29.07.1998, Monitorul Oficial, № 90-91/581 от 01.10.1998.
2. Налоговый кодекс, Contabilitate si audit, 2013, nr. 1.
3. Национальные Стандарты Бухгалтерского Учета. № 174 от 25.12.1997, Monitorul Oficial al Republicii Moldova, 30.12.1997, nr. 88-91.
4. Григорой Л.Г., Дима М.А. Международные стандарты финансовой отчетности. Кишинев: Universul, 2009. – 320 с.

G. Gintare

Vilnius University (Vilnius)

## RESEARCH ON THE IMPACT OF TAX HAVEN ON THE AMOUNT OF CORPORATE TAXES

*Во многих странах мира на страны налогового рая смотрят отрицательно, критически их оценивают, хотя это легальный бизнес. Однако в последнее десятилетие возросло внимание, как можно снизить налоги или совсем их не платить, применяя разные инструменты налоговой политики в соответствии*

с действующими законами налогов. Результаты проведенного исследования позволили сделать вывод, что создав предприятие в странах налогового рая, можно снизить уплачиваемые налоги. Однако получаемая польза и ее величина зависит от количества работников и полученной прибыли. Результаты этого исследования и примененная методология может помочь предприятиям, интересующимся минимизацией налогов, принять решение, стоит ли создавать оффшорные предприятия в одной из стран налогового рая.

*In many countries of the world tax havens are regarded with suspicion, tax haven is considered as an intermediary for money laundering, although officially it is a legal business. However, the last decade has shown a growing interest in how to reduce or even completely avoid the taxes payable with the help of tax policies and not violating the existing tax laws. The results of the research enable us to state that the development of a company in tax haven makes it possible to reduce the taxes paid. But the benefit and the size depends on the number of employees and profit. Results of this work and the methodology used can help the company, interested in the tax policy, and especially in the minimization of taxes payable, clarify whether it is useful to develop an additional offshore company in a tax haven country.*

In the present day economic conditions a relevant topic of discussion for business entities has become taxation, and more specifically, the minimization of taxes payable to the national budget and different target funds. The latter should be a critical factor for business entities – tax policy, to which Lithuania still pays insufficient attention, determines the choice of created business from the point of view of the country, which also determines the choice of tax rules and the amount of taxes paid. One of the most common means is the development of offshore companies in the so-called tax haven countries. According to the statistical data at least sixty thousand of such companies are established in the world each year. This is because the company's profits are generally taxed according to the profits tax rate, which is valid in the state where the company exists. Therefore, a resident of high-taxes country can set up a company in the country with low or zero taxes. Billions move via bank accounts of such companies so it is a great source of income to poor countries of tax haven. It should be noted that according to M.A. Sullivan (2007), each year the European Union is losing billions of euros of revenue due to tax evasion. According to various estimates, the annual damage could amount to about one trillion euros. Therefore, tax havens with reduced business taxation attract not only investors', but also the institutional attention.

Tax policy and the benefit of tax havens have been analysed by many different foreign researchers. Among them should be mentioned M. A. Desai (2003, 2004, 2005, 2006), J. Slemrod (1993, 1998, 2009), S. D. Dyreng, B. P. Lindsey, J. R. Thomok (2010, 2012, 2013), M. Elsawyadyand, K. A. Konrad (2010, 2011, 2012) etc. In Lithuania tax haven countries and their tax benefits have been analysed by A. Slavickienė, D. J. Savickienė (2012), A. Žvirblis, V. Zinkevičiūtė (2011), and by other scientists and market experts. The studies of the past few years in terms of entity businesses have already become not so important due to rapid change of laws of the country and other regulations governing taxes.

Thus, the object of the present research is business taxation in tax haven countries.

The purpose of the research is to investigate the impact of tax haven on the amount of taxes companies pay.

In order the research was successful and reliable, it has the following objectives:

- to identify the purpose of establishment of companies in tax havens;
- to accomplish a comparative analysis of taxes a company pays in tax havens and in Lithuania.

The work encompasses an analysis of foreign scientific literature, empirical studies and economic literature as well as practical study of tax benefit of tax havens. In order to accomplish the research the following methods have been used: accumulation of information, comparison, classification, generalization, etc.

Thousands of companies and organizations of the world perform their economic activities using offshore companies established in tax havens. According to J. Slemrod (2009), the majority of them have a purpose – tax optimization. However, the offshore business has many advantages; the main ones are confidentiality, efficient and inexpensive banking system, the absence of exchange control, minimization of profits tax, support and subsidies from the local government, etc. Thus, if a company cares for its future, is engaged in international trade or stores money in various countries around the world, it is usually interested in the so-called tax havens, with the help of which it can carry out an aggressive tax planning and pay the minimum of the profit taxes. There are also large companies that have most of their activities in Lithuania but the management of taxes moved to tax havens. They seek to reduce or even avoid the income tax, but according to Q. Hong, M. Smart (2010), such strategy is wrong in respect of either other taxpayers, or other countries' interests. The latter are forced to change their fiscal policies and to adapt to the lowest common denominator, because:

- The whole economic system is distorted due to uncertainty of countries that have low taxes, thus creating intolerable tax asymmetries and risky "soap bubbles";
- Tax evasion destroys the tax system of modern states;
- Illegal business and illegal behaviour undercuts the democratic state;
- Global market is distorted, innovation, entrepreneurship, and economic growth decrease;
- Corruption is entrenched on complicity of financial intermediaries of the private sector and the government, which tolerates the operations of countries with low taxes.

It should be noted that in the world there are more than sixty countries, providing offshore company legislation, and in order to choose the best of them, everything should be very well thought over. A number of factors must be considered, first of all, as Mr Sharman (2010) points out, political and economic stability of the state should be considered. In addition, its legislation must guarantee confidentiality and absolute privacy. Other factors include the auditing and other requirements of law compliance, exchange control and banking services, contracts, helping to avoid double taxation, etc. Thus setting up businesses in different countries, we are dealing with different regulations of company creation, and it is very important to have them analysed in order to avoid subsequent misunderstandings on unpaid taxes or other legal violations. It is important to note that companies established in tax havens are used for one of the two purposes. According to A. Gumpert, J. R. Hines, M. Schnitzer (2011), companies are set up in tax havens in two cases:

- In order to reduce profits (more expensive than normal purchases, cheaper than normal sales) and thus to avoid the taxes payable;
- In order to return to the legal business money received from the illegal business activities (e.g. unrecorded transactions).

In the first case, reduction of profit earned by the company can be performed in three different ways: buying overpriced goods from offshore companies and then selling them at the real price; buying overpriced services and long-term assets for the operation of the company and then including the amounts in the allowable deductions; selling goods too cheap to offshore companies, which later sell the goods at the market price and receive a large share of the profit. The second purpose of establishment of companies in tax havens is not as popular as the first, and according to M. Hampton, J. Christensen, T. J. Network (2010), it is more common to the countries in South America. According to R. Palan, R. Murphy, C. Chavagneux (2013), to return to the legal business money received from the illegal activity is not easy and the most commonly used techniques are quite complex. An analysis of scientific and other literature has shown that in most cases the following methods are used to achieve the second purpose:

- A company obtaining long-term interest-free or percentage loans from offshore companies;
- Increasing the share capital of a company and providing with the opportunity to an offshore company to buy shares;
- A company selling to offshore company any property for the great price, when the company has an opportunity not to pay income and other taxes for such sale, the company actually continue to dispose of the assets;
- Granting people with the right to dispose of cash held in the offshore company's account.

Despite the identified advantages of establishment of a company in tax havens, when developing business in tax havens, one should first calculate whether it is financially worth doing. Thus, in order to compare taxes paid in tax havens and in Lithuania, the creation and taxation of the company in Lithuania and in Cyprus, which is considered as one of the most attractive tax havens in Europe, will be analysed. The tax haven of Cyprus imposes the same tax rate for all companies incorporated in the jurisdiction. Companies in the low tax haven of Cyprus pay taxes worth 10% of their annual profits. There is no withholding tax applied to the payment of dividends in tax haven Cyprus. However, it should be noted that Cyprus has approved the European Union's "Code of Conduct" on "Harmful tax practices" and is included in the "white list" of Organisation for Economic Co-operation and Development (OECD) countries whose tax systems comply with the requirements, thus has a better reputation in respect of some competing offshore zones. The low tax haven of Cyprus has favourable conditions which encourage the incorporation of offshore companies, trusts and the opening of offshore bank accounts in the jurisdiction. Offshore corporations and bank accounts can be established by persons of any nationality. The offshore jurisdiction laws of the tax haven are very strict but also allow for the formation of flexible offshore structures. One of the main factors which encourage people to go offshore is the tax savings from which they will benefit. Tax haven Cyprus provides clients with the opportunity to reduce on tax liabilities in a legal manner.

In order to carry out a comprehensive research on the impact of tax havens to the amount of taxes a company pays, we should first evaluate the cost of company's registration and other costs involved in its creation. The fee for company registration in Cyprus amounts to 2850 EUR. This sum encompasses company's registration, company's registration address, company's secretarial services, approval of major company's documents in accordance with the form of Apostille, a fixed annual fee to the Register, the registration in tax authorities and mailing of documents. However, as T.

Assogbavi, S. Azondékon (2011) point out, some additional paid services should be attributed to the costs of company registration, it is the nominal director (Cyprus resident) – 550 EUR, and nominal shareholders – 300 EUR. It should be noted that these payments are annual tax liability of a company director and shareholder; it does not include any actual work. Additional work is paid for separately (from 70 EUR per 1 document). Director needs a special power of attorney, a registration fee of which is 100 EUR, its validation on a form of Apostille costs 150 EUR and courier services - 100 EUR; during the first year it is included in the price of company registration. All the above costs are incurred each year, and not only during the time of registration. So the full price of registration of Cyprus company with a nominal director, nominal shareholder and the power of attorney approved by the Apostille is 3950 EUR. From the second year the company must pay an annual fee for maintenance of the company (Annual Domiciliation Fees) – 1000 EUR per year, a fixed annual fee to the Register (Annual Charge) – 350 EUR, and other fees for additional services (nominal director, nominal shareholder, power of attorney, etc.). The company also pays an annual fee for the preparation of the financial statements. Preparation of financial statements to the company without any activity / first billing analysis – 700 EUR. Preparation of financial statements to active company is paid depending on the amount of work. Thus the price for the maintenance of the company from the second year is 2900 EUR (this sum includes the nominal director, the nominal shareholder, fixed annual fee to the Register, the fee for the preparation of financial statements to the company without any activity / first billing analysis. If the company has been in operation, the fee will depend on the actual amount of work). It should be noted that a company registered in Cyprus, depending on its activity, entails the obligation to register as a VAT payer. The price for VAT payer registration procedures - 800 EUR (this is a one-time fee). Meanwhile, the establishment of a company in Lithuania and its registration costs only 250 EUR and it is a one-time fee, there are no annual maintenance fees. So while the establishment of a company in Lithuania costs much cheaper, to have an offshore company in Cyprus for tax purposes is profitable, as it will pay significantly less taxes when the annual revenues of the company are no less than 74 000 EUR.

$$\begin{aligned} 3950 + 0,1 \text{ Profit} &= 250 + 0,15 \text{ Profit} \\ 0,05 \text{ Profit} &= 3700 \\ \text{Profit} &= 74000 \end{aligned}$$

Thus, to a company with relatively small annual profits it becomes useful to develop offshore. Of course, different countries, different numbers, but this formula is suitable for calculations of profitability of offshore companies developed in various countries and can be used by business leaders for approximate calculations and to base opinions on whether to set up an offshore. These calculations demonstrate that the company can avoid a portion of taxes and to increase the profit in legal ways. Further studies could analyse and compare several countries, choosing the most favourable for the development of offshore. Since this method of tax avoidance is becoming increasingly popular not only in Lithuania but also in the world, it is relevant to understand the benefit of analysis of the economics and fiscal policy of tax havens.

It should be noted that the establishment of an offshore company in the country with lower taxes is one of the best ways of tax optimization. The accomplished research has shown that the main advantages of offshore companies are: a safe and inexpensive banking system, reduction of revenue and income tax (zero tax rate is even possible), reduction of the costs of control, the data about the owners and

director are confidential and almost inaccessible, no international tax rates, no restrictions on the volume of export / import. The study of practice enables us to state that in order to choose the most appropriate for business development, it is necessary to take into account the foreign tax systems, and whether the objectives are realistic to be met. Establishment of a company in Lithuania and abroad differs not only in relevant documents but also the price. To set up an offshore company costs a lot of money, as there are director fees attached, which are of the major offshore business taxes. The most common fees paid by the company are for maintenance, director, accounting and income taxes. The research has shown that to develop a company in Cyprus is profitable if the company's profit before tax is at least 74,000 Litas. This amount is not so big, so it is natural that tax haven countries are so attractive. Since taxes to businesses in Lithuania are rather big, many business owners should consider a clever but also a legal possibility of tax reduction – the establishment of another company in a low-tax country.

### References

1. Altshuler, R., Newlon, T. S., & Slemrod, J. (1993). The effects of US tax policy on the income repatriation patterns of US multinational corporations. In *Studies in international taxation* (pp. 77-116). University of Chicago Press.
2. Assogbavi, T., & Azondékou, S. (2011). Tax Havens: Toward An Optimal Selection Approach Based On Multicriteria Analysis. *International Business & Economics Research Journal (IBER)*, 7(11).
3. Desai, M. A. (2005). The degradation of reported corporate profits. *The Journal of Economic Perspectives*, 19(4), 171-192.
4. Desai, M. A., Foley, C. F., & Hines Jr, J. R. (2003). Chains of ownership, regional tax competition, and foreign direct investment (pp. 61-98). Springer Berlin Heidelberg.
5. Desai, M. A., Foley, C. F., & Hines, J. R. (2004). Economic effects of regional tax havens (No. w10806). National Bureau of Economic Research.
6. Desai, M. A., Foley, C. F., & Hines Jr, J. R. (2006). The demand for tax haven operations. *Journal of Public Economics*, 90(3), 513-531.
7. Dyreng, S. D., Lindsey, B. P., & Thornock, J. R. (2010). Is Delaware a Domestic Tax Haven?
8. Dyreng, S. D., Lindsey, B. P., & Thornock, J. R. (2012). Exploring the Role Delaware Plays as a Tax Haven (No. 1212).
9. Dyreng, S. D., Lindsey, B. P., & Thornock, J. R. (2013). Exploring the role Delaware plays as a domestic tax haven. *Journal of Financial Economics*.
10. Elsawydyand, M., & Konrad, K. A. (2010). Public Sector Economics.
11. Elsawydyand, M., & Konrad, K. A. (2011). Multiple Tax Havens.
12. Elsawydyand, M., & Konrad, K. A. (2012). Fighting multiple tax havens. *Journal of International Economics*, 86(2), 295-305.
13. Grubert, H., & Slemrod, J. (1998). The effect of taxes on investment and income shifting to Puerto Rico. *Review of Economics and Statistics*, 80(3), 365-373.
14. Gumpert, A., Hines Jr, J. R., & Schnitzer, M. (2011). The use of tax havens in exemption regimes (No. w17644). National Bureau of Economic Research.
15. Hampton, M., Christensen, J., & Network, T. J. (2010). *Small Island Economies: Exploring Alternative Development Strategies to Hosting Offshore Finance* (Vol. 227). Kent Business School Working Paper No.
16. Hong, Q., & Smart, M. (2010). In praise of tax havens: International tax planning and foreign direct investment. *European Economic Review*, 54(1), 82-95.
17. Palan, R., Murphy, R., & Chavagneux, C. (2013). *Tax havens: How globalization really works*. Cornell University Press.
18. Sharman, J. (2010). Offshore and the new international political economy. *Review of International Political Economy*, 17(1), 1-19.
19. Slavickienė, A., & Savickienė, D. J. (2012, May). Apmokestinimo principų taikymo ypatumai žemės ūkio versle. In 't international scientific conference "Problems of tax policy" (p. 30).
20. Slemrod, J. (2009). Lessons for Tax Policy in the Great Recession. *National Tax Journal*, 62(3), 387-397.

21. Slemrod, J., & Wilson, J. D. (2009). Tax competition with parasitic tax havens. *Journal of Public Economics*, 93(11), 1261-1270.
22. Sullivan, M. A. (2007). Lessons from the last war on tax havens. *Tax Notes*, 116(30), 327-37.
23. Žvirblis, A., & Zinkevičiūtė, V. (2011). The Principles and Basic Models for Multi-Criteria Quantitative Evaluation of Business Company's Environmental Components. *Verslo ir teisės aktualijos/Current Issues of Business and Law*, 1, 183-193.

*О.В. Головач, канд. экон. наук, доцент  
БГЭУ (Минск)*

## **РАЗВИТИЕ МЕТОДИК ОПЕРАТИВНОГО УЧЕТА ИСПОЛЬЗОВАНИЯ МАТЕРИАЛОВ В ПРОИЗВОДСТВЕ НА ПРЕДПРИЯТИЯХ МАШИНОСТРОЕНИЯ И ПРИБОРОСТРОЕНИЯ В УСЛОВИЯХ ПРИМЕНЕНИЯ ПОЗАКАЗНОГО МЕТОДА УЧЕТА ЗАТРАТ С ЭЛЕМЕНТАМИ НОРМАТИВНОГО**

*В статье предложена методика оперативного учета использования материалов в производстве на предприятиях машиностроения и приборостроения в условиях применения позаказного метода учета затрат с элементами нормативного.*

*In article the technique of the operational accounting of use of materials in production at the mechanical engineering and instrument making enterprises in the conditions of application of a job order method of the accounting of expenses with elements of the standard is offered.*

В современных условиях хозяйствования для обеспечения конкурентоспособности продукции на первый план выходят задачи по снижению себестоимости ее изготовления наряду с обеспечением высоких качественных показателей. Реализовать на практике указанные две задачи (минимальные затраты и высокое качество) возможно только при условии строгого соблюдения технологии изготовления изделий и осуществления рационального оперативного учета затрат с целью недопущения их перерасхода. Бухгалтерский учет ретроспективен, т.е. фиксирует затраты, которые уже имели место, в том числе и сверхнормативные, причем указанная информация формируется в учете только в следующем месяце. И, в результате, вполне обоснован вывод, что данных бухгалтерского учета для своевременного управления затратами и их сверхнормативным уровнем недостаточно. В связи с чем, все большее значение приобретает оперативный учет и контроль за затратами, являющийся неотъемлемой и важнейшей составляющей управленческого учета.

Проблемы высокой себестоимости производимой продукции, значительных перерасходов по материальным и трудовым затратам, а также по сметным косвенным затратам, затаваривания складов, снижения объемов производства и реализации продукции, в том числе на экспорт, в настоящее время присущи многим промышленным организациям Республики Беларусь. Значительный удельный вес в себестоимости промышленной продукции занимают материальные затраты, их удельный вес в зависимости от подотраслей промышленности колеблется в пределах от 60 до 90 процентов. А в материальных затратах значительна доля импортного сырья и материалов.

В связи с чем, в настоящее время особую актуальность имеет качественно организованный оперативный учет использования материалов в производстве, направленный на строгое соблюдение технологического процесса и недопущение перерасхода по материальным затратам. Рациональное потребление