
MONEY, FINANCES AND CREDIT

Bondarenko O.M., Slipenchuk A.V.**TAX FOR SMALL BUSINESS:
THEIR ADVANTAGES AND DISADVANTAGES**

In the article comparative description of the systems is examined taxations for small business, that operate on the basis of internal revenue code of Ukraine. In connection with that every businessman during registration of the activity has right independently to choose the system of taxation for the business to the article advantages and defects are driven each of the systems of taxation.

Development of economy of Ukraine depends on activity of small enterprise. In the most world countries him administrable place belongs to in the lump sum of gross national product, producing goods and foods, grant of services, that gives an opportunity completer to satisfy demand in commodities, to increase employment of population, receipt of money resources in a budget due to tax payment. But small enterprise a number of economic and organizational obstacles keeps down, where the special roles played by the mechanism of his taxation. Introduction to Ukraine of the simplified system of taxation of small business entities already provided necessary changes in their development.

Unfortunately, businessmen that worked on the united tax know only the order of

realization of taxation on the simplified system, but appearing on the general system of taxation present not clearly, that exactly expects them in new status. The simplified system of taxation of profits of sole proprietors the united tax, initially small sweep is simplification of the system of taxation of replacement of totality of taxes and collections a way on one tax. Today the united tax lost his primitive setting and already does not replace all taxes, that is why the payers of the united tax pay the row of other tax excerpt basic.

The calculation of base of taxation on the united tax was so complicated, that a tax had left off to be the simplified system of taxation. As at a desire, for any businessman it is possible to find violation on the basis of that a businessman at once will be translated on the general system of taxation.

Analysts mark that even at those terms two one third of businessmen of Ukraine only due to the united tax carry out the entrepreneurial activity legally. To torn, liquidation of such type of the system of taxation will entail mass departure of subjects of small and mid size businesses in a shadow economies or will force the closure of business.