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FEATURES OF THE TAX ACCOUNT OF LEASING OPERATIONS

Abstract. The authors of the article emphasized that many auditors believe that for all the shortcomings of the IFRS imposition, our legislative tax base of Kazakhstan should be based on international standards. Ideally, perhaps, it would be to create a separate accounting accounting from tax accounting, but taking into account the experience of the Big Four, it is hardly possible to completely abandon accounting as such. Therefore, for today, it seems to me, it would be of fundamental importance to take the existing accounting and, on its basis, minimize the differences that are currently occurring in the market. After all, the more Kazakhstan integrates into the world economy, the more questions will arise in our country. Therefore, the tax base in our country should be unified in international financial reporting standards.

Keywords: leasing, tax, accounting, operations, standard, reporting.

Private leasing companies most often compete in the sectors of vehicles and construction equipment, which, although they have a small share in comparison with the state-funded industries, are key to the market.

A significant share of agricultural machinery in the structure of new transactions is the merit of KazAgroFinance. Once there was presented another major player - the leasing company Astana-Finance, but it has not made new deals for a long time, and its portfolio is shrinking from year to year. The remaining companies in this segment of the market are almost not represented.

The growth of the share of railway equipment is largely ensured by the activities of DBK-Leasing on the development of domestic infrastructure. The railway segment is extremely popular in Russia, but in Kazakhstan its development is variable, probably because of the limited number of potential customers.

Motor transport, primarily freight, is one of the priority sectors for private leasing companies. Here there is the most significant competition and it seems that in this segment first of all leasing companies are able to make attractive offers.

Taking into account that since April 1, 2017 the official refinancing rate is equated to the value of the base rate, which amounts to 11.0%, the subsidy by the Government of the Republic of Belarus for Kazakh agrarians will be 7.33%. Previously, the compensation was 3.67%.

Since the end of last year, KazAgroFinance JSC has reduced the interest rate from 19% to 17.3% per annum. Thus, the final rate for consumers under the program "Made in Belarus" will be about 10%. At the same time, the possibility of obtaining Kazakh subsidies is not ruled out.

The procedure for recognizing financial leasing for tax purposes is regulated by art. 78 of the new Tax Code. According to this article, the transfer of property under a leasing agreement concluded in accordance with the legislation of the Republic of Kazakhstan for a period of more than three years is a financial lease if it meets one of the following conditions.

The first condition is the transfer of ownership of the property to the lessee or the granting of the right to the lessee to purchase the property at a fixed price are determined by the leasing agreement.

The second. The term of financial leasing must exceed seventy five percent of the useful life of the leased asset.

And the third. The current (discounted) cost of leasing payments for the entire term of financial leasing should be more than ninety percent of the value of the property transferred for financial leasing.

For the purposes of tax accounting, such transfer is considered a purchase of property by the lessee. In this case, the lessee is considered as the owner of the leased asset, and the lease payments - as payments on the loan granted to the lessee.

If the leasing agreement determines the right of the lessee to extend the term of financial leasing, the term of financial leasing is determined taking into account the period for which the extension was actually effected.

It should be especially noted that the property transferred for financial leasing is leased items that are to be received by the lessee as a fixed asset, investment in real estate, and biological assets.

In addition, the new Tax Code identified cases where, for tax purposes, financial leasing is not recognized, this is primarily:

First. Leasing transactions in case of cancellation of leasing contracts on them before the expiration of three years from the date of the conclusion of such contracts (except for the recognition of the lessee as bankrupt, recognition of the physical person - lessee missing or deceased, incompetent or severely incapacitated, disability I, II group, person - the lessee and other cases established by the new Tax Code).

The second. Leasing transactions for which the amount of leasing payments (independently, under contract or actual) for the first year of the leasing agreement is more than 50 percent of the value of the leased asset.

Third. Leasing transactions for which, prior to the expiry of three years from the date of the conclusion of the leasing agreement, the lessee was replaced, except for the replacement in connection with the reorganization of the lessee.

And, fourth, the transfer of property in subleasing.

Features of revenue recognition under long-term contracts are established art. 79 of the new Tax Code.

A long-term contract is a contract or contract for the production, installation, construction, which was not completed within the tax period for corporate income tax, in which the production, installation, construction stipulated under the contract were commenced.

The amount actually incurred for the tax period of expenses under a long-term contract shall be referred to deductions in accordance with Art. 100-125 of the new Tax Code.

Revenues under long-term contracts are determined at the choice of the taxpayer by the actual method or method of completion. The chosen method for determining revenue is reflected in the tax accounting policy and can not be changed during the term of the contract.

According to the actual method, income received under the long-term contract for the reporting tax period is recognized as income received (received) for the reporting tax period, but not less than the amount of expenses incurred for such period under a long-term contract.

By the method of completion, income under a long-term contract for the reporting tax period is defined as the product of the total amount of income under a long-term contract and the proportion of the performance of the specified contract for the reporting tax period.

At the same time, the proportion of performance of a long-term contract is defined as the ratio of the amount of expenses incurred for deductions in the reporting tax period to the total amount of expenses under a long-term contract that can be charged for deductions for the contract period.

Features of tax accounting for joint activities established art. 80 of the new Tax Code.

In the case of an agreement on the conduct of joint activities or other agreement providing for two or more participants in a joint activity agreement without the formation of a legal entity, taxable objects and objects related to taxation are accounted for and taxed, respectively, by each participant in the joint activity agreement.

Each participant of a joint activity agreement with respect to the share of the whole participation independently maintains a record of assets, liabilities, income and expenses for joint activities for determining taxable objects and objects related to taxation.

In the absence of the procedure for the allocation of assets, liabilities, income and expenses for joint activities in the joint activity agreement to determine the objects of taxation and objects related to taxation, the participants in the joint activity agreement must develop and approve the tax accounting policy for joint activities before the submission of the first tax reporting.

The joint activity agreement may be used to determine the authorized representative of the parties to the joint activity agreement responsible for maintaining tax accounting for such activities or a part thereof.

Assets, liabilities, income and expenses for joint activities are taken into account by the authorized representative of the parties to the joint activity agreement separately from assets, liabilities, revenues and expenses for other activities of this authorized representative.

The distribution of assets, liabilities, income and expenses for joint activities for determining the objects of taxation and objects related to taxation between the parties to the joint activity agreement is carried out by the parties to the joint activity agreement or their authorized representative on the basis of the results of each tax period in accordance with the procedure for the joint activities.

If the procedure for the allocation of assets, liabilities, income and expenses is not established by the terms of the joint activity agreement or the tax accounting policy for joint activities, the participants in the joint activity agreement or an authorized representative of such participants shall exercise this allocation in proportion to the shares of participation under the joint activity agreement.

The results of the distribution of assets, liabilities, income and expenses for the determination of taxable objects and objects related to taxation between the parties to the joint activity agreement must be in writing, signed by all parties to the joint activity agreement or their authorized representative, and sealed by participants agreement on joint activities.

The document on the results of the distribution of assets, liabilities, incomes and expenses is submitted by each participant of the agreement on joint activity to the tax authorities when conducting a documentary tax audit.

The authorized representative of the parties to the joint activity agreement must have copies of all documents on the basis of which the distribution of assets, liabilities, income and expenses was effected.

When transferring property to financial leasing, the date of completion of the sale is:

1) in the part of the amount of the periodic lease payment established by the leasing agreement, without taking into account the amount of remuneration, except for the cases specified in subparagraphs 2) and 3) of this paragraph, - the date of the receipt of the period for receipt of such payment;

2) in the part of the amount of all periodic lease payments without taking into account the amount of remuneration, the date of the receipt of the time of receipt of which under the leasing agreement is established prior to the date of transfer of the property to the lessee, - the date of transferring the property to financial leasing;

3) in terms of early repaid amounts of leasing payments provided for by the leasing agreement without taking into account the amount of remuneration, if the requirements of Article 197 of the Tax Code are complied with, the date of receipt of such payment (regardless of the form of calculation);

4) in terms of the amount of remuneration accrued, the date of the turnover is the earliest of the following dates:

the last day of the reporting tax period;

the last day of the termination of the accrual of remuneration under a financial leasing contract. "

When transferring property to finance leasing, the sales turnover size is determined in the amount of:

1) as of the date of the turnover specified in subparagraph 1) of paragraph 11 of Article 379 of the Tax Code - on the basis of the amount of the lease payment established in accordance with the financial leasing agreement without including the amount of remuneration for financial leasing and value added tax;

2) as of the date of the turnover specified in subparagraph 2) of paragraph 11 of Article 379 of the Tax Code - on the basis of the amount of all periodic lease payments without including in them the amount of remuneration for financial leasing and value added tax, the date of the receipt of which is due in accordance with the contract of financial leasing is established before the date of transfer of property to the lessee;

3) as of the date of the turnover indicated in subparagraph 3) of paragraph 11 of Article 379 of the Tax Code - as the difference between the total amount of all lease payments received (receivable) under a financial leasing contract without including in them the amount of financial lease and tax on added value, and the amount of taxable turnover, defined as the sum of the amounts of taxable turnover falling on the previous dates of the sale of sales under this agreement;

4) as of the date of the turnover specified in subparagraph 4) of paragraph 11 of Article 379 of the Tax Code - in the amount of the accrued amount of remuneration.

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ЛИЗИНГ ОПЕРАЦИЯЛАРЫНЫҢ САЛЫҚ ШЫҒАРУЫНЫҢ ЕРЕКШЕЛІКТЕРІ

Аннотация. Мақаланың авторлары көптеген аудиторлар ҚЕХС енгізілген барлық кемшіліктер үшін Қазақстанның заңнамалық салық базасы халықаралық стандарттарға негізделуі керек деп санайды. Ең дұрысы, салықтық есепке алудан бөлек бухгалтерлік есепті құру керек еді, бірақ «Үлкен Төрт» тәжірибесінің есебімен бухгалтерлік есептен толықтай бас тартуға болмайды. Сондықтан, бүгінде, меніңше, қазіргі бухгалтерлік есепті жүргізудің түбегейлі маңызы болады және оның негізінде нарықта болып жатқан айырмашылықтарды барынша азайтады. Өйткені, Қазақстан дүниежүзілік экономикаға неғұрлым көп кіреді, біздің елде одан да көп сұрақ туындайды. Сондықтан біздің еліміздегі салық базасы халықаралық қаржылық есеп беру стандарттарында бірыңғай болуы тиіс.

Түйін сөздер: лизинг, салық, бухгалтерлік есеп, операциялар, стандарттар, есеп беру.

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ОСОБЕННОСТИ НАЛОГОВОГО УЧЕТА ЛИЗИНГОВЫХ ОПЕРАЦИЙ

Аннотация. Авторами статьи подчеркнута, что многие аудиторы считают, что при всех недостатках налогообложения на МСФО, наше законодательная налоговая база Казахстана должна основываться на международных стандартах. Идеально, наверное, было бы создать отдельный от бухгалтерского налоговый учет но, принимая во внимание опыт работы большой четверки, вряд ли можно полностью отказаться от бухгалтерского учета как такового. Поэтому на сегодняшний день, мне кажется, принципиально важным было бы брать существующий бухучет и на его базе минимизировать различия, которые происходят на сегодняшний день на рынке. Ведь, чем больше Казахстан будет интегрироваться в мировую экономику, тем больше вопросов будет возникать и у нас. Поэтому налоговая база в нашей стране должна быть унифицирована на международных стандартах финансовой отчетности.

Ключевые слова: лизинг, налог, учет, операции, стандарт, отчетность.

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