



INTERVIEW OF THE DAY

Taxation as an effective tool to modernizing national economy. An interview with the Chairman of the State Duma Committee on matters of the federal budget and taxation, Mr. **Y.V. Vassiliev**

LEGISLATION NEWS

E.Y. Dirkova. The accountancy rules for small businesses are going to be lesser complicate

Key words: small business entity, small enterprises, simplification of accounting system, revenue and expense cash accounting, changes in accounting policy

Summary: *The list of simplifications of accounting system for small business entities, which are not issuing companies, is expanded. The new rules can be used while an accounting report for 2010 is made.*

ADMINISTRATING TAXES

V.N. Zasiko, A.Y. Che. Monitoring a branch of economy and appreciation of relevant tax risks

Key words: tax, tax risks, tax burden, monitoring

Summary: *The model of complex system of indexes for branch-wise monitoring and tax risks assessment, based on the analyses of influence of every point of tax burden marker is considered.*

PROBLEMS AND ITS SOLUTIONS

F.F. Adigamova, G.V. Shatzilo. What does hinder at tax audit procedures?

Key words: taxpayer, bodies, tax, event, control, organization, individual person, deduction, administration, evasion, registration, cooperation, analyses, review, information, accounting, property, procedure, bankruptcy, migration

Summary: *Influence of inaccuracies of conceptual framework of Tax Code of Russian Federation on tax inspections is studied. Ancillary powers passed to Federal Tax Service of Russian Federation and difficulties in their realization are considered. Migration in the Republic of Tatarstan is analyzed. Positive experience in cooperation between taxation authorities and taxpayers with the use of internet possibilities is shown. Also, set of proposals aimed at improvement of tax inspections is brought in.*

T.I. Semkina. Determining a place of realization of services in a case of a transfer of quotas to the ejections of the greenhouse gases

Key words: VAT, Kyoto Protocol, emissions, carbon credits, quota

Summary: *According to Kyoto Protocol, Russia has the right of transfer of the emission quota for greenhouse gases. In this connection, it is necessary to work out the taxation order for such operations. Foreign countries` experience can render definite assistance in the working upon the question in point.*

PROPOSALS. CONCEPTS. PERSPECTIVES

S.L. Liubavsky. Taxation of the resources with a differing rate of income

Key words: Mineral Extraction Tax, natural resources, oil, gas, world prices

Summary: *Factors, having an impact on resource pricing, possibilities of effecting on them, and also ways of regulation of state revenues from natural resource taxation are dealt with in the article.*

ACCOUNTING AND TAXATION

M.V. Cutzko. Primary accounting documents as a basis to confirm expenditures

Key words: primary accounting documents, form, expenditures, resource limit card, Federal State Statistics Service, quantity, value , work-order, material assets

Summary: *Problems of preparing primary accounting documents for business activities, most frequently inspected by the tax authorities, are considered.*

TAXES IN QUESTIONS AND ANSWERS

Experts of the GARANT's legal counsel office advise

The VAT: how to implement tax deductions; some recommendations on separate accounting issues

Summary: *Do the tax authorities have the right to reject VAT refund, if the taxpayer`s business activity is unprofitable?*

Accounting and tax calculation of expenditures

Summary: *How to account expenditures of a company for voluntary certification in the appropriate way?*