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FEATURES OF THE MODERN TAXATION SYSTEM OF BUSINESS IN UKRAINE

Taxes are the main financial instrument for regulating relations between large, medium, small businesses and the state. The question of taxation the small and medium-sized businesses – is one of the most urgent in Ukraine. Before initiation the Tax Code, there were 28 national and 14 local taxes, fees and mandatory payments, and today their number is reduced exactly twice - up to 11. According to the Tax Code taxation of businesses is possible in two ways: on general or the simplified tax system. Small businesses have the right to choose the most cost-effective mechanism for tax payment; the both have its advantages and disadvantages. All business entities on a single tax are divided into four groups: first three groups are physical persons-entrepreneurs, and the fourth - legal entities - agricultural producers. According to the State Fiscal Service, since the beginning of 2015 taxpayers on simplified taxation system brought to the budget almost 3.2 billion UAH (in compare in April 2015 this amount reached 779.4 mln. UAH). In turn, legal entities, working on a simplified tax system from the beginning of the year brought to the budge 973.1 mln. UAH. So, small and medium-sized businesses can not only fill the state and local budgets, but also solve many problems of economic and social development of Ukraine.

Key words: taxation system, business entities, general taxation system, simplified taxation system, tax mechanism, a single tax, income tax, value added tax.

(Tab. 1, Lit. 21)

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ОСОБЕННОСТИ СОВРЕМЕННОЙ СИСТЕМЫ НАЛОГООБЛОЖЕНИЯ СУБЪЕКТОВ ПРЕДПРИНИМАТЕЛЬСТВА В УКРАИНЕ

Налоги являются основным финансовым инструментом, регулирующим взаимоотношения крупного, среднего и малого бизнеса с государством. Вопрос налогообложения малого и среднего бизнеса – один из наиболее актуальных в Украине. До введения в действие Налогового кодекса система налогообложения Украины насчитывала 28 общенациональных и 14 местных налогов, сборов и обязательных платежей, а на сегодняшний день их количество снижено ровно вдвое до 11.

Согласно Налоговому кодексу налогообложение субъектов предпринимательства возможно двумя способами: по общей или упрощенной системе налогообложения. Субъекты малого бизнеса имеют право выбрать для себя наиболее экономически выгодный механизм уплаты налогов, каждый из которых имеет свои преимущества и недостатки. Все субъекты хозяйствования, которые могут работать на едином налоге, разделены на четыре группы: к первым трем относятся физические лица-предприниматели, а к четвертой группе – юридические лица – сельскохозяйственные товаропроизводители. По данным Государственной фискальной службы с начала 2015 года налогоплательщики, применяющие упрощенную систему налогообложения, перечислили в бюджет почти 3,2 млрд. грн. (в частности только в апреле 2015 года данная сумма достигла 779,4 млн. грн.). В свою очередь юридические лица, работающие на упрощенной системе налогообложения с начала года перечислили в

бюджет 973,1 млн. грн. единого налога, из которых 246,5 млн. грн. – в апреле 2015 года. В свою очередь, субъекты малого и среднего предпринимательства позволяют не только наполнить государственный и местные бюджеты, а и решить большое количество проблем экономического и социального развития Украины.

Ключевые слова: налоговая система, субъекты предпринимательства, общая система налогообложения, упрощенная система налогообложения, налоговый механизм, единый налог, налог на прибыль, налог на добавленную стоимость.

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ОСОБЛИВОСТІ СУЧАСНОЇ СИСТЕМИ ОПОДАТКУВАННЯ СУБ'ЄКТІВ ПІДПРИЄМНИЦТВА В УКРАЇНІ

Податки є основним фінансовим інструментом, який регулює взаємовідносини великого, середнього і малого бізнесу з державою. Питання оподаткування малого і середнього бізнесу - одне з найбільш актуальних в Україні. До введення в дію Податкового кодексу система оподаткування України налічувала 28 загальнонаціональних і 14 місцевих податків, зборів і обов'язкових платежів, а на сьогоднішній день їх кількість зменшено рівно вдвічі - до 11. Відповідно до Податкового кодексу, оподаткування суб'єктів підприємництва можливо двома способами: по загальній чи спрощеній системі оподаткування. Суб'єкти малого бізнесу мають право вибрати для себе найбільш економічно вигідний механізм сплати податків, кожен з яких має свої переваги і недоліки. Всі суб'єкти господарювання, які можуть працювати на єдиному податку, розділені на чотири групи: до перших трьох відносяться фізичні особи-підприємці, а до четвертої групи - юридичні особи - сільськогосподарські товаровиробники. За даними Державної фіскальної служби з початку 2015 року платники податків, які застосовують спрощену систему оподаткування, перерахували до бюджету майже 3,2 млрд. грн. (зокрема тільки в квітні 2015 року дана сума досягла 779,4 млн. грн.). У свою чергу юридичні особи, які працюють на спрощеній системі оподаткування з початку року перерахували до бюджету 973,1 млн. грн. единого податку, з яких 246,5 млн. грн. - в квітні 2015 року. У свою чергу, суб'єкти малого та середнього підприємництва дозволяють не тільки наповнити державний і місцеві бюджети, а й вирішити велику кількість проблем економічного і соціального розвитку України.

Ключові слова: податкова система, суб'єкти підприємництва, загальна система оподаткування, спрощена система оподаткування, податковий механізм, єдиний податок, податок на прибуток, податок на додану вартість.

In Ukraine the taxation of small business in order to develop this sector of the economy should perform the following functions: to facilitate the development of a competitive environment; to maintain the flexibility of the market economy through predictable and stable legal and adequate tax pressure; to solve employment problems by reducing the tax burden on the wage fund; to create the favorable social and economic climate through a balanced tax laws. In modern conditions the formation and improvement of small business taxation system is an important problem, the solution of which significantly affects the development of business, makes the budgets of all levels, increases the investment activity in the various sectors of the national economy and stabilizes the social life.

Socio-economic aspects of the taxation regulation of small businesses were examined by the leading domestic and foreign scientists: Y.B. Ivanov [1], V.I. Lyashenko [2], A.V.

Bazilyuk [3], R.M. Arzumanov, O.M. Klymahina [4], O.M. Grachev [5], V.V. Khakhulin [6] and others. However, there are not enough issues on the taxation mechanism, adequate to the targets of socially oriented economy. To solve the social problems the main goal of taxation policy should be to achieve a rational correlation between the financial capabilities of the state and the expenditure side of the budget, aimed at the implementation of socio-economic programs, including entrepreneurship development program in Ukraine [7, p.372].

The aim of this article is to study the present taxation systems in Ukrainian businesses, including small businesses, and the use of tax leverage to promote the development of businesses, increasing social activity and filling the budgets of all levels.

The main function of taxes - a source of replenishment the state budget and other state monetary funds as well as to maintain and develop market competition. According to the State Treasury Service of Ukraine the tax revenues tend to increase. Despite the fact that tax revenues should be objectively reduced today because from the number of taxpayers Crimea is excluded, and the majority of enterprises in Donetsk and Lugansk regions currently do not pay into the budget of Ukraine (these areas accounted for about 25% of total income in state and local budgets). In practice, the consolidated budget of Ukraine increases, for seven months of 2015 budget revenues were 220,05 billion UAH. In January - July 2015 the general fund gathered nearly 10 billion UAH more than government expected. If we evaluate the performance of the consolidated budget (including local budgets), the growth of tax revenues in January - July 2015 amounted 272,2 billion UAH and exceeded growth of tax revenues for the same period in 2014 for 43,7% (189,4 billion. UAH). It is not typical for the country's economy with falling volumes of monthly industrial production. Unfortunately, excess income to the treasury is associated with the devaluation of the national currency and prices. This allows getting more payments from import duties, excise duties and value added tax. The significantly reduction of the enterprise profit tax is clearly evidences about the real-depressive state of the economy, which charges [8].

By UN standards, persons live on less than 17 US dollars per day, automatically belong to the poor, every month this sum is 510\$. The tax on pensions in Ukraine is charged with the amount - 4 times lower than the level of poverty by international standards. Ukraine is one of the very few countries with total poverty among the working population and the only one with additional taxes for the poor people in 2015. [9].

The stimulating state policy in small businesses taxation, as part of the national policy of supporting this sector of economy can be achieved only by taking in account the features of small business and thinking about it needs. We share the view of economists that for small businesses, unlike large businesses, the implementation of the tax legislation is much more expensive [10].

Entrepreneurs need real and fair tax rates, simple and transparent tax system, which easily complies with regulations, saves time and money on taxation questions. The clear and stable tax legislation will allow them to avoid discriminatory treatment of the tax laws and regulations, as well as give an opportunity to plan the process of fulfillment their tax obligations. This defines the basic requirements for the mechanism of taxation of small businesses. These requirements are follows:

- The actual level of the tax burden;
- Simplicity and transparency of tax rules;
- Stability of tax legislation;
- Simplicity in determining the tax base;
- Minimization of the accounting procedures;
- Simplicity and clarity of control procedures [11, p.254].

Beginning of 2011 is the beginning of the current *fourth stage* of the formation taxation mechanism of small businesses. On 2 December 2010 the Tax Code of Ukraine № 2755-VI was adopted [12]. The main purpose of its adoption was the resolution of conflicts of tax legislation over the past ten years, which were follows:

- The introduction of a single act of tax legislation with clear and understood tax rules;
- Stimulating regulatory function of the tax system;
- Reducing the number of inefficient taxes;
- Ensuring reduction of the tax burden on employers and increase tax revenue by removing cash from the shadow turnover.

Tax Code summarized the current tax laws and reduced the number of taxes and fees; all this resulted in a reduction of the tax burden on individuals and legal entities. Before the introduction of the Tax Code, there were 28 national and 14 local taxes. Before 2015 there were 18 national and 5 local taxes, duties and obligatory payments. Today their number is reduced exactly twice - up to 11, according to the Ukrainian Law № 71-VIII "On Amendments to the Tax Code of Ukraine and some laws of Ukraine" from 1 January 2015. According to this Law, there are: income tax, tax on personal income tax, value added tax, excise tax, rental fee and local taxes like property tax, flat tax and others. In 2015 social standards were not changed, and there were double-digit inflation, which led to a decrease in the purchasing power of the population, and reduced the retail and wholesale trade turnover. According to the State Statistics Service, the turnover of wholesale trade enterprises for January - November 2014 were 899,8 billion UAH, it decreased compared to the same period of 2013 by 14,5% [13].

According to the entrepreneurs, at the present stage the most important obstacles to small business development are: high tax rates (97%), large number of taxes (86%), frequent changes in tax reporting (77%), unstable legislation (78%), non-payment of customers (58%), difficulty in obtaining credits (52%). This information is according to survey, conducted by the International Finance Corporation in several Ukrainian cities. [14] The Tax Code introduced changes in taxation mechanism for businesses. Thus, according to the Tax Code taxation of business entities is possible in two ways: general or the simplified taxation system. Small businesses can choose the most cost-effective mechanism for payment of tax, both has its advantages and disadvantages.

General taxation system includes the whole range of taxes and fees, which business entity pays, if it doesn't choose the simplified taxation system. Thus, the entrepreneur, applying the general taxation system, pays the tax on individual income of 15%, if the total monthly taxable income does not exceed the minimum salary in 10 times, which is set on the 1 January of the reporting year. The rate is 20% from the amount of income, if it exceeds the specified limits. The net income is taxed after deduction the documented expenses, which directly related to the economic activity of the entrepreneur. In addition, all revenues are included in the basis of taxation of personal income, are the subject of military fee (1.5%). Therefore, the amount of charitable assistance to individuals who are not exempt from personal income tax, will be taxed by a total rate of 16,5% - 21,5% [15]. Payments of tax on personal income are paid in advance on a quarterly basis.

Ukrainian Tax Law "On the collection and accounting of a single fee for obligatory state social insurance» № 2464-VI of 08.07.2010 provided important changes, which affected individual entrepreneurs on a common system of taxation. From the 1 January 2015, if the entrepreneur on the common system of taxation has not received income, he can't pay a single social contribution, because the law sets the right to pay, not payment obligation.

The dimensions of the minimum insurance contribution for individuals of common

taxation system in 2015 were: at the period from 01.01.2015 till 30.11.2015 – 422,65 UAH; at the period from 01.12.2015 – 478,17 UAH. Dimensions of maximum single social contribution in 2015 were: at the period from 01.01.2015 till 30.11.2015 – 20706,00 UAH; at the period from 01.12.2015 – 23426,00 UAH [16].

For businesses on the general taxation system major is income tax. The difference is that the tax base is profit as the odds between the income amount (revenue) and the sum of incurred costs, which provides more painstaking system of accounting and tax accounting. In 2015 the rate of income tax was 18%, in 2014 - 19%. In terms of tax payment legislation divides companies into two categories depending on size of annual revenue:

- Less than 20 mln. UAH - pay tax once a year after making the annual declaration;
- More than 20 mln. UAH - pay the profit tax like advance payments, the amount of which is determined by dividing the amount of income tax for the previous year on 12 months. Advance payment is making on a monthly basis.

In addition to the main direct taxes on the general taxation system, all business entities pay the tax of added value - an indirect tax that is included in the price of goods, works and services when they are sold. Up to 2013 VAT rate was 20%, and in plans there were its decrease to 17%, but this year it remained at 20% [17]. It should also be noted, that limited liability company on common taxation system, also pay: the tax on dividends - 5% for companies on a common taxation system (20% - on the simplified system). Since 2015 accrued dividends are the subject of accrual and retention of military fee (1.5%), VAT of 20%, the single social fee and the income tax of individuals, for some companies – environmental tax (emissions of harmful substances and other taxes). [17]

The taxation mechanism of small businesses, provided by the current Tax Code of Ukraine, suggests the possibility of using not only the traditional system, but also a special tax regime - *a simplified taxation system*. Its main purpose is deregulation of the tax accounting and presentation of financial statements, reducing excessive tax administration. Simplified tax accounting and reporting system was adopted in December 2011 with the approval of the Law "On Amendments to Ukrainian Tax Code and other legislative acts of Ukraine" (about simplified taxation system of small businesses). It deserves special attention in terms of reducing the tax burden on entrepreneurs and adaptations of Ukrainian tax system to the objective conditions of social and economic development. The simplified system provides need to pay a single tax with the simultaneous release the small businesses from duties of payment and submission the tax reports about state and local taxes and fees [12, p.346].

The main advantages of the simplified taxation system for small businesses are not only exemption from a number of taxes and obligatory payments, but simple accounting, calculation and reporting. From 2015 to use the simplified system can small businesses that belong to one of four groups of single tax payers in accordance with the rates of annual revenue, average quantity of workers and type of activity (Table 1). From 2015 to pay the single tax with a maximum rate of 20 % can individuals, entrepreneurs and companies with a turnover of up to 20 mln. UAH per year and with unlimited number of employees. According to the Tax Code, to the simplified tax system can't apply non-resident individuals. All business entities, which operate on a single tax, are divided into four groups, the first three are physical persons-entrepreneurs and the fourth group - legal entities - agricultural producers (Table 1).

Payers of the single tax of third and fifth groups, which were registered in regulatory agency before the 1.01.2015, in accordance with the norms of Ukraine Tax Code from the 1 January are the taxpayers of the third group. For the first group of taxpayers the amount of

income was increased to 300 thous. UAH and the tax rate up to 10% of the minimum wage. For the second group of taxpayers the amount of income was increased to 1,500 thous. UAH and the tax rate to 20% of the minimum wage. Payers of third group are physical persons-entrepreneurs and legal entities of any organizational-legal form, their amount of income during a calendar year did not exceed 20 million UAH. The number of employed persons is unlimited. Tax rate is 2% of income - in the case of VAT and 4% of income - in the case of VAT inclusion in the single tax. [18]

Payers, which can't be on the simplified tax system:

- Making activities for the organization and conduct of gambling, lotteries (except lotteries spread), betting (bookmaker's bet, totalizer bet); foreign currency exchange;
- Manufacturing, export, import, sale (any - wholesale, retail, commission, etc.) of excisable goods (except sale of fuels and lubricants in containers up to 20 liters of beer and table wine);
- Producing, manufacturing, sale of precious metals and precious stones (except for production, supply, sale of jewelry and household articles made of precious metals, precious stones, precious stones of organogenic formation and semiprecious stones);
- Producing, sale of mineral resources, except the realization of mineral resources of local significance;
- Making activities in the field of financial intermediation, except the activities of insurance agents, surveyors, emergency commissioners and adjusters;
- Making activities in business management;
- Making provision of postal services (except delivery activities) and communication (except activities, which are not licensing);
- Making activities on sale of art and antiquities, on auction organization of works of art, collectibles or antiques;
- Organizing and carrying out the touring events;
- Making technical testing and analysis;
- Making activities in the field of audit;
- Leasing the area of over 0.2 hectares, residential premises of over 100 square meters, non-residential buildings (structures, buildings) and / or their parts of over 300 square meters;
- Making activities of insurance (reinsurance) brokers [12].

The use of the simplified taxation system of small businesses is limited not only by quantitative indicators of income and number of employees, but also by qualitative characteristics - types of activities, structure of authorized capital, the settlements with the budget [12, p. 338-339].

Despite the wide range of restrictions, in Ukraine it is created one of the most liberal taxation systems in Europe for small and medium business. Every year the number of companies, which operate on a simplified taxation system increase by 26-27% [19]. According to the State Fiscal Service, since the beginning of 2015 taxpayers, applied the simplified taxation system, listed to the budget almost 3.2 billion UAH (in particular in April 2015, this amount reached 779.4 million UAH). Only individuals-entrepreneurs on the single tax for 4 months of 2015 listed to the budget 2.18 billion UAH. It is for 378.4 million UAH more than for the same period of the last year. Legal entities used the simplified taxation system, from the beginning of the year listed to the budget 973.1 million UAH of the single tax, and 246.5 million UAH in April 2015. In January - April of this year it was transferred to the budget 706.8 million UAH of the single tax by the taxpayers of the third group, and by taxpayers of the fourth group - 266.3 million UAH [20].

Economic result of the use of simplified taxation system for small businesses – is to save public funds to pay wages for entrepreneurs and their employees and provide them with social assistance. We know, that entrepreneurs - payers of the single tax create jobs, pay the wages to employees, participate in the national compulsory insurance, and do not receive for this purpose budget finance.

In addition to the economic effects, the functioning of the simplified taxation system of small businesses, have many social achievements: entrepreneurs, using the single tax, found ways to survive not only for themselves and their families, but also provide jobs and therefore livelihood for whole army of employees and their relatives.

The main disadvantages of the simplified taxation system are limitations in activities of business entities in the transition to a simplified taxation system and the same approach to the taxation of entrepreneurs with different economic conditions.

For example, in Ukraine entrepreneur with a small stationery kiosk on 20 square meters area and an entrepreneur, selling expensive garments on the trading area of 200 square meters, are in the same conditions. And, for example, in Russia the size of a single tax depends on the size of retail space, the number of employees, income, the distance from the road, etc.

Thus, even after the amendments to the new Tax Code in Ukraine it is needed critical analysis of international experience and on this basis further improvement of the domestic simplified taxation system of small businesses.

Based on the analysis of the existing taxation system, we can conclude that the mechanism of stimulation the small businesses, should be aimed at creating an effective taxation system, providing freedom of choice of taxation regime, characterized by the amount of paid taxes, the completeness of tax accounting and tax reporting. Strength the stimulating effect on the taxation mechanism for the development of small businesses will help the international experience, in particular the experience of the European Union. Where the taxation mechanism of the small businesses introduces the special taxation regime of value added tax for certain categories of companies.

In this regard, the improvement of the taxation mechanism of small business is possible in the following areas:

- Reduction and redistribution of the total tax burden;
- Reform of the mechanism of indirect taxation and improve the procedure of calculation and collection of taxes on consumption;
- Optimization the forms and methods of tax control of activities of small businesses;
- Regulation the current tax breaks for businesses. Exemptions should have special purpose, be limited in time and provide investment and social orientation of the taxation system of small business;
- Extension the possibility of small businesses to use "tax holidays". [21]

The proposed recommendations would allow using tax leverage to promote the development of businesses, increase their social activity and fill the budgets of all levels.

Fixed - set by local authorities as a percentage of the minimum wage on 1 January, depending on the type of economic activity: 10%.

Fixed - set by local authorities as a percentage of the minimum wage on 1 January, depending on the type of economic activity: 20%.

- 2% of taxable income in the case of VAT payment in accordance with established procedure;
- 4% of taxable income in the case of VAT inclusion in the single tax.

Table 1

Groups of payers the single tax in Ukraine [12, 20]

Group	Type of the business subject	The permissible income per year	The permissible number of employees	Permissible areas of activity (additional restrictions)
I	Individuals	300 thous. UAH	They do not have the right to use the work of employees	Retail sales of goods in the markets and / or the provision of consumer services.
II	Individuals	1.5 mln. UAH.	10 people	Public services to the people and a single tax payers; production and sale of goods; activity in the restaurant industry; the provision of services (including home), except mediation services in buying, selling, renting and evaluation of real estate, as well as the implementation of activities for the production, supply, sale (realization) jewelry and household articles, made of precious metals, precious stones.
III	Individuals and legal entities	20 mln. UAH.	No limits	Any activities other than unacceptable on a single tax.
IV	Legal entities - agricultural producers	75% or more of agricultural commodities produced in the previous year	No limits	Manufacture of agricultural products and / or breeding, cultivation and fishing in inland waters (lakes, rates, and reservoirs) and its processing on their own or rented facilities, including making of raw materials on commission, and operations for their delivery.

The size of the tax rates from the 1-hectare of agricultural land and / or land water resources depends on the category (type) of land, and their location, it is in % to the tax base.

"Old" payers of the single tax from groups 3-6, registered before 01.01.2015, automatically become considered payers of the 3rd group.

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