

Секция 3

СОВЕРШЕНСТВОВАНИЕ ФИНАНСОВОГО МЕХАНИЗМА: ПРОБЛЕМЫ БЮДЖЕТА И ФИНАНСОВ ВЭД

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IDENTIFICATION OF TAX MANAGEMENT TOOLS AND POSSIBILITIES OF THEIR USE IN SMES

ВЫЯВЛЕНИЕ ИНСТРУМЕНТОВ НАЛОГОВОГО УПРАВЛЕНИЯ И ВОЗМОЖНОСТЕЙ ИХ ИСПОЛЬЗОВАНИЯ В МСП

Taxes represent a significant part of the cost for the vast majority of business entities. Economically contemplating entrepreneurs therefore strive to optimize their tax liability. It is necessary to use the tax management tools in an appropriate manner. The main aim of the paper is to identify these tools and to focus on the possibilities of their use in SMEs.

Keywords: *tax optimization; tax evasion; tax management tools.*

Налоги составляют значительную часть затрат для подавляющего большинства хозяйствующих субъектов. По этой причине предприниматели стремятся оптимизировать свою налоговую ответственность. В этой ситуации возникает необходимость использования инструментов налогового управления. Автором рассмотрены вопросы выявления этих инструментов и уделяется особое внимание возможностям их использования в малом и среднем предприятии (МСП).

Ключевые слова: *оптимизация налогообложения; уклонение от уплаты налогов; инструменты налогового менеджмента.*

Introduction. According to [4] is imperative to apply tax management 52 weeks a year in order to bring the desired success. The definition of the company s tax management tools is interested a number of authors [6; 2; 7; 5; 8; 12; 1; 13; 9; 15] and [3].

1. Tax management tools.

Based on the study of the publications of the aforementioned authors, it is possible to classify among the main tax management tools in particular: choice of jurisdiction, selection of the optimal business legal form, decision of business plan financing, choice of optimal contract forms and, last but not least, the decision of income transfers. The individual tools and their uses are identified and more analysed further.

1.1. The choice of jurisdiction.

In the selection of the optimal jurisdiction is essential to compare taxation schemes, to monitor the forthcoming changes in tax laws and related

laws (in the chosen jurisdiction) and to pay attention to the offer of tax and also non-tax incentives.

1.2. Selection of the optimal business legal form.

The choice of a suitable business legal form significantly influences the obligations and taxation of the entrepreneurial entity and should be therefore always take into account.

1.3. Decision of business plan financing.

The entrepreneur must also make the decision whether it is more advantageous (and also possible) to finance his business plan implementation from his own resources of prefer debt financing.

1.4. Choice of optimal contract forms.

The selection of optimal contract forms includes, for example, considerations on the use of entrepreneur's staff or the prioritization of subcontractors. It can be also related to a decision whether a company is more advantageous to own or only to rent property etc.

1.5. Decision of income transfers.

The transfer of revenue may take different forms. It is firstly about income transfer from one type to another, further to move income from one taxpayer to another, or to move income from one tax period to another.

Discussion and conclusions.

Tax management represents a significant part of the entrepreneur's financial management. The use of optimal tax management tools enables business entities to significantly conserve some of their funds, which can be then used for their further development.

The research results point to the fact that SMEs are unable to take full advantage of all tax management tools due to the nature and scale of their business. The use of at least part of them is very significant for these business entities and that why this area will be the target of our further research.

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FINANCIAL COMPENSATIONS OF THE MILITARY PERSONS AFTER SERVICE LIKE STABILIZATION FACTOR OF PERSONAL MANAGEMENT IN THE CZECH ARMED FORCES

ФИНАНСОВЫЕ КОМПЕНСАЦИИ ВОЕННОСЛУЖАЩИМ ПОСЛЕ УВОЛЬНЕНИЯ В ЗАПАС КАК СТАБИЛИЗИРУЮЩИЙ ФАКТОР УПРАВЛЕНИЯ ПЕРСОНАЛОМ В ВООРУЖЕННЫХ СИЛАХ ЧЕХИИ

The security situation in the world and particularly in Europe, unresolved immigration crisis raises the need for a higher number of members of the security and the armed forces in the countries. There is only a limited number of young people who can and want to serve their country. In decision-making of the young people plays an important role the social security level of professional soldiers after active service. The author deals with the question whether the current system corresponds to the possibilities of the state and the image of the professional soldiers. Authors proposes some proposals measures for improving of current situation.

Keywords: *military personal; retirement payments; budget; social security; public finances.*

Ситуация в области безопасности в мире, и особенно в Европе, неурегулированный иммиграционный кризис требуют увеличения контингента сил безопасности и вооруженных сил. Как показывают исследования, существует ограниченное число молодых людей готовых служить своей стране.