SUMMARY

The theme of this graduation project is the "Tax Planning: theory and Methods" (by example of the Co Ltd "Avtomoststroy").

At the present stage of economic development tax planning has become an integral part of the financial management system in the organization, and make possible to significantly reduce field cost by program of tax optimization, which is associated with all aspects of the production, financial and economic activities. That is, tax planning - is a system of various schemes and methods, which allows to choose the optimal solution for the particular case. Of course, we cannot deny the existence of so-called illegal "tax schemes", which are widely used in practice, and that commonly, tax planning is seen as a way of tax evasion. However, this approach is unjustified, because it creates a lot of problems for entrepreneurs.

In this connection, it can be concluded that the tax optimization - is an absolutely legitimate measures aimed to reduce tax costs.

The main tool of tax planning in the company is an accounting policy. By accounting policy for tax purposes, and its basic elements (the procedure for determining income and expenses, the method of depreciation etc.), the company will be able to predict and simulate their tax payments, taking in account of peculiarities of its economic activity.

Tax planning on the organization very different from state tax planning. The main difference is expressed mainly in their purpose. If the company is to strive to reduce tax payments, the state on the contrary, trying to increase their tax revenues.

Corporate tax planning is a process consisting of four elements or steps.

The first step is an analysis of the dynamics and structure of tax payments as a result of comparing the absolute and relative indices of all tax payments. At the same time carried out a horizontal analysis, showing the dynamics of the indices and vertical, to determine the proportion of a particular index in total tax payments.
The second stage of tax planning is to identify all factors which was impacted on the changes. For this, the specialist analyze not only the tax payments, but also its main technical and economic indicators, because as any increase or decrease in the total tax payments are directly reflected in its financial condition.

After company analyzed its tax payments, the enterprise to determine the need of tax planning, calculate the tax burden.

The tax burden - the total amount of tax paid by a certain group of people or an organization.

It is very important to calculate the tax liabilities, because, it makes possible to determine how burdensome to the organization's existing tax system, and allows you to set the amount of the tax burden of the company. The main advantage of the analysis of the tax burden of the enterprise - the ability of long-term modeling, to predict how much the tax payments due to the expansion of production, which is important for many large companies.

So, tax planning aimed at increasing the profitability of the enterprise. As a result, the effectiveness of tax planning techniques not only decrease the amount of tax liabilities, but rather optimize the financial and economic structure.

The main tools of tax planning at the enterprise can be:
- The use the tax benefits. For example, the VAT (value-added tax) list of goods (works, services) that are exempt from taxation (43 positions). But in practice, many of these benefits are not being fully used, due to the dubious idea of taxpayers on the application of tax benefits.
- Operation of accounting policy. The taxpayer chooses the most profitable ways of income accounting, cost keeping and so on.
- Control over the timing of payment of taxes.
- Use of tax deferrals. For example, use the cash basis accounting for income taxes.
- Reduction of the tax object. This method is most applicable to minimize property tax.

In conclusion, it should be noted that the main goal of tax planning is not only to minimize tax payments, but also improving overall production efficiency.