

MINISTRY OF EDUCATION AND SCIENCE OF UKRAINE

**O. M. BEKETOV NATIONAL UNIVERSITY
OF URBAN ECONOMY in KHARKIV**

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GUIDELINES

for the practical training
of the discipline

«THE TAXATION OF THE ENTERPRISES» (in english)

(for 4th year full-time students of study 6.030509 «Accounting and Audit»)

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CONTENTS

INTRODUCTION.....	Page 4
SEMANTIC MODULE 1. THE THEORETICAL BASIS OF TAXATION.....	
Theme 1. The theoretical basis of taxation.....	5
Seminar 1.....	6
Seminar 2.....	6
SEMANTIC MODULE 2. INDIRECT TAXATION.....	7
Theme 2. Excise tax.....	9
Seminar 3.....	9
Theme 3. Value-added tax.....	9
Seminar 4.....	10
Seminar 5.....	10
SEMANTIC MODULE 3. DIRECT TAXATION AND OTHER TAXES.....	
Theme 4. Profit tax.....	12
Seminar 6.....	
Theme 5. Individual income tax.....	12
Seminar 7.....	
Theme 6. Patenting of entrepreneurial activity.....	
Seminar 8.....	
REFERENCES.....	
APPENDIX.....	

INTRODUCTION

Seminars are conducted with the purpose of fixing of the theoretical knowledge and practical skills of students on: calculation of the tax liability of the taxpayer in the reporting period, computation of the amount of tax which is payable to the budgets during the reporting period, the preparation of tax declaration, setting deadlines for their submission to the tax authorities, treat deadlines for payment order submission to the banks.

At the seminars students do the proposed tasks after self-studied topics, using literary sources and lecture notes.

Time distribution for seminars according to the semantic modules is the following:

Semantic module	№ of seminar
1. The theoretical basis of taxation	1, 2
2. Indirect taxation: - Excise tax - Value-added tax	3 4, 5
3. Direct taxation and other taxes - Profit tax - Individual income tax - Payments for earth - Patenting of entrepreneurial activity.	6 7 7 8

Semantic module 1
The theoretical basis of taxation
Theme 1: The theoretical basis of taxation

Seminar 1

1. The aim of seminar: consider a set of practical training, as well as their content, comprehend the value of taxes for the society, the foundation of the origin of human responsibilities before the state and society, modern views on the taxes value, and treat the ways of generating income of states.

2. The students demonstrate their knowledge through presentations and discussions at the seminar according to the plan:

- The essence of taxes in the sociological and pragmatic sense;
- Functions of taxes;
- Regulating and stimulating function of taxes in the tax legislation of Ukraine.

Seminar 2

1. The aim of seminar: to consider the evolution of the taxation theory, to characterize the taxation methods, the object of taxation, famous scientists ' views about the priority of certain taxes, classification of taxes.

2. Theoretical questions for the seminar:

- The principles of the tax burden distribution in the countries with developed market economies
- Principles of the taxation system in Ukraine
- Classification of taxes
- Classification of taxes in Ukraine according to the regulation levels

Test control to the semantic module 1

Semantic module 2
Indirect taxation
Theme 2: Excise tax

Seminar 3

1. The aim of seminar: consolidate theoretical knowledge of legal bases of excise tax calculation and payment, to acquire practical skills in definition of excise taxpayers, calculating the amount of excise tax.
2. Theoretical questions:
 - The essence of the excise tax, taxpayers;
 - The object of taxation;
 - List of excisable goods and rate of excise tax;
 - Calculation the amount of excise tax for the reporting month.
3. Tasks for practical work

Problem 1

Determine the sum of tax liabilities on excise tax according to the following data: factual sales volume of filter cigarettes “Extra” per reporting period is 50000 packets (1000000 pieces of cigarettes), MRP (maximum retail price), determined by producer is 336 UAH per 1000 pieces of cigarettes, excise rate is 96,21 UAH per 1000 pieces of cigarettes and 25% of turnover from cost price. Minimum tax liability is 160,35 UAH per 1000 pieces of cigarettes.

Problem 2

Calculate the sum of excise tax and determine the value of 1 automobile after customs clearance, according to the following data:

1. Enterprise has drawn up cargo customs declaration for 1 automobile importation with internal-combustion engine with working engine volume of 1500 square centimeters. Data is given in table below.

#	Code of goods	Goods description	Custom cost, \$	Excise tax rate, euro per 1cm ² of engine cylinder volume	Import custom rate, euro per 1cm ² of engine cylinder volume
1	8703 22 10 00	New	20 000	0,03	0,1

2. Fee for automobile custom registration is 0,2% from custom cost (but not more than \$1000). Official euro exchange rate for the date of custom procedures is 10,8 UAH, dollar – 8,1 UAH.

Problem 3

Determine the sum of excise tax, which the factory should pay to the budget in February, taking into account, that the last shipment was on the 25th of February and the sale price of 1 bottle.

On the 20th of January alcoholic beverage factory bought 100 liters of alcohol with 80% of alcohol concentration code (2207) from alcohol producer.

Excise tax rate is 42,12 UAH. per 1 liter of 100% of alcohol.

In February factory shipped excisable goods – 100 bottles by volume of 0,5 liters and with 40% of alcohol concentration. Cost of 1 bottle production is 1,90 UAH, profit is 0,72 UAH.

Problem 4

Determine the sum of excise tax, which the factory should pay in January, taking into account, that excise tax rate is 42,12 UAH per 1 liter of 100% of alcohol.

In December enterprise of primary wine-making bought 100 liters of alcohol with 80% of alcohol concentration code (2207) for wine production without paying of excise tax. Alcohol remains (10 liters) were used for technical needs.

Theme 3: Value-added tax

Seminar 4

1. The aim of seminar: to consolidate theoretical knowledge of the legal foundations of VAT, to get practical skills in definition of taxpayer, the tax base, the amount of tax liabilities.

2. Theoretical questions:

- The essence of value added tax, taxpayers;
- The taxation objects;
- Value added tax benefits;
- The mechanism of taxable base determining for VAT;
- The mechanism of the tax liabilities determining.

3. Tasks for practical work

Problem 5

Enterprise, which produces and sells furniture, has performed the following operations during the last month:

№	Operation	Sum, UAH	TL	TC
01.09	Prepayment for furniture from consumer has been got	36000		
02.09	Furniture has been dispatched	30000		
03.09	Furniture has been dispatched	12000		
4.09	Services of automobile repair have been got. Bill has been signed. Tax note has been got	2400		
5.09	Payment for automobile repair has been transferred	2400		
6.09	Bank loan has been included in enterprise bank account	40000		

7.09	Salary to the workers has been paid	10000		
8.09	8 meters have been bought, tax bill has been got	900		
9.09	Meters, which have been bought on 8 of September have been sold	300		
10.09	TV-set for director's office has been bought, tax bill has been got	5000		
11.09	TV-sets for selling has been bought, tax bill has been got	24000		
13.09.	Materials for furniture producing have been bought, tax bill has been got	12000		
14.09	Payment for materials has been transferred, tax bill has been got	18000		
15.09	Compassionate allowance has been transferred	2000		
16.09	Money to be accounted for have been given to an employee	240		
16.09	Cheque for petrol purchase has been provided to the accounting office	240		

Task: one should calculate tax liability and tax credit for each transaction and an amount of tax, which should be paid to the budget.

Problem 6

Enterprise, which produces and sells milk products, has performed the following operations during the last month:

№	Operation	Sum, UAH	TL	TC
1	Prepayment for production from wholesale consumer #1 has been got	120000		
2	Prepayment from wholesale consumer #2 has been got	150000		
3	Production to wholesale consumer #1 has been delivered	150000		
4	Prepayment for consulting services has been transferred	1800		
5	Consulting services have been got	2400		
6	Leasing payment for automobile got for leasing has been charged	600		
7	Salary to the workers has been paid	10000		
8	Production to wholesale consumer #2 has been delivered	90000		
9	Production to wholesale consumer #1 has been delivered	30000		
10	TV-set for director has been bought	5000		

11	Microwave has been bought for selling	600		
12	Act of done work of director's TV-set repairing has been signed	360		
13	Milk for production has been bought	60000		
14	Prepayment for electricity has been transferred	3600		
15	Fees have been transferred to the consumer	2400		
16	Prepayment for building leasing has been got	500		
17	Payment for milk, which has been bought has been transferred	18000		
18	Refrigerator for products saving has been bought	6000		
19	Computer has been written of enterprise balance by it's self decision; computer's balance value is	1200		
20	Cash for charity has been got	200		
21	Refrigerator from director's room has been sold	3600		
22	VAT of the last month has been transferred to the budget			

Task: one should calculate tax liability and tax credit for each transaction and an amount of tax, which should be paid to the budget.

Seminar 5

1. The aim of seminar: to get practical skills in calculation of the sums of the tax credit and the amounts of VAT payable to the budget during the reporting period.

2. Theoretical questions:

- The essence of the tax credit, the peculiarities of its formation.
- Calculation the amount of net VAT liabilities.
- The reimbursement of VAT from the budget.

3. Tasks for practical work

Problem 7

Calculate the amount of VAT payable to the budget for the reporting month, based on the list of such business operations:

№	Operation	Lust month	Reporting month	TL	TC
1	Prepayment for production from wholesale consumer #1 has been got	45000	20000		

2	Prepayment from wholesale consumer #2 has been got	72000	13000		
3	Production to wholesale consumer #1 has been delivered	36000	24000		
4	Consulting services have been got	1800	1200		
5	Payment for consulting services has been transferred	2400	600		
6	Leasing payment for automobile transferred for leasing has been charged	600	600		
7	Salary to the workers has been paid	10000	20000		
8	Production to wholesale consumer #2 has been delivered	81000	48000		
9	Production to wholesale consumer #1 has been delivered	9000	36000		
10	TV-sets for selling has been bought	3000	-		
11	Microwave for director's office has been bought	600	-		
13	Milk for production has been bought	48000	60000		
14	Payment for milk has been transferred	30000	16000		
15	Cash for charity has been transferred	2000	4000		
16	Cash for automobile leasing has been got	500	300		
18	Grant-in-aid has been got	900	1200		
20	Fine from consumer has been got	200	100		
21	Payment for land has been charged	3000	3000		
22	VAT of the last month has been transferred to the budget				

Task: one should calculate tax liability and tax credit for each transaction and an amount of tax, which should be paid to the budget.

Test control to the semantic module 2

Semantic module 3
Direct taxation and other taxes
Theme 4: Profit tax

Seminar 6

1. The aim of seminar: to consolidate theoretical knowledge of legal bases of profit taxation, to receive practical skills of calculating advance payments of profit tax.

2. Theoretical questions:

- The profit taxpayers
- Calculation of the taxation object;
- Incomes;
- Expenses;
- Procedure for calculating the amount of profit tax liabilities.

3. Tasks for practical work

Problem 8

Calculate the amount of profit tax payable to the budget for the reporting month, based on the list of such business operations:

№	Operation	Sum, UAH	Profit revenue	Profit expenses
1	Prepayment from consumer for services has been got	36000		
2	Act of done work has been signed.	30000		
3	Act of done work has been signed.	18000		
4	Informational services have been got from legal entity VAT payer. Act of done work has been signed	900		
5	Money for informational services have been transferred	900		
6	Bank credit has been transferred to bank account of enterprise	3000		
7	Wages have been paid to the workers	500		
8	Material has been bought from legal entity - payer of VAT	300		
9	Residual material has been sold	300		
10	TV-set for the director's office has been bought	1000		
12	Act of done work on microwave repairing has been signed	300		
13	Salary to an administrative personal has been accrued	2000		

14	Deductions from wages have been made	150		
15	General social payment has been accrued for salary	1200		
16	Money to be accounted for have been given to the worker	150		
17	Cheque for microwave buying has been given to an accounting office	150		
18	Printer for work in accounting office has been bought from legal entity not payer of VAT	1500		
19	Material has been bought from legal entity - not payer of VAT	600		
20	Penalty has been got from consumer	200		
21	Materials have been transferred to the workshop for production	200		
22	Materials have been used for needs of administrative personnel	300		
23	Cost of realized products have been written off	1000		
24	Tax for profit has been transferred to the budget			

Problem 9

Calculate the amount of profit tax payable to the budget for the reporting month, based on the list of such business operations:

№	Operations	Sum, UAH
1.	Selling of work, services (sales proceeds)	6000,0
2.	Raw materials and materials have been written-off for production	2500,0
3.	Costs for computer maintenance	5,0
4.	Payment of leasing according to leasing contract	150,0
5.	Wages for workshop workers have been charged	500,0
6.	Deductions for social defense for workshop workers have been charged	188,0
7.	Deductions for social defense have been paid	238,0
8.	Costs for association machinery of government maintenance	55,0
9.	Salary for administrative staff has been charged	20,0
10.	Costs for commercial banks' services	70,0
11.	Costs for canteen exploitation	7,0
12.	Costs for hostels maintenance	6,0
	Including salary	5,0
13.	Costs for interests payments for financial credits	30,0
	Including overdue	4,0

14.	Penalty for non-execution of a contract payment	25,0
15.	Excise tax payment	2,0
16.	Individual income tax of workers payment	50,0
17.	Payment of tax for land	12,0
18.	Charge of tax for land	8,0
19.	Act of done work on advertising services has been signed	15,0
20.	Grant-in-aid, which should be returned, has been placed to bank account	120,0
21.	Grant-in-aid has been placed to bank account	11,0
22.	Computer has been bought for work in accounting office	14,0
23.	Penalty and fines have been got	9,0
24.	Administrative premise has been repaired	121,0

Residual value of fixed assets, which are included into enterprise balance, is 110 000 UAH.

Theme 5: Individual income tax

Seminar 7

1. The aim of seminar:

1.1 to consolidate theoretical knowledge of legal bases of individuals' income taxation, to get practical skills in the calculating of taxable income

1.2 to consolidate theoretical knowledge on patenting of certain types of entrepreneurial activity, to receive practical skills of calculation of necessary quantity of commercial patents and the amount of their value

2. Theoretical questions:

2.1 Payers of the Individual income tax

2.2 The object of taxation, legislative restrictions to the number of payments for inclusion in taxable income

2.3 Tax credit

2.4 Tax benefits

2.5 The tax rate

2.6 The essence of entrepreneurial activity patenting

2.7 Types of activities subject to patenting

2.8 Types of trade patents

2.9 Preferential trade patent

2.10 The cost of trade patents

2.11 Responsibility for violation of the patenting business activities rules

3. Tasks for practical work

Problem 10

Calculate the amount of Individual income tax:

№	Payment	Sum, UAH
1.	Salary	1850
2.	Premium	420
3.	Salary for off-hour job	600
4.	Share dividends	900
5.	Welfare	850
6.	Fee for studies in higher educational establishment	1000

Problem 11

Calculate the amount of Individual income tax:

- a) Parents of three children get salary in the following amounts: husband – 2800,00 UAH and wife – 1200,00 UAH;
- b) Enterprise worker get salary in size of 1000,00 UAH, and he has written the statement for tax social benefit;
- c) Worker, who has one child of 12 years old, get salary in size of 2000,00 UAH and he has written the statement for tax social benefit.

Theme 6: Patenting of entrepreneurial activity

Seminar 8

Problem 12

Determine how many trade licenses should be bought by enterprise and what sum should be paid for them, taking into account that this enterprise sells the following products in Kharkov for cash:

- Construction materials in house, which it rents from private entrepreneur. House is situated in Pushkin street;
- Bread and bakery products in specially equipped kiosk in Armijska street;
- sanitary and hygienic goods in kiosk in Vesnin street.

Besides it sells construction materials in distribution center for written order on account.

Problem 13

Determine amount of trade licenses, sum and terms of payment per month according to the following data: subject of entrepreneurship implement two kinds of activity in pavilion with trade room, such as retail trade of light industry goods and business activity (has a bar, where soft drinks and confectionery are sold). Local authorities have set such rates of license payments for these kinds of activity: 0,4 minimum wages for the first one and 0,38 minimum wages for the second per month.

Problem 14

Determine how many trade licenses should be bought and what sum should be paid for them, taking into account that activity is implemented in regional centre in April. Indicate the deadline of payment.

Enterprise sells goods of self production to individuals, who are in trade relations with it and other individuals for cash in shop, situated in administrative building. Enterprise also implements other business – workers' meal in canteen.

Problem 15

Enterprise implemented hairdressing services in March in Kharkov and district centers: Zmiev and Balakleja. License value equals lower range limit. Determine sum of payment for trade licenses and deadline of payment.

Problem 16

Determine how many trade licenses should be bought and what sum should be paid for them.

Subject of entrepreneurship sell for cash in Kharkiv:

- goods of self production in warehouse in Artem street;
- seeds of vegetables in kiosk in Otakar street.

Besides it implements trade of construction materials in warehouse for cash and repairing of radio and television equipment in Babai village in Kharkiv region.

A reference work: calculate situational exercises to the semantic module 3

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APPENDIX

Table 1

The Rates of fee for realization of trade activity in Kharkiv

№	Point of sale of commodities	A rate of fee per month (part of minimum wage, set by a law for January the 1 st of calendar year)			
		Belt 1	Belt 2	Belt 3	Belt 4
1	2	3	4	5	6
1.	Shops and other trade points, which are in separate apartments, building or their parts and have a trading floor for customers or use his part for trade				
1.1.	Nonfoods:				
1.1.1.	specialized, that trade in the commodities of one group of the protracted term of action (by furnitures, fur, jewellery wares, building materials, domestic technique, repair autoparts)	0,4	0,4	0,4	0,4
1.1.2.	specialized, that trade in the commodities of one group (by clothes, shoe, perfumery) and other	0,4	0,36	0,3	0,2
1.1.3.	specialized, that trade in commodities which were in everyday life	0,09	0,09	0,09	0,09
1.1.4.	shops are from trading in book products	0,09	0,09	0,09	0,09
1.1.5.	unspecialized, that trade in a few groups of commodities	0,4	0,36	0,28	0,18
1.1.6.	salons are shops on the sale of cars	0,4	0,4	0,4	0,4
1.1.7.	shops on the sale of commodities only of local commodity producers which are on territory of the Kharkiv area	0,09	0,09	0,09	0,09
1.2.	Food:				
1.2.1.	specialized, that trade in the commodities of one group (by swizzles, tobacco wares, coffee, tea)	0,4	0,4	0,31	0,2
1.2.2.	specialized, that trade in the commodities of one group (except for swizzles, tobacco wares, coffee, tea)	0,25	0,2	0,15	0,1
1.2.3.	unspecialized, that trade in a few groups of commodities	0,38	0,29	0,21	0,15
1.3.	Mixed	0,4	0,4	0,4	0,4
1.4.	pharmacies (except for pharmacies which are in a public and communal domain)	0,4	0,4	0,35	0,25
2.	Booths, tents and other small architectural forms which occupy separate apartments, but does not have a built-in trading floor for customers	0,29	0,23	0,18	0,11
3.	Autoshops, delivery and other types of movable network of trade	0,34	0,34	0,34	0,34

1	2	3	4	5	6
4.	Trays, counters and other types of trade points in the places taken for activity of trade, except for trays, counters which are passed in a lease to the subjects of entrepreneurial activity - to the physical persons and are within the limits of the specialized enterprises of trade sphere - markets of all patterns of ownership	0,18	0,14	0,1	0,09
5.	The stationary, small and movable filling stations, filling points which carry out trading in fuel, by dripping and compressed gas	0,4	0,4	0,4	0,4
6.	Restaurants, categories:				
9.	Booths, specialized network ("Varenichna", "Pie", "Pancake", and others like that) and other objects of public food consumption	0,14	0,11	0,09	0,09
10.	dining-rooms, buffets	0,09	0,09	0,09	0,09
11.	Snack bars:				
11.1.	to 30 landings places	0,18	0,15	0,11	0,09
11.2.	over 30 landings places	0,4	0,31	0,25	0,2
12.	Wholesale bases, compositions are shops or other apartments, used for realization of wholesale	0,4	0,4	0,4	0,4

Table 2

The Rates of fee for realization of activity from the grant of requiring payment domestic services in Kharkiv

№	Types of services	Code of type of services according to branch by a classifier 201-01-2001 "Classification services and products in the sphere domestic service"	A rate of fee per month (part of minimum wage, set by a law on January the 1 st of calendar year)							
			For legal entities				For individuals			
			Belt 1	Belt 2	Belt 3	Belt 4	Belt 1	Belt 2	Belt 3	Belt 4
1	2	3	4	5	6	7	8	9	10	11
1	Making of covers of all kinds, covers, awnings and others like that; window shades, brise-bises, draperies	01.024.03,01.024.04	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
2	Building of accommodation is after an individual order	01.060.01,01.060.02, 01.060.03 (plant making) 01.060.04-01.060.14, 001.060.15 (0,4	0,34	0,26	0,18	0,21	0,16	0,11	0,08

1	2	3	4	5	6	7	8	9	10	11
3	Services are in repair of accommodation after an individual order	01.061.01-01.061.13, 001.061.14 (except of metallic) 01.061.15	0,28	0,22	0,16	0,11	0,14	0,11	0,08	0,08
4	Technical service and repair of cars, motor cycles, motor scooters and motorbikes is after an individual order	01.070.06-01.070.10, 01.070.14-01.070.22	0,4	0,35	0,26	0,18	0,21	0,16	0,13	0,08
		01.070.11-01.070.13	0,21	0,16	0,13	0,08	0,16	0,13	0,1	0,08
		01.070.23-01.070.25, 01.070.01-01.070.03	0,14	0,11	0,08	0,08	0,08	0,08	0,08	0,08
		01.071.01	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
		01.071.02	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
5	Services in repair of radio televisional and other the audio - and video equipments (except for structural subdivisions, located in rural locality)	01.080.01-01.080.66	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
6	Replacement of elements of feed of clock	01.091.13	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
7	Making of metal / of protections, rails is after an individual order	01.094.01-01.094.08, 01.094.11 - 01.094.15	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
8	Services are in repair of other articles of the personal use, domestic consumption and metal	01.095.01-01.095.10, 01.095.12-01.095.16, 01.095.28,01.095.29	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
9	Making of jewellery wares is from precious metals and jewels/ of weddings rings after an individual order	01.100.01-01.100.06	0,21	0,16	0,13	0,08	0,16	0,13	odes	0,08
10	Exchange of scrap of precious metals on jewellery wares are before made	01.100.12	0,21	0,16	0,13	0,08	0,16	0,13	0,1	0,08
11	Services are in repair of jewellery wares	01.110.01-01.110.09	0,21	0,16	0,13	0,08	0,16	0,13	odes	0,08

1	2	3	4	5	6	7	8	9	10	11
12	Services in rent of sporting and tourist wares, tents, promenade boats, ski equipment, rackets, skates, two-wheel bicycles, hang-gliders, wind-driven boards, aquatic skis	01.130.09	0,4	0,4	0,4	0,4	0,4	0,4	0,4	0,4
13	Rent of transport vehicles, motor cycles, motor scooters, motorbikes, passenger and freight cars, trailers is to the cars and other devices	01.130.10	0,4	0,4	0,4	0,4	0,4	0,4	0,4	0,4
14	Rent of wedding and solemn clothes, and also the articles of attribute	01.130.22	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
15	Services are in implementation of pictures	01.140.01-01.140.12	0,4	0,4	0,4	0,4	0,14	0,11	0,08	0,08
16	Services are in treatment of pictures	01.141.01-01.141.09, 01.141.11 - 01.141.19	0,4	0,4	0,4	0,4	0,14	0,11	0,08	0,08
17	Services of barbershops of Making of wigs, wiglets, false beards, brows, cilia and others like that from the hair of man, to the hair of animals and other textile materials	01.180.10-01.180.31, 01.180.40-01.180.77, 01.181.81	0,13	0,08	0,08	0,08	0,08	0,08	0,08	0,08
		if only:								
		01.180.10-01.180.31, 01.180.40-01.180.49	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
		01.180.51-01.180.62	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
		01.180.63-01.180.70	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
		01.180.71-01.180.77	0,08	0,08	0,08	0,08	0,08	0,00,08	0,08	0,08
		01.181.81	0,08	0,08	0,08	0,08	0,08	0,08	0,08	0,08
18	Services, circulating on audio recording after an individual order	01.240.00	0,16	0,14	0,11	0,08	0,11	0,08	0,08	0,08
19	Services, circulating on videotape recording after an individual order	01.241.00	0,16	0,14	0,11	0,08	0,11	0,08	0,08	0,08

Навчальне видання

МЕТОДИЧНІ ВКАЗІВКИ

до виконання практичних занять
з дисципліни

«ОПОДАТКУВАННЯ ПІДПРИЄМСТВ» (англійською мовою)

(для студентів 4 курсу денної форми навчання напряму підготовки
6.030509 «Облік і аудит» зі знанням англійської мови)

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Відповідальний за випуск *Т. В. Момот*

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