

Features of taxation of pharmacy organizations

3rd year 6th semester

Elements of taxation

Article 17. A tax is considered to be established only when the taxpayers and elements of taxation are determined, namely

object of taxation;

the tax base;

taxable period;

tax rate;

the procedure for calculating the tax;

procedure and terms of tax payment.

Tax code kits tax regimes

general observation mode

involves the payment of taxes and fees:

- value added tax;
- excises;
- insurance contributions to off-budget funds;
- property tax;
- income tax.

special tax regimes

When collecting **special tax regimes**, the set of established taxes is replaced by the payment of a single duty.

- **elegant protection system;**
- **patent system.**

Expansion of the scope of the Simplified Taxation System

Pharmacies with high costs associated with the purchase price of medicines, as well as other retailers, are suitable for the Simplified taxation system based on “revenues minus expenses”.

However, there is a requirement to pay a minimum tax of 1% of revenue. In the case of low-profit or loss-making activities, the tax burden increases dramatically due to the minimum tax, which can make the “simplified taxation system” less profitable than the General Taxation System. In this case, the effect of partial inflexibility of the Simplified Taxation System manifests itself. The minimum tax is calculated on revenue, and not on the declared and chosen by the taxpayer as the most appropriate base "income minus expenses", which makes it inflexible relative to profit. Thus, a small pharmacy business is a hostage to the limits established by the Simplified Taxation System: from below it is the minimum tax, and from above it is the maximum amount of income from sales.

- In 2021, the so-called buffer zone for **organizations** was **defined, choosing the Simplified definition system** with the following parameters: recruitment from 150 million to 200 million rubles, coverage from 100 to 130 people.
- While in it, the right to apply the Simplified coverage system is not lost, but the maximum tax rate (with the Simplified coverage assessment with the **“income” base - from 6 to 8%**, with the Simplified coverage assessment with the **“income minus expenses” base - from 15 to 20%**).

- The patent applies only to private entrepreneurs, to an organization that he does not evaluate. A patent can be combined with **the General Accounting System** or with **the Simplified Accounting System** . By virtue of Article 346.43 of the Tax Code of the Russian Federation, it is impossible to use a regime in relation to the implementation of verification tools, prohibiting their mandatory labeling. However, the patent can grow pharmaceuticals and retail other products, which may encourage some businessmen to combine different aggregate systems.

Chapter 21. VALUE ADDED TAX

Taxpayers are recognized:

- organization;
- noteworthy

as the object of verification :

- sale of goods (works, services)
- import of goods on the territory of the Russian Federation

No taxation allowed

- Medical goods (GOVERNMENT OF THE RUSSIAN FEDERATION RESOLUTION dated September 30, 2015 N 1042)
- services of pharmacy organizations for the manufacture of medicines for medical purposes, as well as for the manufacture or repair of spectacle optics (for exceptional cleanliness), for the repair of hearing aids and prosthetic and orthopedic products

Tax base for the sale of goods (works, services) by the taxpayer Determination of the cost of these goods (works, services), calculated taking into account excises (for excisable goods) and without including tax in them.

The tax period is composed as quarters

tax rate

0%

10 %

- baby food and diabetic food;
- medicines, including pharmaceutical substances
- products

20 %

An invoice is a document that serves as the basis for the buyer to decide on the sale of goods (works, services), property rights (which include a commission agent, agent, identification of signs of goods (works, services), property rights on his own behalf) tax deductible

The law classifies as non-taxable value-added tax consumption:

- services from the list that are subject to compulsory health insurance;
- services for diagnostics, prevention and departure from the list, the representative body of the Russian Federation
- blood collection services;
- ambulance services;
- services for the duty of medical staff next to the cargo of patients;
- pathological and anatomical .

Here are the types of goods that medical institutions can buy and sell and that are not subject to value added tax:

- medical equipment and medical products according to responsible lists, which are part of the Government of the Russian Federation (subclause 1, clause 2, article 149 of the Tax Code of the Russian Federation);
- availability for the prevention of diseases or disability - the list is in the decree of the government of the Russian Federation of September 30, 2015 No. 1042;
- food products that are produced in canteens of medical institutions and sold in such institutions, as well as food products that are produced in catering establishments and are sold by canteens in medical institutions

- Subject to value added tax: cosmetic, veterinary and sanitary and epidemiological services (except for technical veterinary and sanitary and epidemiological services, which are financed from the budget).

Here are the types of goods **taxed at a 10% rate**:

- medicinal products for treatment and research, including pharmaceutical substances, medicinal preparations manufactured by pharmacies;
- medical devices

Chapter 22. EXCISES

Taxpayers

- organization;
- noteworthy

The following are recognized as excisable goods:

- ethyl alcohol produced from food or non-food raw materials ;
- Alcohol-containing products (solutions, emulsions, suspensions and other products in liquid form) with an ethyl alcohol content of more than 9 percent

In the consideration of the main case, the possible goods are not considered as excisable goods:

- medicines that have passed state registration;
- medicines (including homeopathic medicines) manufactured by pharmacies according to prescriptions for medicines and samples of industrial organizations;
- alcohol-containing perfumery and cosmetic products in metal aerosol packaging;
- alcohol-containing household chemicals in metal aerosol packaging;
- alcohol-containing perfumery and cosmetic products in a small capacity;
- veterinary drugs that have passed state registration, poured into containers of no more than 100 ml

The object is the recognition of the sale on the territory of the Russian Federation of excisable goods produced by them .

The tax base for making a decision on each type of excisable goods.

- Tax base in the implementation of determining the volume of sold (transferred) excisable goods in kind

The tax period is a calendar month

tax rates

from January 1 to December 31, 2021 additionally - 566 rubles per 1 liter of anhydrous ethyl alcohol, transported in excisable goods

Taxpayers : individuals receiving kits from sources in the Russian Federation.

Object of consideration : the recovery received by the taxpayer (remuneration for the performance of labor duties each time, pensions, benefits, scholarships, insurance payments in the event of an insurance crime, etc.).

Tax base : all the sets received by the taxpayer both in cash and in kind, excluding tax deductions.

Tax period : calendar year.

Tax rates : 13%

Article 218.

Standard tax deduction

The tax deduction for each month of the tax period falls on the parent, spouse of the parent, adoptive parent, on the frequency of occurrence of the child, in the following amounts:

- 1,400 rubles - for the first child;
- 1,400 rubles - for the second child;
- 3,000 rubles - for the third and each child;
- 12,000 rubles - for each child if a child under the age of 18 is a disabled child, or a full-time student, graduate student, intern, intern, student under the age of 24, if he is a disabled person of group I or II;

The tax deduction is made for each child under the age of 18, as well as for each full-time student, graduate student, resident, intern, student, cadet under the age of 24.

The tax deduction is provided in double reduction to the first parent (adoptive parent), adoptive parent, guardian, trustee. Predetermining the presence of a tax deduction for a single parent who disappeared from one month, similar to the month of violations of his marriage.

The tax deduction can take place in dual status from among the parents (adoptive parents) of their choice in confirmation of the refusal of one (adoptive parents) from receiving a tax deduction.

The tax deduction is maintained until the month in which the taxpayer's income, calculated on an accrual basis from the beginning of the tax period, exceeded **350,000 rubles** . income from the month in which the specified income exceeded 350,000 rubles, the tax deduction provided for by this subparagraph, without a subscription.

To income not subject to taxation for the taxation of individuals (Article 217 of the Tax Code of the Russian Federation):

- travel expenses (within the limits established by the legislation);
- maternity benefits;
- alimony received by an employee;
- compensation for damage from injury received at work;
- free provision of residential premises and utilities, or appropriate monetary compensation for them;
- the amount of one-time financial assistance received upon the death of an employee or his family member;
- one-time financial assistance at the birth (adoption, adoption) of a child, but not more than 50 thousand rubles per 1 child.

Chapter 25. TAX ON INCOME OF ORGANIZATIONS

Taxpayers are recognized:

- Russian organization;
- foreign organizations operating in the Russian Federation and receiving their own equipment

The object of justification of the profit received by the taxpayer.

Tax base for destination purposes

Tax setup with the size of 20 percent

- the amount of tax, calculated at a tax rate of 2 percent, is credited to the federal budget;
- the amount of tax calculated at the tax rate of 18 percent to the regional budget

The tax period for taxation is a calendar year.

The reporting periods for taxation are the first quarter, half year and months of the calendar year.

Chapter 30

- **Taxpayers** collect this Russian organization, as well as foreign organizations engaged in activities and seizure of ownership of real estate in the territory of the Russian Federation.
- **The object of consideration** for Russian organizations is **movable and immovable property** accounted for on the balance sheet as **fixed assets** in accordance with the accounting procedure.
- **The tax base** for determining taxpayers independently as the average annual residual value of property recognized as tax
- The amount of tax is calculated as the product of **the tax rate of 2.2%** and the average value of the property
- **The tax period** is a calendar year.
- **Reporting periods** are the first quarter, half year and months of the calendar year.

Chapter 34

The employer is the taxpayer - the amount is included in the costs of circulation, and the income received by the organization is reduced by it.

The object of taxation is all income accrued by the employer to the employees. The employer determines the tax base separately for each employee from the beginning of the tax period at the end of the calendar month on an accrual basis.

The tax base is determined at the end of each calendar month as the sum of payments and other remunerations accrued separately in relation to each individual since the beginning of the calculation period on an accrual basis.

The calculation period is a calendar year.

Reporting periods of the tax are:

first quarter

six months (half-year)

First quarter, six months (half-year), nine months of the calendar year.

calendar year

The tariffs of insurance contributions are set in the following amounts:

- 1) for compulsory pension insurance: within the limits of the established maximum value of the base for calculating insurance contributions for this type of insurance - 22 percent;
- 2) For compulsory social insurance against temporary disability and in connection with maternity within the established maximum size of base for the calculation of insurance contributions for this kind of insurance - 2,9 percent;
- 3) for compulsory medical insurance - 5.1 percent.

Article 422. Amounts not subject to taxation of insurance premiums

- state benefits for temporary disability (sick leave);
- maternity benefits;
- for the care of a sick child;
- unemployment benefits;
- up to 4000 rubles. the amount of financial assistance per 1 employee;
- up to 50,000 rubles. one-time financial assistance for each child, if it is paid during the year of birth (adoption) of the child;
- the amount of contributions under contracts of non-state pension provision.