

THE ACCOUNT OF TAX DIFFERENCES AT THE MINING ENTERPRISES

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The reasons of occurrence of tax differences in the mining enterprises leading occurrence of tax actives and obligations are stated in this article. It is offered to conduct the analytical account of tax actives and obligations and to consider them differentially, i.e. by kinds of actives and obligations in which estimation a difference was found. The sheet of the financial-tax account of constant differences and the constant tax obligation, and the sheet of the account of temporary taxable differences and the postponed tax obligations are developed and offered to use in the mining enterprises. Methodical bases of reflection of tax differences on bookkeeping accounts are proved. Offers and conclusions made in article, allow to organize conducting of the tax account paying attention to the technological and industrial features of the mining enterprises.

The problem of the organization of the tax account is specially urgent in mining enterprises. Difference in structure of expenditures and the order of their recognitions given in Regulations on book keeping, chapter 25 Tax Code of the Russian Federation and Methodical statements on planning, formation and the account of expenses for production of the enterprises of a metallurgical complex (are approved by Minpromnayka of Russia on December, 3rd, 2001), explain occurrence of tax differences. In this case tax registers conducting of expenditures having different accounting and tax accounting rules is obligatory.

According to Regulations on book keeping 18/02, the mining enterprises should conduct the analytical account of tax differences, consider them differently according to kinds of actives and obligations in which estimation they have arisen. With this purpose the organization should provide the set of the registers accumulating the information according to requirements of Regulations on book keeping 18/02. As sources for filling analytical registers of the tax account registers of the accounting financial account can serve. In particular, in article 313 Tax Code of the Russian Federation it is established: if registers of book keeping do not contain enough information for definition of tax base, the tax bearer has the right to add applied registers of book keeping with necessary requisites, this way forming registers of the tax account.

The special attention deserves the order of recognition of separate kinds of material expenditures. The structure of material expenditures of the mining enterprises alongside with expenses for purchase of financially-industrial stocks, fuel, water, energy, etc., includes also the charges connected with the maintenance and operation of clearing constructions, charges on sewage treatment, payments for emissions (dumps) of polluting substances in an environment, charges on is mountain-spadework at extraction of ore, on operational stripping works at opencast mines and to cut works at underground minings within the limits of mountain tap of the mining enterprises.

The reason of occurrence of constant tax differences is payments for maximum permissible emissions of polluting substances. In expenditures on mountain-spadework at extraction of ore, on operational stripping works on opencast mines and on cutting works at underground minings within the limits of mountain tap of the mining enterprises tax differences arise, if they are differently admitted for the purposes of the accounting financial account and for the purposes of the tax account the registration policy. According to Regulations on book keeping 18/02 in case of occurrence of tax differences of the organization should to conduct the analytical account of tax actives and obligations and to consider them Regulations on book keeping differentially, i.e. by kinds of actives and obligations in which estimation where difference appeared.

*Natalia A. Ilyukhina, PhD in Economics, senior lecturer of Orel State Institute of Economics and Trade; Irina L. Krutskikh, senior lecturer of Orel State Institute of Economics and Trade. E-mail: mart@orel.ru.

With this purpose, the mining enterprises independently develop a financial system-tax of the account of arising tax differences. As the list of the specified differences is certain and does not vary during the accounting tax period, it is necessary to systematize the information at a stage of the primary account. The organizations should develop forms of financial-tax sheets, as a source for which filling will serve primary registration documents. As a rule, industrial activity of the mining enterprises renders negative influence on an environment.

In the accounting financial account the size of the constant tax obligations reflected by drawing up of following record:

The DEBIT 99 subaccount "the Constant tax obligation" the CREDIT 68 subaccount "Calculations under the profit tax"

By the article 16 of the Federal law from January, 10th, 2002 7-FL "About preservation of the environment" it is established, that negative influence on an environment is paid. Aiming to regulate influence of economic activities on an environment normalization is carried out consisting in an establishment of specifications of quality of an environment, specifications of admissible influence on an environment.

The order of definition of a payment and its limiting sizes for pollution of a surrounding environment is adjusted by the governmental order of the Russian Federation from August, 28th, 1992 632. For the purposes of the taxation only payments for maximum permissible emissions (dumps) of polluting substances in an environment (subitem 7 item 1 of article 254 Tax Code of the Russian Federation) are considered.

Expenditures on mountain-spadework at extraction of ore, on operational stripping works at opencast mine and on cut works at underground minings within the limits of mountain tap of the mining enterprises have specific character. With a view of the taxation of the profit, expenditures on mountain-spadework of operational character are joined into material expenditures occasionally in process of performance of corresponding works. If the expenditures are connected with reception of incomes more than in one period those expenditures are distributed according to the principle of uniformity of a recognition of incomes and charges (subitem. 1 item 272 Tax Code of the Russian Federation).

Thus, tax differences concerning expenditures on mountain-spadework of operational character do not arise, if the way of uniform inclusion of the specified charges in charges of the accounting (tax) period is fixed in the registration policy for the purposes of the accounting financial account. Otherwise, the organizations should keep the analytical account of differences and develop forms of financial-tax registers.

In the accounting financial account the size of the postponed tax obligation is reflected by drawing up of following record:

The DEBIT 68 subaccount "Calculations under the profit tax" the CREDIT 77 "the Postponed tax obligations"

Write-off of taxable temporary differences is made as follows. By reduction of a taxable temporary difference at approach of corresponding term when in the financial account the recognized charges on mountain-spadework become more than expenditures recognized for the purposes of the taxation. After a recognition of the future periods as charges of the accounting period for the purposes of the accounting financial account, the corresponding part of a temporary taxable difference and the postponed tax obligation are written off:

The DEBIT 77 "the Postponed tax obligations" the CREDIT 68 subaccount "Calculations under the profit tax"

The offered sheet allows to keep account occurrence, write-offs and presence at the beginning and at the end of the accounting period of subtracted taxable differences. Moreover, the sheet allows to conduct the analytical account of the postponed tax obligations by kinds of subtracted taxable differences, which corresponds to the requirement for conducting the analytical account of the postponed tax obligations. In particular in item 14 Regulations on book keeping 18/02 it is certain, that in the analytical account the postponed tax obligations are considered differentially by kinds of obligations in which estimation there was a subtracted taxable difference.

Appendix to accounting report "Accounting of calculations on profit tax": Order of the Ministry of Finance from November 19th, 2002 г. № 114н (ПБУ 18/02).

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