

## The patent for freight

Entrepreneur providing transportation services can issue such a document as a patent for transportation. However, the question arises of the necessity and the amount of benefits that it offers. It is issued for a period of 1 year and allows to reduce tax payments although this statement does not apply to all cases. Wondering how to get a patent for transportation, it is important to understand that the patent system of taxation is intended only for businesses with yield in the range of 3-30 thousand dollars. In other cases, the entrepreneur is the payer UTII. For sole proprietors who do not use hired labor is no problem since the imputed income is the most favorable form of tax. Meanwhile, the company staff must pay the insurance premium for each employee at 30% of the imputed income and to 20% if the patent, therefore, in certain cases, the latter system of taxation is more beneficial. However, it is important to remember that in some regions the rates for a patent for transportation can be higher so after the calculation it is possible to doubt its profitability. The average cost of a patent for the carriage of goods is 6% of the value of profitability of the business. Accordingly, given the monetary framework in which implemented this system, we can say that the minimum price is 180\$ and a maximum of 1800\$ per year. However, if necessary, to issue a patent for less number of months. Then the amount of tax calculated according to the rate of return and period of validity of the patent. More accurate information on the price of a patent can be obtained at the place of registration in tax inspection. When deciding how to obtain a patent for freight, some carriers also tormented by doubts about its range. The law stipulates that a patent is valid in the region where it was obtained but with regard to the implementation of interregional transport remained obscure nuances. Meanwhile, the amendments specify that it is possible to obtain more than one patent which operate in different regions. However, this is not necessary if the point of departure is the place of document receipt and point of delivery in another region. The implementation of such transportation is subject to one paper. An application for a patent for transportation can be served immediately, in parallel with the collection of documents to open status of an individual entrepreneur or LLC. After all, reduced tax burden and absence of necessity in the delivery of the declarations will significantly simplify doing business. Moreover now allowed to use together with patent and USN also opens many additional advantages. For example, SP has the right

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