

## The patent without registration

Statistics showed that after the increase in taxes is a huge part of small businesses have stopped their work and actually went into the shadows. A significant part of this sector accounted individual entrepreneurs SP but today is recorded much less. To correct an obvious imbalance, the government decided to grant the patent on the activities of individuals. All self-employed professionals can pursue their professional activity independently but it does not register SP. So self-employed people actually are entrepreneurs a person who in the performance of their jobs will not hire other employees to help to conclude with them employment contracts. In fact, this document allows you to work as an entrepreneur without registration of individual entrepreneur and also to conduct simplified accounting activities. To make it clearer which individuals a patent denote the most popular category of self-employed people In fact, the list of occupations which fall under such a permit still not approved. Moreover, he can change from region to region. But today the place of registration professionals can ask about the possibility of registration of such document. Patent is issued for a specific duration after which the specialist is automatically deducted from the account in tax inspection. Geographically, the patent is valid only in this region of the place of registration of a person. Its value is determined based on the value of a similar patent for individual entrepreneurs. After registering and obtaining a patent a natural person is exempt from paying VAT tax on the patent for the property as well as income. But insurance premiums for all funds it must pay a mandatory basis. Although the patent for natural persons issued, in 2014, in 2016, will take effect the new changes governing the relationship between this sector of the economy. However, these changes did not affect the order of registration of individuals as entrepreneurs as well as payment of required amounts. So if a physical person which is not a SP there is a need to obtain a patent it must be attributed to the tax authority at the place of registration the corresponding statement. It is necessary to attach documents which confirm that such person is not registered as individual entrepreneurs. The cost of examination of documents and issuance of a patent is one thousand rubles. Having such a document specialist can get to work. Some difficulty arises with those professionals who are registered within the region of a plan going in another. Sorry to issue a permit can only the body of the tax Inspectorate on the territory of which was a citizen. However, the effect of the patent

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