

UTII, USN or a Patent: choice of tax system for vending soda

4 07 2013 Julia | Legal issues taxes | 5 Which taxation system to choose for the business organization, with machine guns of sparkling water This pressing issue has become topical this year with the adoption of the Federal law from June 25, 2012 n 94-FZ. Accordingly, individual entrepreneurs can now choose the tax system UTII USN or Patent. What is imputed income UTII Single tax on imputed income. Imputed income is charged at 15% of basic profitability which depends on the activity. For vending machines soda water as with other types of base yield is 4500 RUB per 1 vending machine. Reporting to the tax office is provided on a quarterly basis. UTII can apply as individual entrepreneurs entrepreneur and a limited liability company LLC. The main advantage of the imputed income you just pay a fixed amount without showing their profits. Duty to keep a book of income and expenditure of SP on UTII not. But it is often urgent in that the need for a variety of reasons therefore, it is better to fight it. Entrepreneurs umenishiki working alone in 2013 can also decrease calculated for the quarter the imputed income on the full amount paid this quarter mandatory contributions for himself. What is USN STS Simplified tax system. When using STS, the entrepreneur has the choice of method, tax payments. It may be 6% of the total income of the vending machine or 15% of the difference between revenues and expenditures. Declaration on the USN served once at the end of the calendar year. Apply USN can as individual entrepreneurs entrepreneur and a limited liability company LLC. USN is used if there is no imputed income in Moscow, for example, or for other reasons. Most often in vending machines gazvoda entrepreneurs choose the simplified tax system 6% of revenues less reporting and attention from the tax authorities. What is a Patent The amount of the patent tax is calculated on the basis of potentially receivable annual income for the relevant type of entrepreneurial activity and tax rates of 6%. Patent issued for quarter, half year, nine months and a year. To use the patent system can only IP where the average number of employees for the tax period for all types of business activities does not exceed 15 people. The best part of using this system that does not give up his tax returns. However, maintenance of books of income and expenses required. The minimum value of a patent for 500 RUB in a month but the regions are entitled to impose additional conditions including the price of the patent depending on the number of vending machines. Possible maximum of 50 000

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