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-mail: mosienko.anna@mail.ru

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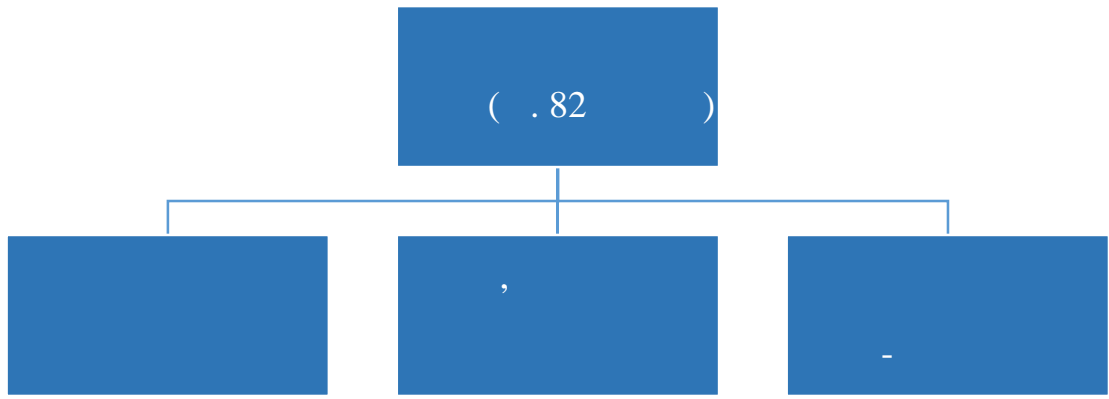
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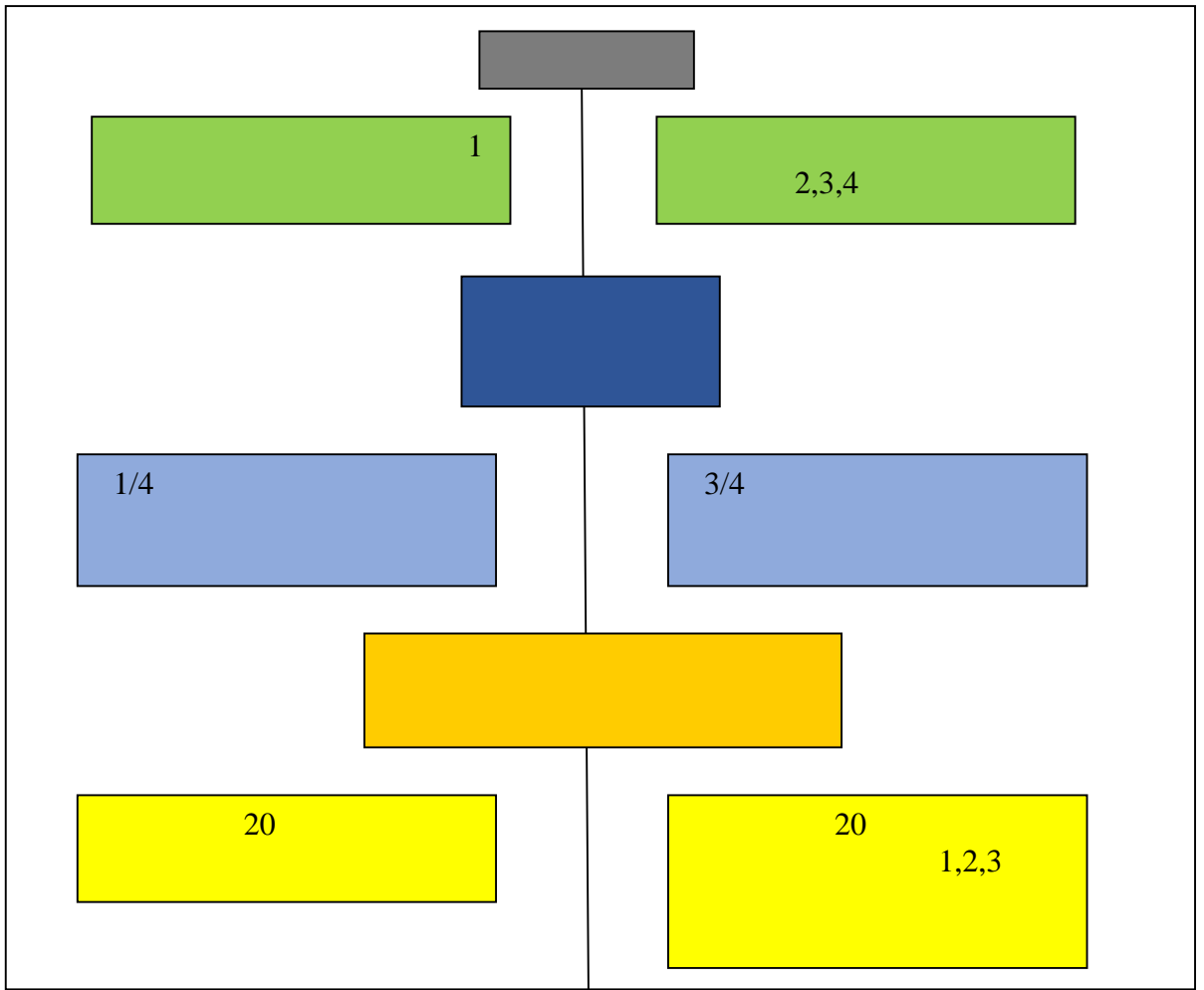
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	<p>286 :</p> <p>-</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>()</p> <p>,</p> <p>-</p> <p>.</p>	<p>139 :</p> <p>-</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>137</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>,</p> <p>141 .</p>
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	1	2	3
	26 667	26 667	26 667
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.5 I 2015 .,
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	10 000	10 000	10 000
	5 000	5 000	5 000
	333,33	333,33	333,33
	223,80	216,11	208,74
	266,67	266,67	266,67
	333,33	333,33	333,33
	33,33	33,33	33,33
	10,00	10,00	10,00
	16,67	16,67	16,67
	266,67	266,67	266,67
	26,67	25,72	24,75

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1		1 928 740,45	71 259,55	26 666,67	97 926,22
2		1 856 530,76	72 209,68	25 716,54	97 926,22
3		1 783 358,29	73 172,48	24 753,74	97 926,22
4		1 709 210,18	74 148,11	23 778,11	97 926,22
5		1 634 073,42	75 136,75	22 789,47	97 926,22
6		1 557 934,85	76 138,58	21 787,65	97 926,22
7		1 480 781,09	77 153,76	20 772,46	97 926,22
8		1 402 598,62	78 182,47	19 743,75	97 926,22
9		1 323 373,71	79 224,91	18 701,31	97 926,22
10		1 243 092,47	80 281,24	17 644,98	97 926,22
11		1 161 740,82	81 351,65	16 574,57	97 926,22
12		1 079 304,48	82 436,34	15 489,88	97 926,22

— (— 4 %) — 600 . . ;
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	208,74
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	194,89
	188,39
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	176,16
	170,41
	164,89
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	154,49

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I	5 000	10
II	3 000	25
III	800	40

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117- (. 06.04.2015).

COMPARATIVE ANALYSIS OF PROFIT TAXATION IN THE REPUBLIC OF KAZAKHSTAN AND THE RUSSIAN FEDERATION

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Abstract. *The purpose of the present article is comparison of the legislation standards of the profit taxation in Kazakhstan and Russia, and also an assessment of possibility of tax optimization by means of the organization registration with the Russian founders in the Republic of Kazakhstan. In the article the system of the taxation of profit in the Republic of Kazakhstan which is regulated the section 4 «Corporate income tax» of the Republic of Kazakhstan code «About taxes and other obligatory payments in the budget (The tax code)» was considered. The main aspects of calculation and payment of the corporate income tax estimated by the Kazakhstan taxpayers are defined: payers of a tax, object of the taxation, a procedure of tax base payments and advance payments on a tax were considered. Comparison of the organization income tax elements paid by the Russian commercial organizations according to chapter 25 «Tax on the profit of the organizations» of the Tax code of the Russian Federation, and corporate income tax was carried out. Calculation of the organization income tax and corporate income tax on the example of the conditional organization which carries out the activity in the Russian Federation is made and considers possibility of tax jurisdiction change with the Kazakhstan. The conclusion is drawn on essential influence of tax jurisdiction choice of the concrete country on tax burden of the organization and expediency of consideration of residence acquisition of the Republic of Kazakhstan as one of alternative strategy of tax minimization burden at tax planning.*

Keywords: *tax on the profit of the organizations, corporate income tax, the Eurasian Economic Union, taxation in Russia, taxation in Kazakhstan*