

DOI: 10.18572/1999-4796-2022-4-6-9

Упрощенная система налогообложения как инструмент налогового демпинга в публичных закупках

Кикавец Виталий Викторович,
профессор кафедры финансового права
Российского государственного университета правосудия,
кандидат юридических наук, доцент
viking0071@mail.ru

The Simplified Taxation System as an Instrument of Tax Dumping in Public Procurements

Vitaly V. Kikavets

Professor of the Department of Financial Law of the Russian State University of Justice

PhD (Law), Associate Professor

The results of the study of the problem of the use of the simplified taxation system by economic entities in public procurement are presented. The analysis of administrative and judicial practice confirmed the fact of inefficient use of budgetary funds, financial resources of the customer in case of ignoring the problem of using the simplified taxation system by procurement participants. The data obtained made it possible to form a hypothesis about the existence of the fact of tax dumping in public procurement and the direct dependence of the effectiveness of financial support for public procurement on the relevant tax regime of an economic entity, both when evaluating bids from procurement participants and when concluding and executing a contract. The author's proposal is formulated on the need to introduce price calculations without taxes and fees in the process of planning public procurement, including pricing, as well as competitive selection. When concluding a contract based on the results of a competitive procedure, it is proposed to increase the price of the latter by the amount of tax applied by the counterparty. This will fully comply with the requirements of the current legislation of the Russian Federation, as well as ensure a balance of public and private interests in public procurement.

Keywords: public procurement, pricing in procurement, financial support, simplified taxation system, value added tax, customer, tax agent, tax dumping in public procurement.