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**ORGANIZATION OF ACCOUNTING AND REPORTING IN RETAIL TRADE  
(ОРГАНІЗАЦІЯ ОБЛІКУ ТА ЗВІТНОСТІ В РОЗДРІБНІЙ ТОРГІВЛІ)**

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*Retail trade is a sphere of business activity on realization goods or services on the basis of an oral or written agreement buying and selling directly to end consumers for their own non-commercial use.*

Retailers are mostly simplified taxation system, which provides for a reduction in the tax burden and stimulating small business. Such a system can be used both legal entities and individuals who must register single tax payers subject to compliance with certain conditions. So, business entities in the field of trade, which apply simplified system of taxation, accounting and reporting, are mainly to the following groups of single tax payers [1]:

1) the first group - individuals - entrepreneurs who do not use work of employees, carry out exclusively retail sale of goods from trading places in the markets and the amount of income which during the calendar year does not exceed 300,000 hryvnias;

2) the second group - individuals - entrepreneurs who carry out economic activities for the provision of services, sale of goods, provided that during calendar year, the number of persons who are in an employment relationship with them does not exceed 10 people, and the amount of income does not exceed 1500000 hryvnias;

3) the third group - individuals - entrepreneurs who do not use the work of employees or the number of persons who are with them in labor relations, not limited and legal entities - business entities of any organizational and legal form, in which during the calendar year the volume income does not exceed 20 million hryvnia.

Entrepreneurs who have switched to a simplified system of taxation, pay a single tax and are exempt from the following taxes: tax on income, personal income tax, value added tax, property tax. The single tax goes to the local budget and is set for payers of the first - second groups as a percentage of the size the minimum wage established by law on January 1 of the tax (reporting) year. Yes, the monthly tax rate for the first group of taxpayers single tax - up to 10 percent of the minimum wage fees (in 2015 it is UAH 121.8); for the second group of single tax payers - up to 20

percent of the minimum wage (in 2015 243.6 UAH). The interest rate of the single tax for taxpayers of the third group is set at: 1) 2 percent of income - in the case of payment of tax on added value; 2) 4 percent of income - in the case of inclusion of value added tax cost to the single tax [1].

Reporting of single tax payers consists of: single tax return tax (for payers of groups 1 and 2 it is annual, and 3 groups - quarterly), reporting on the single social contribution (annual and monthly in case there are employees), forms 1-DF (quarterly, if payments were made individuals).

If the employee is in an employment relationship with the entrepreneur, then a single social contribution is paid. Yes, workers are deducted from their salaries 3.6%, and the accrual rate depends on the class of occupational risk production. Retail belongs to the 5th class and accordingly the rate payroll accrual is 36.8%. In addition, single payers tax pay a single social contribution for themselves in the amount of not less than 34.7% from the minimum wage (in 2015 -  $0.347 * 1218 =$  UAH 422.65) [2].

The employer is obliged to pay the employees also withhold personal income tax (the rate of which is 15%) and military tax (rate 1.5%).

Physical persons cannot apply the simplified taxation system persons engaged in the following activities: retail of excisable goods (alcohol, cigarettes, beer), trade in products from precious metals and precious stones, etc. [1]. In the case of implementation such activities entrepreneurs can be only in general taxation system and must be applied for implementation settlement operations registrars of settlement operations to be registered, sealed in the prescribed manner. At the same time daily print on the registrars of settlement operations fiscal reporting checks and keep them in the Accounting books of settlement operations. Such entrepreneurs are required to pay a license, excise tax, a single social contribution and personal income tax.

### **Література:**

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