

The development of the organic sector, in which there is a continuous growth of the organic market and land under organic management, reflects the dynamic and innovative nature of organic food and agriculture in response to the expectations of politicians and consumer demands for high quality food production.

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COMPATIBILITY OF THE TAX BASE AND THE AMOUNT OF THE CALCULATED VAT: INDUSTRY ASPECT

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Annotation: *The aim of the work is to assess the compliance of the tax base and the amounts of accrued VAT in the industry context. This article details gross value added by industry, as well as actual and economic tax burdens in various sectors of the economy.*

Keywords: *Value added tax, gross value added, economic tax base, economic tax burden, financial tax burden.*

Taxation is one of the long-known ways of regulating revenues and sources of replenishment of public funds. In this regard, the issue of finding reserves in the taxation of value added as a source of state revenue is currently relevant.

The essence of any tax is presented in the relationship of its categories. The economic category shows the totality of relations that arise between the state and taxpayers regarding the distribution of GDP in order to form centralized monetary funds of the state. The financial category is a monetary relationship that mediates the movement on an equivalent, repayable and reimbursable basis of the value of the gross (net) product of the company from taxpayers to the state in the form of statutory mandatory payments to the budget system to cover public expenses in the performance of the state's functions. The legal category of tax is a legislatively fixed concept and essence of tax, when a tax is understood as a compulsory, individually

gratuitous payment levied on organizations and individuals in the form of alienation of their funds in order to financially support the activities of the state.

Consider the differences in tax categories and evaluate the completeness of their fiscal and regulatory functions by the example of value added tax (VAT). The economic tax base includes the calculation of indicators such as: gross value added, gross regional product, gross domestic product, which, in the macroeconomic aspect, represent the basis for calculating VAT.

Gross value added is part of the value of a product that an organization creates. Gross value added is calculated as gross output minus intermediate consumption. Under the issue should be understood the total value of goods and services resulting from the production activities of resident units of the economy in the reporting period. It should be borne in mind that sold goods and services should be included in the output at actual market value, unrealized finished products at average market prices, and a change in work in progress at cost. By intermediate consumption, we understand the value of goods and services that are transformed or completely consumed in the production process in the reporting period.

Gross regional product is a general indicator of the region's economic activity, characterizing the final result of the production activity of all economic units. It reflects the value of the final goods and services produced by these units during the reporting period at the prices of the final buyer.

Gross domestic product (GDP) is the most important indicator of the system of national accounts at the Russian level and characterizes the scale of the country's economy in dynamics - the pace of economic development. GDP measures the value of final goods and services produced over time by residents of a given country.

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