

## TAXATION RULES OF POLISH AND BELARUSIAN SMALL BUSINESSES

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**Abstract:** The role of small and medium-sized enterprises in the development of national economies is difficult to overestimate. Managing SMEs requires reliable information coming from simple and clear records. In Poland, the classification of small and medium-sized enterprises and their record to a large extent depends on tax legislation and those regulations apply in the European Union. What rules apply to the Belarusian entrepreneurs who are not subject to the European regulations? The article aims to analyze the current legal status and the resulting differences in the records and accounts of small Polish and Belarusian businesses. The article also highlights directions of changes in the legislation of both countries in this area. The article states that one of the most important issues affecting SMEs is the need to reduce regulatory requirements and compliance costs for small and medium-sized enterprises. The article also highlights directions of changes in the legislation of both countries in this area.

**Key words:** accounting, enterprises, tax, small and medium-sized enterprises

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### Introduction

Small and medium-sized enterprises (SMEs) are important because of their participation in the production of national income, employment, innovation and other factors affecting the economic growth. The article analyzes the regulations on taxation and accounting of SMEs and the simplification in this area in Belarus and Poland.

The OECD estimates that small and medium-sized enterprises represent 95% of all businesses and employ an average of 63% of the workforce in the world (in different ways in various countries) (OECD, 2016; Bălu, 2016; Munro, 2013, Illés, et al., 2015). However, it should be underlined, that small and medium-sized enterprises vary widely with regard to size, industries and sectors, their innovative behavior, the profitability and growth potential. Therefore, different definitions of SMEs are used in science, policy and legislation. Although based on accepted qualitative criteria for defining SMEs, they can be easily distinguished from large companies; quantitative criteria are mainly used for their dimensional classification. Berisha and Pula (2015) in their work made a critical review of

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definitions of small and medium-sized enterprises. They have pointed to the inconsistencies of the proposed criteria and different approaches to these definitions, which result primarily from three different sources: definitions created by international institutions, by national legislation, and by industry. Definitions of SMEs adopted in Poland are mainly due to the solutions adopted by the European Parliament Directive 2013/34 / EU. Whereas Belarusian laws are different from the solutions adopted in the European Union. Hence, the difficulty of making comparisons. However due to the small scale of operations of all small and medium-sized enterprises, both in Poland and in the Republic of Belarus, there is no need to over-complicate the accounting and taxation of their economic and financial operations. This is confirmed by the results of previous studies (Potziouris et al., 1999; Maduekwe and Kamala, 2016; Deaconu and Buiga, 2015; Ulewicz et al., 2016) which indicate that tax planning in most small businesses is not very complicated, and it has an impact on investment decisions in these companies. Owners of small businesses expect the introduction by the government of a series of tax incentives to boost development and financial standing of small businesses. In earlier studies (Venter and de Clercq, 2007) it has been concluded that the majority of small and medium-sized enterprises (SMEs) benefit from outsourcing their tax obligations due to lack of time needed to manage these functions. It was also discovered that the size and type of an organization influence the role of taxation in making business decisions. On the basis of research in the UK, it has also been observed (Turner et al., 1998) that the compliance costs for small taxpayers are large, and larger companies derive net economic benefits from increased cash flow. Therefore, the legislation of many countries provides a simplified procedure of accounting for small and medium-sized enterprises. Interest in comparative analysis of legal requirements of accounting and tax accounting in neighboring Poland and Belarus is the main subject of this article. The purpose of this article is the definition of differences in accounting rules for small and medium-sized enterprises in Poland and Belarus.

### **The Definition of Small and Medium-sized Enterprises in the Republic of Belarus**

Creation of favorable conditions for the development of small and medium-sized business in Belarus largely depends on the determination of the legal and institutional framework of its support, including simplifying of tax environment and accounting. In 2010 the Law of the Republic of Belarus "*On support of small and medium-sized enterprises*" ([www.pravo.by](http://www.pravo.by)) was adopted. It defined the concept of small and medium-sized business. The main criteria to classify the entity as a small and medium-sized business is the number of employees and the amount of net revenues from sales of goods, products, and services (see Table 1).

**Table 1. Subjects of small and medium-sized enterprises in the Republic of Belarus**  
(*www.pravo.by*)

Business entity	Number of employees	Limits of net revenues from sales of goods, products and services, mln. dollars USA
1. Small business, including:	1–100 people	-
1.1. Individual entrepreneur	1	0,25
1.2. Micro organizations	Up to 15 people	1,7
1.3. Small organizations	16–100 people	6,4
2. Medium-sized businesses	101–250 people	-

There are other measures provided by legal regulations for implementation of state policy in the area of support of small and medium-sized enterprises in the Republic of Belarus:

- Special tax mode for small businesses,
- Shortened accounting reporting for small businesses or exemption of them from the obligation of accounting and preparation of financial statements.

Choice of taxation and accounting features are interrelated.

#### **Individual Entrepreneur's Mode of Taxation and Accounting**

Belarusian individual entrepreneur has the right to choose the taxation mode depending on the kind of activity chosen by him. On such types of activities as retail trade, public catering, maintenance and car repairs, furniture production, clothes, footwear, repair of goods for private use and household products, photos, video filming, hairdressing salons, taxi, transportation of household objects and furniture, cleaning and cleaning of premises, vehicles, etc. (all in all there are 41 kinds of activity), the individual entrepreneur is obliged to pay a single tax which is determined by a fixed amount in Belarusian rubles for a calendar month and constantly increases according to the rate of inflation. The gross revenue includes:

- the cost of transferred goods (executed works, rendered services) in the reporting period,
- the extraordinary charges gained in the reporting period.

Advance payment or deposit is included in revenues only on the date of transferring goods (execution of work, rendering of services). The revenue in foreign currency is converted into Belarusian rubles at the rate of the National Bank of Republic of Belarus on the date of transferring goods (execution of work, rendering of services) to consumers. The account books are filled separately for each reporting period of a year without the growing result since the beginning of the calendar year.

If in reporting period an individual entrepreneur maintains several kinds of activity (retail trade; public catering; execution of work (rendering of services), the books are filled separately on each kind of activity.

In other activities, which are not listed for obligatory taxation by single tax, the individual entrepreneur has the right to choose the general or simplified taxation. At general taxation, a 16% income tax is paid on income that means a difference between proceeds from sale of goods, products, services and documented expenses. If it is difficult to confirm expenses, then individual entrepreneur can apply professional tax deduction of 10% in the income. It is necessary to choose only one option of the professional tax deduction for all calendar year.

After applying professional tax deduction individual an entrepreneur can also apply tax deductions that are not related to business activity. Such deductions are applied consistently in the following order:

- 1) a standard tax deduction (on juveniles, on studying children, on being in a child-care leave, in connection with the low income, on single categories of citizens);
- 2) social tax deduction (for paid education, for insurance);
- 3) property tax deduction (for building and purchase of housing).

The reporting period of a general system of taxation is quarter, half-year, nine months of the calendar year and calendar year.

While paying the income tax individual entrepreneur keeps account of the revenue in the account book of income and expenses.

Individual entrepreneur must maintain also other documents on account depending on specifics of his activity:

- account book of fixed assets,
- account book of intangible assets,
- account book of other items as measures in trade circulation,
- account book of raw materials and other materials,
- account book of goods (final products),
- card of personal account,
- pay-sheet,
- account book of income and expenses,
- account book of value added tax.

If simplified taxation system is used, the tax on gross revenues, which are the sum of proceeds from sales of goods, products, services and extraordinary charges, is paid. The rate is 5% (without VAT), or 3% if VAT is paid (the main rate of VAT is 20% in the Republic of Belarus). In this case, an individual entrepreneur keeps only the account book of income. If gross revenues cumulatively from the beginning of year exceeded the level established by the legislation (in 2016 it is 4.1 billion Belarusian rubles that is approximately equivalent to 184 thousand of EUR), an individual entrepreneur is obliged to provide accounting and reporting in general order. In addition to conducting the account book of income and expenses, individual entrepreneur is obliged to make and store primary registration documents.

### **Tax Mode and Accounting of Organization – the Subject of Small Business**

Micro- or small organization has the right to choose between general (18% income tax and basic VAT rate of 20%) and simplified tax system (tax from gross revenue 5% without payment of VAT or 3% with payment of VAT).

However, this choice is only possible while simultaneously respecting the criteria of an average number of employees (up to 100 people) and gross revenue during the first nine months of the year preceding the year from which organization claimed on its application (not more than BYR 10.3 billion – 462 thousand of EUR).

Tax payment in simplified system replaces payment of a number of taxes, levies, duties, such as in some cases land, environmental, real estate taxes and others. However, many taxes, mainly one-time, are paid independently from the applicable tax system, such as customs duties, state duties, stamp duty and consular fees, and others. Belarusian legislation provides many kinds of activity in which it is not possible to apply simplified taxation system. It concerns production of excisable goods, realization of jewelry, online shopping, activity of professional securities market participants, lottery, real estate, insurance activities, etc.

The object of taxation in the simplified system is gross revenue, which is defined as the sum of revenue from sale of goods (works, services), property rights and non-operating income. Those who apply simplified system of organization have the right from the beginning of tax period to keep accounts in account book of income and expenses of organizations and individual entrepreneurs, applying simplified taxation system if:

- the number of employees on average during the period from the beginning of the year to reporting period inclusive is not more than 15 people,
- the amount of gross revenue does not exceed 4.1 billion BYR (184 thousand of EUR) since the beginning of the year.

These small organizations using simplified taxation system have the right to keep reports and account of revenues and expenses in accordance with general practice from the beginning of tax period instead of keeping account book of income and expenses of organizations and individual entrepreneurs using simplified taxation system.

The form of account book of income and expenses of organizations and individual entrepreneurs using simplified system, and the procedure of its filling are established by the Ministry of Taxes and Duties of the Republic of Belarus, the Ministry of Finance of the Republic of Belarus, the Ministry of Labor and Social Protection of the Republic of Belarus, the National Statistical Committee of the Republic of Belarus.

### **General Rules of Accounting and Reporting in the Republic of Belarus**

The legal and methodological bases of organization and accounting, the requirements for preparation and presentation of accounting by Belarus legal entities, branches and representative offices, including foreign organizations

offices, economic groups, simple associations (participants of joint activity agreement) are regulated by the Law of the Republic of Belarus "*On Accounting and Reporting*" ([www.pravo.by](http://www.pravo.by)).

Business entities are obliged to keep accounts continuously from their creation to reorganization or liquidation in accordance with legislation. Account of assets, liabilities and business operations is conducted in Belarusian rubles. Documentation of assets, liabilities and business operations, keeping of registers account and the drawing up of account is carried out in the Russian or Belarusian language.

All business transactions must be recorded in accounts in due time and determined as of the date they were committed with reflection in financial statements of the periods to which they are related, regardless of timing or cash or non-cash settlements related to these operations. Current expenses on production, performance of works, provision of services and expenses on capital and financial investments are considered separately.

Accounting is carried out in accordance with accounting policy of the organization, formed in accordance with the legislation of the Republic of Belarus and approved by the head of the organization. Accounting policy includes:

- applicable in organization types of accounting assessment,
- working plan of accounts of the organization, based on legislative approval of model chart of accounts,
- forms of primary documents, developed by the organization for application,
- accounting form applicable in the organization,
- order of assets inventory and liabilities of the organization,
- other ways of organization and maintaining of accounting.

Organizations have the right to choose one of the following forms of accounting, depending on needs and scale of its production and management, and also the number of employees:

- accounting in accordance with the generally established order,
- simplified accounting.

There are also some features of accounting, preparation and submission of financial statements by farms, public organizations, consumer cooperatives, associations of owners, economic groups, and simple associations.

Obligatory audit of the reliability of reporting of small businesses in the Republic of Belarus from 2015 has not been introduced ([www.pravo.by](http://www.pravo.by)). Only annual individual and consolidated financial reporting of joint-stock companies (in accordance with legislation of the Republic of Belarus about securities), banks, stock exchanges, insurance companies, insurance brokers, residents of Park of High Technologies, professional security markets participants and other organizations, in which the amount of income from realization of goods (works, services) for previous reporting year exceeds 5 million euro equivalent to official rate of Belarusian ruble to euro, established by the National Bank of Belarus on December 31 of previous fiscal year, are subjected to obligatory audit. Obligatory

audit of annual accounting (financial reporting) of collective farms (agricultural production cooperatives) and farms is not mandatory.

### Definition of Small and Medium Companies in Poland

Small and medium companies in Poland and the European Union are entities employing less than 250 workers, regardless of the legal form of the business. Directive 2013/34/EU adopted in 2013 indicated even additional quantitative criteria - the value of total assets and net sales – which exceeded classifies the company to micro, small, medium or large enterprises. This means that Poland, as a member country will not be able to lower these thresholds, adopting suggested by the directive solutions for individual groups of companies. Applicable criteria are shown in Table 2.

**Table 2. Criteria for classification of enterprises resulting from Directive 2013/34/EU**  
(Own study based on the European Parliament Directive 2013/34/EU and Accounting Act  
*Journal of Laws from 2015, pos. 1333*)

	Balance sheet total	Net revenues	Average number of employees during the financial year
Micro companies are entities that do not exceed the limits of at least two of the three criteria	350 000 EUR Art. 3 paragraph 1a of Accounting Act 1 500 000 PLN	700 000 EUR Art. 3 paragraph 1a of Accounting Act 3 000 000 PLN	10
Small companies are entities that do not exceed the limits of at least two of the three criteria	4 000 000 EUR Art. 3 paragraph 1c of Accounting Act 17 000 000 PLN	8 000 000 EUR Art. 3 paragraph 1c of Accounting Act 34 000 000 PLN	50
Medium companies are entities that do not exceed the limits of at least two of the three criteria	20 000 000 EUR (84 936 000 PLN)	40 000 000 EUR (169 872 000 PLN)	250
Large companies are entities that do not exceed the limits of at least two of the three criteria	20 000 000 EUR (84 936 000 PLN)	40 000 000 EUR (169 872 000 PLN)	250

Nature of tax records of small businesses depends on the type of business; tax forms and the amount of earned revenue (see Table 3).

A form of taxation classifies, in turn, entities, depending on how they settle with the tax authorities. Therefore entities settling in the form of a lump sum or on a general basis can be distinguished.

**Table 3. Linking the legal form of business entity, the form of taxation and chosen**



**form of tax records**

<b>Legal form of business entity</b>	<b>Possible form of business taxation</b>	<b>Possible forms of tax records</b>
Company with legal identity (Sp. z o.o. – limited liability company, S.A. – joint stock company)	Corporate tax for companies and income tax for individuals on dividend payments – a lump sum of 19%.	Accounting books
Partnerships, limited joint-stock partnership	- general principles according to a progressive scale, - general principles for the flat rate of 19%	Trade books, tax revenue and expense ledger
Unlimited company	- general principles according to a progressive scale, - general principles for the flat rate of 19% - a lump sum on recorded income,	Trade books, tax revenue and expense ledger, revenues registry
Civil partnership	- general principles according to a progressive scale, - general principles for the flat rate of 19%, - a lump sum on recorded income, - tax card.	
Individual business activity	- general principles according to a progressive scale, - general principles for the flat rate of 19%, - a lump sum on recorded income, - tax card.	

In turn, the amount of derived revenue decides whether these units keep records in the form of revenue ledger, revenue and expense ledger or accounting books. The need to comply with laws and regulatory nature of tax system means that taxes (primarily various forms of income tax and value-added tax) significantly influence small and medium-sized enterprises. On one hand they may represent a development barrier (e.g. in the case of high tax burden, and tax inspections), on the other hand, it may be a chance to develop by providing useful information to improve management of entity, or through development of cooperation with specialized entities (Matejun, 2011).

Individuals, civil partnerships, registered partnerships and partnerships of individuals are not obliged to keep the books, if their net income from the sale of goods, products and financial operations for the previous year did not exceed the equivalent in Polish currency of 1 200 000 euros (Act on 29 September 1994 on Accounting).

The aforementioned entities exempted from the obligation to keep full accounts, applying the general principles of taxation or a flat tax carry the tax revenue and expense ledger. The tax ledger records directly the revenue from the sale of goods and services, other income, the purchase costs and incidental costs of goods and materials, expenses for salaries and other expenses (Jaworski, 2009; Wysłocka, 2011, Lajčín, 2012). These entities should also keep records of fixed assets, intangible assets, and equipment. Taxpayers paying salaries to workers from the



employment relationship are also required to keep individual (registered) income card of workers. Taxpayers carrying out currency exchange operations also keep records of purchase and sale of foreign exchange currencies, and those carrying on collateralized lending business a record of loans and pledged assets. If an accounting office keeps books on behalf of the taxpayer, the latter one is obliged to keep records of sales at the place of the business (Regulation of the Ministry of Finance of 26th August 2003 on Keeping Tax Revenue and Expense Ledger). Additionally, in some cases, the business entity is obliged to keep records of vehicle mileage. Not all entities that are not required to keep accounts must definitely keep the tax revenue and expense ledger. Individuals that achieve revenues from non-agricultural business can pay, the flat-rate income tax in the form of: a lump sum on recorded income or tax card, which relieve them from the obligation to keep records of income and expenditures (Act as of 20th November 1998 on *Lump Sum Tax on Some Revenues Obtained by Natural Persons*).

According to statistical data the highest number of businesses (68%), more than one million keep records in the form of tax revenue and expense ledger, and it is a basic form of the records of the units without legal personality. Slightly more than 4% of all businesses are not required to keep records, as they chose the simplest form of taxation – a tax card. A lump sum on recorded income is paid by 18% of registered enterprises. Although many tax requirements are relatively "neutral" for businesses of all sizes, many fixed costs associated with compliance with them are relatively higher for small and medium-sized enterprises as a percentage of sales and earnings and thus have a greater negative impact on SMEs than on larger companies. Therefore, the tax systems usually contain various types of instruments in order to impact on the various areas of business activity. The basic instruments of this type are tax reliefs and tax exemptions. Tax reliefs are more often used in reference to small and medium-sized businesses than tax exemptions. They constitute one of the instruments of state influence on the development of enterprises. The state can create and stimulate business activity, e.g. in the field of technological innovation, or development of future fields of knowledge. In addition, it should be noted that the effectiveness of the motivation is determined by its economic effect. Tax reliefs will then be an incentive for companies when they represent a significant amount for them. It should also be underlined that the nightmare of Polish tax system are its frequent changes.

Another significant change in the tax system is currently in the process of developing assumptions. It aims at increasing progression and introduction of the single tax, replacing premium income tax and social security. It is a sign of changes in income taxes, consisting in their simplification. Exemptions and tax reliefs introduced into the tax collection system cause complexities in the tax collection system, ambiguity in determination of tax recipients and procedure for acquiring the right to exemption or relief, which lead to excessive costs of tax administration. EU countries tend to move away from tax preferences to simplify the tax system.

## Conclusions

Both Polish and Belarusian government appreciates the role of small and medium-sized enterprises in the economy. However, there are differences in adopted legal solutions. Even classification of small and medium-sized enterprises according to Belarusian laws is different from those in force in Poland and Europe. One of the criteria is the number of employees, but border limits are set differently, as well as limits of the second criterion which is the amount of revenue.

The legislation of Belarus and Poland introduce taxation and accounting solutions, as a form of support for small and medium-sized enterprises. However, simplifications, which can contribute to creating favorable conditions for the development of SMEs by reducing the costs associated with records and tax settlements and creating incentives to invest still need to be searched for. As a result, it may help to increase the number of small businesses and their participation in the creation of the gross domestic product.

The European Union countries move away from preferences of the taxes to simplification of the tax system. Thanks to reduced fixed costs of business and through the use of appropriate tax thresholds, it affects the share of income tax in the income of small and medium-sized enterprises.

Further research is required to identify areas of tax regulations that small businesses may consider as the most troublesome and constitute a barrier for their development.

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## ZASADY OPODATKOWANIA POLSKICH I BIAŁORUSKICH MAŁYCH PRZEDSIĘBIORSTW

**Streszczenie:** Celem artykułu jest analiza obecnego stanu prawnego i wynikających różnic w ewidencji i w rachunkach małych firm polskich i białoruskich. W artykule podkreślono także kierunki zmian w prawodawstwie obu krajów w tej dziedzinie. Artykuł stanowi, że jedną z najważniejszych kwestii mających wpływ na MŚP jest konieczność ograniczenia wymogów regulacyjnych i kosztów przestrzegania przepisów dla małych i średnich przedsiębiorstw. W artykule podkreślono także kierunki zmian w prawodawstwie obu krajów w tej dziedzinie.

**Słowa kluczowe:** rachunkowość, przedsiębiorstwa, podatek, małe i średnie przedsiębiorstwa

### 波蘭和白俄羅斯小型企業的稅務規則

**摘要：**中小型企業在國民經濟發展中的作用難以估計。管理中小企業需要來自簡單明了的記錄的可靠信息。在波蘭，中小型企業的分類及其記錄在很大程度上取決於稅法，這些規定適用於歐洲聯盟。什麼規則適用於不受歐洲法規約束的白俄羅斯企業家？本文旨在分析波蘭和白俄羅斯小企業的當前法律地位及其記錄和帳戶的差異。本文還強調了這兩個國家在這一領域的立法變化的方向。該文章指出，影響中小企業的一個最重要的問題是需要減少中小型企業的監管要求和合規成本。本文還強調了這兩個國家在這方面的立法變化的方向。

**關鍵詞：**會計，企業，稅務，中小企業