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ACCOUNTING OF DEFERRED TAX ASSETS AND LIABILITIES: HISTORICAL EXCURSION AND MODERN REALITIES

ОБЛІКОВЕ ВІДОБРАЖЕННЯ ВІДСТРОЧЕНИХ ПОДАТКОВИХ АКТИВІВ І ЗОБОВ'ЯЗАНЬ: ІСТОРИЧНИЙ ЕКСКУРС І СУЧАСНІ РЕАЛІЇ

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The article considers the essence of deferred tax assets and liabilities and their reflection in the system of accounts and registers in the historical context. The periodization of the process of formation and development of the problem of deferred taxes in Ukraine with the use of normative and historical methods of cognition is carried out. The differences between permanent and temporary differences in tax profit (loss) and accounting profit (loss) are described. The approach to accounting for deferred taxes and their place in the reporting of enterprises using an algorithmic process is generalized. A detailed description of the current position of accounting for deferred taxes through the viewpoint of Ukrainian accounting standard 17 "Income Tax". Conclusions are made on the possibility of further research on the elimination of methodological difficulties in the allocation of certain tax differences to temporary or permanent.

Keywords: income tax expenses, income tax gain, temporary tax differences, permanent tax differences, deferred tax assets, deferred tax liabilities.

Встановлено, що питання обліку відстрочених податкових активів та відстрочених податкових зобов'язань залишається найпроблемнішим в національній системі бухгалтерського обліку. Українські бухгалтери досі не мають достатнього розуміння характеру утворення, потреби відображення в обліку відстрочених податкових активів і зобов'язань та методики їх розрахунку. Відповідно, у статті розглянуто сутність відстрочених податкових активів і зобов'язань та їх відображення у системі облікових рахунків та регістрів в історично-му контексті. Здійснено періодизацію процесу становлення та розвитку проблеми відстрочених податків в Україні з використанням нормативного та історичного методів пізнання з виокремленням таких етапів: перший (1994–1996 рр.); другий (1997–1999 рр.); третій (2000–2010 рр.); четвертий (2011–2014 рр.) та п'ятий (2015 – до сьогодні). Охарактеризовано відмінності між постійними та тимчасовими різницями щодо податкового прибутку (збитку) і облікового прибутку (збитку), які полягають у тому, що постійна різниця є певною "константою", що, як передбачається, ніколи не буде анульована, в той час як тимчасова різниця рано чи пізно відшкодується/оподаткується. Узагальнено підхід до облікового відображення відстрочених податків та їх місця в звітності підприємств з використанням алгоритмічного процесу. Проведено детальну характеристику сучасного стану обліку відстрочених податків через призму П(С)БО 17 "Податок на прибуток" у якому вперше законодавчо закріплювалося визначення сутності відстрочених податків, їх класифікація та правила обліку. В стандарті було виділено та означено такі поняття, як "відстрочений податковий актив", "відстрочене податкове зобов'язання" та "тимчасова податкова різниця". Встановлено, що зміни, внесені до Податкового кодексу України в 2015 році, найбільше зблизили бухгалтерський та податковий облік за всю історію національного законодавства. Вони мали суттєвий вплив на облік відстрочених податків, адже чимало податкових різниць втратили свою актуальність. Зроблено висновки щодо можливості подальшого

дослідження питань з усунення труднощів методологічного характеру із зарахування тих чи інших податкових різниць до тимчасових чи постійних.

Ключові слова: витрати з податку на прибуток, дохід з податку на прибуток, тимчасові податкові різниці, постійні податкові різниці, відстрочені податкові активи, відстрочені податкові зобов'язання.

В статье рассмотрена сущность отложенных налоговых активов и обязательств и их отражение в системе учетных счетов и регистров в историческом контексте. Проведена периодизация процесса становления и развития проблемы отсроченных налогов в Украине с использованием нормативного и исторического методов познания. Охарактеризованы различия между постоянными и временными разностями относительно налоговой прибыли (убытка) и учетной прибыли (убытка). Обобщен подход к учетному отражению отложенных налогов и их места в отчетности предприятий с использованием алгоритмического процесса. Проведена подробная характеристика современного состояния учета отсроченных налогов через призму П(С)БУ 17 "Налог на прибыль". Сделаны выводы о возможности дальнейшего исследования вопросов устранения трудностей методологического характера по причислению тех или иных налоговых разниц к временным или постоянным.

Ключевые слова: расходы по налогу на прибыль, доход по налогу на прибыль, временные налоговые разницы, постоянные налоговые разницы, отложенные налоговые активы, отложенные налоговые обязательства.

Problem statement. After the proclamation of Ukraine's independence in 1991, the formation of a national accounting system began, which is still undergoing modernization, including in the tax aspect of deferred tax assets and liabilities. The latest legal framework is designed to approximate the rules of financial accounting and tax accounting, however, in a number of practical situations, differences still occur. The presence of such differences allows reliable reflection in the accounting of expenses (gain) from income tax and the appearance of so-called "deferred tax assets" and "deferred tax liabilities".

The issue of accounting for deferred tax assets and deferred tax liabilities remains the most problematic in the national accounting system. Ukrainian accountants often do not have a sufficient understanding of the nature of the occurrence, the need to reflect in the accounting of deferred tax assets and liabilities and methods of their calculation. Thus, when preparing financial statements to the company's accountant a number of questions arise: what is deferred taxes, to reflect them in the accounting system or not, if "yes", then what analytical and documentary tools and the calculation method to use? As tax authorities do not always provide sufficient clarification on these issues, accountants prefer to avoid deferred taxes in financial accounting. Instead, global practice shows an increase in the number of companies that calculate and account for deferred taxes.

Analysis of recent research and publications. The essence of tax differences and the problems of their reflection in accounting are covered in the works of domestic scientists, including: O. Borodkin, B. Valuev, M. Karpushenko, E. Kotlyarov, L. Lovinska, I. Malyarchuk, V. Orlova, G. Yamborko and other.

A separate group of studies is devoted to the problems of regulation of income tax and tax

differences, in particular, in the work of V. Tredit [1] identified the main stages of development of corporate income taxation in Ukraine, and the article M. Shigun and K. Proskura [2] explored approaches to determine tax differences in regulations. Methodological principles of accounting for tax differences and identifying ways to reconcile accounting and tax calculations are revealed in the work of I. Zhurakovska [3].

Paying tribute to the work of domestic scientists, however, we note that due to the dynamism of tax legislation, there is a need to update and deepen the results of research related to the reflection of tax differences in accounting.

Goals statement. The purpose of the study is to learn the nature of deferred tax assets and liabilities and their reflection in the system of accounts and registers in the historical context.

The purpose defines the main objectives of the study:

- to periodize the process of formation and development of the problem of deferred taxes in Ukraine using normative and historical methods of cognition;
- describe the differences between permanent and temporary differences in tax profit (loss) and accounting profit (loss);
- generalize the approach to accounting for deferred taxes and their place in the enterprise's financial statements using an algorithmic process;
- to carry out a detailed description of the current position of accounting for deferred taxes through the viewpoint of Ukrainian accounting standard 17 "Income Tax".

Presentation of the main research material. The study of the formation and development of deferred taxes as an accounting and economic phenomenon in chronological order with the involvement of legislative and regulatory sources allows us to identify a number of their historical periods (table 1).

Table 1

The main periods of formation and development of deferred taxes in Ukraine

Period	Basic regulations	Characteristics of the period
First period (1994–1996)	Because of adoption of UAS “Tax differences” it was possible to accounting for tax differences already at the stage of filling in the primary documents. The standard also provided for the preparation of notes to the financial statements, which describe the tax differences.	The law on income tax was passed in 1994. Due to the fact that the tax legislation at that time was radically different from the accounting rules, most of tax differences were permanent.
Second period (1997–1999)	Law of Ukraine on the taxation of the profit of the enterprises with changes (1997, May 22) № 283/97 [5]	There is a phenomenon of temporary differences caused by the fact that the recognition of income and expenses was carried out on the “first event” according to the tax legislation. In fact, such differences were not recognized in accounting due to the lack of legal framework.
Third period (2000–2010)	UAS 17 “Income tax” (2000, December 28) № 353 [6]; Instruction on application of the Chart of accounts of accounting of assets, the capital, obligations and economic operations of the enterprises and the organizations (1999, November 30) № 291 [7]	For the first time in the accounting field, such concepts as “deferred tax asset”, “deferred tax liability”, “temporary tax difference”, “deductible temporary tax difference” and “taxable temporary tax differences” are defined by law. In addition, new accounts for deferred taxes appear (accounts 17 and 54).
Fourth period (2011–2014)	Tax Code of Ukraine (2010, December 02) № 2755-VI [8]; UAS “Tax differences” (2011, January 25) № 27 [9]	Enactment of the Tax Code and repeal of the Law of Ukraine on the taxation of the profit of the enterprises. The number of differences between financial and tax accounting has significantly decreased. Because of adoption of UAS “Tax differences” it was possible to accounting for tax differences already at the stage of filling in the primary documents. The standard also provided for the preparation of notes to the financial statements, which describe the tax differences.
Fifth period (2015 – present)	UAS 17 “Income tax” (2000, December 28) № 353 [6]; Tax Code of Ukraine (2010, December 02) № 2755-VI [8]	UAS “Tax differences” shall cease to be valid. From 2015, the object of income tax is the accounting financial result. There is only one accounting standard that regulates tax differences and deferred taxes – UAS 17.

Source: author's generalization

The first legislative act of Ukraine, which laid the foundation for the reflection in the accounting of tax differences was the Law of Ukraine on the taxation of the profit of the enterprises [4], which came into force in 1995. At that time, the definition of profit according to accounting rules and tax law were radically different, and therefore, in essence, such tax differences were considered permanent and did not have any impact on the accounting system. After the amendments to the legislation in July 1997 [5], the concept of temporary differences appeared in the domestic economic lexicon, but due to the lack of a quality legal framework in accounting, such differences were not actually recognized.

The temporary differences that appear in terminology in 1997 were due to the recognition of income and expenses was carried out on the “first event”. In tax accounting, gross expenses (gross income) included not only actual expenses (accrued income), but also prepayment to suppliers (prepayment from customers). At the same time, according to the principle of accrual, the amounts of prepayments were not included in expenses and income. Given that prepaid goods or services may come from the supplier (be transferred to the buyer) in another reporting period, such a difference between accounting and tax results is usually temporary.

Accountants, in the absence of instructions from legislators, did not account for income tax in accordance with accounting rules, which aimed to accurately reflect the financial position and financial results of the company, but instead were guided by the thesis that accounting is for tax. In other words, the accountant was not worried about correct accounting for tax differences, but correctly paid income tax.

The first practical step towards recognizing tax differences and, consequently, deferred taxes was the adoption of Ukrainian accounting standard 17 "Income Tax" [6] (hereinafter – UAS 17) in 2000, which for the first time enshrined the definition of the essence of deferred taxes, their classification and accounting rules. The standard identifies and defines concepts such as "deferred tax asset", "deferred tax liability" and "temporary tax difference". In addition, since 2000, two fundamentally new accounts have appeared in the Chart of accounts and the Instruction on its application [7]: 17 "Deferred tax assets" and 54 "Deferred tax liabilities". This is despite the fact that in global practice the first attempts to standardize tax differences and deferred taxes were made in 1979 in IAS 12 "Accounting for income taxes" [3, p. 12]. This standard subsequently became the basis for accounting for deferred taxes in the national accounting system.

According to the first version of UAS 17, deferred tax liability is the amount of income tax that will be payable in future periods on taxable temporary differences. A deferred tax asset is the amount of income tax that is recoverable in the following periods as a result of:

- 1) deductible temporary difference;
- 2) transfer of tax loss not included in the calculation of income tax reduction in the reporting period;
- 3) transfer to future periods of tax benefits, which cannot be used in the reporting period [6].

It should be noted that the second point appeared in the legislation in 1997, when amendments were made to article 6 of the Law of Ukraine on the taxation of the profit of the enterprises, but it sounded as follows: "the procedure for transferring balance sheet losses to subsequent tax periods" [5]. At the same time, as noted earlier, at the legislative level at that time there was no such thing as deferred taxes, and, accordingly, the methods of their accounting.

For temporary differences that create deferred tax assets and liabilities, the standard [6] defined them as the differences between the valuation of an asset or liability in the financial statements and the tax base of that asset or liability, respectively.

Permanent tax differences are the differences between taxable profit (loss) and accounting profit (loss) for a certain period, which arise in the current reporting period and are not reversed in subsequent reporting periods (quoted for [10]).

The difference between the temporary and permanent differences was that the permanent difference is a "constant" that is expected to never be canceled, while the temporary difference will sooner or later be reimbursed/taxed that is, if certain circumstances change or certain requirements are met, the income tax on the consequences of certain business transactions will still be calculated. Thus, the permanent difference had an impact only on the current income tax and was in no way reflected in the individual accounts. Temporary differences, in turn, delayed the refund/payment of income tax, and therefore for the purpose of reliable accounting of income tax calculations began to arise deferred taxes, which are separately reflected in the accounts.

For example, deductible temporary difference causes deferred tax asset, which is currently reflected in the account 17 of the same name while due to taxable temporary tax differences there is deferred tax liability, which attracts the account 54. Subsequently, deferred assets are included in non-current assets of the Balance sheet, and deferred liabilities are included in long-term liabilities of the same reporting form. Note that in individual reporting, in the case of control of income tax payment by the same tax authority, deferred tax assets and liabilities have to be offset. Generalization of the approach to the accounting for deferred taxes and their place in the reporting of enterprises is shown in picture 1.

Despite the adoption of UAS 17 in 2000, accountants continued to neglect the accounting for deferred tax assets and liabilities and avoid their reporting, which was due to fundamental differences in the rules of calculation of income in financial and tax accounting, as a result, most of the differences were permanent.

Over the next ten years, the situation remained virtually unchanged, but it is worth noting the attempts of legislators to regulate the reflection of tax differences in the accounting registers. In particular, in January 2007, the Ministry of Finance of Ukraine issued an Order [11], which approved the Methodical recommendations on drawing up of registers of accounting of tax differences, gross incomes and gross expenses. This order provided not one consolidated register, but 10 registry and 4 settlement tables. Methodological recommendations have

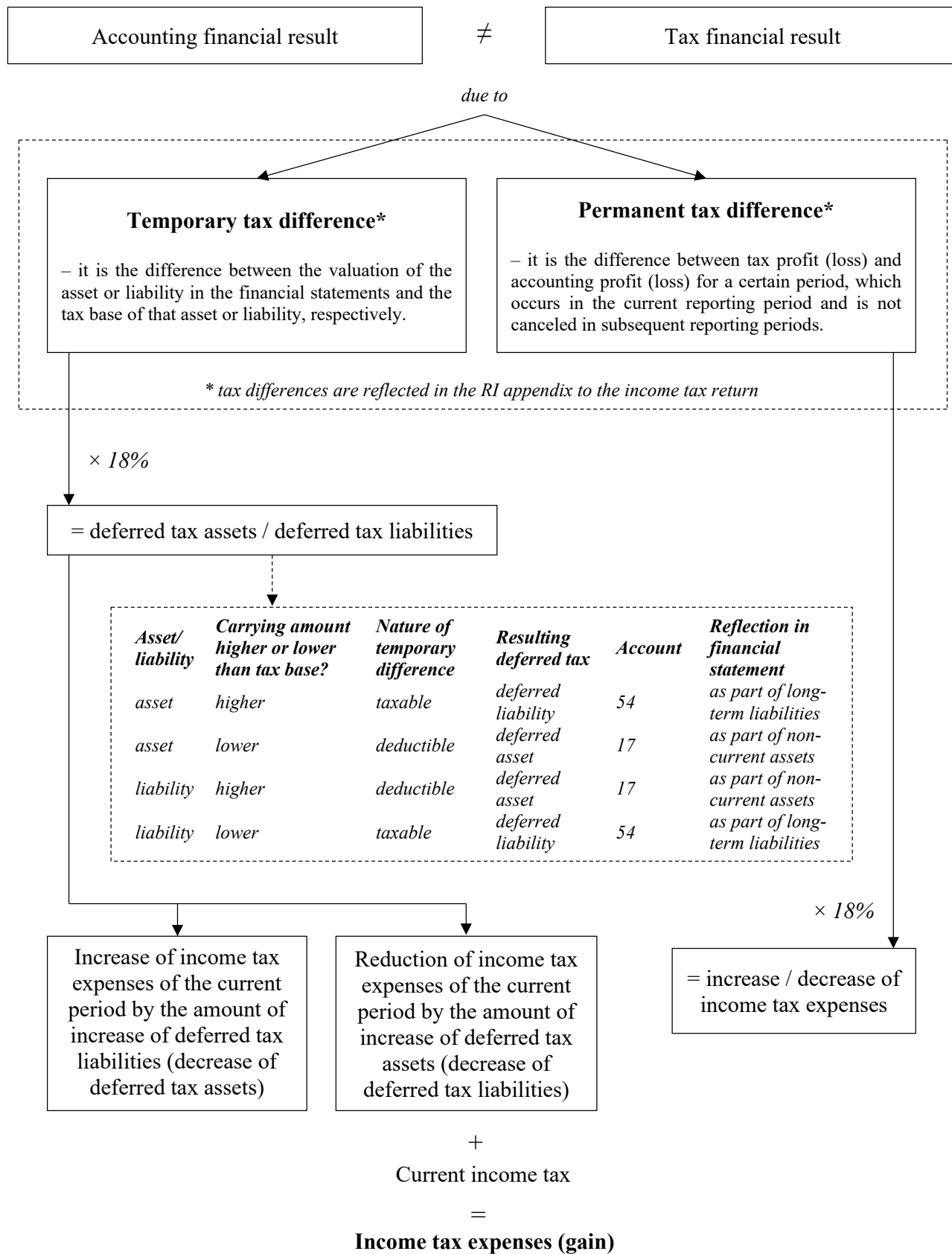


Figure 1. Algorithm for displaying deferred taxes in accounting

Source: developed by the authors on the basis of national legislation

lost their validity in January 2008, having existed only for one year.

After ten years of a certain “stagnation” the Tax Code of Ukraine [8] (hereinafter – Tax Code) appears among the normative acts, which was introduced in effect since 2011 and has canceled a number of laws, in particular, the Law of Ukraine on the taxation of the profit of the enterprises. The adoption of Tax Code has significantly reduced the number of differences between financial and tax accounting.

In 2011, the Ukrainian accounting standard “Tax differences” [9] (hereinafter – UAS “Tax differences”) was also adopted. This normative document provided for the accounting for tax differences already during the filling of the primary documents and accumulation of information about them in the accounting registers, and in the further transfer of data to the consolidated register and only then to the financial statements. In accordance with further changes to the UAS “Tax differences”, enterprises were obliged to submit to state statistical bodies financial reports with notes, in which tax differences are deciphered.

Accounting for tax differences under the UAS “Tax differences” provided a normative basis for the formation of information on the calculation of the deferred tax assets and liabilities. The accounting reflection of deferred taxes did not change in fact, but the standard provided a list of tax differences for the analytical accounting for the deferred taxes.

Together with the adoption of the above-mentioned normative acts, a new definition of temporary tax differences appears at the legislative level. According to article 14.1.189 Tax Code, the temporary tax difference is the tax difference that occurs in the reporting period and is annulled in the following reporting tax periods [8]. This definition was also duplicated in the UAS “Tax differences”, which testifies to the attempts of legislators to unify tax and accounting rules.

Having analyzed the definitions of temporary differences in UAS 17 “Income tax” and UAS “Tax differences” it becomes clear that the tasks facing both standards are fundamentally different. The first aims to establish a methodology for assessing assets and liabilities for their fair presentation in the financial statements, and the second is to determine the correct amount of income tax to be paid to the budget.

Thus, as of 2010–2011, the situation was so that the subject of tax differences was of maximum urgency, and the issue of the deferred tax assets and liabilities has receded into the back-

ground. The next important stage in the legislative establishment of the deferred taxes is 2015, when the UAS “Tax differences” loses its validity. Further there is only one accounting standard that regulates tax differences and deferred taxes – UAS 17.

The rules of calculation of income tax, in particular, concerning the object of taxation, are radically changed caused by changes made to Tax Code in 2015. According to the new requirements, the accounting financial result became the object of income tax. The changes made to Tax Code in 2015 brought most closer financial and tax accounting for the entire history of national legislation. They had a significant impact on the accounting for the deferred taxes, as many tax differences have lost their relevance. For example, the new requirements do not provide for adjustment of the accounting financial result to the amount of inventory revaluation/impairment, and as a result the deferred taxes on revalued inventories ceased to be recognized and reflected. With the changes made to Tax Code in 2015, a new paragraph appeared in article 134, which stated that taxpayers whose income does not exceed UAH 20 million have the right to determine the object of taxation by this tax without adjusting the financial result before tax on all differences (except for the negative value of the tax object of previous reporting periods), noting this in the annual declaration. And beginning from May 23, 2020, annual income for mandatory application of tax differences is UAH 40 million.

After significant changes in 2015 and to present, the recognition and accounting reflection of the deferred tax assets and liabilities suffered only cosmetic changes.

Conclusion. The appearance and reflection in the accounting of deferred tax assets and liabilities is closely related to the formation of both tax legislation and accounting standards. At first, when the understanding of profit by accountants and tax authorities differed, almost all the differences that arose were permanent, and therefore there was no urgent need to calculate and reflect deferred taxes. However, a number of regulations were subsequently adopted with amendments and changes aimed at bringing tax and accounting closer together. Although, as a result, both tax authorities and accountants use accounting profit as a base of income tax, there are still different rules for reflecting a particular transaction. In this regard, there is an urgent need to calculate and reflect in the accounting of deferred tax assets and liabilities for the reliabil-

ity of expenses (income), assets and liabilities for income tax.

The analysis showed that the issues of calculation of deferred tax assets and liabilities and their accounting are sufficiently studied in

national and global practice. At the same time, accountants continue to face difficulties in classifying certain tax differences as temporary or permanent, which should be the subject of further research.

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