



ESTRATÉGIAS PARA UM PLANEJAMENTO TRIBUTÁRIO EFICAZ NA GESTÃO DE NEGÓCIOS

STRATEGIES FOR EFFECTIVE TAX PLANNING IN BUSINESS MANAGEMENT

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RESUMO

Objetivo. O artigo tem como objetivo identificar as principais tarefas, condições, métodos de implementação, definição de metas e etapas da organização do processo de planejamento tributário.

Métodos. Os autores utilizaram publicações científicas e os resultados de uma pesquisa com especialistas para determinar a importância das principais tarefas e condições da organização do planejamento tributário empresarial.

Resultados. Com base na análise da literatura científica e na pesquisa de especialistas, foram determinadas as abordagens do conceito de planejamento tributário empresarial, as principais tarefas do planejamento tributário empresarial e as condições para a organização do planejamento tributário empresarial.

Conclusões. Os autores concluem que o planejamento tributário é um componente importante e integral do sistema de planejamento empresarial e um processo sequencial sistematicamente organizado de redução legítima das obrigações fiscais das empresas. O principal objetivo do planejamento tributário é garantir a eficiência das atividades e a





competitividade, reduzindo os custos tributários, otimizando os pagamentos e a carga tributária e minimizando os riscos tributários. O planejamento tributário deve ser baseado em condições para sua implementação e realizado de forma abrangente, consistente e com a ajuda de meios especialmente selecionados.

Palavras-chave: Planejamento tributário empresarial; Tarefas do planejamento tributário; Condições para a organização do planejamento tributário; Métodos de planejamento tributário; Etapas do planejamento tributário.

ABSTRACT

Objective. The paper aims to identify the main tasks, conditions, methods of implementation, goal setting, and stages of the organization of the tax planning process.

Methods. The authors used scientific publications and the results of an expert survey to determine the significance of the main tasks and conditions of the organization of enterprise tax planning.

Results. Based on the analysis of scientific literature and the expert survey, the approaches to the concept of enterprise tax planning, the main tasks of enterprise tax planning, and the conditions for the organization of enterprise tax planning were determined.

Conclusions. The authors conclude that tax planning is an important and integral component of the enterprise planning system and a systemically organized sequential process of legitimately reducing enterprises' tax obligations. The key goal of tax planning is to ensure the efficiency of activities and competitiveness by reducing tax costs, optimizing tax payments and burden, and minimizing tax risks. Tax planning should be based on conditions for its implementation and carried out comprehensively, consistently, and with the help of specially selected means.

Keywords: Enterprise tax planning; Tasks of tax planning; Conditions for the organization of tax planning; Methods of tax planning; Stages of tax planning.

1 INTRODUCTION

Tax payments are an integral part of an enterprise's expenses and impact cash flows and the final financial results of its activities. The procedure for compiling the necessary documentation and reporting related to the fulfillment of tax obligations forms a significant share of the transaction costs of doing business (Pimenov & Demin, 2024). Tax management and the formation of an effective tax payment management system at enterprises are increasingly becoming familiar business practices. A significant element of the tax management system is tax planning. With well-chosen methods and tools it is possible to neutralize the negative impact of taxes on an



enterprise's financial condition, optimize the volume of tax payments, and avoid tax arrears and penalties for violation of law (Rybakov et al., 2022). In situations of increasing competition in dynamic markets, this becomes an additional competitive advantage and creates prerequisites for improving competitive advantage.

The features of tax expenses compared with other types of enterprise expenses are that the state regulates the amount and procedure for their payment. From the taxpayer's point of view, they are unproductive, since they are not intended for profit and growth of competitiveness or value and are not compensated. Considering the impact of tax payments on the conduct of business, income, profit, and financial indicators of investment projects, one needs to account for tax expenses when developing a strategy and other types of enterprise plans and in tax planning as a type of planned activity.

Literature review. Enterprise tax planning has been studied by many researchers who pay special attention to its economic essence (Avdeeva, 2023; Smirnova, 2022), principles and methods (Kuznetsova et al., 2020; Maksimova, 2020), and their application (Akhmetshin et al., 2019; Kochetkov et al., 2023).

According to the definition in (Bobrova et al., 2023), tax planning reflects the choice between different options for asset allocation and an enterprise's implementation of financial and economic activities to achieve the smallest amount of tax liabilities. In English, tax planning refers to available methods (including loopholes in tax legislation) to reduce taxes (Serbina, 2023). In the Organisation for Economic Cooperation and Development (OECD) Glossary of Tax Terms, this term is interpreted as the organization of private and/or business affairs of a legal entity to minimize tax liabilities (Rybakov et al., 2022).

The analysis of economic literature shows the lack of a unified approach to the interpretation of the concept of enterprise tax planning. Common approaches to its content are given in Table 1.

Table 1. Approaches to the concept of enterprise tax planning

No.	Source	An approach to the formulation of the term
1	O.S. Goloshchapova (2023)	A legitimate way to reduce tax payments through a system of means, techniques, and methods
2	N. Stepanov (2024)	A set of methods, techniques, and measures to reduce tax pressure
3	A. Yessenali, G. Azretbergenova, B. Izatullayeva, G. Baibosynova, Zh. Zhetibayev, B. Myrzaliev, V. Biryukov and R. Shichiyakh (2024)	Part of an enterprise's development strategy

4	S. Panasenko, D. Fedyunin, E. Osipova, I. Star, A. Zotova and E. Iavdolluk (2024)	A way to optimize tax payments that does not contradict current legislation and will lead to a reduction in the level of tax burden
5	K. Bagratuni, E. Kashina, E. Kletsikova, D. Kapustina, M. Ivashkin, V. Sinyukov, A. Karshalova, H. Hajiyev and E. Hajiyev (2023)	An integral component of financial and economic activity and management; systematic application of legitimate methods to achieve the desired financial condition
6	E. Kirillova, I. Otcheskiy, S. Ivanova, A. Verkhovod, D. Stepanova, R. Karlibaeva and V. Sekerin (2023)	An element of the management system, an integral part of the enterprise planning system
7	G. Tretyakova, V. Arutyunian, O. Ginzburg, K. Apresyan, E. Belozeroval and A. Lebedeva (2024)	The process of optimizing tax payments, choosing or changing the tax regime, and minimizing an enterprise's tax risks within the framework of current legislation
8	E. Osadchy, I. Abdullayev, S. Bakhvalov, E. Klochko and A. Tagibova (2024)	The process of calculating the amounts of tax payments for the planned period to achieve the envisaged results of activities in the current tax system
9	N. Vysotskaya, M. Repina, T. Bogacheva and V. Kryanev (2022)	A set of reasoned and appropriate organizational and economic measures aimed at minimizing tax risks

Summarizing the results presented in Table 1, one should note the multidimensional nature and complexity of the category. While some researchers consider it a process of planning tax payments of an enterprise for the future, others focus on optimizing or minimizing taxes, on a relevant system of methods, a set of techniques, methods, tools, etc. Many researchers emphasize several important aspects of this concept at the same time. For example, they explain it as a process of planning tax payments integrated into the enterprise management system to optimize the tax burden by assessing the impact of elements of the tax system on the effectiveness of its activities (Galanov et al., 2024).

The growing role of tax planning is also due to significant changes in the tax systems of many countries under the influence of digital and biotechnology, blockchain, Big Data, the Internet of Things, etc. The tax units and bases, the state priorities in providing tax benefits, approaches to tax administration, and ways of interacting with taxpayers are changing. Such changes at the macro level are also reflected in the enterprise tax planning level (Galanov et al., 2024; Khoruzhy et al., 2022).

Tax planning refers to exclusively legitimate ways to reduce the amount of taxes paid by an enterprise and the level of tax burden, minimizing tax risks by implementing a system of measures using separate tools and methods. For tax planning to be effective and efficient, it should be an integral component of the enterprise management and planning system and in interrelation and interaction with other



business processes. Tax planning is based on the analysis of alternatives and the adoption of the most optimal of the existing alternative management solutions, considering an enterprise's strategic and tactical objectives. Tax planning is much broader and more important than determining the current tax payments.

Some researchers consider tax planning a form of implementation of tax policy by an enterprise. The calculation of current tax payments and their budgeting only allows one to determine the payer's tax obligations for a certain tax period considering the already chosen method of doing business, that is, they allow for fixing the tax consequences of performing planned business operations. Tax planning includes the active use of tools of an enterprise's tax policy to reduce the tax base or move it to later periods (Kataeva, 2020). This allows one to choose the most appropriate type of economic activity in specific conditions from the standpoint of ensuring tax optimization and net profit.

The main goal of enterprise tax planning is to achieve the optimal level of tax burden by legal means in the case of an acceptable level of tax risks and the best distribution of tax payments over time and thereby ensure the improvement of financial performance and the growth of competitive advantage and value of the enterprise. Researchers approach the formulation of tax planning goals from two perspectives. On the one hand, its ultimate goal as an element of tax management is achieving parity of interests between the enterprise and the government. On the other hand, the goal is to increase the profit by optimizing tax payments and reducing the tax burden using tax benefits and other legal methods (Khoruzhy et al., 2020).

- The paper aims to identify the main tasks, conditions, methods of implementation, goal setting, and stages of tax planning organization.

2 METHODS

Following the features of the methodological aspects of tax planning, we chose a qualitative and quantitative approach to the study. The data were collected between November 25, 2023 and February 25, 2024 by analyzing the published literature on the research issue, an expert e-mail survey, and processing and analyzing the survey results.

In the first stage of the study, we selected the information sources necessary for the realization of the research goal. The data for this study included monographs, papers,



and reviews published in journals indexed by Scopus and Web of Science. Based on the analysis of the source base, we determined the approaches to the concept of enterprise tax planning, the main tasks of enterprise tax planning, and the conditions for the organization of enterprise tax planning.

In the second stage, we conducted an expert survey aimed at determining the significance of the main tasks and conditions of enterprise tax planning. Emails with an invitation to participate in the survey were sent to 48 experts who had published at least three papers on the research issue in peer-reviewed journals. 45 people agreed to take part in the survey, after which they were sent emails with a proposal to arrange the indicated main tasks of tax planning and conditions of tax planning organization on a scale of order, assigning points depending on their level of importance. The rank of each task and condition was determined according to the scores given by the experts. Further, the expert survey information was processed to determine the weights of the tasks and conditions, the final values of which determine their significance from an expert point of view.

In the emails, the experts were also asked to provide recommendations and reflections on the research issue in a free form. All survey participants had been warned about the purpose of the survey and the plan to publish its results in a generalized form.

For a more objective analysis of the obtained data, the degree of consistency of expert opinions with mathematical processing of the results was measured using the Kendall concordance coefficient.

3 RESULTS

The analysis of the expert survey results allowed us to formulate the main tasks of enterprise tax planning and present them in order of importance (Table 2).

Table 2. The main tasks of enterprise tax planning

Problems	Rank	Weight
maximizing profits by optimizing the volume of tax payments	1	0.32
timely and correct accrual and payment of taxes and other mandatory payments to the budget following current legislation	2	0.23
optimization of tax payments considering monetary plans; reduction of the tax burden	3	0.18
management of tax payments and cash flows	4	0.13
rational allocation of assets	5	0.09
development of the structure of mutually beneficial relationships with contractors	6	0.05

Note: compiled based on the expert survey; the value of the concordance coefficient $W = 0.73$ ($p < 0.01$), which indicates a strong consistency of expert opinions

The analysis of the expert survey results allowed us to formulate the following conditions for the organization of enterprise tax planning and present them in order of importance (Table 3).

Table 3. Conditions for the organization of enterprise tax planning

Condition	Details of the condition	Rank	Weight
Legality	Tax planning should be carried out without violating tax laws	1	0.25
Cost adequacy (efficiency)	The costs of implementing measures to optimize tax payments should not exceed the amount by which taxes are reduced	2	0.21
Comprehensive character and subordination to the development strategy	Enterprise tax planning should be carried out in the context of business planning in general. It is necessary to perform comprehensive calculations of the savings and losses (the potential consequences of such actions)	3	0.17
Controllability	Achieving the desired results from the application of tax payment optimization schemes depends on proper control and the availability of effective levers of influence on performers at each stage of implementation	4	0.13
Neutrality	Optimization of tax payments should be carried out at the expense of an enterprise's tax amounts and not by increasing the deductions of counterparties	5	0.11
Diversification	In the process of tax planning, the likely impact of a variety of adverse internal and external factors should be considered	6	0.07
Autonomy	Actions to optimize the taxation of an enterprise should depend as little as possible on external participants	7	0.04
Confidentiality	Access to information on tax planning measures should be as limited as possible	10	0.02

Note: compiled based on the expert survey; the value of the concordance coefficient $W = 0.69$ ($p < 0.01$), which indicates a strong consistency of expert opinions

4 DISCUSSION

Analysis of the main tasks of tax planning in the enterprise management system (Table 2) led us to the conclusion that in enterprise tax planning, each of the tasks should be detailed, and the real steps for their implementation should be determined. It is also necessary to individually approach their formulation, considering the specifics of an enterprise's activity, the situation, etc.

The list of tasks should follow from the ultimate goal of enterprise tax planning and be linked to the planning period (short-term or long-term). The tasks and methods of their implementation are fundamentally different for strategic tax planning, especially when the latter is carried out at the stage of founding an enterprise and concerns the



choice of the organizational and legal form of the entity and the taxation system and for current planning (mainly related to accounting policies, business contract execution, the choice of forms of remuneration for employees, etc.) (Bagratuni et al., 2023).

Tax planning can be implemented at the stages of the establishment of an enterprise and its operation and in the event of liquidation. At the liquidation stage, tax planning aims to minimize tax payments when distributing assets between the owners (founders) and creditors (Tretyakova et al., 2024).

The analysis of the conditions for the organization of enterprise tax planning (Table 3) allows us to conclude that it must be carried out in compliance with the conditions of legality, complexity, and efficiency. Compliance with legality requires constant monitoring of legal acts in the field of taxation so as not to miss the changes to them and not to violate the requirements of tax legislation. It is also necessary to study draft tax laws and vectors of future tax reforms and analyze the directions of state tax policy since this will affect the enterprise's activities. The actual results obtained from tax planning measures must be compared with the costs of their implementation. The purpose of tax planning should be correlated with the strategic priorities of the enterprise's activities (Berezin, 2023; Goloshchapova, 2023;).

Enterprise tax planning is implemented using methods, with the help of which forecasting, calculation of future amounts of tax payments, and subsequent selection of the best option for the fulfillment of tax obligations takes place. Most researchers systematize methods of tax planning into two groups: general (the method of microbalances; the method of graph analytic dependencies; computational/analytical methods; statistical methods, normative, matrix-balance, economic, and mathematical modeling) and special methods (Yessenali et al., 2024). General methods are used to quantify the characteristics reflecting the results of using special methods. For example, regulatory and computational/analytical methods are often used when analyzing the tax field of an enterprise, calculating the amounts of tax payments for several taxation options.

Special methods (delegation of tax responsibility to a satellite enterprise; deferral of tax payment; use of tax benefits; direct reduction of the object of taxation; write-off of goods that are not planned to be used in activities) can be applied in the development and selection of alternative taxation options. The choice of special methods is carried out considering the types of tax planning and the tasks set (Kochetkov et al., 2023).





Considering methodological approaches to the organization of the planning process, we believe that it is advisable to combine the whole set of tax planning works into three large stages: the preparatory stage, the stage of developing tax planning measures, and the final stage of practical implementation, assessment, and control of the measures. It is appropriate to divide each stage into successive sub-stages or lower-level stages.

The preparatory stage begins with the collection of information related to the enterprise's activities, its strengths and weaknesses, and opportunities and threats of the external environment, the study of legislative acts in the field of tax payment, etc. The collection of information and its analysis are the basis for the preliminary calculation of the tax burden and the establishment of the need for tax planning and its main purpose. At this stage, one should formalize the tasks of tax planning, considering accounting, financial and legal aspects, and the desired results from the implementation of measures; determine the financial capabilities of the enterprise for organizing tax planning; select employees or a structural unit that will deal with tax planning or determine the need to involve external specialists; identify those responsible for the implementation and the results of planning (Rybakov et al., 2022; Sazanov & Akhmetshin, 2016); choose the methodology and technique of planning (Bagratuni et al., 2013); form a specific list of tasks, performers, and deadlines for the implementation of tax planning measures at each stage and forms of control over the process, etc. These issues should be spelled out in the program of enterprise tax planning.

As for the second stage, the most successful approach for highlighting successive steps is the approach that identifies five stages:

- Stage 1: formulation of the ultimate goal and objectives of doing business, resolution of the issue of opportunities to take advantage of tax benefits provided for by current tax legislation;
- Stage 2: choice of the organizational and legal form of the enterprise and the determination of the tax regime. In the process, the advantages of the taxation system of each possible form of the entity should be carefully analyzed;
- Stage 3: formation of the tax field of the enterprise. This means compiling a special table that describes each tax that the enterprise must pay, analyzes tax benefits, and forms a detailed plan for their use;





- Stage 4: development of the system of contractual relations of the enterprise and organization of the business operation log. Due to the different types and conditions of contracts (in particular, purchase and sale or commissions contracts), one can solve financing, supply, and sales issues, choose a form of business operation, and optimize its taxation in the legal field;

- Stage 5: analysis of various situations, comparison of the obtained financial data with possible losses due to penalties, considering the final financial result, and allocation of the assets and profits of the enterprise.

At the final stage, special attention should be paid to establishing constant monitoring of the program; monitoring the correctness of the calculation of taxes and their timely payment; compliance with the requirements of current tax legislation; and evaluating the effectiveness of implemented measures using a predetermined system of indicators.

5 CONCLUSIONS

Tax planning is an important and integral component of the enterprise planning system. Enterprise tax planning is a systemically organized sequential process of reducing tax liabilities legitimately. The key goal of tax planning is to ensure the efficiency of activities and competitiveness by reducing tax costs, optimizing tax payments and burden, and minimizing tax risks. Enterprise tax planning should be based on conditions for its implementation and carried out comprehensively, consistently, and with the help of specially selected means. The correct selection of methods and tools that meet the planning goals, the current financial condition, and the level of tax burden determine the final performance indicators of the implemented tax planning measures, primarily to optimize tax payments.

A high-quality, effective organization of tax planning provides an enterprise with the opportunity to optimize tax obligations while strictly observing the law, avoid penalties, develop a system of mutually beneficial contracts with customers and suppliers, effectively manage cash flows, and maximize profits.

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