

ляющей компоненты струи, горизонтального и вертикального моментов, энтальпии и закона ее сохранения и учитывающих механизм подсоса компонентов окружающей среды.

Эффективность дожигания СО оценивали такими параметрами как:

– коэффициент дожигания СО над ванной

$$\eta_{\text{co}} = \{ \text{CO}_2 \}_{\infty} / (\{ \text{CO} \}_{\infty} + \{ \text{CO}_2 \}_{\infty})$$

где $\{ \text{CO}_2 \}_{\infty}$ и $\{ \text{CO} \}_{\infty}$ – концентрация CO_2 и СО в атмосфере печи при действии газоструйной системы над зоной продувки;

– коэффициент использования тепла от дожигания СО в печи $\eta_{\text{кит}}^{\text{co}} = \Delta Q_{\text{ме}} / \Delta Q_{(\text{CO} + \text{CO}_2)}$

где $\Delta Q_{\text{ме}}$ и $\Delta Q_{(\text{CO} + \text{CO}_2)}$ – прирост тепла, переданного к ванне жидкого металла от дожигания СО (кДж/кг) и тепло полученное от дожигания в системе взаимодействия встречных газовых потоков над зоной продувки в конвертере;

В результате математического моделирования было установлено, что применение газоструйных систем из струй O_2 позволяет осуществлять дополнительное на 20-30% дожигание СО в атмосфере конвертера и, тем самым интенсифицировать процессы нагрева и обезуглероживания расплава, заметно ускорить шлакообразование, уменьшить продолжительность кислородной продувки и увеличить производительность конвертера на 5%. Установлено, что конструктивные параметры двухъярусной кислородной фурмы с отдувом оказывают существенное влияние на основные теплотехнические параметры плавки стали (η_{co} , $\eta_{\text{кит}}^{\text{co}}$). Это позволило найти с помощью модели и предложить оптимальные условия применения газоструйных систем над зоной продувки в кислородном конвертере с обеспечением максимального использования тепла от дожигания СО в сталеплавильном агрегате.

Адекватность полученной математической модели подтверждается хорошей сходимостью результатов математического моделирования с результатами исследования на установках горячего и холодного моделирования, так как разброс сравниваемых значений не превышает 7%.

Это обстоятельство свидетельствует, о возможности применения математической модели для целей управления технологическими процессами плавки стали на действующих современных конвертерных агрегатах.

Features of definition of tax base till the vat

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According to item 1 of an item 53 TC Russian Federation the tax base represents cost, physical or other of the characteristic of object of the taxation. Object of the VAT are the operations listed in item 1 of an item 146 TC Russian Federations (The federal law from 29.05.02 № 57-FZ):

- realization of the goods (works, services), and also property rights in territory of Russian Federation;
- transfer in territory of Russian Federation of the goods (performance of works, services) for own needs, the charges on which are not accepted to a deduction (including through amortization deductions) at calculation of the tax on profit of organization;
- performance of civil and erection works for own consumption;
- import of the goods on customs territory of Russian Federation;

The order of definition and feature of calculation of tax base till the VAT established in an item 153-162 TC Russian Federation. The tax base till the VAT agrees TC Russian Federation represents the cost characteristic of object of the taxation, as a basis for calculation of tax base till the VAT is cost realized, transferred (handed) or imported goods, performance of works, rendering of services. An item 154-158, 162 TC Russian Federation, establishes the order of definition of tax base at realization of the goods. In this case tax base represents cost of the realized goods without the account of the VAT. This cost of the goods is defined them by rules of an item 40 TC Russian Federation, those for the market prices. According to an item 40 TC Russian Federation. Until proved otherwise, market the price specified by the parties of the bargain is considered. Same corrected is applied at the barter bargains, by gratuitous transfer of the goods etc. However item. 154 TC Russian Federation the cases are stipulated, when the tax base is defined not as cost of the realized goods, and as a difference between cost of the realized goods and actual cost of sold property. So does the transmitting party pay gratuitous receivable property it is taken into account by organization at cost including sum of the tax. At realization agricultural production and products of her processing purchased at physical persons, under the list confirmed by Government of Russian Federation, the tax base is defined as a difference between the price of purchase of specified production and price, on which the given goods are realized, in view of the VAT, but without the tax from sales.

The important value has the moment of definition of tax base till the VAT. The wrong definition of this moment, attracts understating or overestimate of tax base and, as a consequence, wrong calculation of the sum of the VAT subject to entering into the budget. By a general rule the moment of definition of tax base depends on the registration policy accepted in organization, for the purposes of the taxation: on shipment and on payment. The registration policy on shipment with the purposes of taxation means occurrence of a duty on payment of the VAT in process of shipment of the goods and presentation to the buyer of the settlement documents, and the registration policy on payment means occurrence of a duty on payment of the tax in process of receipt money - per day of payment of the goods. If by the tax bearer the registration policy is accepted, according to which the date of occurrence of a duty on payment of the tax is defined in process of shipment, the moment of definition is the day of shipment of the goods, and if in process of payment - that day of payment. If in registration policy is not determined, what is ways will be applied by the tax bearer to the purposes of calculation and payment of the tax, the way of definition of date of realization on shipment.

At realization of the goods the foreign person, place of which realization is the territory of Russian Federation, the tax base is defined as the sum of the income from realization of these goods in view of the VAT. The tax base is estimated and is kept by the tax agent - buyer of the goods.

The tax base from realization of the goods defines in view of advance and other payments, received on account of forthcoming deliveries of the goods in a consequence of the sum of the tax paid from these advance payments, are subject to a deduction after realization of the goods, for which the given advance payments were received. It is a sole case, when tax base is included cost of the non-realized goods, and cost of the goods intended for realization. On the moment of reception of advance payments the tax bearer does not have object of the taxation - realization of the goods. However the specified sums should be included in tax base till the VAT, and from them should be estimated and the tax is paid. The exception is made by advance payments received on account of forthcoming realization of the goods, a place of which realization is not the territory of Russian Federation, and also advance payments received on account of forthcoming deliveries of the goods, sold on the rate 0 %, and the duration of which production cycle makes more than six months, under the list and in the order determined by Government of Russian Federation.

According to item 1 of an item 153 TC Russian Federation at import of the goods on customs territory of Russian Federation the tax base is defined

according to the tax and customs legislation. The item 160 TC Russian Federation is established, that the tax base is defined as the sum of customs cost of the imported goods, customs duty and excises.

The tax base on operations of transfer of the goods for own needs is defined in view of item 1 of an item 156 TC Russian Federation. According to an item 146 TC Russian Federation by object of the taxation is transfer of the goods for own needs, the charges on which are not accepted to a deduction at calculation of the tax on the incomes of organizations, including through amortization deductions.

At performance of civil and erection works for own consumption tax base according to item 2 of an item 156 TC Russian Federation is defined as cost of the executed works estimated proceeding from all actual charges of the tax bearer on their performance. The tax base at performance of civil and erection works by own forces is cost of the actually made charges on these works: cost of the acquired materials, raw material, charges on payment of work etc. According to item 1 of an item 166 TC Russian Federation from cost of the actually made charges is subject to calculation of the VAT under the rate 20 %.

The sum of the VAT estimated from cost of civil and erection works, executed by own forces, are subject to a deduction by the tax bearer in process of payment of the tax in the budget according to item 6 of an item 171 and item 5 of an item 172 TC Russian Federation.

Новые подходы к пластическому этапу в хирургическом лечении рака пищевода

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Наиболее часто для замещения резецированного пищевода применяются унифицированные методики. При этом независимо от вида и характера эзофагопластики частота развития несостоятельности пищеводных анастомозов, остается достаточно высокой и колеблется в пределах от 6 до 42%. Исходя из этого, представляется целесообразным применять индивидуализированные методики для пластического замещения пищевода.

Проведен анализ хирургического лечения 352 больных раком пищевода. При этом отмечено, что у 32 (9,1%) больных невозможно было использовать для пластики толстую кишку (дивертикулез с явлениями дивертикулита, резекции толстой кишки в анамнезе, неблагоприятная ангиоархитектоника, неподготовленная толстая кишка и т.д.), тонкую кишку (анатомически ко-