РАЗДЕЛ XVIII. ВНЕШНЕЭКОНОМИЧЕСКАЯ ДЕЯТЕЛЬНОСТЬ**Cherner N.V.****Transfert at intra-corporate supplies under conditions of multicountry dislocation of contractors***FGAOYVO Moscow State institute relations (University) MID RF, Odintsovo branch
(Russia, Odintsovo)**doi: 10.18411/scienceconf-03-2021-53**idsp: scienceconf-03-2021-53***Аннотация**

В статье рассмотрено организационно-институциональное обособление в виде корпоративной группировки предприятий, дислоцированных или оперирующих в различных странах, имеющее характер объекта внутрикорпоративного ценового управления. Построения выполнены применительно к случаю холдинга. При этом выделена проблема трансграничной трансформации цен на товарную продукцию, значимо влияющей на финансово-экономическое состояние и результаты деятельности соответствующих предприятий-членов корпорации.

Ключевые слова: экономика, управление, цена, международная кооперация, корпорация, ценовой трансферт.

Abstract

The article discusses examines, the organizational and institutional separation in the form of corporate group of firms located or operating in various countries with the nature of the object intra-Zeno model management. Building was performed on the occasion of the holding. Highlighting the problem, of cross-border transformation of the prices for the goods-made products that significantly affect concerning the financial-economic state and results of activities of respective member businesses of the corporation. Conceptual ways to implement relevant management activities were suggested.

Keywords: economics, management, price, international cooperation, corporation, price transfer.

One of the most important areas of management at the micro and macro levels is the sphere of formation (justification, coordination and acceptance) of prices for commodity products at the conclusion of contracts they can be considered supply contracts. Currently, Russian enterprises, including those belonging to widespread corporate groupings, are quite actively cooperating with foreign counterparties. Thus, they find themselves in the space of the world economy and move already in the international space. Is not unique, and the situation when there are transnational corporations, which are in a particular status as composed of Russian companies. There are also situations when a Russian company initiates the establishment of its branches abroad, which, according to the legislation of the respective countries, are interpreted as surrogate taxpayers in some way, at least in part of the tax space. At the same time, of course, there is a movement of goods between enterprises-members of the corporate group on the basis of classical and other market schemes, in which commodity products cross customs borders and migrate to another sovereign financial and economic space. At the same time, there are various kinds of fiscal encumbrances such as import and export duties, price gaps, and other numerous and complex financial and economic phenomena. Unfortunately, until now, attention is drawn to this mainly through the prism of a momentary struggle with emerging difficulties, without conceptual constructions and without filling the relevant management sphere with high-level management tools. Therefore, the problems of research related to intra-corporate price management in terms of cross-border

price transfer seem to be very relevant. Let us first consider the problematic management situation in which a fairly large number of Russian enterprises involved in foreign economic activity, which is legally correctly referred to as foreign trade in accordance with Russian legislation. The first thing that should be noted is that a significant, if not the dominant part of Russian enterprises underwent corporatization [1, 2]. At the same time, quite a lot of institutional, organizational and economic schemes of corporatization were applied, but among all their diversity, the holding scheme turned out to be the most managerially expedient (see, for example. [2, 5]). It is well known that now in Russia there are two types of holdings: - holdings with a specialized holding company, which has the character of a so-called management company; - holdings with a holding company that specializes not only in internal corporate management, but also performs the role of a producer of marketable products in the classical sense of the term. Accordingly, in these holdings, holding and holding companies are distinguished, of which there are, formally, at least one, and in fact two or more. The companies that are part of the holding company are generally: - customers of commercial products; - suppliers of commercial products. Their contractual counterparties in terms of production cooperation can be: - other member companies of the holding; - other enterprises or more generally – subjects of legal relations. Contractual counterparties may include: - Russian persons; - non-Russian persons. Thus, a Russian company that is part of a holding company (its Russian or Russian character is strictly not legally identifiable) generally has the following foreign (non-Russian) counterparties: - suppliers of commercial products; - customers of commercial products. This kind of multi-country deployment of corporate groups with their Russian enterprises was noted in a number of studies, although these studies did not address the problems of price management [3, 4]. Consider what complications, fraught with unacceptable damage, can arise if the member companies of the corporation are stationed in several countries, and the price management ignores the relevant problems, or takes them into account incorrect.

Among the relevant complications, in general, the following should be highlighted: - the presence of export and import duties and various kinds of indirect fiscal charges that are not formally tax encumbrances that are levied on the cross-border movement of commodity products – physical or virtual. Thus, in a certain sense, the customer's costs are overstated and / or the supplier's net income is reduced. It is obvious that in the case of multi-transferable production, it is enough to move commodity products undergoing technological processing several times across the customs border in order to increase their price unacceptably, in a certain sense, exponentially; - the discrepancy in the scale of prices in different countries. Thus, commodity products from a country with higher prices, when entering a country with lower prices, including in order, to ensure competitiveness, should in some sense be discounted, including by reducing the margin component.

— the, existence of antitrust mechanisms that can be completely transformed in the implementation of cross-border supply operations. For example, in one country, an enterprise may be recognized as a natural monopolist, but if it enters another country, it may actually lose this status and reasonably expect to remove the corresponding restrictions on the assignment of prices for its commercial products. Or, on the contrary, extending into the economy of another country, the company is absolutely realistic risked there is a natural monopoly, the prices of commercial products which are subject to strict monitoring and regulation of the authorities operating the stay;

— the, presence of the problem of avoiding double taxation. In this case, there are either threats of double fiscal encumbrances with inflated prices or actual tax evasion with their, understatement, or rationalization of the choice of falling under tax legislation (tax dislocation), such as - in some countries, including Russia, there is a cognitive conceptual price dissonance. On the one hand, the Civil Code of the Russian Federation introduces unconditional freedom of price terms of the contract, and, on the other hand, tax regulations on prices for affiliated entities such as corporate groups actually prohibit more than 25%

deviations from the established market prices. How to distinguish price-related products, tax regulatory documents do not correctly determine, and they cannot determine, because this is the subject of a deep feasibility study in each specific management situation. And here there are phenomena, including those of a corrupt nature, similar to the case of identifying foreign analogues when assigning a "Quality Mark" during the implementation of the campaign to improve quality in the USSR; - inconsistency of the primary (initial) data used to justify the price of commercial products. It is well known that now in Russia there are two types of holdings: - holdings with a specialized holding company, which has the character of a so-called management company; - holdings with a holding company that specializes not only in internal corporate management, but also performs the role of a producer of marketable products in the classical sense of the term. Accordingly, in these holdings, holding and holding companies are distinguished, of which there are formally, at least one, and in fact – two or more. The companies that are part of the holding company are generally: - customers of commercial products; - suppliers of commercial products. Their contractual counterparties in terms of production cooperation can be: - other member companies of the holding; - other enterprises or more generally – subjects of legal relations. Contractual counterparties may include: - Russian persons; - non-Russian persons.

— the, discrepancy in the scale of prices in different countries. Thus, commodity products from a country with higher prices, when entering a country with lower prices, including in order, to ensure competitiveness, should in some sense be discounted, including by reducing the margin component. When moving from a low-price country to a high-price one, on the contrary, the phenomenon of an artificial increase in the price of marketable products should, as a rule, arise, including in order to protect the national market of the importing country; - the presence of state and local patronage, which is at least pursued by the WTO regimes, to which the Russian Federation has actually joined in full. In this sense, there are real threats of initiating anti-dumping prosecutions and demanding appropriate compensation from the subjects of subsidization, subvention and national protection; - cross-country inharmonicity of the tax-turnover component of prices. So, defining Thus, the price management of a transnational corporate group, including a transnational holding company with the involvement of Russian enterprises, should take into account: - heterogeneity of pricing environments for different enterprises - members of the corporate grouping, including in terms of price structuring; - mandatory price transformations in the cross-border movement of commodity products – in terms of structure and size. However, it should be understood that the prices of the delivered and the prices of the received commodity products cannot but coincide quantitatively, because the contractual price as a cost characteristic of compensation cannot be ambiguous. The listed complications at first glance seem extremely serious and, perhaps, even insurmountable. In fact, solving several problems of optimizing prices for commodity products of co-operatively related and separately positioned enterprises-members of the holding located in different countries, most likely, it is possible, albeit with difficulties, Thus, the price management of a transnational corporate group, including a transnational holding company with the involvement of Russian enterprises, should take into account: - heterogeneity of pricing environments for different enterprises - members of the corporate grouping, including in terms of price structuring; - mandatory price transformations in the cross-border movement of commodity products – in terms of structure and size. However, it should be understood that the prices of the delivered and the prices of the received commodity products cannot but coincide quantitatively, because the contractual price as a cost characteristic of compensation cannot be ambiguous. The listed complications at first glance seem extremely serious and, perhaps, even insurmountable. In fact, solving several problems of optimizing prices for commodity products of co-operatively related and separately

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