

К прочим расходам, связанным с производством и реализацией, относятся следующие расходы налогоплательщика:

- 1) суммы налогов и сборов, таможенных пошлин и сборов
- 2) расходы на сертификацию продукции и услуг;
- 3) суммы комиссионных сборов и иных подобных расходов за выполненные сторонними организациями работы (предоставленные услуги);
- 4) суммы портовых и аэродромных сборов, расходы на услуги лоцмана и иные аналогичные расходы;
- 5) суммы выплаченных подъемных в пределах норм, установленных в соответствии с законодательством РФ;
- 6) расходы на обеспечение пожарной безопасности налогоплательщика, расходы на содержание службы газоспасателей, расходы на услуги по охране имущества, обслуживанию охранно-пожарной сигнализации, расходы на приобретение услуг пожарной охраны и иных услуг охранной деятельности, в том числе услуг, оказываемых вневедомственной охраной при органах внутренних дел РФ, а также расходы на содержание собственной службы безопасности по выполнению функций экономической защиты банковских и хозяйственных операций и сохранности материальных ценностей (за исключением расходов на экипировку, приобретение оружия);

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