

Tax regulation evaluation of the economy of territorial development

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Abstract — Modern global transformations have determined the need to search for conditions and sources that ensure competitive, sustainable and safe economic development. Tax regulation is one of the guarantees of sustainable regional development. Tax regulation is an element of the system of public administration aimed at developing socio-economic indicators of the economy and is exercised directly through the mechanism of tax functions' implementation. In this regard, if we talk about the implementation of the fiscal function, tax regulation is carried out here with a view to generate financial resources for the further solution of socio-economic and other problems. If we consider the mechanism for implementing other functions of taxes, then in this case tax regulation is carried out to prevent the decline and stimulate the growth of production and reproduction processes, to ensure scientific and technological progress and to raise the volume of investment, income and savings of the population, etc. In order to assess the results of tax regulation it is necessary to determine them, i.e. to evaluate the performance of the given parameters of the budget system revenues' execution; to determine the degree of influence of regulatory instruments of taxation on the budget system revenues and users of tax benefits. As the research has shown, tax regulation is a systematic mechanism of socio-economic development management and a well-established tool to achieve stated socio-economic objectives.

Keywords — tax functions; tax regulation; tax benefits; tax revenues; performance evaluation

I. INTRODUCTION

Economic development of the state presupposes a positive change in the mapping (structural) and qualitative transformations of productive forces, living standards of population, health care, education, science, culture and art. In addition, it entails the development of public relations, and thus, it takes different forms depending on the engineering and manufacturing conditions of the distribution of material benefits under the present circumstances. The main objectives of the social and economic development of the Russian Federation are: to maintain the current economic system and stimulate economic growth; to increase human capital and, on

its basis, to raise the standards of living and improve the quality of life of the citizens; and to ensure the economic security of the country. These objectives can be realized through effective state regulation of the modern economy on the basis of efficient financial mechanisms, which include tax regulation.

In order to study the content and essence of tax regulation, as well as the issues of the assessment of tax regulation measures (tax benefits) we analyzed the results of the national scientific research carried out by such authors as B.H. Aliyev [1]; L.I. Goncharenko [2]; E.A. Ermakova [3]; Z.O. Lukpanova and L. Kanapieva [4]; I.A. Mayburov [5]; A.A. Maletsky [6]; A.V. Perov and A.V. Tolkushin [7]; V.G. Panskov [8,9]; D.G. Chernik and Yu.D. Shmelev [10]; R.K. Shakirova and N.V. Kurochkina [11]; T.F. Yutkina [12].

II. MATERIALS AND METHODS (MODEL)

The scientific research was carried out using general scientific cognition methods: observation, analysis, synthesis, generalization, induction, deduction, analogy, comparison. It also employed specific scientific methods, such as expert evaluation method, correlation analysis. The data of the Ministry of Finance of the Russian Federation [13], the Accounts Chamber of the Russian Federation [14], the Federal Treasury (the Treasury of Russia) [15], the Federal Tax Service of the Russian Federation (FTS) [16], the Federal State Statistics Service (Rosstat) [17] and other departmental information, including that of the regional level, were used in this paper.

III. RESULTS AND DISCUSSION

A. Theoretical approach to tax regulation

In the modern theory of taxation there is a clear idea that taxes perform certain functions, while the fiscal function is an indisputable and fundamental one, recognized by all researchers. Other functions are derivatives in view of the fact

that taxes are comprised of basic and auxiliary elements, which allow achieving certain effects.

Thus, A.V. Perov and A.V. Tolkushin additionally single out a regulatory function [7]. L.I. Goncharenko - regulating and control ones [2]. D.G. Chernik and Y.D. Shmelev - distributive, regulating, control, foreign economic and incentive ones [10]. V.G. Panskov - distributive, incentive and control ones [8]. In our opinion, the most extended classification is proposed by I.A. Mayburov who in addition to fiscal distinguishes between regulating (separating sub-functions: stimulating, destimulating, reproductive), distributive and control [5] functions.

However, given the level of modern economic development, it should be recognized that the taxes' functional characteristics have been transformed into a powerful tool for regulating economic processes, called tax regulation.

So, according to T.F. Yutkina "...the essence of tax regulation is constituted by the system of economic measures of prompt intervention in the course of tax revenues". [12]. B.H. Aliyev understands tax regulation as "...a system of measures of stimulating, deterrent, etc. character, implemented by the state and local authorities by means of operational changes in the tax system using tax instruments for the development of the existing socio-economic system and its adaptation to changing conditions" [1]. V.G. Panskov notes that "...tax regulation is a set of measures of indirect state influence on the economy which consists in changing the list of taxes and tax rates included in the tax system, establishing or cancelling tax benefits, reducing or increasing the overall level of taxation" [9]. E.A. Ermakova believes that "... tax regulation is a system of special measures in the field of taxation aimed at ensuring state intervention in the market economy based on the concept of economic growth" [3]. Zh.O. Lukpanova and L.L. Kanapieva define tax regulation as "...the process of the state's purposeful and consistent application of forms and methods of tax impact on economic entities with a view to influence the macroeconomic balance and progressive development of the economy at each specific stage of its functioning" [4]. R.K. Shakirova and N.V. Kurochkina believe that tax regulation can be defined as "...a targeted impact on the quantitative parameters and the structural ratio of production, consumption, and welfare using tax levers and methods, based on the internal nature of the tax system in order to achieve the objectives of the state's tax policy" [11]. As A.A. Maletsky rightly concludes, "...tax regulation in a broad sense is the process of purposeful control action of the state on the main socio-economic indicators of economic and social development through the tax mechanism in order to harmonize and optimize fiscal, regulating, social and control functions inherent in taxes (the most effective use of the national economy tax potential).

B. Fiscal results of tax regulation

In 2017, the deficit of the consolidated budget of the Russian Federation, according to Rosstat [17], decreased compared to 2016 and amounted to only 1.5% of GDP (in 2017, Russia's GDP amounted to 92,089.3 billion rubles) (fig. 1).

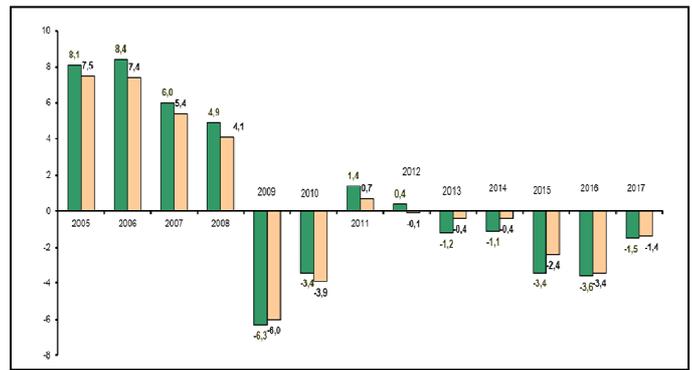


Fig. 1. Russian Federation consolidated (in green) and federal budget (in beige) surplus, deficit (-) in 2005-2017, % of GDP

In 2017, according to the Federal Tax Service of Russia [16], over the past 5 years there was a record growth rate of tax revenues to the consolidated budget of the Russian Federation – 17.3 trillion rubles, which is almost 20% or 2.9 trillion rubles more (+3.1% of GDP) than in 2016 (fig. 2). The federal budget received 9.2 trillion rubles (+32%). Indicators of the federal budget law for 2017 were fulfilled by 102.6% (additional 228 billion rubles were received). Non-oil and gas revenues provided 1.7 trillion rubles in revenue growth (about 60%). The main growth indicators were demonstrated by income tax - 3.3 trillion rubles (+18.8%), value added tax (VAT) - 3.1 trillion rubles (+15.5%), excise duties - 1.5 trillion rubles (+17.6%), property taxes - 1.2 trillion rubles (+11.9%), income tax (personal income tax) - 3.3 trillion rubles (+7.7%), which is higher than the growth of wages that rose by 7.2% in 2017.

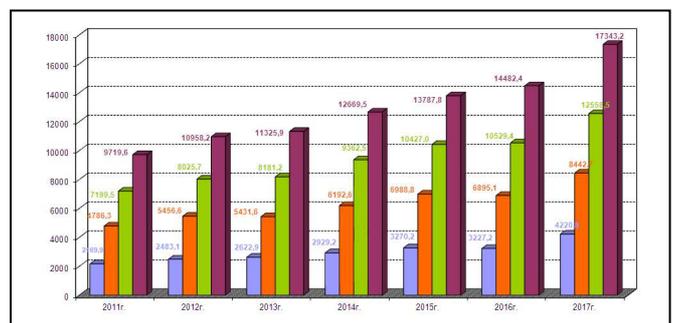


Fig. 2. Dynamics of the collection of taxes, fees and other mandatory payments for the consolidated budget of the Russian Federation in 2011-2017 (January-March (in blue); January-June (in orange); January-September (in green); January-December (in red)), billion rub.

At the end of 2018, the Federal Tax Service of Russia [16] also recorded high rates of income growth. Thus, the consolidated budget of the Russian Federation received 21.3 trillion rubles, which is 23% or almost 4 trillion rubles more than in 2017. This is the maximum increase in revenues since 2013. The federal budget received 11.9 trillion rubles, which is 30.2% more than in 2017. Significant growth rates of tax revenues are supported by the high dynamics of the main non-oil and gas taxes: corporate profit tax amounted to 4.1 trillion rubles (+24.6%); VAT - 3.6 trillion rubles (+16.4%); personal income tax - 3.7 trillion rubles (+12.4%); property taxes - 1.4 trillion rubles (+11.7%).

According to the data of the Accounts Chamber of the Russian Federation [14] and the Treasury of the Russian Federation, the execution of the consolidated budgets of the constituent entities of the Russian Federation in 2017 was carried out in the amount of 10,758.1 billion rubles (110.1% of the forecasted estimate of the Ministry of Finance of the Russian Federation) in terms of revenues, and in the amount of 10,810.0 billion rubles (108.6%) in terms of expenditures, while the deficit stood at 51.9 billion rubles (in 2016, the deficit amounted to 12.6 billion rubles).

In 2017 revenues of the consolidated regional budgets increased due to both tax and non-tax revenues (108.4%) and non-repayable receipts from other levels of budgets (107.9%). At the same time, the structure of revenues remained virtually unchanged compared to 2016 (TABLE I).

TABLE I. STRUCTURE OF REVENUES OF THE CONSOLIDATED BUDGETS OF THE CONSTITUENT ENTITIES OF THE RUSSIAN FEDERATION

	2016			2017		
	billion rubles	in % by 2015	Share in revenues	billion rubles	in % by 2016	Share in revenues
Revenues including tax and non-tax revenues, including corporate profit tax	9 923,8	106,6	100	10 758,1	108,4	100
Personal income tax	8 289,3	108,7	83,5	8 986,5	108,4	83,5
Corporate profit tax	2 279,3	108,1	23,0	2 527,7	110,9	23,5
Personal income tax	3 018,5	107,5	30,4	3 252,3	107,7	30,2
Non-repayable receipts, including	1 634,5	97,1	16,5	1 771,7	108,4	16,5
Non-repayable receipts from the budgets of other levels	1 578,1	97,6	15,9	1 703,0	107,9	15,8

^a The Accounts Chamber of the Russian Federation [14]

The share of tax and non-tax revenues in the structure of revenues of consolidated budgets of the constituent entities of the Russian Federation increased from 81.9% in 2015 to 83.5% in 2017. In contrast, the share of non-repayable receipts decreased by 1.6% to 16.5%. Income shows an increase in the share of corporate income tax revenues from 22.6% to 23.5%, and in the group of property taxes from 11.5% to 11.6%. The share of personal income tax did not change compared to 2015 and amounted to 30.2%.

According to the forecast of the Ministry of Finance of the Russian Federation [13], the execution of consolidated budgets of the constituent entities of the Russian Federation in 2018 will be 11,259.4 billion rubles in revenues, 11,311.7 billion rubles in expenditures and 52.3 billion rubles in deficit.

In 2017, according to the data of the Federal Tax Service of Russia for the Volgograd region [16], the budget system of the Russian Federation received of 160.2 billion rubles in revenues from all taxpayers of the Volgograd region, in particular the federal budget and the consolidated budget of the region received 72.3 billion rubles and 87.9 billion rubles respectively. The regional budget received 70.5 billion rubles from the consolidated budget and 17.4 billion rubles from the budgets of municipal entities.

The revenues of the consolidated budget of the Volgograd region also show positive dynamics, including both tax and non-tax revenues (TABLE II).

TABLE II. REVENUES TO THE CONSOLIDATED BUDGET OF THE VOLGOGRAD REGION IN 2016-2017, THOUSAND RUBLES

Indicator	2016	2017	Fluctuations, %
Revenues,	101 485 789	107 743 435	106,2
including tax revenues:	7 560 424	76 365 097	101,0
Corporate profit tax	19 420 652	20 103 960	103,5
Personal income tax	29 326 722	29 389 845	101,7
Excise duties	9 342 569	7 842 929	83,9
Simplified taxation system	3 491 229	3 856 399	113,3
Uniform tax on imputed income	1 182 345	1 114 125	94,2
Unified agricultural tax	286 517	311 698	108,8
Patent taxation system	36 748	45 755	124,5
Personal property tax	552 431	803 148	145,4
Corporate property tax	6 998 470	7 286 411	104,1
Transport tax	1 621 842	1 774 572	109,4
Land tax	2 719 126	2 574 758	94,7
Natural resources tax	65 065	54 552	82,3
State duty	547 724	648 159	118,3
Cancelled tax liabilities	4 916	3 387	68,9
Non-tax revenues	5 941 024	5 911 750	99,5
Non-repayable receipts	19 941 342	25 466 678	127,7

^b Compiled by the authors according to the data of the Accounts Chamber of the Volgograd Region

For the period from January to December 2017, according to the data of the Accounting Chamber of the Volgograd region [18], the consolidated budget revenues of the Volgograd region amounted to 107,743.5 million rubles, or 96.0% of the annual predicted value, which exceeds the corresponding figure of the year 2016 by 6,257.6 million rubles. (+6,2%).

The regional budget received 85,390.1 million rubles in revenues (97.4% of annual predicted value), which exceeds corresponding figure of the year 2016 by 6,322.2 million rubles (+8.0%). Execution amounted to:

58,444.7 million rubles in tax revenues (97.5% of the forecasted appointments), which exceeds the corresponding figure of the year 2016 by 651.6 million rubles (1.1%). In the total amount of tax revenues, the corporate profit tax takes the largest specific weight and amounts to 34.4%, personal income tax – to 30.2%, property tax – to 12.5%, excise duties – to 12.5%, the tax levied in connection with the application of the simplified taxation system – to 6.8%. Together, these taxes accounted for 96.4% of tax revenues.

1,601.0 million rubles (78.6%) in non-tax revenues, which exceeds the corresponding figure of the previous year by 397.0 million rubles (33.0%);

25,344.4 million rubles (98.7%) in non-repayable receipts, which exceeds the corresponding figure of the year 2016 by 5,273.5 million rubles (26.3%).

In 2018 the Volgograd region's consolidated budget revenues amounted to 121,078.3 million rubles, or 100.0% of the annual predicted value, which is 13,334.8 million rubles higher than the corresponding figure of the year 2017. (+12,4%).

During the review period, the consolidated budget of the region received:

85,816.4 million rubles in tax revenues (100.6% of the annual predicted value), which exceeds the corresponding figure of the year 2017 by 9,451.3 million rubles (+12.4%);

5,938.0 million rubles in non-tax revenues (95.2%), which is 26.3 million rubles (+0.4%) more than 2017 levels;

29,323.9 million rubles (93.3%) in non-repayable receipts, which is 3,857.2 million rubles (+15.1%) more than that of 2017.

C. Tax regulation of regional development

Tax regulation is not only aimed at achieving fiscal results and ensuring the filling of the budget system, but it also allows to limit indirectly the consumption of certain types of products (by setting higher rates of excise taxes on tobacco and alcohol products), support socially vulnerable groups of the population, stimulate the accumulation and investments of citizens (by setting special tax deductions for personal income tax), maintain reproductive processes and investment activity of economic entities (by establishing reduced tax rates, additional expenses on corporate profit tax), develop certain groups of economic entities (by introducing special tax regimes) and disincentivize speculative groups of society (by limiting tax deductions for personal income tax), etc.

It is possible to assess the results of the application of tax regulation measures in terms of submission of tax benefits on the basis of the methodology that is independently developed and approved by the constituent entity of the Russian Federation and involves the procedure for assessing the effectiveness of tax benefits, including reduced tax rates established by the laws of the constituent entities of the Russian Federation and regulations of the representative bodies of municipalities. Each constituent entity of the Russian Federation shall develop its own methodology corresponding to the level of its territorial development.

In the Volgograd region, tax benefits are assessed according to the following indicators [19]:

budget efficiency which is represented by additional tax revenues to the regional budget associated with the use of tax benefits that are received or planned to be received;

economic efficiency which is positive dynamics of the following indicators of the organizations' activities: volume of shipped goods of domestic production, in-house works and services (or an indicator of the volume of services rendered); proceeds from sales; profit for taxation purposes; average annual cost of fixed assets. Economic efficiency coefficient is equal to the ratio of the number of indicators for which there was an increase compared to the previous period, to the number of indicators for which there was a decrease or the level remained the same.

social efficiency which is a creation of favorable conditions for the development of social infrastructure, including new jobs and increased incomes of the population. Assessment of social efficiency is carried out on the basis of positive dynamics of the following indicators: wage fund, accrued to the officially listed employees and external part-time workers; average number of employees; average monthly salary of employees; improvement of working conditions and safety; employment of persons in need of social protection; expenses for charitable purposes; expenses for improvement of environmental safety.

TABLE III. TAX BENEFITS GRANTED IN THE VOLGOGRAD REGION IN 2015-2017, MLN. RUB.

	2015	2016	2016 to 2015, %	2017	2017 to 2016, %
Benefits provided by the federal legislation					
Corporate property tax (according to Art.381, Art.385.1 of the Tax Code of the RF)	704,7	2 130,5	302,3	2 898,6	136,1
Corporate or individual transport tax	0	21,1		29,1	137,6
	14,4	18,9	131,4	25,5	134,5
TOTAL	719,1	2 170,6	301,8	2 953,2	136,1
Benefits provided by the regional legislation of the Volgograd region					
Corporate profit tax	97,1	124,6	128,4	2,4	1,9
Corporate property tax	1 292,7	1 574,1	120,9	2 352,5	149,4
Transport tax in total, including:	27,7	26,7	96,4	25,3	94,6
on organizations,	15,2	15,15	99,8	13,7	90,3
on the income of individuals	12,5	11,5	92,3	11,6	100,3
Simplified taxation system	36,2	44,5	122,9	53,2	119,4
TOTAL	1 453,7	1 770,1	121,8	2 433,3	137,5

^c Compiled by the authors according to the data of the Committee for Economic Policy and Development of the Volgograd region [19]

At the same time, a benefit is recognized as highly effective if the total value of the budgetary, economic and social efficiency assessment amounts to 3, rather effective - 2, not very effective - 1, ineffective - 0.

According to the Ministry of Finance of the Russian Federation [13], the legislation provides for more than 3,000 tax benefits of various nature, which are established by the Tax Code of the Russian Federation (TC RF):

corporate profit tax, corporate property tax, transport tax and tax levied in connection with the application of the simplified taxation system (approved by the laws of the constituent entities of the Russian Federation);

personal property tax, land tax, uniform tax on imputed income (approved by regulatory legal acts of representative bodies of municipal entities).

TABLE IV. CONSOLIDATED ASSESSMENT OF THE EFFICIENCY OF TAX BENEFITS GRANTED IN THE VOLGOGRAD REGION IN 2017.

Category of taxpayers	Coefficient of budget effectiveness	The number of points	Cost-effectiveness ratio	The number of points	Social effectiveness ratio	The number of points	Consolidated assessment
1	2	3	4	5	6	7	8
Institutional investors who have concluded investment agreement with the administration of the Volgograd region	6,679	1	4	1	1,5	1	3
Organizations engaged in production and processing of agricultural products	0,31	0	3	1	6	1	2
Organizations that own gas distribution system	0,51	0	1	1	2	1	2
Brewing industry organizations	-55,8	0	0	0	0,25	0	0
Organizations engaged in the production of the media	-0,2	0	3	1	0,5	0	1
Organizations that have mobilization tasks for maintaining troop-type motorized convoys	-0,497	0	3	1	2	1	2
Organizations established by public associations of disabled persons	11,7	1	0	0	2	1	2

^d Compiled by the authors according to the data of the Committee for Economic Policy and Development of the Volgograd Region [19]

In 2017, according to the data of the Committee for Economic Policy and Development of the Volgograd region [19], 12 organizations took advantage of the corporate profit tax benefits, 308 organizations – of the corporate property tax benefits, 1,241 organizations and 17,621 individuals – of the transport tax benefits, and 351 organizations and 93 individual entrepreneurs – of the simplified taxation system. The largest share of benefits in the total amount of tax benefits provided by the legislation of the Volgograd region in 2017, is accounted for by the institutional investors who have concluded an investment agreement with the Administration of the Volgograd region and stands at 46.3%. The total amount of benefits provided in 2017 by the legislation of the

Volgograd region accounted for 2,433.3 million rubles, which is 37.5% or 663.3 million rubles more than in the year 2016.

As a result of the tax benefits' efficiency assessment, it was established that, on the whole, the consolidated assessment of the benefits' efficiency for the organizations engaged in investment activities amounts to 3 points, which indicates that the benefit is highly effective. A benefit granted to brewing industry organizations is considered to be ineffective. Regional legislation of the Volgograd region establishes a reduced profit tax rate of 13.5%, as well as the right not to pay property tax with respect to property used for beer production, if proceeds from the sale of products outside the region is not less than 50% of total revenue. In 2017 the share of benefits under this category of taxpayers from the total amount of benefits provided by the regional legislation stood at 0.6%.

In general, the Methodology of assessment of the tax benefits' efficiency of the Volgograd region allows to calculate the specified indicators of budgetary, economic and social efficiency. However, it does not reflect the real significance of the tax benefits for the budget and the business entity. In addition, the analysis is complicated by the lack of necessary information, in particular, that which concerns the calculation of the simplified taxation system's effectiveness. The main drawback of this method is that the calculation of the benefits' efficiency is carried out not by the tax itself, but in general by the category of the user of such benefits, which, in the opinion of the authors, does not allow to define such parameters as: the reduction of budget expenditures related to the provision of tax benefits, the growth of revenues received by the consolidated budget from taxes and fees due to an increase in the financial and economic performance of taxpayers' categories which use tax benefits, as well as the improvement of living standards of those categories of taxpayers which use tax benefits, etc. However, according to the data provided by the taxpayers using tax benefits, the resulting funds are aimed at the production development, the wage fund increase, employment of persons in need of social protection, working conditions and safety improvement, charitable purposes and environmental safety.

IV. CONCLUSION

Thus, the tax regulated taxation is, on the one hand, a systemic mechanism of influencing character, and on the other hand, an adjusted management process focused on the achievement of public interests in the field of economic development. In our opinion, it is possible to assess the results of tax regulation by the extent to which the set parameters have been achieved. Such parameters include, in the first place, the execution of the planned indicators of tax collection, i.e. the filling of budgets. The so-called fiscal result. In addition, taxes can be used to address social and investment policy issues through the establishment of reduced tax rates, exemptions, tax deductions, and rescheduling of tax payments. Such measures make it possible to achieve social, economic and budgetary effects, which are subject to assessment by the constituent entities of the Russian Federation based on their approved methodology. Taking into account the current trends in tax administration, we can also talk about the achievement

of control performance indicators. Fiscal efficiency of tax regulation is confirmed by the analysis of planned and executed income indicators and demonstrates a permanent growth trend, which contributes to the incremental reduction of the budget system deficit.

The Ministry of Finance of the Russian Federation [13] is solving the problematic issues of the methodology for the assessment of the tax benefits effectiveness. Thus, it is assumed that the achieved results will be taken into account in the distribution of grants for the equalization of fiscal capacity of the constituent territories of the Russian Federation, and will allow to formulate and send recommendations to the constituent territories of the Russian Federation in order to mobilize additional income of the regions by optimizing inefficient tax benefits. In addition, all benefits are classified into 3 categories: incentive, social support and budget cash flow optimization ones. In this regard, it is necessary to systematize and set general efficiency criteria to be calculated by each region, which will allow to calculate the private criteria necessary to justify the introduction or cancellation of a tax exemption.

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