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Abstract—The issue of government support for small and medium-sized entities is not new, however it does not lose its urgency and importance as small business is an integral part of modern economy. Its role as an institutional economic unit is growing year by year due to the triviality and availability of setting up a business, the possibility of rapid self-fulfillment of citizens, which contributes to the creation of new work places and unemployment reduction, the development of innovation technologies and social entrepreneurship, taxation revenue increase. The development rate of small and medium-sized entities was modest over the last years, which was expressed in the growth of the number of enterprises, their financial turnover, the average number of employees. This is connected with certain policy of government support. These days the development of small and medium-sized business entities has obtained the strategic and multi-directional character. In this context, capital leverages hold a special place in the complex of measures of government support, which include taxation. Tax mechanisms are highly important for small and medium-sized entities as the high tax burden does not give them the opportunity to form necessary reserves of current assets, diverting a significant part of financial resources for tax liabilities implementation and specific conditions of participation in tax relationships provide realization of indirect financing which provokes the growth in the informal economy.

Keywords—small and medium-sized entities; state policy; government support; taxation; special tax regimes.

I. INTRODUCTION

According to The Ministry of Economic Development of the Russian Federation (Ministry of economic development) in 2017 the share of small and medium-sized enterprises (SMEs) in the gross domestic product (GDP) of Russia was about 20% and the number of employed a little over 28% of all work places in the economy. However, in the countries of Organization for Economic Co-operation and Development small and medium-sized enterprises supplies 60-70% of work places, its share in added value of industry varies from 30% in Brazil and 50% in Japan [15]. In the Address to the Federal Assembly the president of Russia Vladimir Putin noted the necessity of enhancing contribution of SMEs to the Russian economy, increasing its share in Russia's GDP up to 40% by 2025. Therefore, in order to achieve the stated indices, a meaningful and complex policy of government support and SMEs sector development is needed.

To investigate the system of government support for small business as well as the problems of methodology and practice of their taxation, the results of national scientific researches of the following authors were analyzed: Anoshkin A. N. [1]; Arsaeva I. L. [2]; Bartanov E. A. [3]; Vodopyanova, V. A., Bondarenko T. N. [4]; Voronkova I. E., Apostolova, V. A. [5]; Koren’ A. V., Krauberger Zh. Yu [6]; Korotaeva N. V., Cheglova E. A. [7]; Ksenda V. M. [8]; Nasyrova V. I. [9]; Nikitina D. P., Savina O. N. [10]; Pavlyushkevich T. V. [11]; Pinskaya M. R. [12]; Rubtsova O. L. [13]; Shvedova M. F. [14].

II. MATERIALS AND METHODS (MODEL)

While carrying out the scientific research, general scientific methods of investigation were being applied: observation, analysis, synthesis, generalization, induction,
III. RESULTS AND DISCUSSION

The state policy in the field of small and medium-sized business development in the Russian Federation is a part of the state socio-economic policy and represents the set of measures of legal, political, economic, social, informational, consulting, educational, organizational and other nature that are brought into action by the public authorities of the Russian Federation, the public authorities of the constituent entities of the Russian Federation, local self-governing authorities [19].

In our opinion, the development of SMEs has been somewhat declarative in previous years. However, at the present time strategic guidelines of SME sector development are approved by the strategy for the development of small and medium-sized enterprises in the Russian Federation for the period up to 2030, which provides for an increase in the values of the main indices of the SME sector by 2-2.5 times (turnover of small and medium-sized enterprises, productivity, the share of employed population in the SME sector) [20]. Activities for the support and development of small and medium-sized enterprises are being switched to the principles of project management. A priority project in the main direction of strategic development of the Russian Federation "Small business and support of individual entrepreneurial initiative" is being brought into action, the target model "Support for small and medium-sized enterprises" is being introduced in the regions. For the purpose of cooperation development between regional projects on SMEs development, which are coordinated with the main indices defined by Federal strategic documents.

In recent years, in Russia, within the framework of the state economic policy on small and medium-sized enterprises, a set of measures aimed at its maintenance has been adopted, which are divided into the following focus areas:

- regulatory and legal measures to change and improve the system of legislative norms governing various aspects of SMEs activities: issues of real estate privatization by SMEs, SMEs tax regulation, increasing access to public procurement of SMEs, changes in the requirements for accounting and statistics, changes in labor legislation, etc.;

- direct incentive measures based on the adoption of specialized programs for the development of small and medium-sized enterprises and aimed at: support for the beginning SMEs, operating in the field of industrial production and innovative products development.

- infrastructure creation for the small and medium-sized business development (infrastructure of information and consulting support, innovation and investment infrastructure, financial infrastructure, etc.) [1].

The accomplishment of these measures has resulted in a fact, that the SME sector employs about 25% of the total employed population of the Russian Federation and over 90% of SMEs – micro business (fig. 1).

With a view to implement the state policy in the field of small business development in the Russian Federation, special tax regimes (STR) are stipulated, established by the Tax code of the Russian Federation. Each special tax regime is exceptional in its own way, however all of them are unified in their purposes and objectives. It is believed that special tax
regimes were introduced by the government for the purpose of:

- increasing the number of small and medium-sized enterprises, by reducing the tax burden for them;
- tax regulation and stimulating of the most important industries for the economy and agriculture;
- usage minimization of evasion schemes from tax payment on the common system of taxation.

Special tax regimes provide for a special procedure for determining the elements of taxation, as well as exemption from the obligation to pay certain taxes and fees. Currently, the Russian tax legislation states four special tax regimes based on the theory of a unified tax with the implementation of the function of simplifying the taxation system: the taxation system for agricultural producers – the Unified Agricultural Tax (UAT) (Chapter 26.1 of the RF Tax Code); the Simplified Taxation System – STS (Chapter 26.2 of the RF Tax Code); the taxation system in the form of a unified tax on imputed income for certain types of activities – Unified Tax on Imputed Income (UTII) (Chapter 26.3 of the RF Tax Code); the Patent Taxation System – PTS (Chapter 26.5 of the RF Tax Code).

Business community took a favorable view of a range of initiatives that were put into action on the federal level in the framework of tax policy implementation in 2015-2016.

- constituent entities of the Russian Federation are entitled to tax holidays for those registered as individual entrepreneurs for the first time, applying Simplified Taxation System (STS) or Patent Taxation System (PTS) and operating in the industrial, social and (or) scientific fields, as well as in the provision of consumer services to the population;
- the list of activities, within the framework of which it is possible to apply the Patent Taxation System (PTS), has been expanded (up to 63);
- municipal entities are entitled to reduce tax rates from 15% to 7.5% for taxpayers applying Unified Tax on Imputed Income (UTII);
- until January 1, 2021, the UTII was extended, and the current value of the coefficient K1 for the purposes of calculating the said tax in 2017 was retained;
- constituent entities of the Russian Federation are granted the right to reduce tax rates for taxpayers, applying the Simplified Taxation System (STS) with the object of taxation "incomes" from 6% to 1% 32. threshold amount of income is increased (up to 150 million rubles) as well as the limit value of fixed assets (up to 150 million rubles) for the application of the STS [15].

However, the assessment of the real effectiveness of tax regulation for SMEs using special tax regimes, in our opinion, could be carried out upon such indices as:

- the ratio of increase in expenses for the implementation of the activities under investigation and the reduction of state revenues (in the form of losses of tax revenues from special tax regimes);
- the volume of self-financing at the expense of the released funds after the application of special tax regimes;
- investment volume in fixed assets due to the released funds after the application of special tax regimes [10].

However, it is almost impossible to make this assessment, because there is no accounting and statistics of the necessary data. It can be assumed that as a result of the application of other tax rates in connection with the application of the Special Tax Regimes (STR) to the taxation base of an economic entity, some of the released funds are formed, however, this approach will not reflect the reliability of the data, since the formation of the taxation base, for example for the STS, occurs under different conditions than the formation of the taxation base for corporate income tax, and for the UTII and PTS taxation bases are not comparable, since the STR is based on the imputed and presumed income. In this regard, it is proposed to assess the special tax regimes effectiveness on such indices as the number of taxpayers applying special tax treatments and the amount of taxation revenues from the special tax regimes application.

### Table I. The number of taxpayers who applied special tax regimes in 2013-2017.

<table>
<thead>
<tr>
<th>Index/Period</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Russian Federation among them: enterprises</td>
<td>2 346 563</td>
<td>2 144 102</td>
<td>2 094 253</td>
<td>2 041 853</td>
<td>No information available</td>
</tr>
<tr>
<td>Individual entrepreneur</td>
<td>1 994 785</td>
<td>1 810 813</td>
<td>1 780 825</td>
<td>1 753 781</td>
<td></td>
</tr>
<tr>
<td>Number of taxpayers who submitted tax returns on the unified tax on imputed income (units / person)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Russian Federation</td>
<td>98 762</td>
<td>94 016</td>
<td>98 310</td>
<td>99 716</td>
<td>100 673</td>
</tr>
<tr>
<td>among them: enterprises</td>
<td>98 762</td>
<td>94 016</td>
<td>98 310</td>
<td>99 716</td>
<td>100 673</td>
</tr>
<tr>
<td>Individual entrepreneur</td>
<td>74 476</td>
<td>70 428</td>
<td>74 929</td>
<td>76 929</td>
<td>78 918</td>
</tr>
<tr>
<td>Number of taxpayers who submitted tax returns on the unified agricultural tax (units / person)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Russian Federation</td>
<td>2 477 878</td>
<td>2 511 308</td>
<td>2 818 063</td>
<td>2 874 817</td>
<td>No information available</td>
</tr>
<tr>
<td>among them: enterprises</td>
<td>1 314 471</td>
<td>1 314 471</td>
<td>1 430 331</td>
<td>1 451 787</td>
<td></td>
</tr>
<tr>
<td>Individual entrepreneur</td>
<td>1 194 213</td>
<td>1 196 837</td>
<td>1 387 732</td>
<td>1 423 030</td>
<td></td>
</tr>
<tr>
<td>Number of taxpayers (individual entrepreneurs) applying the patent taxation system</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Russian Federation</td>
<td>88 688</td>
<td>122 098</td>
<td>241 135</td>
<td>243 671</td>
<td>287 766</td>
</tr>
</tbody>
</table>

*Compiled by the authors on the basis of data of the Federal Tax Service of Russia.

Despite the decline in the number of taxpayers, some special tax regimes demonstrate positive dynamics of revenues to the budget system. In particular, in 2017 compared to 2015, revenues from the UAT and PTS increased significantly (by almost 70%). This fact, as we have already mentioned, is connected with the expansion of access to the markets of Russian producers and with the mandatory introduction of the
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patent taxation system by all regional authorities. In addition, in 2017, there is also an increase in the amount of revenues from deductions as a result of the STS application, since from 1 January 2017, taxpayers gained the right to use the STS if the income for the nine months of the year in which the notification of the transition to this STR does not exceed 90 million rubles, and taxpayers were able to continue working on the STS if the income for the calendar year does not exceed 120 million rubles (table II).

As the conducted analysis shows, SMEs immediately respond to the permanent nature of tax changes. Government support for small and medium-sized business entities is obvious and is one of the most important areas of Russian economic policy. The current tax policy does not imply an increase in the tax burden on the economy. The state policy in the taxation sphere is aimed at attracting investors for the Russian economy development, stimulating entrepreneurial activity, in particular, the self-employed population, and improving the efficiency of tax administration. Despite the measures taken by the state to support small and medium-sized enterprises, a high level of taxation, according to the subjects themselves, is one of the problems hindering the business development [18]. However, this problem is not directly related to the emergence of the tax burden, and with certain economic processes. Thus, real disposable citizen incomes have decreased, incomes and wages of citizens have fallen, as a result of which the demand for goods (services) has decreased, the range of goods (services) provided has decreased, the geography of sales markets has narrowed, etc.

IV. CONCLUSION

Thus, in recent difficult economic conditions, special enhanced methods of tax regulation are needed, which contribute to indirect financing of individual economic entities. Support and development of small and medium-sized enterprises are particularly essential. Through the development and improvement of legal and regulatory mechanisms and the application of special tax regimes, this process can be facilitated. It is particularly proposed: 1) On the federal level: to review and clarify the types of activities subject to UTII and the patent taxation system; to expand the composition of special tax regimes, supplementing it with the regime based on the single coupon; taking into account the current economic conditions of management to provide the possibility of deferral of payment of other taxes for taxpayers who find themselves in difficult financial conditions; 2) at the regional level: to justify and set patent prices based on the social significance of business; to establish a single K2 coefficient with its minimum value of 0.005 in the entire municipal district; to set reduced tax rates on the simplified tax system for all types of economic activity, depending on the regional specialization [8].


<table>
<thead>
<tr>
<th>Tax / Period</th>
<th>2013</th>
<th>2014</th>
<th>2015</th>
<th>2016</th>
<th>2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>UTII</td>
<td>74 471 377</td>
<td>76 630 841</td>
<td>78 507 436</td>
<td>74 327 296</td>
<td>70 630 831</td>
</tr>
<tr>
<td>VAT</td>
<td>4 041 212</td>
<td>4 712 899</td>
<td>7 430 601</td>
<td>11 437 799</td>
<td>11 890 852</td>
</tr>
<tr>
<td>STS</td>
<td>212 287</td>
<td>229 316</td>
<td>254 163</td>
<td>287 067</td>
<td>345 215</td>
</tr>
<tr>
<td>PTS</td>
<td>60 252</td>
<td>–</td>
<td>1 182</td>
<td>3 109</td>
<td>4 652</td>
</tr>
</tbody>
</table>

b) compiled by the authors on the basis of data of the Federal Tax Service of Russia.

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[16] Federal tax service. URL: https://www.nalog.ru