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TAX POTENTIAL OF THE REGION, PECULIARITIES OF ITS DEVELOPMENT AND IMPLEMENTATION

Abstract. The slowdown in economic growth highlights the problem of developing tax capacity at various levels, therefore the article is devoted to the consideration of practical aspects of the assessment of the tax potential. On the example of the Belgorod region, trends in the development and increase of the tax potential were identified, measures of activation of the elements of the structure of the potential, which are essential for the budget, were proposed.

The paper uses methods of comparative analysis, analysis of key indicators of tax and non–tax revenues. Conclusions are made on the need to prioritize areas for the development of tax capacity, to increase the region's independence and to create tax conditions for conducting entrepreneurial activity in the territory.

Keywords: fiscal–tax relations, taxes, collections, tax receipts, tax potential, regional budget.

JEL Classification: H2, H3, H7

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ПОДАТКОВИЙ ПОТЕНЦІАЛ РЕГІОНУ, ЙОГО ОСОБЛИВОСТІ РОЗВИТКУ І РЕАЛІЗАЦІЇ

Анотація. Уповільнення темпів економічного зростання виводить на перший план проблеми розвитку податкового потенціалу на різних рівнях, тому стаття присвячена розгляду практичних аспектів оцінки податкового потенціалу. На прикладі Белгородської області ідентифіковані тенденції розвитку та нарощування податкового потенціалу, запропоновано заходи активізації елементів структури потенціалу, які мають істотне значення для бюджету.

В роботі використані методи порівняльного аналізу, аналізу ключових показників податкових і неподаткових доходів. Зроблені висновки про необхідність виділення пріоритетних напрямків для розвитку податкового потенціалу, підвищення самостійності регіону та створення податкових умов для ведення підприємницької діяльності на території.

Ключові слова: бюджетно–податкові відносини, податки, збори, податкові надходження, податковий потенціал, регіональний бюджет.

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НАЛОГОВЫЙ ПОТЕНЦИАЛ РЕГИОНА, ЕГО ОСОБЕННОСТИ РАЗВИТИЯ И РЕАЛИЗАЦИИ

Аннотация. Замедление темпов экономического роста выводит на первый план проблемы развития налогового потенциала на различных уровнях, поэтому статья посвящена рассмотрению практических аспектов оценки налогового потенциала. На примере Белгородской области идентифицированы тенденции развития и наращивания налогового потенциала, предложены меры активизации элементов структуры потенциала, которые имеют существенное значение для бюджета.

В работе использованы методы сравнительного анализа, анализа ключевых показателей налоговых и неналоговых доходов. Сделаны выводы о необходимости выделения приоритетных направлений для развития налогового потенциала, повышения самостоятельности региона и создания налоговых условий для ведения предпринимательской деятельности на территории.

Ключевые слова: бюджетно–налоговые отношения, налоги, сборы, налоговые поступления, налоговый потенциал, региональный бюджет.

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Introduction. Any economic system is a community of related institutions that regulate and streamline the functioning of economic entities. The interest of researchers in studying the issues related to the evolutionary changes in these institutions has increased noticeably over the past few years. One of the most important reasons for this interest is the manifestation of stagnation processes in the world economy.

Today, the most important for the economy's exit from stagnation is adaptation to the changing economic environment. In this case, we are talking about the secondary adaptation of the economic system, namely, its effective use of the potential, which is manifested in the competent management of the formation and expenditure of budgets of different levels.

In this regard, the issue of disclosure of the directions of development of the tax potential by the example of a particular region is not only interesting, but also topical.

As an object of study, we chose the Belgorod region, which is a part of the Central Federal District of the Russian Federation. Its area is 27.1 thousand square kilometers. In the south and west it borders with Ukraine, in the north–west – with the Kursk region, and in the east – with the Voronezh region. The region has an advantageous geographical and geographical location i.e the most important railway and highways of interstate importance go through its territory, connecting Moscow with the southern regions of Russia and Ukraine. Until recently, the border position of the region further the intensive development of foreign economic activity. The products of the region's industrial complex were supplied to more than 100 countries around the world, including about 90% of the far–abroad countries and the Baltic countries, as well as 10% of the countries–CIS members. Iron ore, rolled ferrous metals, cement, timber, electric motors and other products were exported from the Belgorod region. But, in connection with the imposed sanction restrictions, the increase in the volume of foreign trade turnover decreased by 15%. This circumstance affected the growth rates of GRP, respectively, the development of the tax potential of the region [7].

The main characteristics of the tax potential are approved in the Law of the Belgorod Region № 376 dated 23 June 2015 "On the execution of the regional budget for 2014" and the Law of the Belgorod region № 331 dated 12/26/2014 "On the regional budget for 2015 and for the planning period of 2016 and 2017 years», as well as they are indicated in the reports on the execution of the regional budget for 2014 and 2015 [2].

For the analyzed period, the growth of budget revenues was revealed, in 2015, compared to 2014, the growth rate was 103.3 percentage points, in 2016, the increase in the revenue side of the budget was 111.8%. But for a more detailed analysis of the revenue side of the budget, we consider the structure of budget revenues in the Belgorod region. In accordance with the reports on the execution of the regional budget for 2014–2016, the following structure of sources of budget revenues of the Belgorod region is reflected in[1, 4], and is presented in Table 1.

The largest share in the structure of budget revenues is tax revenues. In 2014, tax and non–tax revenues amounted to 39,445.6 million rubles. (63.5%), and non–repayable receipts amounted to 22 657.7 million rubles (36.5%). In 2015, non–repayable receipts decreased and amounted to 20,376.9 million rubles. (31.8%), but tax and non–tax revenues increased by 4.7 percentage points (43,794.6 million rubles).

Table 1

Structure of budget revenues of the Belgorod region for 2014–2016 (million rubles)

Indicator name	Years					
	2014		2015		2016	
	Done	Specific weight, %	Done	Specific weight, %	Scheduled	Specific weight, %
1	2	3	4	5	6	7
Budget revenues, total	62 103,3	100	64 171,6	100	71 769,2	100
Tax revenues	37 896,2	61	42 298,9	65,9	44 188,4	61,6
Non–tax revenues	1 549,3	2,5	1 495,7	2,3	2 480,5	3,5
Tax and non–tax revenues	39 445,6	63,5	43 794,6	68,2	46 668,9	65,1
Gratuitous receipts	22 657,7	36,5	20 376,9	31,8	25 100,3	34,9

However, in 2016, it was planned to reduce tax revenues (61.6%) to the budget in relation to 2015, and growth in non-tax revenues (2 480.5 million rubles) and non-repayable receipts (25 100.3 million rubles) was expected. In the structure of income in 2016, the share of tax and non-tax revenues will be 65.1%, and gratuitous receipts 34.9%. The tendency to increase the volume of income leads to a change in the structure of budget revenues, which means that this circumstance requires close attention to the realization of the tax potential. Thus, the regional authorities need to update the economic and social policies in the region and improve intergovernmental relations. Therefore, the scientific justification of the tax potential is important not only theoretically, but also to the practical application, since the understanding of the economic essence creates a basis for effective management of tax relations within the boundaries of a territorial formation.

The tax potential of the Belgorod region can be characterized as a combination of tax resources used in a certain territory for a certain period of time in the current legislation in order to ensure the monetary revenues of regional and local budgets [7]. Consequently, the tax potential is characterized by the actual results of the fulfillment of tax obligations. Tax revenues or the value of actual tax revenues received in the budget system are considered as a measure of rating the efforts of government bodies and local governments to saturate budgets of all levels with revenues, which determines the independence of the region. The tax potential of the Belgorod region was analyzed using the direct calculation method, the data for analysis are presented in Table 2.

Table 2

Calculation of the tax potential of the Belgorod region in 2014–2016 (million rubles)

№	Indicator name	Years			Growth rate(%)	
		2014 г.	2015 г.	2016 г.	к 2015 г.	к 2016 г.
1	2	3	4	5	6	7
1	Corporate income tax	11 216,6	11 507,1	12 912,4	102,6	112,2
2	Tax on income of individuals	12 971,8	15 529,6	14 325,0	119,7	92,2
3	Excises	3 586,7	4 330,9	5 724,9	120,7	132,2
4	Simplified system of taxation	1 521,4	1 663,9	1 727,2	109,3	103,8
5	Corporate property tax	6 418	6 934,5	7 052,7	108,0	101,7
6	Transport tax	1 418,7	1 572,9	1 643,5	110,9	104,5
7	Tax on gambling business	4,2	4,1	4,1	97,6	100
8	Mineral extraction tax	711,2	693,3	749,1	97,4	108,0
9	Government duty	46,5	55,3	48,7	120,2	88,0
10	Other tax revenues	51,5	67,4	54,4	330,3	180,5
11	Tax potential for taxes, total	7 231	2 484,00	856,3	34,4	34,5

Analyzing the data of Table 2, we can see that the tax potential of the Belgorod region has a positive dynamics. The first ranking position in the structure of sources of the budget replenishment from tax revenues is taken by a tax on personal income, revenues from it in 2014 amounted to almost 13 billion rubles, and in 2015 – to 15,529.6 million rubles, in 2016 it was planned 14,325,0 million rubles. The second place in the structure of tax revenues is taken by the corporate profit tax, for the period under review, the fees for this tax increased. However, according to the report of the administration of the Belgorod region, the fees for this tax decreased compared with the figures of the previous years, this was caused by a reduction the tax revenues from organizations of the mining and metallurgical complex, which were a powerful source of budget execution in the Belgorod region [3].

At the same time, in recent years other areas of the region's economy have managed not only to preserve industrial potential, but also to double it. This is the agrarian sector, processing the agricultural products, engineering and many other areas. According to some indicators,

representatives of some segments of the region's economy reached the front lines on a national scale. All these changes have positively affected the growth of tax revenues. This transformation helped to reduce the dependence of the budget on a limited number of taxpayers and led to the strengthening of the role of medium and small businesses in filling the regional treasury.

On the territory of the Belgorod region, economic projects are also being implemented, which are aimed at increasing profits. These are new production projects, and projects implemented on the basis of existing production to increase annual revenue. One of the most important sources of replenishment of the region's budget is a group of organizations such as "Slavianka" confectionery association, "Miratorg" Agroindustrial Holding, "Prioskolie" Agroholding.

A significant increase in revenues from the use of property of public and municipal ownership in 2015 amounted to 600.8 million rubles, in 2016 – 872 million rubles (1,472.8 million rubles). Payments for the use of natural resources in 2016 fell sharply and amounted to 22.5 million rubles. However, revenues from the sale of tangible and intangible income increase in 2016 (180.5 million rubles) in relation to 2015 (12.9 million rubles), this was due to an effective innovation policy of the state (Table 3).

Table 3

Receipt of non–tax revenues in the regional budget for 2014–2016. (million rubles)

№	Indicator name	Years					
		2014	Specific weight, %	2015	Specific weight, %	2016	Specific weight, %
1	Income from use	610,2	39,4	600,8	40,1	1 472,8	59,3
1	Payments for the use of natural resources	85,1	5,5	99,1	6,6	22,5	0,9
2	Revenues from the provision of paid services (works) and compensation for state expenses	54,7	3,5	55,6	3,7	48,1	1,9
3	Income from the sale of tangible and intangible assets	21,8	1,4	12,9	0,9	180,5	7,2
4	Administrative fees and charges	10,2	0,6	5,3	0,4	5,7	0,2
5	Penalties, sanctions, damages	776,9	50,1	716,1	47,9	750,9	30,3
6	Other non–tax revenues	–9,5	–0,61	4,7	4,7	0,0	0

Budget assignments for penal sanctions also increase due to better administrating and the introduction of video recording of traffic violations.

Having analyzed the structure of budget revenues of the Belgorod region for the period of 2015–2016, we come to the conclusion that:

- the share of budget revenues in the Belgorod region varies from year to year, depending on the specific economic conditions and market conditions of the region's development;
- the structure of gratuitous receipts varied chaotically in the analyzed period, this connected with the degree of balance and functioning of the budget system;
- personal income tax, corporate income tax and corporate property tax make up the largest share in the composition of budget revenues.

Regional authorities actively pursue economic policy through the regional budget. Financing providing from the federal budget to increase the budgets of the lower levels is directed for construction and maintenance of roads, agriculture, and environmental protection. At the same time, the range of funded activities is increasing.

The main feature of the current budget of the Belgorod region is the program principle of its formation. Financing is carried out according to 15 programmes, the share of funds allocated for this should amount to more than 85% of the costs of the regional treasury.

Table 4

Structure of budget expenditures by sections for 2014 – 2016 (thousand rubles)

№	Indicator name	Years					
		2014	Specific weight, %	2015	Specific weight, %	2016	Specific weight, %
1	2	3	4	5	6	7	8
01	National issues	1 432 105	2,3	1 889 137	2,8	2 633 116	4,4
02	National defense	29 276	0,05	28 437	0,04	27 999	0,04
03	National security and law enforcement	342 442	0,5	396 304	0,6	368 170	0,6
04	National economy	21 503 039	34	22 232 153	32,4	12 404 497	21
05	Housing and utilities	1 282 858	2	1 007 073	1,5	690 777	1,2
06	Protection of the environment	37 027	0,6	62 409	0,09	95 701	0,2
07	Education	14 465 950	22,9	15 719 876	22,9	15 034 562	25,4
08	Culture, cinematography	876 362	1,4	879 979	1,3	661 324	1,1
09	Health care	9 687 674	15,3	10 756 786	15,6	9 532 392	16,1
10	Social policy	8 110 937	12,8	9 606 829	14	10 201 785	17,2
11	Physical culture and sports	220 258	0,3	389 903	0,6	727 167	1,2
12	Mass media	154 336	0,2	158 776	0,2	177 466	0,3
13	Servicing of public and municipal debt	1 923 929	3	2 322 653	3,4	3 076 008	5,1
14	Interbudgetary transfers of a general nature to the budgets of the subjects of the Russian Federation and local authorities	3 032 428	4,8	3 130 071	4,6	3 543 810	6
	Total costs	63 098 621	100	68 580 386	100	59 174 774	100

As can be seen from Table 4, the budget expenditures of the Belgorod region in 2014 amounted to 63 098 621 thousand rubles, in 2015 – 68 580 386 thousand rubles, and in the forecasted 2016, a decrease in expenses of 59 174 774 thousand rubles is expected. In the structure of expenditures of the budget of the Belgorod region in the analyzed period, a significant share was taken by the expenditures under the section "Education", this indicator increases during the period under review. In the section "Education", the share of expenditures in 2014 and in 2015 was 22.9%, in 2016 – 25.4% of the total expenditure of the budget of the Belgorod region. Among the priority directions for spending budget funds throughout the entire period of time, it is necessary to single out the following sections: "National Economy", "Public Health", "Social Policy".

Taking into account the slowdown in the rates of economic development and tax revenues to the regional budget, the main tasks of the state authorities for the next three years will be to preserve social stability and ensure social protection of the population, stimulate investment activity

and increase demand for innovations in the economy, which will increase the tax potential and the formation of a stable revenue base.

Calculation of the tax potential of the region relies on objective indicators of the actual revenues from projected incomes and their dynamics. Reduction of budget revenues and increase of government and municipal debt require a taxation reform covering adjusting existing forms of taxes and fees, administering tax exemptions and preferences, and improvement of methods of tax control [6].

The tax potential can be increased by taking effective measures aimed at expanding the tax powers of regional and local governments in the management, for example, through the types of taxation: increase the powers of land tax, change tax privileges for corporate property tax, update the legal framework in the field of land tax. Let us illustrate a model of the tax potential development graphically, (Fig. 1).

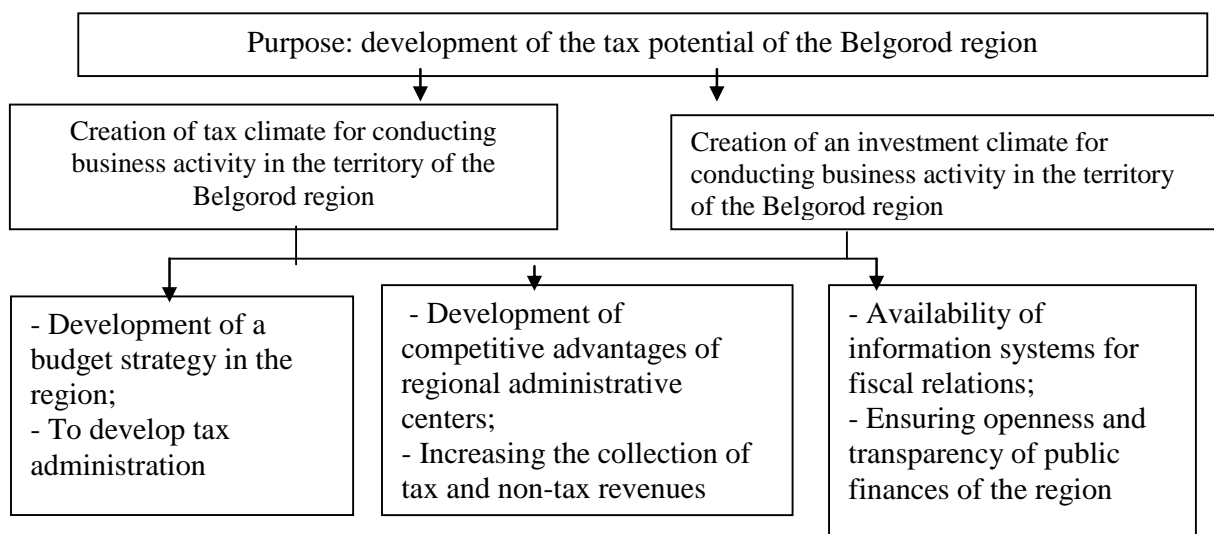


Fig.1. Model of efficiency of development of tax potential of the Belgorod region

Summarizing this article, it should be noted that the tax potential of the region is one of the elements of the economic system that is characterized by a systemic, organized internal arrangement and covers the totality of processes and phenomena in the production and tax spheres.

The external conditions for the realization of the region's tax potential are related to the phenomenon of economic stagnation and are manifested through the impact of the macroeconomic environment, natural and climatic factors and the hierarchical vertical of state power. For this reason, in order to increase the level and quality of the tax potential of the regions, it is necessary to systematically analyze the revenues and expenditures of the regional budgets, while making corrective amendments to the budget.

Conclusions. The activities of the regional authorities, on the one hand, and business entities on the other, are characterized by an immanent desire to establish genuine partnership in the economic and tax spheres. The result of this kind of interaction is nothing else than the achieved level of development of the labor potential of the region, the degree of readiness to fulfill the obligations imposed on them by the taxpayers, the level of productivity of search and application of the best ways of using the region's infrastructure, tools for accelerated growth and economic development. All this in general would predetermine the efficiency of each of the elements of the economic system, and therefore, ultimately lead the economy out of stagnation.

Thus, in order to increase the level and quality of the tax potential of Russian regions, the relevant government authorities should take an active position in this process and be ready to take full responsibility for achieving the final results. At the same time, it is necessary to take into account the outward external factors relating to the financial and economic sphere of a specific region, objective opportunities and limitations.

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