
: 336.212

**НАЛОГОВАЯ ПОЛИТИКА И НАЛОГОВЫЕ
ПРЕОБРАЗОВАНИЯ В РФ: ТЕНДЕНЦИИ
РАЗВИТИЯ, ПРОБЛЕМЫ И ПУТИ
СОВЕРШЕНСТВОВАНИЯ**

The retrospective analysis of tax transformations in the course of realization of a tax policy of the Russian Federation in the conditions of action of the tax Code is carried out, stages of tax reforming are allocated. For strengthening of control of violation of the tax legislation in the course of application of deductions on the VAT need of legislative establishment of an obligatory order of registration of subjects of economy in a place of their actual activity is reasoned. Reserves of increase in the tax income at the expense of increase of efficiency of administration of property taxes and improvement of the operating mechanism of their collection are revealed. The complex of scientific and practical recommendations directed on improvement of a tax policy and increase of its efficiency in the conditions of proceeding tax transformations to the Russian Federation is reasonable.

[13, .130].

(2000–2001 .)

(2002–2003 .)

(. 25).

(. 26)

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[10, .23].

(2004 .)

02.11.2004 . 127-

25.3 « »,

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1.01.2004 . , 2008 20 % 18 %.
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. 2009 .
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,
[11, .23].

9,2 % [14].

12,3 %.

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2011 . 1 383 229 . .(, 2010 .

1 407 414 . .) [15].

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7 % (1993 . -5,7 %, 2008 . -5,7 %, 2009 . -6,8 % 2010 . -6,0 %),

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122,4 % (-112,3 %),

106,8 % (-108,8 %). 2011 .,

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112,9 %.

76,3 % [15].

75 % (,).

(.220), . .

1 2012 . – 26.5 « .346.25.1 (« 2014 . »),

47 : , 10 . , 100 500 . 5 15 1 12 ().

« » . [6, . 32].

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20.02.2013 .