

336.226.4:332.8

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РОЛЬ НАЛОГОВ В ПОВЫШЕНИИ КАЧЕСТВА УПРАВЛЕНИЯ БЮДЖЕТНЫМИ РЕСУРСАМИ¹

In article the importance of improvement of the tax relations is emphasized at a solution of the problem of improvement of quality of management with the budgetary resources. For increase in the budgetary stability of territories it is offered to displace accent from improvement of distribution of the tax income to differentiation of tax powers. The directions of formation of the mechanism of providing the accountability and responsibility of bodies of the public power to taxpayers for quality of the public benefits are shown.

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1) [4]: 2011
2010 65 % (66,5 . .);

2) ,
2010–2012 3

5 (6 %);

3) ,
: 2012 2011 12 10 .
« »,
[2, .59].

[3, .780].

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