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TAX POLICY AS A KEY ELEMENT IN REGULATING THE SOCIO-ECONOMIC DEVELOPMENT OF A REGION

Ruslan Vakhaevich Batashev ¹
 Tatyana Vladimirovna Deeva ²
 Oleg Fedorovich Shakhov ³

¹ Chechen State University, Grozny, Russia. r.v.batashev@bk.ru

² Institute of Applied Problems of the Russian Academy of Sciences; Market Economy Institute of the Russian Academy of Sciences (MEI RAS), Moscow, Russia. deeva.t.v@mail.ru

³ Russian Presidential Academy of National Economy and Public Administration (RANEPA), Moscow, Russia. shakhov.o.f@mail.ru

Abstract: *The current state of the national economy is reflected in the specifics of the formation and development of regional economies in the Russian Federation. The regions of Russia are highly differentiated by their resource base, industry specialization, and financial security. The lack of the balanced development of the regions expands the horizons of state intervention in economic relations through the mechanisms of tax policy, which is a supporting element of the institution of state regulation. The objective of the work is to study the state of the regional economy based on the example of one of the subjects of the Russian Federation through its tax policy implementation. The conclusions and proposals on the problem under study are formulated in the form of the principles of regional tax policy, the implementation of which, in the authors' opinion, will allow building in the region a differentiated in structure and content mechanism of tax regulation, focused on the expansion of tax potential.*

Keywords: *tax policy, economy, region, status, tax regulation, tax incentives, efficiency, principles.*

APPROACHES TO IDENTIFYING THE ESSENCE OF REGIONAL TAX POLICY

The state tax policy is an instrument of indirect regulation, as its tools form motivating conditions for the economic activity of organizations and individuals (Savina, 2016, p. 38). In market relations, tax policy is based not only on the interests of the state but also on ensuring the balance of interests of other participants of economic relations. The state tax policy is part of the financial policy of the state, which is a set of measures to improve the tax system, implemented during the formation of tax revenues of the budget system. The main requirement for modern tax policy is to consider the strategic concept

of tax system development and to balance the interests of all subjects of tax relations (Kolchin & Bushinskaya, 2013; Tsepilova & Gorobinskaya, 2018).

Tax policy concerns not only the management of certain elements of taxation; the management impact also extends to the participants in the tax relationship. Thus, tax policy is the management of taxation. Tax policy is secondary to economic policy as its goals, objectives, and instruments for achieving them depend on strategic and tactical guidelines in the sphere of economic relations. A comprehensive description of tax policy is given by Lyakh (2010), noting that it is not only the sphere of taxation management but also the impact on the environment in which the tax process is implemented. This approach is particularly relevant in the current environment where the tools of tax administration can modify not only the relations of taxpayers with the tax authorities but also change and structure economic relations between taxpayers differently.

Some authors consider the regional tax policy only as a prerogative of executive authorities. Thus, M.A. Gadzhieva (2009) under the regional tax policy understands a set of measures that are implemented by the authorized bodies of executive power to create a system of taxation, providing socio-economic development of the region and meeting the financial needs of the state. Justifying the interrelation of fiscal and regulatory components of taxes, as well as the multilevel nature of regional taxation, N.B. Kobesova (2013) defines the regional tax policy as aimed at the formation and increase of tax potential of the sub-federal level, based on the tools of tax regulation.

The necessity of formation and development of a region's tax potential within the framework of tax policy is justified in the works of such Russian scholars as I.A. Maiburov (2017), Y.B. Ivanov and A.A. Pugachev (2016), E.S. Voskanyan, A.V. Kharitonov, E.N. Orlova, A.Yu. Korsun, and O.V. Tolstaya (2009), etc. The analysis of the research results of the mentioned authors allows us to conclude that in terms of regional tax policy, tax potential is a comprehensive index of regional economic development and an instrument of stimulating influence on transformational processes in the sectors of the regional economy. When interpreting the concept of state tax policy, we proceed from the approach of I.A. Maiburov (2017, p. 15). According to the author, state tax policy is the activity of public authorities and local governments aimed at improving the tax system to ensure the financial sustainability of the budget system and to achieve other effects in the social and economic spheres.

We consider the tax policy of a region to be a set of measures implemented in the tax sphere based on the principles of effective management of the tax base of the territory to financially meet the needs of the region and modify economic relations in accordance with the parameters of the general state economic strategy. The content and structure of tax policy are determined by its goals and objectives. It should be noted that the goals of modern state tax policy can be diverse, as modern realities of economic development require more and more extensive state intervention in economic relations. In terms of content, we can distinguish several goals of modern state tax policy: fiscal, economic, and social.

As noted above, regional tax policy is an integral part of the general state tax policy. The conceptual framework of regional policy (economic, tax policy) is formed regarding objective requirements, which are associated with the effective distribution of productive forces in the territory, as well as the rational management of labor and natural resources. Regional tax policy reflects the features of combining the interests of different levels of government in the tax sphere based on the distribution of tax powers and sources of tax revenue generation by levels of the budget system. The Russian model of inter-budgetary

regulation of tax revenues is carried out in several directions: 1) the establishment of the value of tax rates credited to a certain budget; 2) the fixation of norms of tax deductions to various budgets; 3) the establishment of taxes of federal, regional, and local jurisdiction, fully credited to the appropriate level of the budget system.

It is considered that the tax policy of the region is implemented in two stages (Fig. 1).

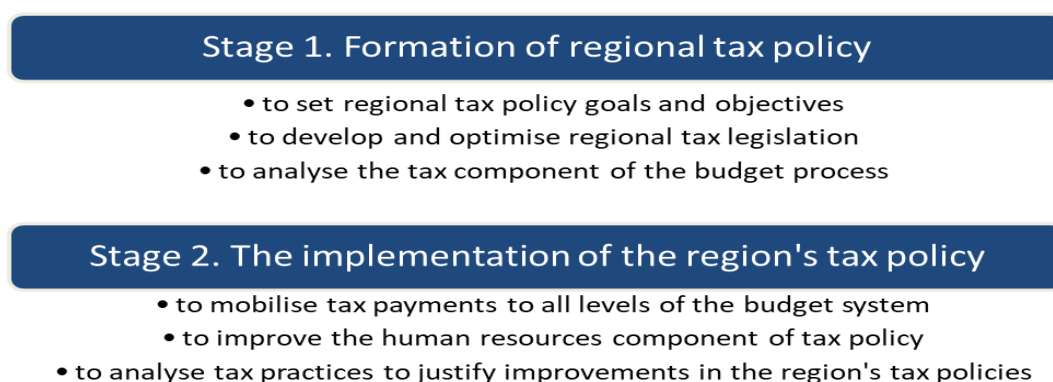


Figure 1. Stages of regional tax policy implementation

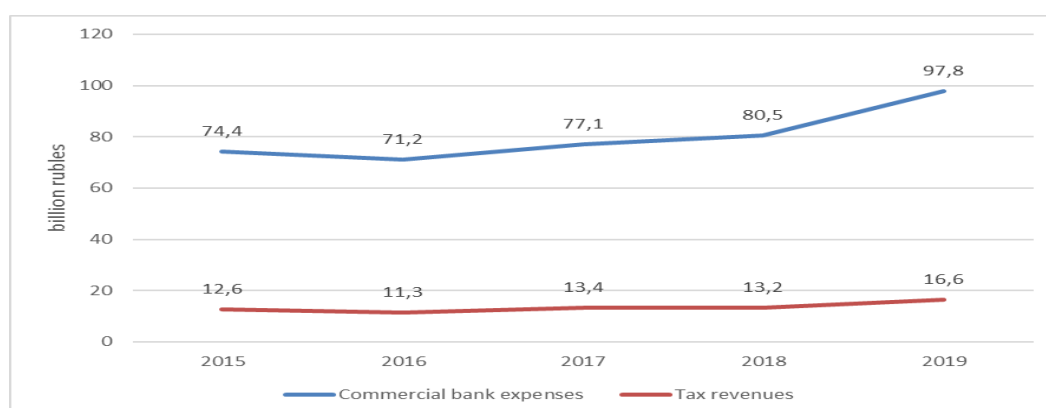
METHODS

Regional tax policy is formed regarding the features of the socio-economic development of a region. We will consider the features of the formation and implementation of tax policy of regional importance in modern Russia based on the example of one of the subjects – the Chechen Republic. The indices of socio-economic development of the Chechen Republic, which have institutional prerequisites for the formation of tax policy in the region and a positive trend despite the unstable growth of the domestic economy.

As Rosstat data show, the most important index of the region's economic development level, gross regional product, is estimated to be in 2018 at 197.36 billion rubles, or 110.3% compared to 2017, and in 2019 at 210.14 billion rubles, or 106.5% compared to 2018. The volume of own-produced shipped goods and performed work and services for 2019 was 121,018.7 million rubles, or 124.8% compared to 2018. The volume of work performed by the type of activity "Construction" for 2019 amounted to 53,764.5 million rubles, or 100.1% compared to the previous year. Retail trade turnover for the reporting period amounted to 176,155.3 million rubles, or 102.0% compared to 2018. Investment volume in fixed assets for January-September 2019 amounted to 52,233.6 million rubles, physical volume index to the level of the same period of 2018 – 100.2% (in comparable prices), including extrabudgetary investments – 37,413.2 million rubles (physical volume index to the level of the same period of 2018 – 90.8% in comparable prices) (Minekonomterrazvitiya ChR, 2020a).

Today, the economic potential of the Chechen Republic is significant and the measures of state support at the federal and regional levels have a positive impact on the generation of own revenues, but despite this, the region's economy is at a low level. As we see it, a well-developed economy in the Chechen Republic is an economy that can fully finance the constantly increasing expenditures of social and economic infrastructure. The budget of the analyzed region continues to be highly subsidized, although its tax revenues

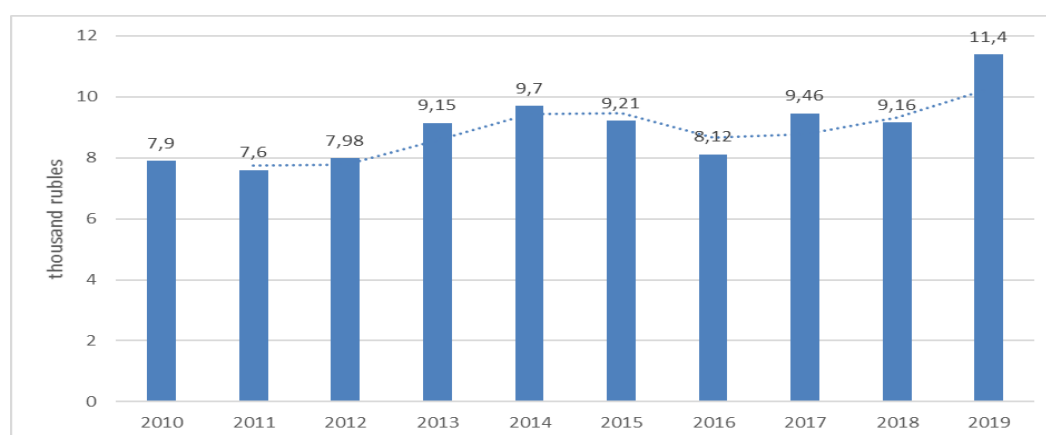
have had a positive trend in recent years. For example, in 2019, the increase in tax revenues was 11.8% according to the Russian Federal Tax Service (FNS Rossii, 2020).



Source: compiled by the authors based on (FNS Rossii, 2020; Minekonomterrazvitiya ChR, 2020a)

Figure 2. Ratio of tax revenues to expenditures of the consolidated budget of the Chechen Republic

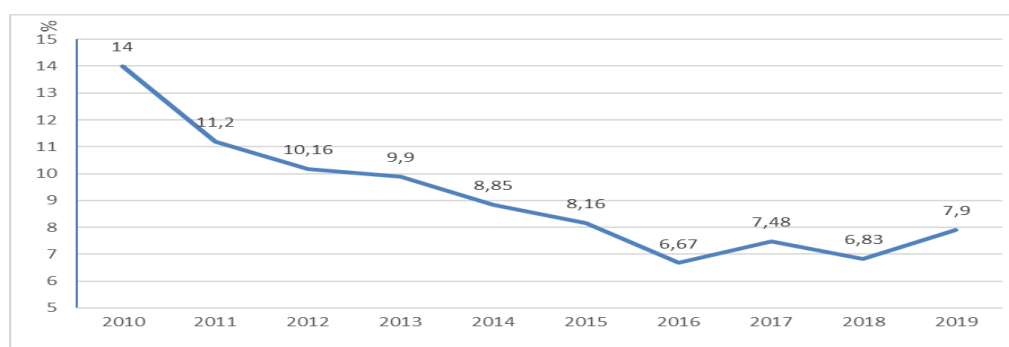
The ratio of growth rates of expenditures of the consolidated budget of the Chechen Republic and tax revenues in the territory of the region demonstrates the insufficient development of tax potential of the regional economy. Moreover, budget expenditures are growing faster than tax revenues. In our view, an important index of the effectiveness of tax policy in the region, proposed in the framework of our approaches, is the coefficient of tax sufficiency, defined as the ratio of tax revenues to the budget of the region to the number of population (Batashev et al.: 2020; Basnukaev & Batashev, 2018). The tax sufficiency in the studied region corresponds to the average indices in the North Caucasian Federal District. However, in comparison with economically healthier regions of Russia per capita tax sufficiency in the Chechen Republic is rather low. In Kaluga Oblast, the taxable income ratio is 130 thousand rubles per capita on average. At the same time, the coefficient of budget expenditure per capita in the compared regions does not differ significantly (the Chechen Republic – 67 thousand per person, Kaluga Oblast – 83 thousand per person) (Federalnaya sluzhba gosudarstvennoi statistiki, 2020).



Source: compiled based on (FNS Rossii, 2020; Minekonomterrazvitiya ChR, 2020a)

Figure 3. Coefficient of own tax sufficiency of the consolidated budget of the Chechen Republic, thousand rubles per person

We cannot say that the tax policy of the considered region is characterized by a high tax burden on the economy. Since the beginning of 2010, the tax burden in the region has almost halved (Fig. 4). This index, in our opinion, may indicate the formation in the region of a generally loyal tax system in relation to economic entities, however, it does not meet the fiscal interests of the region.



Source: compiled based on (FNS Rossii, 2020; Minekonomterrazvitiya ChR, 2020a)

Figure 4. The size of the tax burden on the economy of the Chechen Republic (as a ratio of tax exemptions to GRP)

The average level of tax exemptions in the Chechen Republic over the last 10 years is 9.1%. However, within the distribution of taxable resources, the tax burden index is characterized by large disparities. The main highly taxed economic activities are: public administration and military security, education, healthcare, culture, and sports. The sphere of material production has practically no contribution to the development of tax potential of the region. Manufacturing production and agriculture have negative values according to the dynamics of tax revenues (FNS Rossii, 2020). Thus, the analysis of the general economic environment shows that the current fiscal policy of the region faces the following challenges: 1) low financial autonomy, reflected in a lack of own tax sources to finance the expenditure side of the consolidated budget; 2) low quality of the sectoral structure of small and medium-sized businesses, dominated by trade and services; 3) low efficiency of elements of the innovation system and public investments aimed at structural modernization and diversification of the regional economy; 4) insufficient development of high value-added sectors of the economy with high tax potential; 5) the need to increase domestic and foreign investment in the region by creating a favorable investment climate.

As can be seen, the tax policy of the Chechen Republic has higher requirements, which demands the development and implementation in the region of well-thought-out elements of tax regulation with an effective system for assessing the regulatory impact on the economy or its sectors. Thus, a modern tax policy in the Chechen Republic should be aimed at: achieving a balanced regional consolidated budget; forming and developing tax potential; stimulating innovation and investment activities; ensuring the conditions for the development of entrepreneurial activities; systematizing tax incentives in terms of their effectiveness in achieving the goals and objectives of the regional economic modernization.

RESULTS

The achievement of these objectives is facilitated by the development of the concept of regional tax policy, the object of management of which is the tax base of the territory. The tax base of a territory in the academic literature is defined as a set of taxpayers and objects of taxation, formed in the process of implementation of tax relations between the state and economic entities (Malis, 2017, p. 229). The tax base is a subject of regional and local authorities, and their influence on it is mediated by the powers granted in the framework of tax legislation. The tax base is transformed into the tax potential of the region. Thus, as mentioned above, the heterogeneous and poorly developed sectoral structure of the Chechen Republic economy predetermined the formation of a tax model in the region focused on the stimulation of priority areas of the regional economy. The main incentive instruments are special tax regimes and preferences for certain taxes. Based on the priorities of the current tax policy of the Chechen Republic, the economic tax incentives are aimed at creating conditions for stimulating economic growth, increasing tax potential, and developing entrepreneurial and investment activities.

Primarily, it is necessary to pay attention to investment activity in the region. The creation of an attractive investment climate is seen as the main tool for achieving the region's stable development. Preferential tax treatment is provided for entities involved in investment activities in the Chechen Republic in accordance with the Law "On Investments and Guarantees for Investors in the Chechen Republic" dated June 10, 2006 No. 16-rz. Businesses that invest in priority sectors of the Chechen Republic economy will benefit from a reduced income tax rate of up to 13.5. The benefit in the form of a reduced profits tax rate is applied by the investor from the moment when the investment project reaches its design capacity until the end of the investment project's payback period but not for more than five years.

The beneficial tax regime for investment entities also applies to corporate property tax. The tax rate for entities implementing priority investment projects included in the list approved by the Government of the Chechen Republic is set at the following amounts: if the value of the property created or acquired for the implementation of investment projects does not exceed 500.0 million rubles – 1%; if the value of the property created or acquired for the implementation of investment projects exceeds 500.0 million rubles and does not exceed 1.0 billion rubles – 0.5%; if the value of the property created or acquired for the implementation of investment projects exceeds 1.0 billion rubles – 0.2%.

The above-mentioned tax rates are applied to property created or acquired for the implementation of an investment project and not included in the taxable base before the implementation of the investment project, within the payback period of the investment project but not more than five years. To stimulate the development of entrepreneurial activity in the region, preferential tax rates under the simplified taxation system have been established. According to the tax legislation of the Russian Federation, the subjects can set differentiated tax rates based on the chosen object of taxation. For organizations and individual entrepreneurs applying the object of taxation "income" in the Chechen Republic, a differentiated rate is set based on the average number of employees for the tax period: up to and including 20 persons – 1%; 21 to and including 40 persons – 2%; 41 to and including 100 persons – 6%.

For organizations and individual entrepreneurs who have chosen income reduced by the amount of expenses as the object of taxation, based on the average number of

employees for the tax (accounting) period: up to and including 20 persons – 5%; 21 to and including 40 persons – 7%; 41 to and including 100 persons – 15%. An important tool for implementing tax regulation measures to attract internal and external investments is the creation and functioning of special economic zones (SEZ), within which preferential taxation is carried out. In the Russian Federation, four types of SEZ can be created: industrial-production, technology-innovative, tourist-recreational, and port SEZ. The creation of SEZ is aimed at achieving a set of objectives, including sectoral development and the formation of potential points of growth of the territorial economy with a multiplicative effect for related sectors.

Considering that taxation is seen as a key factor influencing the economic behavior of taxpayers when making decisions on managing investment flows, the main tax regulation tool that has a direct impact on the profitability of investment projects is the profit tax. The federal center's tax doctrine for SEZ taxation provides for two key provisions on profit tax: 1) the establishment of a zero rate for the tax to be credited to the federal budget (for residents of technical-innovative and tourist-recreational SEZ); 2) the establishment of an upper limit for the tax rate of 13.5% as regards crediting to the regional budget, thereby providing tax competitive advantages to SEZ residents compared to the traditional taxation system. Since 2019, the conditions for granting income tax exemptions in the regions have changed. Now, a reduced tax rate can be granted by regional authorities only in cases expressly provided for by federal legislation, namely, for participants in regional investment projects, residents of SEZ, and territories with advanced development. The adopted amendments have become an incentive for the Russian government to establish SEZ in regions with high tax potential and a need for increased financial autonomy.

In 2019, the Chechen Republic established SEZ of industrial production type in Grozny, which aims to stimulate the development of industrial production capable of producing a multiplier effect for related industries not only in the Chechen Republic but also in other regions of the North Caucasus Federal District. The presence of the region's own raw material base and free labor resources, as a basic factor in the formation of the region's tax potential, can be considered as the main advantages of the SEZ development on the territory of the Chechen Republic.

The development of the region's production potential and stimulation of investment activity as part of the created SEZ is planned through the creation of alternative taxation conditions in the form of reduced tax rates. A stimulating regional tax policy is thus seen as a key driver of the development of industrial activity within the SEZ on the territory of Grozny. The functioning of the SEZ has a high tax potential – the total tax flow to all levels of the Russian Federation budget system is estimated to be 11.98 billion rubles over the period 2020-2028 (Minekonomterrazvitiya ChR, 2020b). The expected tax revenues to the federal budget amount to 8.18 billion rubles and the consolidated budget of the Chechen Republic to 1.38 billion rubles. Despite their advantages, SEZ have some contradictions as an instrument of economic stimulation of territorial economic development.

Based on the data of the Accounts Chamber, we can conclude that the current mechanism of SEZ is not a sufficiently effective tool for the development of the Russian economy (Minakov, 2019, p. 10). The auditors of the Accounts Chamber of the Russian Federation consider the poor performance of the Ministry of Economic Development of the Russian Federation and regional executive authorities one of the reasons for insufficient efficiency of SEZ functioning. Besides, some authors (Gromov, 2018) question

the effectiveness of tax incentives applied as part of SEZ. Justifying the necessity of introducing the possibility of providing a zero rate of profit tax in terms of crediting to the federal budget for residents of all types of SEZ, the authors note the lack of demand for the reduced federal tax rate among the residents belonging to the tourism cluster. Thus, of the five regions that make up the tourism cluster, only the Chechen Republic and the Karachay-Cherkessia Republic have residents who benefit from federal tax preferences. Despite the presence of a federal tax incentive in the form of a zero rate, there is no economic activity in the other territories of the tourism cluster. Thus, the authors note, the incentive measures of tax policy are not the exclusive means of attracting investors. We should note that the low-fiscal tax policy of the Chechen Republic in relation to SEZ residents is positioned as the main measure of investment interest.

At the same time, the existence of a zero rate of profit tax payable to the federal budget for all SEZ participants in the Chechen Republic will hinder the reduction of investment attractiveness. We should note the high centralization of potential tax revenues projected as part of the development of the SEZ of the industrial production type in the territory of the Chechen Republic, which in future may affect the interest of regional authorities in developing activities in the SEZ territory and, consequently, reduce the efficiency of its management. It is worth noting that the establishment, as part of regional tax policy, of tax incentives and preferences (including within the SEZ) aimed at developing tax potential should be accompanied by a mandatory assessment of their effectiveness. This requires the development of a unified methodology for assessing the effectiveness of tax incentives so that decisions can be made on the repeal of existing tax incentives or the introduction of additional tax incentives.

The key issue in developing tax regulation measures is the selection of taxpayers for tax preferences. The provided tax incentives should be of a combined nature, i.e. combine the sectoral character and consider the priority activities of business entities for the regional economy. For example, the provision of tax incentives for taxpayers operating in the agricultural sector which is based on the implementation of advanced technologies for food processing. The agricultural sector itself is the basis for the formation of tax potential, and innovation activity is the basis for the modernization of the regional economy. This approach has a higher priority than, for example, providing incentives for taxpayers investing in trade and services. The mere fact of investment activity should not, in our view, be the only basis for providing tax preferences. The main requirement for tax incentives is that private investment should be innovative. This will create a competitive advantage for sectors of the regional economy with high tax potential.

When developing the regional concept of preferential taxation, attention should be paid to the stimulation of the innovation component. An important factor aimed at stimulating structural shifts in the national and global economy is to increase the economic role of innovation. Thus, the issues of modernization and innovative transformation of the economy become a key area of socio-economic restructuring of the region. Several factors for the development of the innovation component of the regional economy can be identified: 1) the increase in the efficiency of cooperation between the production, research, and education sectors; 2) the creation of an attractive investment environment for innovation by updating the technical and technological base of production. It should be noted that the socio-economic conditions for innovation are absent or poorly developed in the Chechen Republic. The experience of innovative development of some Russian regions shows several common features among the leaders

in this area: high scientific and technological potential, focus on stimulating innovative development, effective regional innovation policy (including taxation), and socio-economic conditions for the introduction of innovations (Tkacheva, 2019).

For example, over the past 10 years, the number of R&D organizations has remained steadily low. The number of personnel engaged in R&D also does not meet the interests of innovative restructuring of the region's economy. The predominant source of financing of internal expenditures on R&D in the region has traditionally remained budgetary funds. Own expenditures of scientific organizations and organizations of the entrepreneurial sector account for only 27% of the total R&D expenditures. The structure of the used advanced production technologies is formed mainly by those purchased abroad. The number of patented inventions in the used technologies is five units (Federalnaya sluzhba gosudarstvennoi statistiki po ChR, 2020). Thus, the Chechen Republic is characterized by economic discomfort in the form of imperfect production technologies, low productivity, and weak susceptibility to innovation. This has a negative impact on the process of formation and modernization of the tax potential structure.

Negative trends in the sphere of innovative development of the economy are present despite the availability of various forms of state support for innovation activities in the region, including tax incentives. The key issue is to justify the effectiveness and efficiency of tax incentives for innovation activity. In this context, A.L. Suslina R.S. Leukhin (2018) in their study based on a comparative analysis of the use of incentive mechanisms in Russia and several foreign countries note that the low demand for several innovation benefits can be explained by reasons beyond the scope of tax policy. The authors point out that the low evaluation of such incentives is related to the lack of proper monitoring of the results of applying a particular tax incentive, rather than to its ineffectiveness.

DISCUSSION

It is impossible to achieve the effectiveness of regional tax policy without developing a set of principles on which the concept of regional tax policy is based. In our view, the following principles are the most important:

1. a differentiated approach to the formation of the regional tax policy. The need for a differentiated approach arises from the significant differences in socio-economic development between the regions. Moscow and the Chechen Republic should have quite different opportunities in forming the model of regional tax policy. For the regions characterized by poorly developed industry and a low innovation component of industries, a wider range of tax competences should be provided;
2. legality, implying the consistency of goals and objectives of regional tax policy with the national one and their implementation within the competence of the regions in the tax sphere;
3. unity, aimed at preserving the country's common socio-economic space, as well as its political integrity, when addressing challenges related to the development of the regional socio-economic environment, considering the features of territorial development;
4. harmonization, which aims to balance the fiscal interests of the federal center and the region by reducing excessive centralization of tax revenues generated from resources of territorial significance. It is necessary to reduce the region's dependence on the general fiscal concept at the federal level. Besides, it is essential to optimize the interdependence of the processes of filling the state budget and stimulating as a result of taxation the

economic activity of economic entities. The current tax system of the Russian Federation is not optimal in terms of balancing the key functions of taxation, as there is a clear distortion towards the fiscal function to the detriment of stimulating economic growth;

5. multiplicity. The application of tax incentives to sectors of the economy with high tax potential based on the identification of regional economic growth points;

6. diversification of tax incentive instruments. Increasing the economic role of innovation is a key factor in modernization and structural shifts in the economy. In this regard, tax instruments should be considered as the basis for creating a favorable environment for the development of innovation activity in the region. For medium and small enterprises with innovative ambitions, incentive tax instruments are the most universal means of support. The main objective of regional tax policy is to create a competitive advantage for innovative enterprises to attract internal and external investment by establishing differentiated tax incentives that meet the diverse interests and requirements of innovative enterprises;

7. non-redundancy of tax administration. One of the negative consequences of large-scale implementation of information technologies in the tax process and excessive fiscal interest of the state is the tightening of tax control, which leads to large additional charges on GNP results, risks of criminal prosecution, subsidiary liability, etc. The redundancy of tax controls is a consequence of, among other things, prospective risks of reduced federal budget revenues due to macroeconomic risks and financial imbalance of regional budgets. High fiscal pressure as part of the regional component of tax administration can be perceived by potential investors as a negative indicator of the investment climate in the region, generally reflecting the loyalty of the tax system and supervisory authorities to taxpayers.

CONCLUSION

Thus, the course of tax policy implemented in the territory of the studied region should imply the implementation of tools of tax regulation aimed at increasing the competitiveness and business activity of economic entities. The tools of regulation implemented as part of the regional tax policy should consider the features of the socio-economic situation of the region, sectoral specialization, and sectoral characteristics of the formation of taxable resources. The decision on further modernization of the structural elements of the regional tax policy should be made based on a comprehensive assessment of the effectiveness of tax policy.

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