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### **PROBLEMS AND PROSPECTS OF THE SIMPLIFIED TAXATION SYSTEM APPLICATION IN CRIMEA**

The article describes the problems and prospects of the simplified system implementation in the Crimea. The federal and regional legislative and regulatory acts, as well as statistics on the small business entities, including individual entrepreneurs were analyzed. The dynamics and prospects of the simplified taxation system application were highlighted. On the basis of the research the author proposes a more active application of the simplified taxation system as a tool for regulating the tax burden.

*Keywords:* simplified taxation system, small business entity, patent, tax rate, budget, tax burden.



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9029 14736 5707 11173

01.07.2015

26386 37559

2,5 3604 6,9

2014 01.07.2015 25008,

2015 492,7

: — 114,2 6 2015 2 71,2%.

5,9%; — 81,2 148,9% 6 2015

58,3%.

141,9% 4,2%; — 6,3 2015

51,4%.

0,3%.

2015 291,0 180,2%

6 2015 60,3%.

3,0%.

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