
334.012

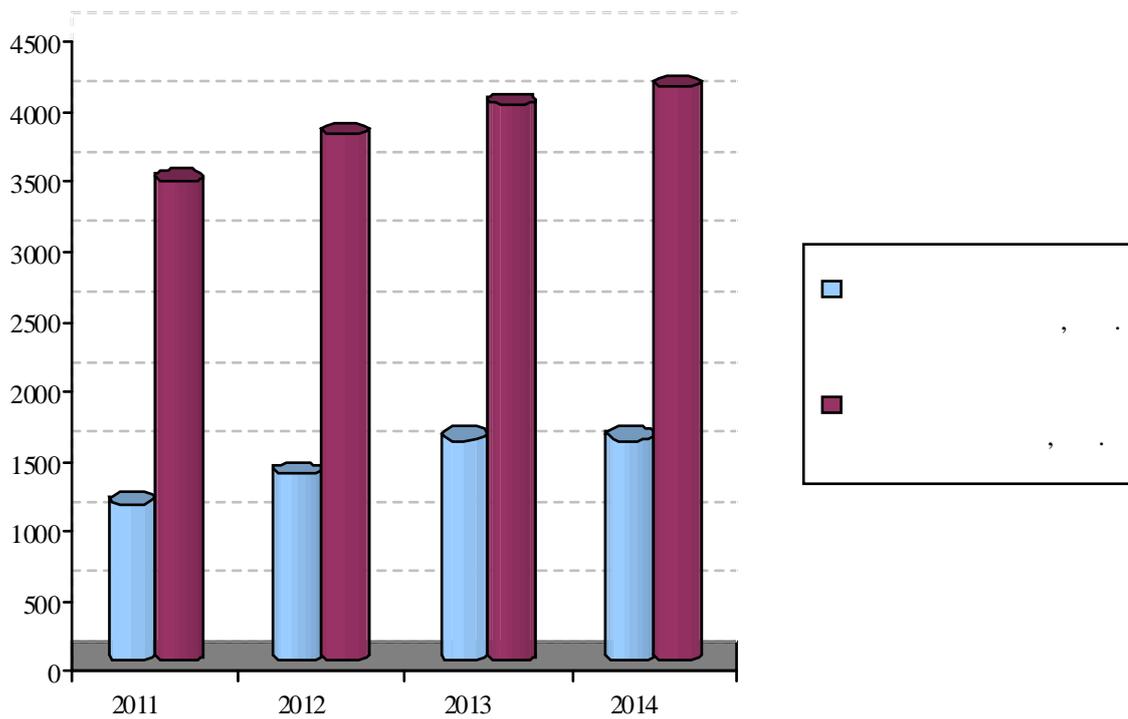
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ANALYSIS AND EVALUATION SYSTEM OF TAXATION OF SMALL BUSINESS

Under the conditions of formation and development of market economy needs to grow socio-economic role of small business that is able to create new jobs, increase employment, attract legal economic turnover funds that are outside of it and to form a competitive environment. It should be noted that the simplified taxation system has determined its effectiveness primarily in relation to the normal tax system, but also revealed a number of problems that require quick solutions. The taxation of small business must be effective not only for its subjects but for the state, and also fair to other taxpayers. Based on the problems faced by small enterprises is necessary to strengthen the small businesses. In crisis conditions, small enterprises can stimulate the development of competition, expand the range, improve quality, maintain the economic balance of local consumer markets. The analysis of small enterprises, defined by their specific weight in the structure of Russian enterprises, and the necessity of reforming the set of elements of small business.

Keywords: financial state, small businesses, small business.

[1].



.1. 2011–2014 . ()

) (: , (,) . 13 %, 18 %, 20 %, 1,5 % .

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• () [3].

6 % 15 %

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1.

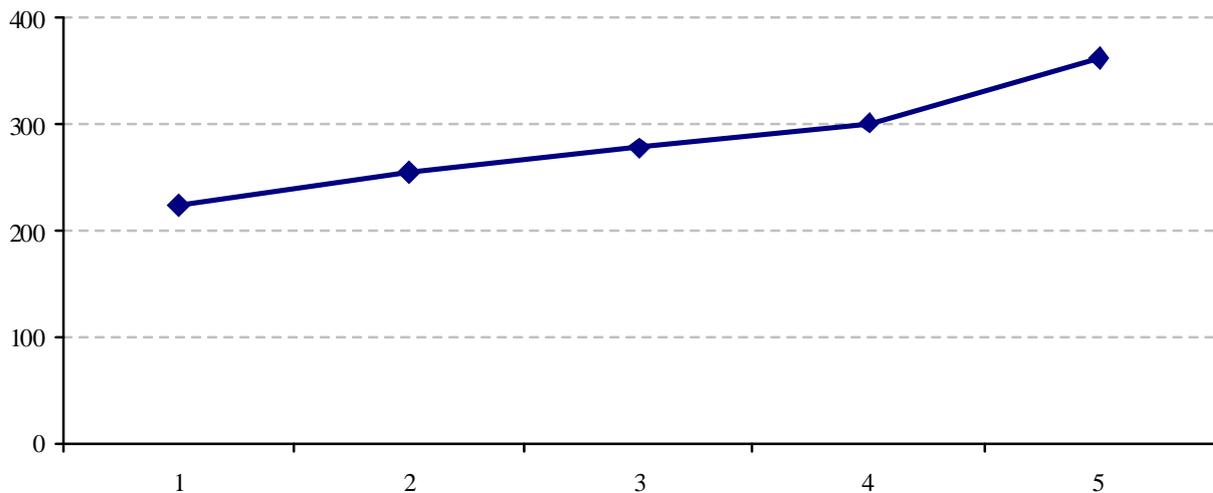
	2008	2009	2010	2011	2012	2013	2014
-	3569,7	2500,1	3172,2	4477,7	5105,1	6618,3	7408,6
,	110,7	106,2	130,2	148,7	175,3	212,3	229,3
.	63,4	64,9	72,4	71,1	79,9	74,5	76,6
.	1,8	2,3	3,3	3,3	3,7	4,0	4,7
, %	3,1	4,2	4,1	3,3	3,4	3,2	3,1
, %	1,8	2,6	2,3	1,6	1,6	1,1	1,0
, %	0,1	0,1	0,1	0,1	0,1	0,1	0,1
-	5	6,9	6,5	5	5,4	4,3	4,2
, %							

* [6].

3,4%,
1 %.

1. : .6 .3 -
« ».
2. -
3. -
2015 -
57,8%.
: 15,4% (.2).
2015
2,5
[4].
(.2) [5].
2013 2015 . 46 .
(2,23 %) -

1)



2. ()

2. *

	2010 .	2011 .	2012 .	2013 .	2014 .	2015 .
	1732,8	1836,4	2003,0	2063,1	2038,3	2017,1

* [5].

2) , -

3) ;

4) ;

4) -

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1. / . . . // - (17-18 2014).—

, 2014. — . 139-142.

2. / . . . // -

.— 2012. — 11. — . 74-79.

3. / . . . []— -

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4. : / . . . //

.— 2015. — 2. — . 25-26.

5. : [].

— : www.gks.ru (: 20.03.2017).

6. []— : base.garant.ru/10900200/

(: 20.03.2017).

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