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**THE CAUSES OF THE DESTRUCTION OF THE TAX POTENTIAL OF THE COUNTRY
IN MODERN CONDITIONS**

2017–2020 .,

Today, taking into account the socio-economic situation in the country related to the reformation of the tax system in 2017–2020., the most topical issue is the dynamics of changes in the structure of tax potential, focused on increasing the existing level of revenues to the budget of each region and improving the living standards of the population. Despite the significant number of works devoted to the formation of the tax potential of the region with the aim of improving the standard of living of the population, there is no single approach to the identification of the causes of the destruction of the tax potential of the country in modern conditions, which is an important aspect of the study. Thus, in the context of the new economic reality, the paper presents a comprehensive approach to identifying the causes of the destruction of the tax potential of the country, which includes factors, fiscal (taxes) and monetary (loans) policies, as well as the most significant circumstances and measures to improve the socio-economic situation, which in General, contribute to the growth of the country's economy.

In the study, the authors used the following methods: associations and analogies (to systematize the threat factors affecting the tax potential), economic analysis (to assess the level of development of the tax and banking system), as well as system-structural analysis (to develop and justify an integrated approach to identifying the causes of the destruction of the tax potential of the country).

Thus, the most significant circumstances affecting the destruction of the tax potential of the country are lack of competitiveness of national products, reduction of investment attractiveness of the country and imbalances of individual countries, the reasons of which are the fiscal and monetary policy pursued by the authorities, as well as the cost of resources and components, which also depends entirely on the first two factors.

According to the authors, it is necessary, first of all, to take timely measures to ensure economic stability, improve fiscal legislation and improve the system and mechanism of tax administration.

Solving these issues will contribute to the growth of the economy, namely the increase of efficiency of functioning of entrepreneurship and the doubling of the budget of Russia through the creation of a single optimal legally zakreplenie methods of tax regulation by reallocating existing resources, allowing you to more effectively carry out tax planning, to assess the tax potential of the country by eliminating distortions in the economy and boost the standard of living of the population.

eywords: tax potential, economic stability, improvement of legislation, tax administration, fiscal policy, monetary policy, entrepreneurship, tax regulation, tax planning, lending.

2017–2020 ..

« .. » [23].

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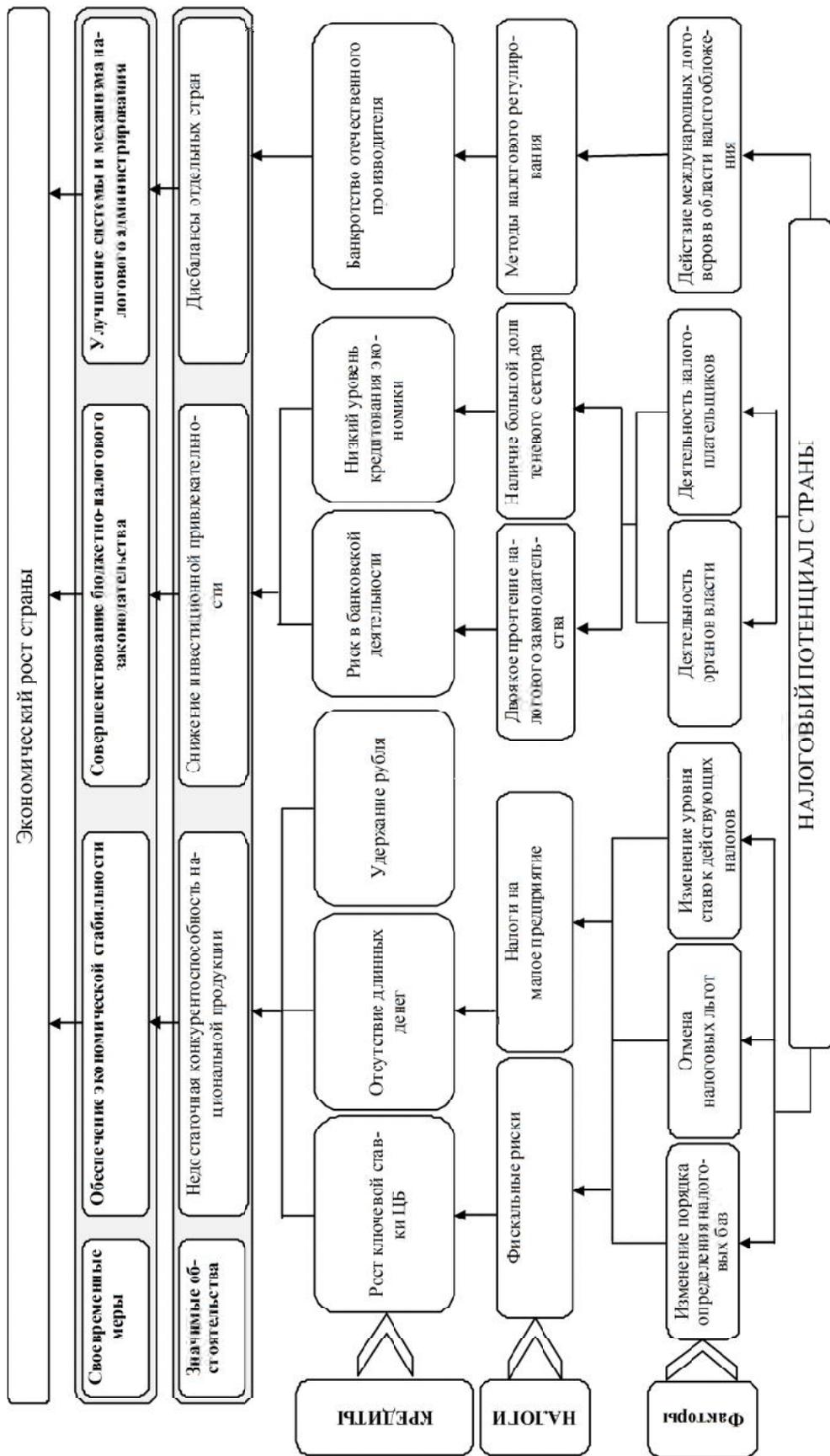
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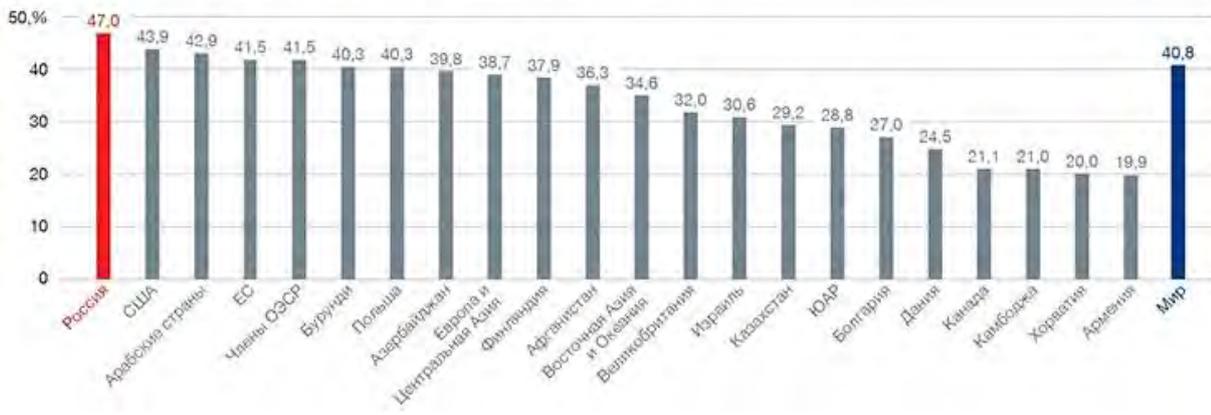
41 174 (. 2).

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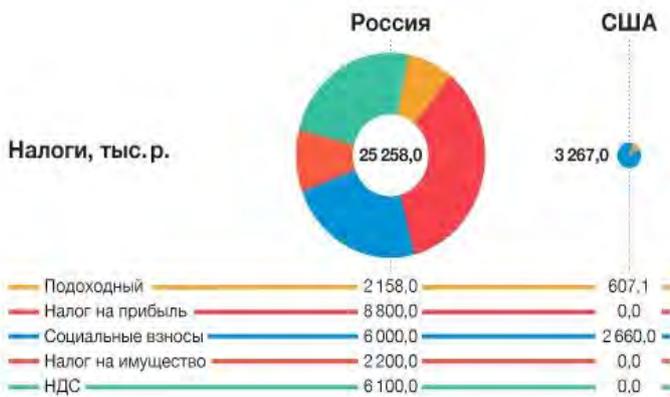
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2. 2015 . () [25]



Налоги, тыс. р.

Категория	Россия	США
Подоходный	2 158,0	607,1
Налог на прибыль	8 800,0	0,0
Социальные взносы	6 000,0	2 660,0
Налог на имущество	2 200,0	0,0
НДС	6 100,0	0,0

Для расчетов использовалось так называемое «Модельное предприятие», предложенное Минфином РФ, при этом было обозначено, что:

- / Выручка — 100 млн. р.
- / Материальные расходы — 60 млн. р. (в т.ч. на приобретение оборудования — 30 млн. р.)
- / Годовой фонд оплаты труда — 20 млн. р.
- / Среднемесячная з/пл по стране — 26 690 р.
- / Социальные взносы — 6 млн. р. (30%)
- / НДФЛ с учетом вычетов — 10,79%
- / Прибыль — 14 млн. р.
- / Налог на прибыль — 2,8 млн. р. (8800,0 — с учетом уплаты налога по приобретению оборудования)
- / Стоимость основных фондов, приобретенных до 01.01.2013 — 100 млн. р.

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2014

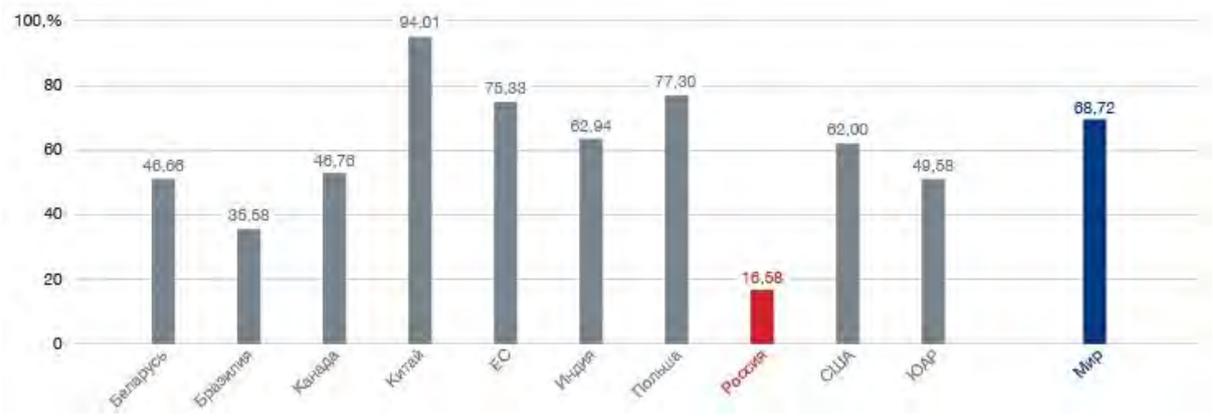
20 10%, 80 90%

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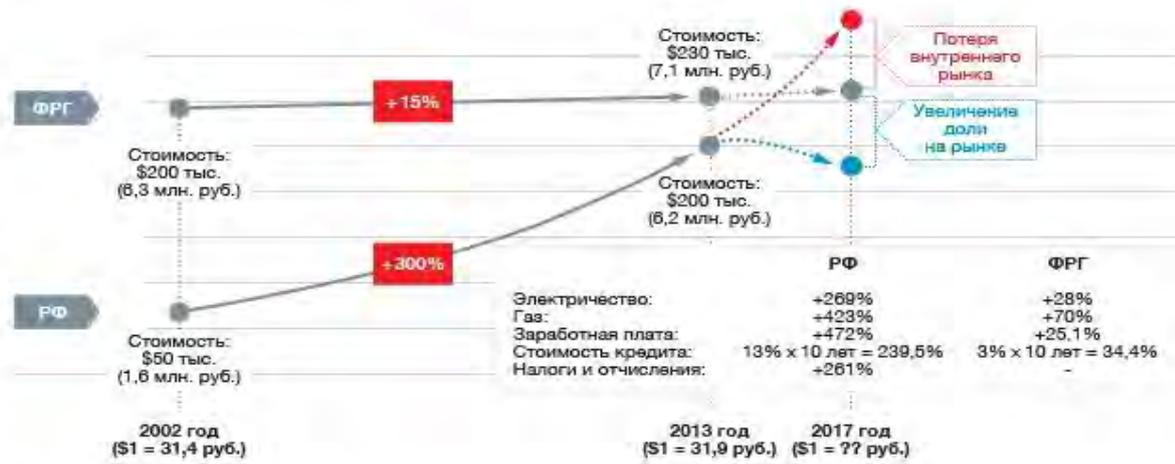
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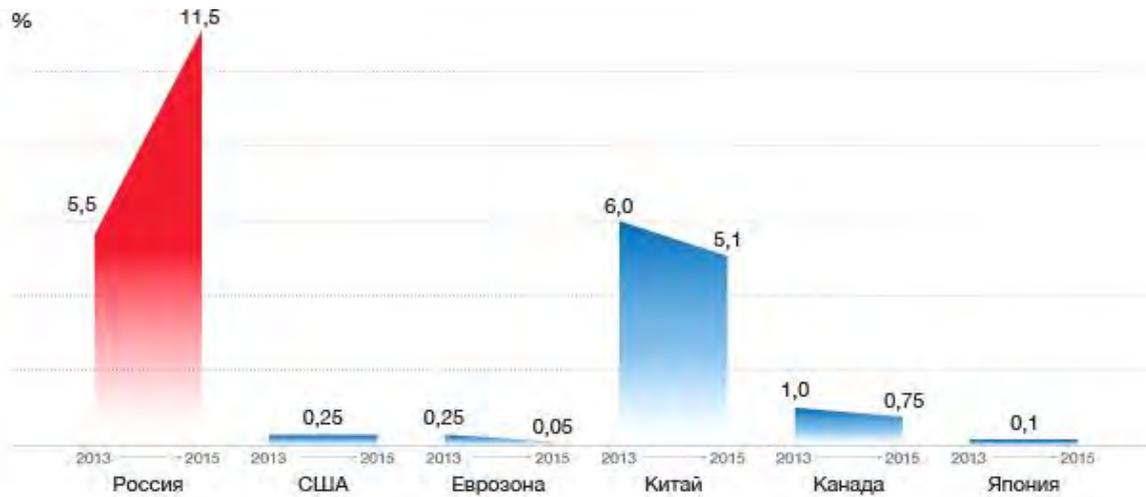
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 4 (+269%, +423%, +261%) [33].



. 6. [33]

(. 7).



. 7. [31]

World Bank [34]

(. 8).

[19]

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