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Goryachikh Maria Vladimirovna,

Ph.D. in Technical, Associate Professor,
Associate Professor of the Department of Economic Theory,
Institute of Economics and Management (structural subdivision),
V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.

Kravchenko Larisa natolievna,

Ph.D. in Economics, Associate Professor,
Associate Professor of the Department of Economic Theory,
Institute of Economics and Management (structural subdivision),
V.I. Vernadsky Crimean Federal University,
Simferopol, Russian Federation.

FREE ECONOMIC ZONE AS A FACTOR OF REGIONAL ECONOMIC DEVELOPMENT

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The article discusses the theoretical and organizational aspects that characterize the essence and features of the functioning of free economic zones (FEZ); The goals and consequences of their creation are systematized. The work highlights the most important principles for the effective operation of the FEZ mechanism, namely: any FEZ should be created, function and develop as an autonomous institutional unit of the country; all financial relations of enterprises of organizations and other legal entities with the state budget are mediated by the administration and its own budget; should build its activities on its own budget. It is emphasized that the revenue side of the FEZ budget should be squeezed from tax revenues from enterprises, organizations and individuals located or residing in the territory of the FEZ; proceeds from customs duties; revenues from own entrepreneurial activity; state budget funds transferred for the needs of FEZ, primarily the development of social infrastructure in the form of a long-term loan; sponsor funds. During the study, the conditions of implementation and the specifics of the FEZ in the Republic of Crimea were determined, the results of its functioning were also analyzed; development prospects are identified; the factors on which the effectiveness of a free economic zone and its significance for regional economic development depend are identified.

Keywords: free economic zone, region, economic development, investment project, capital investments, tax incentives.

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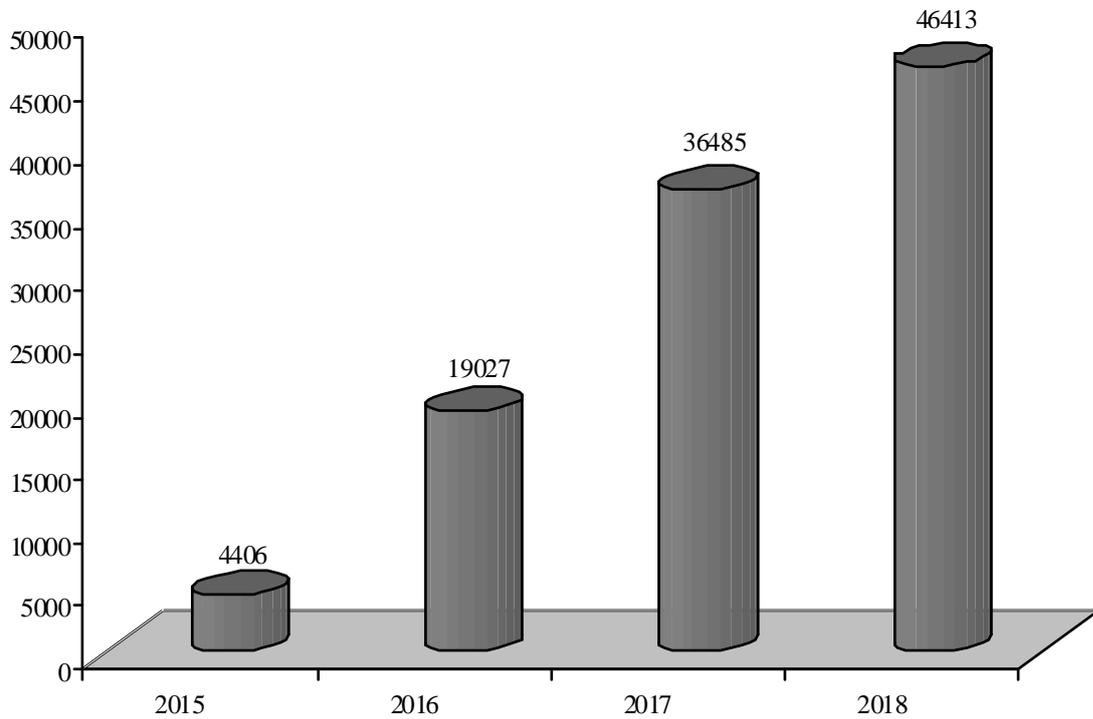
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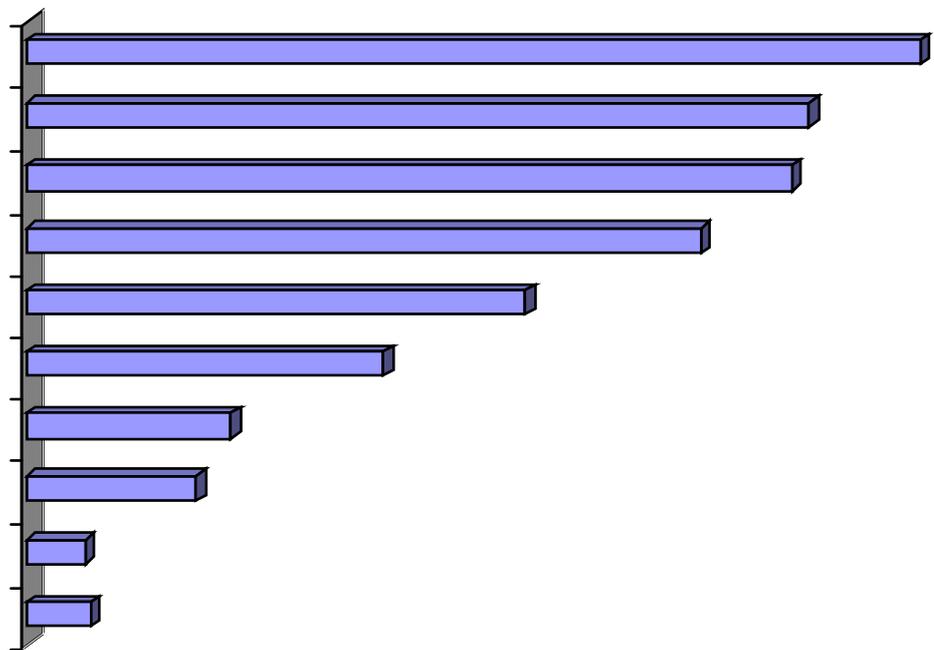
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-	11 158,1	15 647,5	19 449,4
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,	—	4 545,4	4 428,7
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,	320,4	298,5	167,9
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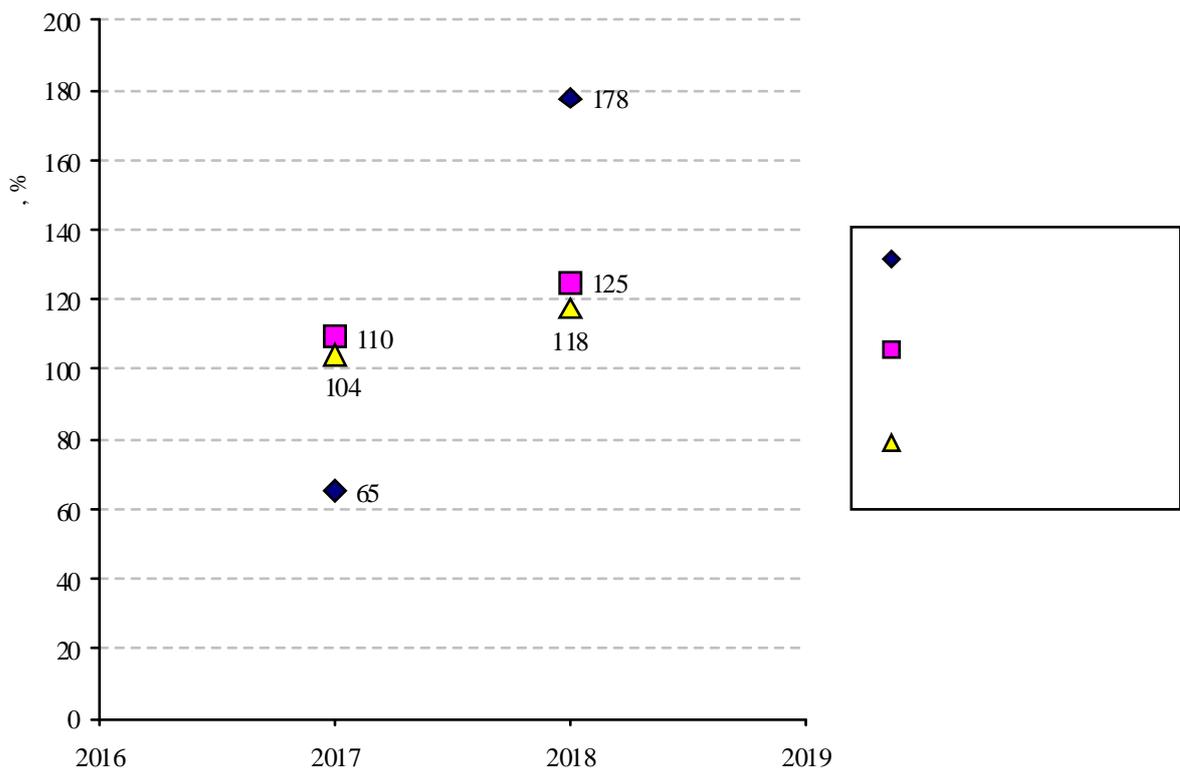
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