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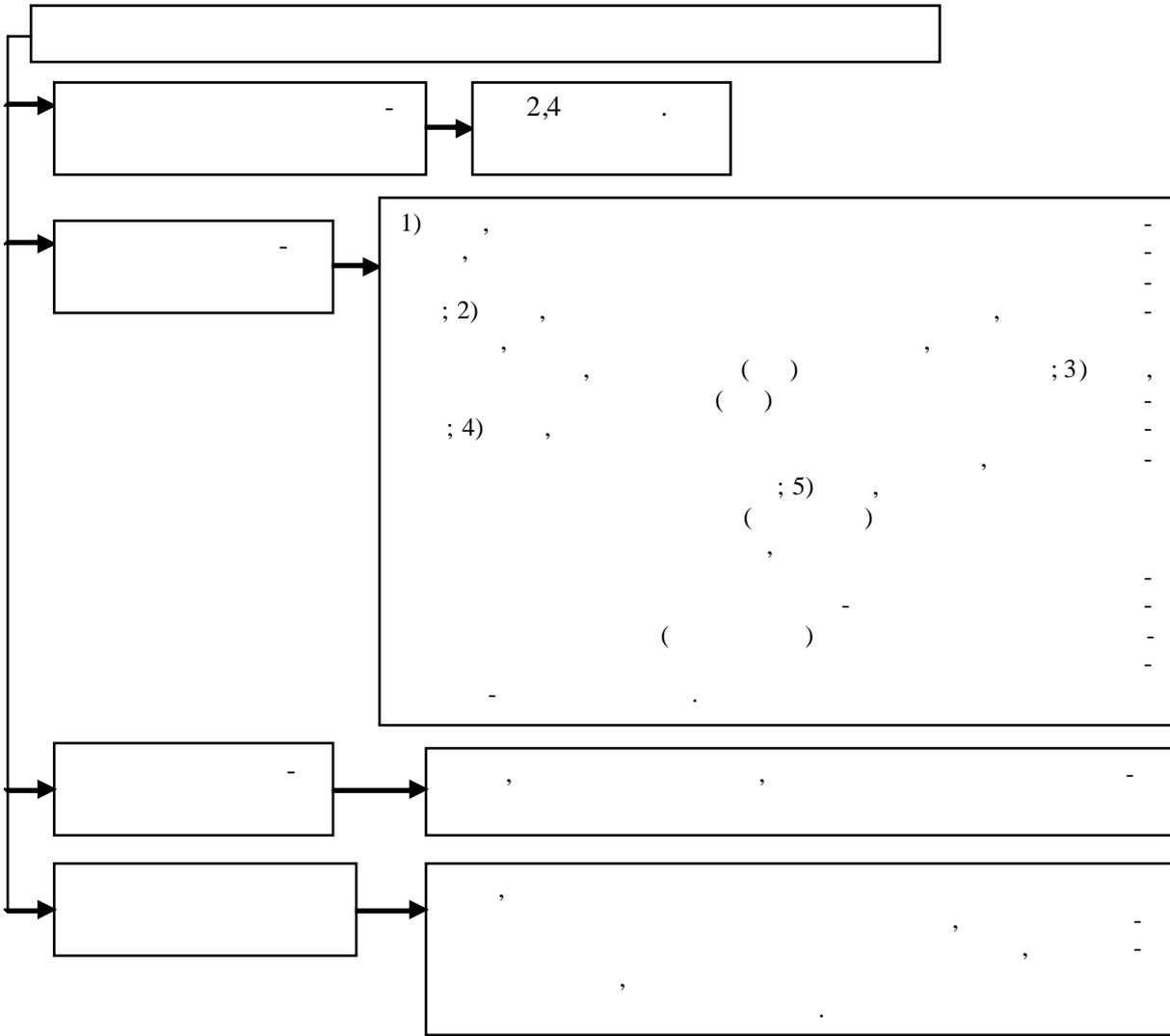
TAXATION OF SELF-EMPLOYED PERSONS: FEATURES AND PROSPECTS OF IMPLEMENTATION

2018

The article discusses the features of taxation of self-employed persons in the Russian Federation in connection with the adoption in 2018 of new legislation that allows individuals who are not registered as individual entrepreneurs to work in the legal field, but who receive income from the sale of goods, services and work. In addition, this type of tax can also be applied by individual entrepreneurs in compliance with all legal norms. It has been studied that the tax on professional income has its own features related to restrictions on application in terms of the volume of annual income received, the existence of labor relations, the types of activities carried out, and the combination with other special tax regimes. The advantages of the application related to a low tax burden, non-payment of mandatory fixed payments for mandatory pension provision and mandatory medical insurance are considered.

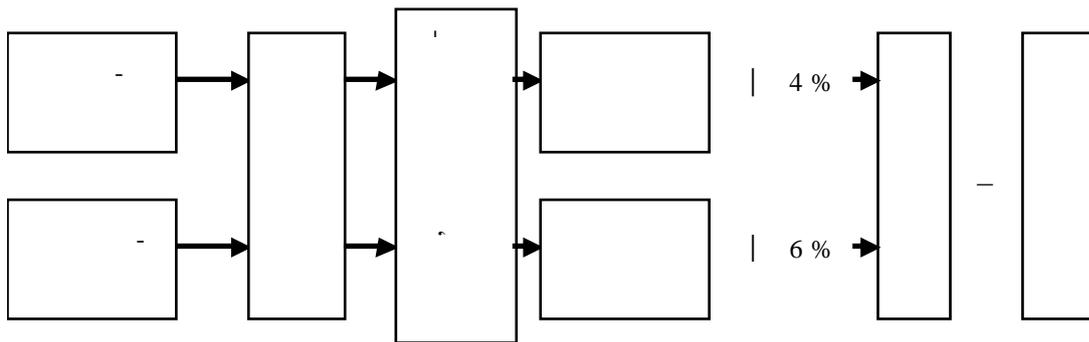
Statistical studies of the quantitative characteristics of the application of the professional tax on the territory of Moscow and the Moscow region, as well as qualitative characteristics in the form of the formation of the revenue part of the budget of these subjects were conducted. It is revealed that citizens are actively included in the legal field, but the share of this tax in the total amount of tax revenues in the budgets of the subject is insignificant.

Keywords: self-employed, taxation of the self-employed, professional income tax, budget of the subject, tax revenues.



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. 3.

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. 146

[6].

[7].

1

2019

I.

*

	01.07.2017	01.07.2018	01.07.2019	01.04.2020
	13	168	354	366
	—	155	186	13
	24	115	291	297
	—	91	176	6

* [8]

— 2 , 12 % — 30

01.08.2019

123,8
— 0,06 %.

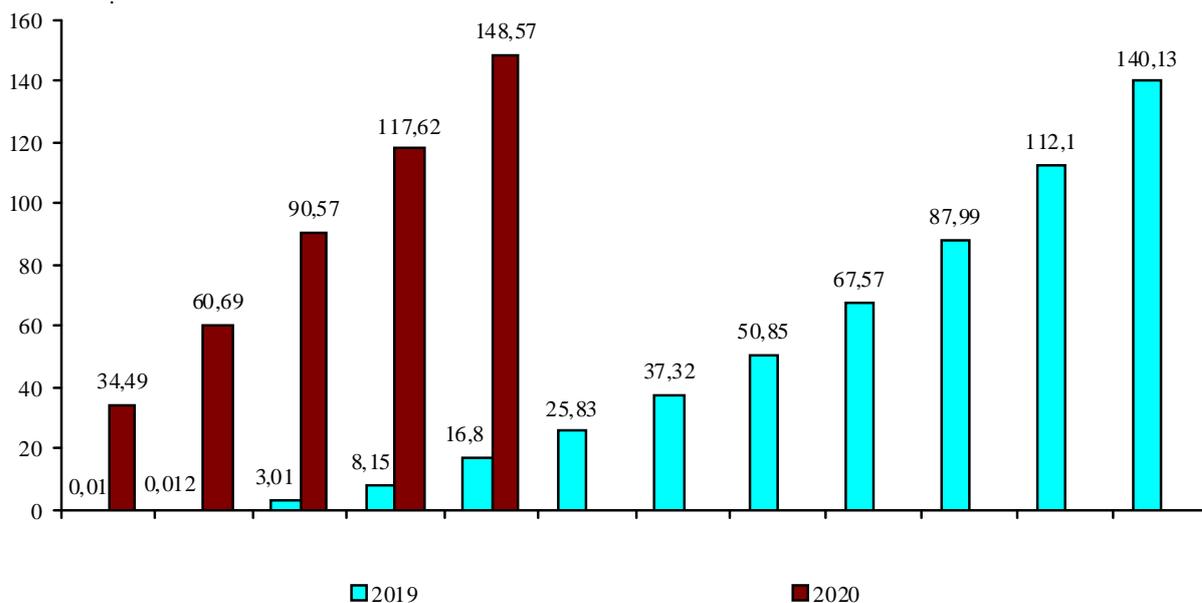
[9].

01.06.2020

565,3
0,036 %.

2019

3.

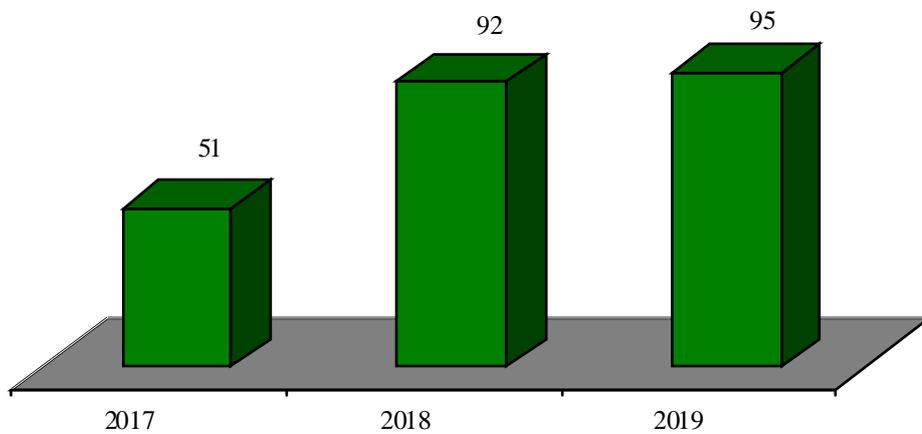


3.
2019–2020

(

[10])

2019 500
 2020 5 450
 2020 3
 2019
 2019 0,03 % 2020 0,08 %
 28 2020 -3-20/4076@ «
 1-
 :1)
 80 ;2) ;3)
 ;4)
 01.01.2020 378 76 %
 310 72 % [8].
 1 2020
 17 2020 67- /2020 «
 « » [11].
 (.4).



4. 2017-2019 ([8])

95 128 2019 33
 430 — 73,4 %
 2019 — [12].

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