

SUMMARY

Theme of final qualifying work: Assessment and ways of development of the tax potential of the region (on the materials of the Chechen Republic).

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Relevance of the research topic. The current problem of the Russian Federation is the accumulation of additional tax revenues both at the federal and regional levels. In this regard, an important role belongs to the regional tax potential, which determines the possibilities of replenishing the budget system of the country with the help of tax revenues. The development of the tax potential of the regions is associated with the gradual reform of the tax system, stimulating the development of production, and increasing the investment attractiveness of the regions.

Objective: to assess and determine the ways of development of the tax potential of the Chechen Republic.

Tasks:

- 1) to investigate the category "regional tax potential";
- 2) to study the methods for calculating the tax potential used in Russian and foreign practice;
- 3) analyze the economic potential of the Chechen Republic and assess its relationship with the tax potential of the region;
- 4) analyze the income of taxes and calculate the tax potential of the Chechen Republic in 2014-2016;
- 5) develop directions for the development of the economic and tax potential of the Chechen Republic;
- 6) identify areas for improving methods for assessing and applying regional tax potential.

Theoretical and practical significance of the research. Theoretical significance of the work consists in the analysis and generalization of materials in the field of assessing the regional tax potential and its relationship with economic potential. Practical significance consists in the possibility of using the methods studied in practice to assess the tax potential of not only the Chechen Republic, but also other regions.

Results of the research: 1) the content of the regional tax potential was investigated; 2) methods for calculating the tax potential have been studied; 3) analyzed the economic potential of the Chechen Republic, assessed its relationship with the tax potential of the region; 4) tax revenues are analyzed, the tax potential of the Chechen Republic in 2014-2016 is calculated; 5) developed directions for the development of the economic and tax potential of the Chechen Republic; 6) the ways of the perfection of the methods of assessment and application of the tax potential of the region are defined.

Recommendations.

I. Enhancing economic potential through: 1) eliminating problems in the economic and industrial complex of the republic; 2) implementation of priority investment projects; 3) development of special economic zones; 4) creation and development of industrial parks and technoparks.

II. Increase of the tax potential of the region, including: improvement of enterprises-taxpayers, stabilization of their financial condition; Improvement of tax legislation; Effective regional tax policy; Development of tax administration; Increasing the level of business activity of the population; Improvement of the innovation and investment climate; Formation and development of tax culture.

III. To assess the tax potential of the regions, use regression analysis in practice, in addition to the RNS method.

IV. When assessing the tax potential of territories, it is necessary to divide the factors influencing its formation into two groups: conditional-constant and variable. The tax potential of the region is the sum of their impact.