

## SUMMARY

**Subject matter of the dissertation:** Local taxes and dues in the Russian Federation: problems and ways of improving (on the materials of the Inter-district Inspectorate of the Federal Tax Service of Russia № 9 for Stavropol Territory).

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**Customer organization:** Inter-district Inspectorate of the Federal Tax Service of Russia № 9 for Stavropol Territory.

**Topicality of the research.** During realization of tax reform in Russia the quantity of taxes in every level of managing is regularly changing. Nowadays the number of local taxes is greatly shortened. The problem of the lack of providing of local financial-economic independence and its unbalanced budget is actualized. Part of their tax contribution is extremely small. The major part of inhabited localities are subsidized. All this reason cause the actuality of the chosen them.

**Objective:** to make an assessment and to suggest the ways of improving local taxations in the Russian Federation.

**Tasks:**

- to characterize local taxes and dues, and to clear up the tax collecting problems in the Russian Federation;
- to define the place of local taxes and dues in a system of tax full powers in the Russian Federation;
- to analyze the activity of Inter-district Inspectorate of the FTS of Russia № 9 for Stavropol Territory;
- to analyze the collection of local taxes in Mineralnye Vody city branch in 2014-2016;
- to define possible direction of improving of local taxes administrating;
- to make a direction of development of refill with local taxes of their local budgets.

**Theoretical significance of the research** is in generalizing and developing of theoretical and methodical approach to creation of sensible system of local taxes in the Russian Federation.

**Practical significance of the research** is in a possible of practical using of improving methods of tax administrating and to raise the part of local taxes in the budget of Mineralnye Vody city branch and other inhabited localities.

**Results of the research:** 1. local taxes and dues are characterizing, collecting problems are identified in the Russian Federation; 2. the place of local taxes and dues in the system of tax authorities in RF is defined; 3. the activity of Inter-district Inspectorate of the FTS of Russia № 9 for Stavropol Territory is analyzed; 4. the collection of local taxes in Mineralnye Vody city branch in 2014-2016 is analyzed; 5. the possible direction of improving of local taxes administrating is defined; 6. the direction of development of refill with local taxes of their local budgets is made.

**Recommendations:**

**I. The direction of development of local tax administration in Stavropol Territory.**

1. introduction of a model of tax administrating of local taxes in Stavropol Territory, consisting of 3 levels: normative and legal regulation; information provision; tax administrating;
2. objective mark of the work and qualification of tax inspector in the Inter-district Inspectorate of the FTS of Russia № 9 for Stavropol Territory;
3. visual mark of real estate of realization the possibility of additional charge of proper taxes from the property;
4. creating of electronic address base of Federal Migratory Service and access to it for local taxes are differentiate;
5. improving of audit of lend tax.

**II. Direction of improving of refill with local taxes of their local budget:**

- to provide local budget with different kinds of taxes, enough for formation of their income (not less 70% of value of minimal expenditure authority);

- to provide full financing from superordinate budget of expenditure authority, passing on local level;
- to bring the part of their own income of local budgets in consolidated budget of the country to the level of not less 25%;
- as a new local tax to introduce a commercial tax, collected from the trade and industrial companies, getting benefit;
- with the aim of improving of public territories to introduces taxes on cleaning of the territory and planting of greenery.