

## SUMMARY

**Subject matter of the dissertation:** Special tax regimes as a mechanism for stimulating the economic activity of the enterprise (on the example of "ARKA" LLC)

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**Customer organisation:** Limited Liability Company "ARKA".

**Topicality of the research:** One of the tasks of the economic policy of the Russian Federation is the further development and modernization of entrepreneurship. In our country, there are enough incentive mechanisms for taxpayers, including all kinds of programs at both the federal and regional levels, preferential loans, etc. However, according to the entrepreneurs themselves, the tax burden on business and the complexity of the tax process are of great importance for their activities. In connection with this, it is important to study the issues of tax regulation of entrepreneurship within the framework of special tax regimes.

At the heart of special tax regimes is the idea of a single tax, which involves the replacement of a number of taxes paid by a taxpayer for one tax. The experience of foreign and Russian taxation shows that there is a need to reduce the number of types of taxes down to one for certain categories of taxpayers.

For the Russian Federation, the actual task of introducing special tax regimes was, on the one hand, the fight against tax evasion in the application of these regimes, on the other hand, the reduction and simplification of accounting and reporting for a number of organizations and individual entrepreneurs as their incentives, which resulted in Including the introduction of a simplified taxation system (USN).

The application of special tax regimes in Russia has a fairly long history. But the current system of special taxation regimes in Russia is not yet effective enough, both in terms of increasing tax revenues, getting enterprises out of the shadows, and in terms of simplifying taxation as an economic incentive for taxpayers. The

urgency of studying special tax regimes is due to the need to evaluate the effectiveness of business incentive measures and identify unrealized opportunities.

**Objective:** The purpose of this study is to analyze special tax regimes as a mechanism to stimulate the economic activity of the taxpayer.

**Tasks:** Within the framework of the set goal, the following tasks are solved in the work:

- consider the features of the single tax theory;
- describe the special tax regimes of the Russian Federation;
- to reveal the specifics of the USN application;
- give a general description of the external environment of the organization;
- analyze the tax burden of LLC ARKA;
- develop measures to improve the efficiency of the organization on the basis

of the transition to USN.

**Theoretical and practical significance:** The theoretical significance of the qualification work is that the results of this work allow us to develop and deepen theoretical ideas in the study of the problems of stimulating economic activity of taxpayers through the application of special tax regimes.

Practical significance of the research consists in the possibility of using the proposed recommendations on the use of USN to improve the efficiency of Russian enterprises.

**Results of the research:** 1) the features of the single tax are considered; 2) special tax regimes of the Russian Federation are characterized; 3) the specificity of USN application is disclosed; 4) the general characteristics of the external environment of the organization are given; 5) the tax burden of LLC "ARKA" was analyzed; 6) measures are developed to improve the effectiveness of the organization based on the transition to USN.

**Recommendations:** It is possible to recommend the search for internal reserves in the form of: fuller use of the existing production capacity, improving the quality of service, organizing high-quality warehouse accounting, further improving the accounting and tax policy.

One of the directions is the application of a simplified taxation system, which provides for the replacement of the payment of: profit tax, property tax, unified social tax, VAT, other taxes by one, calculated at a rate of 6% of income or at a rate of 15% Are paid in accordance with the general taxation regime.