

SUMMARY

Subject matter of the dissertation: The role of taxes in stimulation of innovation activity in Russia

Author of the master's dissertation: Dugarov Shamil Musayevich.

Scientific supervisor of the master's dissertation: Nikolayev Vitaly Alexeyevich, associate professor, Department of economics, management and finance.

Customer organization: Interdistrict inspectorate of FTS of Russia № 10 for Stavropol territory.

Topicality of the research. The existing mechanism of tax stimulation and support of innovative processes in Russia is still insufficiently effective and uniform approach to the transformation of the tax system given the imperatives of innovative development of the economy is not developed yet. It defines a scientific and applied significance of the problems studied in the dissertation.

Objective: a study of the modern state and prospects of modernization of the Russian tax system to encourage innovation.

Tasks:

- to study theoretical aspects of using the tax system to ensure the dynamics of innovation processes;
- to analyze foreign experience of tax stimulation of innovation and the possibility of its use in the Russian practice;
- to study the modern Russian practice of regulation of innovation development using the tools of tax system;
- to develop conceptual recommendations for reform of the tax system to ensure innovative development of economy;
to justify concrete, practical measures of tax support of innovation activity subjects.

Theoretical and practical significance of the research consists in the conceptual directions of reforming the tax system of the Russian Federation in the interests of transition to innovative type of economic growth, as well as in the

development of applicable recommendations in the field of efficient tax support of subjects of innovative activity.

Results of the research: implementation of the proposed measures will achieve the following results:

- a comprehensive reduction of fiscal pressure on manufacturers and consumers of innovative goods (services);
- increasing the share of innovative products (services) in total sales structure to 8-12% (for different calculations);
- complete replacement of the tax benefits provided by additional budget revenues in the next 5-7 years (for different calculations);
- the availability of tools for calculation and analysis of tax burden and drop down / additionally received incomes of the budget system of the proposed use of tax incentives.

Recommendations:

- to reduce to 14% rates of income tax and VAT in respect of income and operations with innovative goods, works, services;
- to implement a multiplying coefficient to the recognition of R&D expenditure in the simultaneous toughening of checks of the economic feasibility of these costs;
- the use of the concept of «tax expenditures», involving the correlation of budgetary costs and results of innovative activities, greater selectivity in the provision of benefits and a more thorough analysis of the possibilities of their substitution in additional income.