SUMMARY

Subject matter of the dissertation: Income tax individuals: Problems and Prospects
(For example, the RF Federal Tax Service Inspectorate of Georgievski).

Author of the master’s dissertation: Tsakanyan R. A.

Scientific supervisor of the master’s dissertation: doctor of economic Sciences, Professor D. V. Maslova

Customer organisation: the RF Federal Tax Service Inspectorate of Georgievski

Topicality of the research:
State Power provides all spheres of life and therefore requires large financial resources to finance its activities for the benefit of society. In all developed countries make up the foundation of Finance State Tax. In the Russa internal taxes and customs payments provide up to 90% of all revenues to the consolidated budget. Tax on personal income forms about 10% of the revenues of the consolidated budget of the country. The income of regional budgets, this tax has been ranked by revenues. Study of the current state of tax incomes, as well as the prospects of its improvement is an urgent task.

Objective: study of the problems and prospects of improving the income taxation of individuals in our country.

Tasks: present principles of taxation in the aspect of income tax, show the relationship of the theoretical principles of taxation with the practice of the tax system, to characterize the relationship of tax system, provide an overview of the methodology and practice of income tax, justify proposals to improve the income tax and to evaluate the design effectiveness of the proposed measures.

The theoretical significance of the study is to formulate proposals for the improvement of the income tax under the progressive concept of this tax.

Practical significance of the research it is determined by the ability to use research findings to improve the personal income tax in order to increase revenues and achieve social justice.
Results of the research: disclosed problems of the modern individual income tax, consisting in the delayed payment of taxes by tax agents, concealing part of the tax base and the absence of a minimum tax deduction when the tax base.

Recommendations: improving the efficiency of tax control, change the existing concept with proportional to the progressive introduction of non-taxable minimum personal income tax.