SUMMARY


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Customer organization: Inspectorate of FTS of Russia for Pyatigorsk, Stavropol territory.

Topicality of the research. In recent years, legislation on land taxation, as well as in the area of their accounting and evaluation has undergone significant changes. Despite this, the new procedure for calculating land tax liabilities is currently being implemented against the backdrop of the unfinished process of creating institutions involved in cadastral valuation, which results in the loss of relevant tax revenues to local budgets. To mitigate the negative impact of this factor is possible by improving the current procedure for taxation of land and increasing tax revenues by creating an effective tax mechanism. This, in turn, requires the development of an integrated approach to land taxation.

Objective: the study of modern practice and perspective directions of the land tax development in the modern tax system of the Russian Federation.

Tasks:
- to study the evolution of land tax and the scientific basis for its establishment and collection;
- to investigate the international experience of land taxation with a view to its borrowing in Russian practice;
- to analyze the income of land tax in the budget system of the Russian Federation;
- to assess the main problems of administering land tax in the modern tax system of the Russian Federation;
- to develop directions for the development of elements of land tax;
- to propose and test concrete practical measures to increase the collection of land tax.

**Theoretical and practical significance of the research** is to find out and justify the development of land taxation in the Russian Federation, the implementation of which should contribute to the effective use of its fiscal and regulatory capacity.

**Results of the research:** conceptual directions of improving individual elements of land tax, improving the system of information interaction of land and tax relations, practical measures to increase the collection of land tax in Pyatigorsk.

**Recommendations:**

1) introduction of a new model of information interaction of all participants of land and tax relations;
2) expansion of powers of tax authorities and local authorities in the process of administering land tax;
3) update of cadastral value and involvement of unrecorded land plots in tax relations;
4) unification of tax rates with a view to bringing them to the maximum level determined by the Tax Code of the Russian Federation;
5) optimization and streamlining of land tax benefits, taking into account the targeted criteria of fiscal, economic and social efficiency.