



The Project as a Tool to Strengthen the Importance of Taxes in the Development of the Sovereign Economy

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Abstract – Global and domestic events of recent years have led to significant difficulties in providing financial support for the needs of the country, its economy, maintaining the necessary level of its sovereignty and independence. Overcoming these circumstances, along with other measures, requires increasing the importance and effectiveness of the country's tax system, increasing the mass of taxes collected by it. This process should not have the character of regular administrative reforms that violate the established interactions of various spheres of society, be more evolutionary than destructive and transformative in some ways. Nevertheless, with any approach, a deep and thorough study of the factors of the system itself, negative for its functioning, the level of their impact and ways of neutralization is required. A project, a project approach can serve as a tool for this. For these purposes, a general model of the formation of such a project is justified and proposed based on modern methodology, clearly aimed at increasing the significance and effectiveness in the development of the economy of the tax system due to clearer, not burdened with various unnecessary difficulties, conditions, requirements for building the activities of the tax system.

Keywords: Tax Code of the Russian Federation, Mass consciousness, Economic sovereignty, Tax system and its goal-setting, Negative encumbrances of the tax system, Ways to neutralize them, Project, Project activity.

The essence of the problem considered in the article is that one of the results of the global course of political and economic events was the need to strengthen significantly the independence of the country and its economy from all kinds of destructive, sometimes destructive, external factors that sometimes cause internal negative impulses of the Russian national economy. However, this independence actually takes place within the framework of its sovereignty, defined as documented in the Decree of the President of the Russian Federation dated 13.05.2017. No. 208 [1, p.7]: "the sovereignty of the state as a whole and the objectively existing independence of the state in conducting domestic and foreign economic policy, taking into account international obligations."

Nevertheless, such a state of the economy is achieved in the presence of a number of factors. The main ones, the system-forming foundations, are self-sufficiency, security and sustainability, related and interdependent. Naturally, the core of self-sufficiency of the economy is the financial base, the level of



which is determined by the results of tax activities. Thus, in this case, this regulatory function of taxes acquires the character of a primary factor in the implementation of the state's course towards the formation of a new qualitatively innovative sovereign national structure of the Russian economy.

However, this also means the need to strengthen significantly the effective activity of the tax system itself, to find ways and methods of innovative solutions to these problems. To this end, it seems promising to use the established theory and practice of the project approach to solving a complex of complex tasks in order to achieve concrete, clear and complete certain set results.

Having arisen and developed in the conditions and based on business, business plans with their market attributes, currently projects, project approach, methodology and project tools are widely used in all areas of purposeful and performance-oriented activities. It is often determined in the literature that project management has formed as a new culture of managerial activity and has become a kind of cultural bridge in business cooperation between countries with different economies and socio-cultural traditions.

According to the data available in the press, there are about 30 million specialists engaged in projects worldwide: more than half a million of them are certified project managers. There are two professional associations in Western Europe and North America – the Project Management Institute and the International Project Management Association, which have developed a common project management methodology used in more than 160 countries around the world.

The development of project methods and project design in Russia in the process of transition to a market economy has, as it were, displaced systems of other approaches based on a program-oriented approach, system planning. In 1990, the Russian Project Management Association SOVNET was opened in Russia, representing a voluntary union of professionals who carry out research and development, training and certification of specialists in the field of project management.

At the same time, with the existing broad understanding and use of the project, design in scientific and methodological terms, this method is still not fully covered. So, in the Big Economic Dictionary [2, p.861] there is an interpretation of an economic project: "a program of actions, measures to implement a specific, substantive socio-economic plan, an appointment to renew production ..." and so on. With an even larger range of interpretation of the project, in another Large Economic Dictionary [3, p.807], the above-mentioned formulation is practically duplicated. However, these were quite old editions: in modern ones, all this already sounds different. In the future, in our opinion, it will be appropriate to use indicative planning, which represents the forecasting of socio-economic development [4, p.156].

Without loading the text with details, we note that the analysis of a number of sources of information regarding projects showed a wide range of their characteristics. We have made an attempt on their basis and taking into account the general methodology of the program-target approach to formulate the main non-contradictory concepts and characteristics of the project, design.

The general structural differences of the project from other similar activities include:

- focus on achieving specific goals,
- systemically coordinated execution of interrelated actions,
- the established limited length of implementation in time,
- unique (unique) concreteness,
- unified management of the use of resources received from different sources.



It should be noted, as previously mentioned, that the project approach has developed during the implementation, including on a large scale in Russia, of the general methodology of program-target methods for solving various kinds of complex tasks; the essence of these methods, we repeat, consists in the systematic construction of an algorithm for a set of actions interconnected by objects, goals, methods of execution, means, deadlines, performers with monitoring the progress of tasks and the possibilities of its adjustment: the whole system of actions is presented in the form of forecasts, plans, programs, and complexes of measures that differ in tasks and deadlines.

The project approach, having a close methodological basis, is characterized by greater concreteness and certainty, in general, pragmatic rigidity.

Nevertheless, this is his kind of formalized essence. The semantic content of the project in the business dynamics mode is that the project is primarily an idea, an idea that goes through a number of stages of its development: their complete fixed and developed set forms the life cycle of the project; at the same time, it also represents a set of phases, which in turn consist of stages and stages aimed at to solve logically related tasks; they are performed sequentially and are completed with the result – the achievement of the project goal.

The main phases of the project include:

the conceptual phase, which includes the idea (general idea), the formulation of goals, the analysis of opportunities, the feasibility of existing ones and the overall planning of the project;

- the phase of project development, including the definition of the structure of work and performers, the budget of the project;
- the phase of the project implementation, which includes work on its content from the standpoint of the output of the proposed actions, activities to the target set results;
- the project completion phase, which generally includes the delivery of the project for practical implementation.

Following the mentioned provisions of the methodology (taking into account other developments of this kind), we will proceed to consider the main content of the project defined by the topic under consideration.

The conceptual idea of the project is to determine and develop ways to increase the importance of taxes in the sovereignization of the national economy of Russia, its overall development. However, this can be achieved, as already mentioned, on the basis of the necessary financial support for the economy, carried out mainly at the expense of taxes. As already noted, in the conditions of foreign sanctions, which led to a decrease in external financial and investment investments in the Russian economy, the formation of a certain deficit of funds in it, plus a general decline in production, the role and importance of taxes in the implementation of their financial and security function has increased significantly: it has become necessary to replenish the newly formed shortages of financial resources.

These circumstances, the tasks they put forward, plus an analysis of the possibilities for the real implementation of the development of such a project, allowed us to determine its goals, scale, general approach to solving the problem and move on to the next phase of the project. At the same time, we will not consider the phase of project development, which has an organizational nature, but we will start immediately with the characteristics of the content, actions, and activities aimed at achieving the results we set.



First of all, we will determine that there are various ways to solve this problem, one of which is the least aggressive fiscal, without a sharp impact on the economy, is to improve the activities of the tax system as a whole and its individual components, thereby increasing the volume of taxes collected without significantly increasing the tax burden on different groups of payers, provoking possible collisions and leading possible negative economic risks.

To this end, it is necessary, first of all, to deeply understand at least the system-forming and other significant negative factors that complicate the implementation of the tasks shown by the current tax system. Let's call these factors burdensome, because they complicate, sometimes distort the essence of individual processes taking place in the tax system, which leads to the corresponding, including people's relations to taxes mediated by the vector, the impact on the formation of the stability of its processes, the final effectiveness.

First, such factors should include such a comprehensive, one might say, state-public, as the vagueness, incompleteness of the goal-setting of the tax system.

Let us turn to the Constitution of the Russian Federation [5, Article 7]: "The Russian Federation is a social state whose policy is aimed at creating conditions that ensure a decent life and free human development." It is precisely such a goal, such a policy direction that determines, in any case should determine, if not oblige, the final socially significant targets for the functioning of each state institution. In the Tax Code (Tax Code of the Russian Federation), in the literal sense, such an ultimate goal of taxation is not adequately defined by this principle. The goals of the tax system as such are not even mentioned in the text. In the Tax Code of the Russian Federation [6, Article 3], only the provision is fixed: "each person must pay legally established taxes and fees. The legislation on taxes and fees is based on the recognition of the universality and equality of taxation." Neither this nor any other provision of the Code directly implies the constitutional plan of the purpose of the institute of taxation. In general, we are talking about the fiscal appointment of taxes.

Based on theoretical details, "the economic significance of the impact of the tax factor on economic and financial activity is explained by the emergence of income, which in turn leads to the effect of a substitutive exchange. Therefore, the impact of income affects the results of any economic activity and the appearance of its tax component through financial restrictions. The emergence of the income effect underlies the operation of the tax mechanism, which creates a substitutive exchange effect" [7, p.26].

The fiscal meaning of taxes broadly, and as if categorically, takes place in various aspects, including legal ones, considering them in scientific and other literature, both as financial actions and as an institution. So, for example, in the work of I.A. Khavanov [8, p. 43] it is noted that the concept of (to clarify, just such) fiscal, tax sovereignty is widespread in the legal literature – foreign and domestic (although the author clarifies in parentheses that this concept does not have a single doctrinal definition). The symbiosis of these concepts: "fiscal" and "tax" is well shown in the work of A.A. Borovsky, I.A. Lukyanova [9, pp. 177-178]: "the most important principles of the financial and economic policy of the state and the manifestation of its sovereignty is the ability to manifest fiscal tax independence."

Summing up some results of the project provisions carried out in the process of developing the existing approaches to goal-setting in the field of taxes, their system, we can conclude that confirms the previously made conclusions: the basic guideline in this environment – the Tax Code of the Russian Federation is mainly aimed at a predominantly financial, monetary, fiscal understanding of the essence of taxes – the withdrawal of a certain amount of funds from people in for the benefit of the state. At the same time, the



immediate purpose of this withdrawal is the monetary filling of different levels of budgets, as if by itself testifies to the upcoming use of these funds for the benefit of the whole society, the population, including its social development.

The absence of the definition under consideration, among other things, leads to the reproduction of the mass perception of taxes, at least in the form of a wary attitude towards them, which naturally directly or indirectly reflects accordingly in the personalized and public consciousness, and in the processes of tax collection – procedures and fiscal indicators, and even on the role of taxes, their significance in development economy.

It should be noted that speaking about the economy, in this case, in accordance with the mega-scale of the problem, we mean an unconventional, standardized understanding of the economy as a branch or sphere of life of society, which includes, first of all, the whole range of economic and other inextricably linked relations: for the economy, we take a conditional economically deterministic space of life society, and in its composition a factor, one way or another, exerts a penetrating influence on almost all elements and cells of this space of society's vital activity and directly, indirectly or indirectly, affecting its functioning. These are people, the population, taxpayers, in general, the human factor. As you know, its socio-humanitarian aspect: the state, mood, vector of behavior is crucial in the quantitative and qualitative development of any social process, as well as the economy as such, its entire space and society as a whole. It is these, close to psychological, aspects that often decisively form the subjective and objective level of significance of one or another element, the process of development of society, its actual significance for society in its various aspects – economic, financial and socially conscious. In this regard, we turn in our consideration to the human factor of the economic space of the country as a whole, ways and methods of influencing it in order to solve the task.

This topic is so deep and significant that it has been reflected not only in the mass of relevant special studies, but has not been ignored outside the field of view of world-famous, say great, visionaries in the field of other areas of research into the life of society, the lives of people who determine in their brilliant reflections and conclusions the essence and special significance of the socio-humanitarian aspect the human factor, its impact on the formation of the past, present and future history of mankind. Let us refer to this subject almost the aphorism of the philosopher-economist K. Marx's statement that great ideas generate great energy and the no less lofty, but more tangible postulate of the philosopher-writer, science fiction writer I. Efremov that society is such as the moral and ideological development of its members, depending on the economy. It would seem that both of these provisions are well-known, constantly declared truths, and this was previously shown, but in the real mode of organizing the life of society, the economy, for some reason most often ignored, displaced by commercial and technocratic approaches and schemes.

One of the constituent elements that determine the mood of people in favor of increasing the importance of taxes in the development of the sovereign economy, the entire economic space, is precisely their attitude to taxes, their perception. It is no secret that it has always been and is now also quite critical and wary.

It has already been noted that the tax system is burdened, in addition to those considered, with a number of other circumstances of various kinds and significance, conditions, provisions, requirements that make it cumbersome, sometimes excessively complex and even incomprehensible for modern "publicans" themselves and for their clients. We also refer to one of the significant such encumbrances of a qualitative nature the flaws in the goal-setting of the tax system shown above, which generate negative consequences.



Previously, the question of the importance of the human factor, its socio-humanitarian aspect, its impact on the process of economic development, the entire economic space, and, consequently, in general, from the standpoint of the general characteristics of this process: the space of the human factor – the economic space – the space of human activity – impacts on it. This interaction was considered on the example of its separate component: taxes – the taxpayer (the population) and the resulting rather negative perception of the tax system by them. But in a more real, concrete, objective form, all this manifests itself as the level of these spaces decreases and their internal differentiation, when the relations of both these subjects and their impact become largely personally oriented (the taxpayer is a "publican"), but directly tangible and in many ways painful. One of the results of this is the alienation of the interests of the tax system and the population, which gives impetus to economic and social stagnation, and along the way, a decrease in the level of assessment of various aspects of the importance of taxes in the development of the country's economy. In this regard, we will consider in more detail the circumstances (encumbrances) of a specific nature: the system itself as a whole; the organization of the system's activities; principles and methods of justifying the amount of tax payments, especially with their significant differentiation; uneven, and in many ways insufficiently justified distribution of the tax burden, burden between different social groups and individual payers; control over the execution tax liabilities, etc. details and aspects of the functioning of the system.

All these encumbrances can be reduced to several groups that are homogeneous in their properties and forms of influence, namely: technical and technological nature; psychological and emotional; organizational and informative. Let us briefly reveal the essence of each of them.

Technical and technological tax encumbrances provoking a negative perception of the tax include: the presence of a large number of inaccuracies, ambiguities, contradictions in concepts, interpretations of the provisions of tax relations, including due to numerous explanatory letters from tax and other authorities on the same issue, which often distort the essence of the element of the system and lead to complication calculations of tax liabilities. So, in recent years, one of the significant difficulties (collisions) in the application of the norms of the Tax Code of the Russian Federation, due to the "relentless" explanations of the Ministry of Finance of Russia and the Federal Tax Service of Russia [10, 11, 12, 13], as well as amendments to the Tax Code of the Russian Federation [14, 15], is the taxation of real estate at cadastral value. Since the introduction of the procedure for calculating it in the Tax Code of the Russian Federation in 2006 (initially within the framework of land tax), ambiguities in interpretations and difficulties in calculating land and property taxes have only become more.

Also, the group of tax encumbrances of a technical and technological nature (at the same time organizational and informational) should include: the absence of a uniform, legislatively fixed range of concepts, terms of tax relations used both in the name of taxes and in methodological approaches to their collection, consonant with the indicators of financial activity of taxpayers, which causes the emergence of "double standards" in the assessment and qualification, if necessary, of various aspects of entrepreneurial activity: in particular, discrepancies in the concepts of economic justification, validity, economic and/or tax benefits, etc.

In addition, this circumstance not only complicates the organization of payments, and hence the fulfillment of duties to pay taxes, but also deforms, what we are talking about, all the same human, subjective-individual perception of taxes and causes the paradox of a distorted attitude of people, their awareness and perception of the role of the tax system in political, socio-economic life of society.



This largely results in the second group, no less, and possibly more aggravating bilateral financial and tax relations between a person and the state, encumbrances of the tax system – psychological and emotional, generating socio-humanitarian personal perceptions of taxes. At the same time, it should be borne in mind, in some ways objectively inherent in the system of tax relations itself, an aggressive trait.

The perception of taxes by their payers as an annoying circumstance goes back centuries. One can venture to assume that the root initial essence of such a perception is as follows: the taxpayer is the defeated; the tax authority is the winner, the ruler and he is always right – the punisher. After all, initially it was the defeated, captured peoples who were charged a payment in one form or another, but in fact – a tax, in favor of the victorious state. This situation is somehow traced in the realities of today, which only reinforces such a negative, according to the modern economic and social essence, incorrect perception of economic categories – tax and taxpayer: thus, with the declared proportional taxation system in the country, the prevailing share of tax revenues to the budget is provided by value added tax, which, in the absence of a progressive approach to income taxation, signals a regressive tax burden, which contributes to an increase in income differentiation and social inequality with the corresponding psychological and emotional reaction of the taxpayer.

In addition to the above, we note: the provisions of the Tax Code of the Russian Federation on the rights of tax authorities [Article 31], among others, contain clause 1 "Tax authorities have the right: Clause 3 – to seize documents from a taxpayer ... when conducting tax audits in cases where there are sufficient grounds to believe that these documents will be destroyed, hidden, changed or replaced." At the same time, the very concept of "sufficient grounds" is not legally fixed, which causes a threat to the interests of the taxpayer, and therefore a negative perception of tax relations, due to the variability of arbitrary interpretation, up to abuse by the tax authorities. The same question arises about another one, the prerogative of the tax authorities. In paragraph 2 of art. 77 of the Tax Code of the Russian Federation defines: "the seizure of property is carried out in the event of non-fulfillment by a taxpayer-organization within the established time limits of the obligation to pay taxes, penalties and fines and if the tax or customs authorities have sufficient grounds to believe that the specified person will take measures to hide or hide his property."

Some work is being done by the legislator in the direction of reducing the active negative variability of such actions of tax authorities: in particular, in the Tax Code of the Russian Federation [Article 33] "Duties of officials of tax authorities", paragraph 3 establishes the need to "correctly and carefully treat taxpayers, their representatives and other participants in relations regulated by legislation on taxes and fees, not to humiliate their honor and dignity."

This psychological and emotional burden exists largely due to the lack of transparency of interrelations, low information content of the public about the processes of distribution and redistribution of tax revenues of the state budget.

These circumstances largely form the third type of encumbrance – of an organizational and informational nature, which is closely intertwined with the two preceding ones, but at the same time has individual features. It makes sense to refer to this type of encumbrance an excessively "bloated list" of tax preferences and benefits, including special tax regimes, state support measures developed for the purpose of state regulation of selected subjects and objects; insufficient volume and availability of information from various sources involved in tax activities for various users about a certain range of requirements and conditions, especially newly introduced ones.



In the process of the project approach we are considering, the thesis has been developed that the already identified encumbrances, their level of justification and localization open up the possibilities of a fairly "soft" and at the same time a really pragmatic approach to improving the tax system without its radical total transformations, reforms, modernizations, which, as domestic practice shows, such transformations are universal and even partial, but quite voluminous, leads as a result to the appearance of new no less significant issues and problems in this new "field". We are talking about improving the tax system in the mode (referring to the allegory with creativity, because the project is also creativity) of the algorithm of the famous Rodin: "to make a sculpture, I take a stone and remove everything superfluous from it." With regard to our development, it is proposed on the basis of different approaches and ways to remove from the tax system as many insignificant encumbrances as possible, provoking a negative attitude of taxpayers and citizens to paying taxes, as something alien to their daily life, everyday duties.

The mass nature of the phenomena under consideration in terms of voluntary or involuntary distortion of the perception of taxes requires not only consistency in the organization of work to overcome it, but also adequate scale of this work, practically its totalitarianism according to the assertion in the minds, perception of people of knowledge and understanding of goals, socially significant (and other) results of the functioning of the tax system for each citizen. (It is impossible not to understand that at the same time a sense of citizenship – an integral element of patriotism – should increase). The implementation of such work is necessary by all available methods and forms: for example, with regard to reducing the fiscal emphasis in the selection of the administrative and administrative documents being prepared and adopted that make up the institute of taxes – preventing references in them to the spirit and word of their fiscality, but on the contrary, the approval of constitutionally oriented, socially significant characteristics of taxes; in the implementation of the procedures themselves in the tax service, communication with clients; the use of such an approach in all mass media, complementing it with the usual, already well-known methods of propaganda and agitation (advertising) influence on people, their way of thinking.

Of course, such an approach seems to be quite problematic, at least due to the real conditions of strengthening currently administrative and supervisory methods of organizing and implementing state power, which are also behind the tightening of the fiscal nature of taxation. But the prospects for such innovations exist and will not go anywhere.

The main provisions and characteristics of the project proposed by us for the implementation of the problem under consideration are formulated in a descriptive form having a virtual character. However, perhaps, in practice, all this will acquire tangible constructiveness, which will be a significant step in overcoming the largely inadequate attitudes to the tax system, the formation by people of a truly social and civil perception of their essence, purpose, and overall significance in the development of a sovereign economy.

Nevertheless, for this, we repeat, it is necessary to have a massive, multilateral, total, rather "tough" impact on the tax system and the spheres of activity of society and state institutions associated with it by various significant sectoral and corporate interests.

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