

Название публикации:

Development and implementation of ecological tax investment functioning model at the level of the subject of the Russian federation

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Аннотация:

The economic development of organizations in the modern business space is characterized by high environmental risks, caused both by the expansion of eco-standards, and by the increase in resource consumption associated with the development of industry and the tightening of requirements for the quality of life. In this regard, the role of resource taxes in the formation of budgets and financial results of organizations (enterprises) is growing. Taxes, like built-in regulators, are used by the state to stimulate the entrepreneurial activity of economic entities. At present, their role as sources of financial resources of the state of investment orientation is increasing. World practice considers resource taxes as one of the most effective levers of business and investment activity. Tax investment plays an important role in solving the problem of tax regulation of investments resource saving policies. The article considers the key aspects of ecological tax investment. The importance of ecological tax investments for solving resource saving problems in the Russian Federation has been determined. A model for the functioning of ecological tax investments and the stages of its implementation at the level of the subject of the Russian Federation are developed.

Ключевые слова:

Ecological tax investment, Resource-saving, Tax policy, Taxes