

**Название публикации:**

Influence of tax policy on environmental processes of resource saving

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**Аннотация:**

Instruments of tax policy should have an impact on resource conservation. The task of increasing the investment activity in the field of resource saving stipulates the need to develop effective instruments for tax regulation. By creating special taxation conditions for investors in resource-saving technologies or companies producing such technologies, the state affects the resource-saving policy. At the same time, the experience of the functioning of environmental funds in Russia testifies to the need for tax administration, which forms budgetary funds for investing in resource conservation. Thus, we can distinguish three areas of tax regulation of investments in resource saving: – creation of tax preferences for participants of the investment process in the field of resource saving; – creation of tax preferences for companies that produce and put in place resource-saving technologies (to free up funds for investments); – creation of a system of resource-saving taxes that allow local authorities and constituent entities of the Russian Federation to form investments for the implementation of resource-saving policies. © SGEM2018.

**Ключевые слова:**

Environmental funds, Resource-saving taxes, Tax policy, Taxes