

Federal State Budgetary Educational Institution  
of Higher Education  
"RUSSIAN ACADEMY OF NATIONAL ECONOMY  
AND PUBLIC SERVICE  
UNDER THE PRESIDENT OF THE RUSSIAN FEDERATION"

*On the rights of the manuscript*

Fedosimov Boris Alexandrovich



**LEGAL REGULATION OF TAX INCENTIVES  
IN THE RUSSIAN FEDERATION**

Specialty 5.1.2 – Public Law (public law) sciences

**STRUCTURAL ABSTRACT**

Thesis work for the degree of Candidate of legal sciences

Scientific adviser:  
Doctor of Law, Associate Professor  
Bit-Shabo Inessa Vitalievna

Moscow– 2024

**The relevance of the topic of the dissertation research** is due to the fact that at present there is an urgent need to reform the tax system of the Russian Federation, its legal foundations in order to achieve an optimal balance between private and public interests in the context of the global economic crisis and the difficult political and economic situation in the Russian Federation. Speaking about improving the tax system, first of all, special attention should be paid to tools that allow developing the potential of participation in economic relations of Russian individuals and organizations to stabilize the national economy as a whole. In this context, it seems necessary to highlight the use of tax incentives as a tool for effective support of domestic business entities, the legal regulation of which needs constant improvement, taking into account existing realities.

Currently, the Russian state is faced with a number of difficulties, starting from crisis situations objectively caused by the pandemic of the new coronavirus infection COVID-19, which later only increased the scale of spread in the face of external sanctions pressure from foreign countries in connection with the aggravation of geopolitical conflicts in the post-Soviet space and the conduct of a special military operation in Ukraine, and ending with the growth of social tension in society. The above-mentioned circumstances have a significant impact on the current state of socio-economic relations, which requires a timely response in order to organize and implement support for the stable development of the Russian state. Despite the fact that the sanctions policy of foreign countries against the Russian Federation has been formed for a long time, the scale of its impact on the economy has now reached record proportions, and therefore the stimulation of economic activity in general, as well as the activation of the functioning of relevant entities in certain sectors of the economy, is of particular relevance.

Taking into account the crisis situations that are observed in many sectors of the Russian economy, stimulating economic entities by establishing and providing them with advantages in the taxation process is gaining important socio-economic importance, which requires reflection in the norms of legislation on taxes and fees. Tax incentives contribute to a fair redistribution of income and create the necessary



foundations for the implementation of social support for certain categories of the population and the further development of the social policy of the state as a whole. However, the very concept of "tax relief", despite the fact that it is used both in judicial practice and in scientific literature (including when disclosing the system of principles of tax law), is not fixed in the legislation on taxes and fees, which makes the process of law enforcement more difficult.

The study of the theoretical and legal and financial foundations of the institute of benefits is predetermined by the need to harmonize approaches to the concept, essence and types of tax benefits, as well as the legal regime of their establishment and application, which is objectively due to the dynamism of the development of tax-preferential legal relations, and the definition of the place of the institute of tax benefits in the tax law system. Being one of the fundamental principles in the science of financial law and being the embodiment of the principle of justice and social solidarity, the concept of "tax benefit" requires professional understanding based on the features of modern legislative consolidation and law enforcement in order to further use in the study of not only individual institutions and sub-sectors of financial law, but also in the study of the features of modern economic development, which directly depends on the effectiveness of taxation in general and the functioning of various tax and legal institutions in particular.

The category of "tax-preferential legal relations" has also not been previously studied in the science of tax law, although these relations constitute a significant part of tax legal relations in general. The definition of tax benefits, enshrined in the legislation on taxes and fees, does not meet modern public and state needs. Thus, when interpreting tax benefits, their essence and content are significantly narrowed due to the orientation towards the preferential position of the subjects to whom they are provided, in comparison with other participants in these relations. At the same time, the economic and social significance of such tax administration measures is completely ignored.

The analysis of the provisions of the legislation on taxes and fees demonstrates the significant fragmentation and fragmentation of the norms governing the process

of establishing and granting specific tax benefits. In this context, it is particularly relevant to identify the features of legal regulation and practice of applying certain tax benefits in the Russian Federation, taking into account existing economic and legal realities, which becomes possible within the framework of scientific research on the legal mechanism of tax incentives.

It can be stated that modern legislation, when regulating the institution of tax incentives, operates with evaluation categories, which significantly complicates the process of uniform interpretation of legal norms required for effective taxation and the formation of mutually trusting conditions for cooperation between the state and taxable entities, overcoming corruption manifestations in the field of tax and fee management, reducing the number of tax disputes, etc. This circumstance will determine the importance of scientific research, which will result in a detailed and unambiguous legal consolidation of the institute of tax incentives and the norms that make up it.

The lack of uniformity and consistency in the legislation on taxes and fees in terms of regulating the process of establishing and granting tax benefits significantly complicates the perception and understanding of these regulations by taxpayers, and also very often causes their ambiguous interpretation by authorized executive bodies and courts. In this regard, the search for solutions to the existing problems of legal regulation of tax incentives in the Russian Federation is becoming particularly relevant.

The analysis of law enforcement practice on the stated issues allows us to identify a number of practical problems, among which the absence of a legally fixed exhaustive list of tax benefits is of particular practical importance, which significantly complicates the procedure for their application. In addition, there is currently no unified approach to methods for evaluating the effectiveness of specific tax benefits, and therefore, for the most part, the methods used do not take into account the strategic potential of the benefits introduced. In this context, it seems necessary to identify the most promising legal means to increase the effectiveness of tax benefits and consolidate the legal foundations for their further development.



Despite the fact that the institution of tax incentives has been developing in the Russian state for a long time, currently its implementation requires taking into account modern socio-economic, political and legal realities. On the one hand, this institution is of the most important practical importance for stimulating the activities of subjects of economic relations in the conditions of the sanctions regime. On the other hand, threats to the national security of the Russian state, the prevention of which is carried out in the process of conducting a special military operation in Ukraine, require significant material resources, which also affects the existing opportunities for establishing and applying tax benefits in the Russian Federation. In this context, it is relevant to improve the practice of introducing tax incentives, taking into account the assessment of the effectiveness of their specific varieties.

The imperfection of certain norms of legislation on taxes and fees, including the provisions of the Tax Code of the Russian Federation (hereinafter – the Tax Code of the Russian Federation), the problems of the practice of establishing and providing tax benefits, as well as the lack of theoretical elaboration of these issues predetermined the choice of the topic of the dissertation research.

**The degree of scientific development of the topic.** A significant contribution to the development of the Institute of legal benefits was made by I.S. Barzilova (I.S. Morozova), who carried out its fundamental development, the results of which were presented in a dissertation study for the degree of Doctor of Law "Theory of legal Benefits" (Saratov, 2007).

Comprehensive studies on tax benefits have been conducted in the Russian legal literature, among which dissertations for the degree of Candidate of Law by the following authors should be highlighted: M.V. Titova on the topic "Tax benefits" (St. Petersburg, 2004), D.Y. Zanizdra on the topic "Legal bases for the use of tax benefits in the Russian Federation" (Moscow, 2005), O.A. Cherkashina on the topic: "Tax benefits as a legal institution" (Moscow, 2007) and R.K. Kostanyan on the topic "Legal regulation of tax benefits in the Russian Federation" (Moscow, 2008). However, most of them were conducted more than 16 years ago and are focused on establishing the concept and essence of tax benefits, rather than on exploring the

legal mechanism of tax incentives. Since the tax system of the Russian Federation has undergone significant changes over the past decade, which has been reflected in the process of improving sectoral legislation, it has become necessary to study the specifics of establishing and providing tax benefits in modern legal and economic conditions. This dissertation research is of significant scientific interest for the development of tax law in terms of the unification of approaches to the regulation of tax incentives in the Russian Federation, taking into account existing realities.

**The object of the dissertation research** is a complex of public relations regulated by the norms of various legal branches, and arising in the process of establishing and granting tax and fee benefits in the Russian Federation.

**The subject of the dissertation research** is the norms of the legislation of the Russian Federation on taxes and fees, the legislation of the subjects of the Russian Federation and municipalities, as well as normative legal acts of foreign countries regulating the process of tax incentives, law enforcement (including judicial) practice, scientific concepts and provisions contained in the legal literature on selected and related issues.

**The methodological basis of the research** is a complex of general scientific (analysis, synthesis, induction, deduction, comparison, systemic, structural and functional, etc.) and private scientific (comparative legal, formal legal, legal modeling, statistical, etc.) methods based on the dialectical theory of cognition and focused on achieving the set goal and solving problems. So, based on the analysis, the essence of tax benefits is revealed in the work, their types are presented. The use of synthesis made it possible to formulate the definition of tax benefits and fee benefits.

Historical and legal method: it is used to study the evolution of the legal regulation of the institute of tax incentives in order to use the results obtained to optimize the modern legal array. The comparative legal method was used to compare the volume of legal regulation of individual tax benefits in Russia and foreign countries.



The use of the formal legal method made it possible to identify gaps in the legal regulation of the tax relief process in Russia and formulate proposals to supplement and amend certain regulatory provisions of the legislation on taxes and fees.

The use of these methods allows for a comprehensive and in-depth study of the legal regulation of tax incentives, as well as the development of proposals for its improvement.

**The purpose of the dissertation research** is to develop theoretical provisions on tax incentives in the Russian Federation, its legal regulation, taking into account the solution of existing practical problems of establishing and providing tax benefits by improving legislation on taxes and fees.

To achieve this goal, it is necessary to solve the following **tasks**:

- 1) research on the concept, essence and types of tax benefits;
- 2) analysis of the process of formation and development of legal regulation of tax benefits in the Russian state;
- 3) study of foreign experience in the legal regulation and application of certain tax benefits with an assessment of the possibility of borrowing best practices into national legislation on taxes and fees;
- 4) determination of the specifics of legal regulation and practice of applying certain tax benefits in the Russian Federation;
- 5) identification of problems of legal regulation of tax incentives in the Russian Federation and identification of ways to solve them;
- 6) consideration of legal means to increase the effectiveness of tax benefits;
- 7) development of specific proposals to improve the legislative regulation of tax benefits in the Russian Federation.

**The theoretical basis of the research** is the scientific works of representatives of the theory of state and law, constitutional law, financial law, tax law, and economics related to the studied problem.

The concept, essence and types of tax benefits are determined on the basis of research by D.N. Bakhrakh, A.V. Bryzgalin, S.Yu. Gurova, D.A. Egorova, D.Z.

Zalibekova, G.V. Kalinina, M.V. Karaseva, A.B. Klintsov, M.V. Koimolova, R.K. Kostanyan, E.G. Krylatykh, I.V. Lipatova, A.V. Malko, A.G. Repieva, T.Y. Silvestrova, M.V. Titova, I.A. Tsindeliani, O.A. Cherkashina, etc. For the historical and legal analysis of the process of formation and development of legal regulation of tax benefits in the Russian state, the scientific works of E.M. Anufrieva, S.V. Barulin, V.P. Dyachenko, I.A. Isaev, N.V. were of great importance. Kamenets, P.I. Lyashchenko, V.P. Morozova, L.A. Muravyeva, V.G. Panskova, A.P. Pochinka, E.E. Privalova, D.A. Smirnova, A.M. Rummyantseva, Yu.P. Titova, A.V. Tolkushkina, P.A. Fotieva, D.G. Chernika, T.N. Yudina, etc.

The works of D.A. Abzgildin, M.K. Aristarkhova, D.A. Dandanyan, I.V. Gorsky, V.M. Zaripov, R.K. Kostanyan, N.N. Laichenkova, V.S. Nazarov, A.I. Savitsky, E.A. Tsvetkova and others are devoted to the analysis of the problems of legal regulation of tax incentives in the Russian Federation. Such authors as V.A. Beregovoy, N.G. Vishnevskaya, N.I. Ivanova, V.V. Kiseleva, G.A. Kitova, M.G. Kolosnitsyna, L.I. Goncharenko, A.M. Grinkevich, O.I. Opaleva, E.O. Panteleeva, Yu.A. Ryumina, V.E. Fedotov, V.V. Cherkasov, in their scientific research, considered specific aspects of legal regulation and the application of tax benefits in foreign countries.

A.L. Anisimov, K.A. Bannova, G.S. Belyaeva, A.N. Vasilov, P.A. Galansky, E.B. Dvoryadkina, E.D. Doshtayeva, S.V. Zapolsky, V.M. Zaripova, R.N. Kalakov, G.E. Karataeva, M.V. Knyazeva, G.V. Kutergina, E.R. Mingazinova, M.A. Petrakova, E.P. Proskura, O.S. Rodionov, E.A. Smorodina, S.S. Struchkova, E.R. Khairulina and others analyze certain issues of improving the legal regime of tax incentives in the Russian Federation.

**The legal basis of the study** is the Constitution of the Russian Federation, generally recognized principles and norms of international law, the Tax Code of the Russian Federation, legislation of foreign countries on taxes and fees, normative legal acts of the subjects of the Russian Federation regulating the process of tax incentives, laws of the Russian Empire, normative legal acts of the USSR and the RSFSR, decisions of the Constitutional Court of the Russian Federation, the



Supreme Court of the Russian Federation The federations in which the interpretation of tax benefits was carried out, as well as the specifics of their establishment and provision. The most important basis of the study is the acts of the Federal Tax Service and the Ministry of Finance of the Russian Federation explaining the process of establishing and granting tax benefits.

**The empirical basis of the dissertation research** was the legal positions of the Constitutional Court of the Russian Federation and the Supreme Court of the Russian Federation, set out in the form of rulings and definitions; the practice of judicial authorities of the Russian Federation and subjects of the Russian Federation; information contained on the official websites of public authorities, as well as relevant periodical materials and information posted on the Internet.

**The scientific novelty of the study** lies in the fact that it has developed the conceptual foundations of the legal regulation of tax incentives in the Russian Federation. In particular, theoretical provisions are formulated and substantiated, revealing the specifics of the content and essence of tax benefits and fee benefits, and the evaluation concepts applied by the legislator within the framework of the regulation of tax benefits are specified. Conclusions are drawn about the importance of tax incentives for the reform of the Russian system of taxes and fees in the context of the development of the economic potential of business entities. Based on the available scientific positions, the concept of tax incentives is formulated, the features of which made it possible to determine the place of the institute of tax incentives in the system of tax law. In order to analyze the effectiveness of legislation on tax benefits, an author's periodization of their legal regulation in the Russian state has been developed, taking into account the specifics of their essence and purposefulness of application. Proposals are formulated to improve the legislation on taxes and fees in order to optimize the implementation of the norms of the institute of tax incentives in Russian practice.

The result of the study is the following **provisions, which are submitted for protection:**

1. In order to improve the conceptual and categorical apparatus of the science of tax law, tax incentives should be understood as the process of establishing and providing benefits to certain categories of taxpayers, through which special legal regimes are created, regulated by the norms of legislation on taxes and fees.

The conceptual and categorical apparatus of the science of tax law will also enrich the concept of "tax benefits", which, according to the author, represent legally established forms of tax minimization aimed at creating conditions under which taxpayers have the right to reduce the size of the tax base, choose a reduced tax rate or otherwise reduce the tax burden, while minimizing tax deductions. It is aimed at stimulating the social function of tax benefits. Tax benefits are established primarily to enhance the legal behavior of subjects of specific relationships.

2. In the system of tax law, the institute of tax incentives is proposed and justified, which should be understood as a set of interrelated legal norms regulating a relatively independent type of public relations arising in the process of establishing and granting tax benefits to taxpayers in the Russian Federation.

The institute of tax incentives is aimed at economic stimulation or social protection of subjects of tax-preferential legal relations, and its norms regulate the process of establishing and granting tax benefits similar in legislative intent.

3. The Institute of tax incentives regulates a purposeful systematic process regulated by the legislation on taxes and fees, characterized by a certain result, including the following stages:

1) definition of elements of tax-preferential legal relations, namely:

subjects of preferential legal relations in the tax sphere, which should include both authorized bodies of state power, local self-government and their officials, and categories of taxpayers who receive tax benefits;

objects of preferential legal relations in the tax sphere, which should receive economic incentives or social protection;

taxes and specific elements of taxation, through which special legal (preferential) regimes are created.



2) the application of existing requirements for the provision of individual tax benefits to specific taxpayers;

3) performing legally significant actions to establish a legal relationship between recipients of tax benefits and government agencies whose competence includes the provision of tax benefits;

4) control by state bodies authorized to assess the legality, integrity and effectiveness of the application of the institute of tax incentives.

4. Taking into account the specifics of the essence of tax benefits and the purposefulness of their application, a gap in historical and legal analysis has been filled by establishing the stages of development of legislation on tax benefits in the Russian state:

1) the pre-revolutionary stage (1682-1917), expressed in the legislative consolidation of the first types of tax benefits for the privileged classes, as well as in the formation of their stimulating function;

2) the post-revolutionary stage (1918 - 1921), characterized by the expansion of the system of tax benefits, taking into account progressive taxation and the focus of these benefits on the development of the state economy, the consolidation of tax benefits in proportion to the volume and characteristics of the activities carried out by the population, which eventually created the basis for the emergence of a stimulating orientation of tax benefits in the economic sphere;

3) the Soviet stage (1922 – 1991), marked by the systematization and unification of tax legislation, as a result of which the taxation system was significantly changed and the system of tax benefits was seriously expanded;

4) the transitional stage (1992 – 1998), the specifics of which is the emergence of ideas about the need to monitor and evaluate the effectiveness of the use of tax benefits in order to further improve them, but this position has not received practical expression;

5) the current stage (1999 – present), expressed in the legislative establishment of the concept of "tax and fee benefits", the lack of consistency in their introduction, the need to assess the effectiveness of the use of tax benefits.

Based on historical trends and patterns identified at various stages of the evolution of legislation on tax benefits in the Russian state, it is concluded that it is mandatory to strengthen the stimulating, and not only the social function of tax benefits to increase the effectiveness of the fiscal function of taxes in existing legal relations and the use of adequate tools for evaluating the effectiveness of tax benefits.

5. The provision of tax preferences to individual subjects of tax-preferential legal relations should correspond to their obligation of proper legal conduct, in connection with which a proposal has been developed to fix at the legislative level the condition of the absence of arrears from the relevant subjects on taxes, fees, insurance premiums, penalties, fines for the provision of tax benefits, and in case of violation of tax legislation and fees should provide for consequences in the form of loss of the possibility of applying tax benefits for a certain period of time.

It is proposed to establish a scientifically based risk-based approach to tax-preferential legal relations, which assumes a focus on the lawful behavior of tax-preferential entities, in connection with which it is proposed to preserve the turnout format for honest taxpayers to provide them with tax benefits, and for taxpayers who violate tax legislation, it is necessary to establish a permissive format for receiving tax benefits, when the calculation and payment of taxes occur without the application of any benefits, followed by an application for the refund of part of the taxes paid as tax benefits.

6. Based on the analysis of the legal regulation of tax benefits for R&D and the practice of their application in foreign countries, a conclusion is formulated about the inadmissibility of frequent reform of legislation on taxes and fees in terms of tax incentives.

It is required that the legislator establish a period during which the norms governing this institution, the so-called "grandfather clause", will not change for a taxpayer applying certain tax benefits for R&D, the application of which will allow effective planning of their production and economic activities not only for the



taxpayer, but also for public legal entities assessing the prospects of functioning for a long-term period.

7. The expediency of assessing the effectiveness of tax incentives is substantiated, the basic indicator of which should be a comprehensive methodology that ensures proper consideration of the systematic impact of the tax system on the country's economy and the social sphere of life in Russia.

The federal executive authority authorized in the field of evaluating the effectiveness of tax expenditures (the Ministry of Finance of the Russian Federation) should develop programs and methods of expert and comprehensive assessments to determine the rationality of using tax benefits in tax collection. The tools currently used at the regional level can and should serve as the basis for these activities.

To assess the effectiveness of tax incentives, it is proposed to use the following criteria: budgetary, social and economic (stimulating).

8. The necessity of giving the tax authorities of the Russian Federation the authority to send motivated requests to taxpayers to assess the law enforcement of the institute of tax incentives has been proved, which will allow tax authorities to improve the process of tax incentives in a timely manner, taking into account its effectiveness.

It is proposed at the federal level to assign to taxpayers (individual entrepreneurs, organizations) the obligation to provide, at the request of tax authorities, information on the amounts of tax benefits and on the results achieved as a result of their application.

9. Within the framework of scientific research, the different nature of tax benefits and fee benefits has been revealed, due to the legal nature of tax benefits, as well as the specific features of establishing tax benefits and other mandatory payments. The definition of tax and fee benefits contained in paragraph 1 of Article 56 of the Tax Code of the Russian Federation does not meet the goals of a systematic presentation of basic institutions and concepts in the legislation on taxes and fees, violates the legal technique in tax legislation, and therefore it is proposed to fix it in

paragraph 2 of Article 11 of the Tax Code of the Russian Federation legal categories (legal definitions) related to tax incentives:

*"– tax benefits are advantages provided to certain categories of taxpayers provided for by legislation on taxes and fees in comparison with other taxpayers, including the opportunity not to pay tax or to pay it in a smaller amount;*

*– fee benefits – exemption from payment of a fee provided for by the norms of this Code or a reduction in its amount in case of legally significant actions by state and municipal bodies, other authorized bodies and officials;*

*– the basis for the use of a tax benefit is a documented position of a taxpayer, by virtue of which the latter receives the right to apply a tax benefit;*

*– the amount of the tax benefit is the permissible limit for making changes to the object of action of the institute of tax benefits."*

10. The problems of economic justification for the introduction, modification, termination of the application of tax benefits, assessment of their effectiveness and impact on the fiscal, social, stimulating, distributive function of taxes are identified, in connection with which it is proposed to fix in the legislation on taxes and fees the requirement that when making changes to the institute of tax incentives, such changes should be they are supported by economic and social justifications.

The assessment of the stimulating effect of the institute of tax incentives should be carried out on the basis of calculations: the forecast of employment growth, demand for tax benefits, medium-term growth of budget revenues, projected and deferred budget effect.

To solve the above problem, it is proposed to supplement Article 56 of the Tax Code of the Russian Federation with the following norm:

*"4. The draft law on the establishment of tax and fee benefits should contain a financial, economic and socio-economic justification for the proposed changes."*

11. Currently, on the website of the Federal Tax Service, information on tax benefits is posted fragmentally in the context of describing the procedure for collecting specific taxes, prevents an adequate assessment of the effectiveness of tax incentives, and also does not allow subjects of the institute of tax incentives to



receive information about tax benefits, the possibilities of their lawful application, without violating the requirements of current tax legislation, in this connection, it is justified to consolidate at the level of legislation on taxes and fees the requirement for the development of the Federal Tax Service of Russia an up-to-date list of benefits provided to individuals and business entities and other activities in the payment of taxes and fees, which is subject to mandatory publication on the website of the Federal Tax Service of Russia.

To solve the above problem, it is proposed to supplement Article 56 of the Tax Code of the Russian Federation with the following norm:

*"5. The general list of relevant tax and fee benefits provided at the federal level, at the level of a subject of the Russian Federation, at the level of a local government body is subject to mandatory publication on the official website of the federal executive authority with powers in the field of control and supervision in the field of taxes and fees, in accordance with the procedure established by decision of the Government of the Russian Federation".*

**The theoretical significance of the research** lies in the fact that it is an independent scientific research, the author's conclusions about the content and essence of tax benefits and the legal regime for their establishment and provision, contained in the work, have significant theoretical significance for the science of tax law. The research can be used to continue the scientific development of the stated issues.

**The practical significance of the study** lies in its orientation towards identifying existing problems of legal regulation of benefits in the Russian Federation and the practice of applying tax benefits (using the example of federal taxation) and identifying the most promising areas for their solution by improving legislation on taxes and fees. The author's proposals can be applied in the process of lawmaking on tax administration issues.

The materials contained in the study are useful in the educational process in the development and teaching of the disciplines "Tax Law", "Financial Law", as well as in writing textbooks and teaching aids in these disciplines.

**Approbation of the results of scientific research.** The provisions and conclusions drawn on the basis of the conducted research are reflected in scientific publications, considered at a meeting of the Department of State and Legal Disciplines of the IGSU RANEPa. The results of the dissertation research are presented at the following scientific conferences, round tables and competitions of scientific papers: XII All-Russian Scientific and Practical Conference "Problems of the development of the Russian legal system" (Moscow Sochi, 2018), the international scientific and practical conference "The state budget system in the context of the development of the digital economy: legal and economic aspects" (Moscow, 2019), the II Financial and Legal Forum "Digital Currency of the Central Bank of the Russian Federation: legal aspects" (Moscow, 2021), the international scientific and practical conference "Financial Law in the paradigm of constitutional reform" (Moscow, 2021), All-Russian scientific student conference "Protection of taxpayers' Rights: current problems of law enforcement" (Moscow, Russia Moscow, 2021), the international scientific and practical conference "Green Economy as a factor of sustainable development of civilization: theoretical ideas, key factors and problems of legal regulation" (Saratov, 2021), the interuniversity student round table "Constitution and Financial Law" (Moscow, 2021), the international conference session "State Management and Development of Russia: Global Trends and National Perspectives" (Moscow, 2022), International scientific and practical conference "Modern trends in the development of private and public law in the era of digitalization" (Moscow Moscow, 2024) and others.

A monograph (8.83 pp.), 11 scientific articles with a total volume of 14.63 pp. were published on the topic of the dissertation, including 7 in publications recommended by the Higher Attestation Commission under the Ministry of Science and Higher Education of the Russian Federation for the publication of the main scientific results of dissertation research:

*Monographs:*



1. Fedosimov, B.A. The legal regime of tax benefits under the legislation of the Russian Federation: monograph / B. A. Fedosimov. Cheboksary: Wednesday, 2019. 152 p. ISBN 978-5-6043604-2-2(8.83 pp.).

*Articles in peer-reviewed scientific publications recommended by the Higher Attestation Commission under the Ministry of Science and Higher Education of the Russian Federation:*

2. Fedosimov, B.A. Improving the legal regulation of the institute of tax incentives in the Russian Federation / B.A. Fedosimov // Law enforcement. - 2022. – Vol. 6, No. 1. – pp. 88-99. – DOI 10.52468/2542-1514.2022.6(1).88-99. – EDN YKOOJY (WoS) (1,23 pp.).

3. Fedosimov, B.A. Application of tax benefits for federal taxes: difficulties of law enforcement practice / B.A. Fedosimov // State Audit. Right. Economy. – 2015. – No. 4. – pp. 38-44 (0.5 pp.l.).

4. Fedosimov, B.A. Analysis of stimulating innovation activity by providing preferential legal treatment in foreign countries / B.A. Fedosimov // Audit. – 2017. – No. 2. – pp. 2-5 (0.25 pp.l.).

5. Fedosimov, B.A. The main directions of developing legal means to increase the effectiveness of tax benefits / B.A. Fedosimov // Financial law. – 2021. – No. 8. – pp. 43-48. (0.55 pp.).

6. Fedosimov, B.A. Legal regimes of tax benefits in the field of R&D and innovation development: Russian and world practice / B.A. Fedosimov // Financial law. – 2022. – No. 2. – Pp. 44-48 (0.55 pp.l.).

7. Fedosimov, B.A. Features of the content and application of special tax regimes / B.A. Fedosimov // Issues of Russian and international law. - 2023. – Vol. 13, No. 3-1. – pp. 457-464. – DOI 10.34670/AR.2023.36.97.057. – EDN GBRQLT (0.64 pp.)

8. Fedosimov, B.A. The problem of applying legal regimes of tax benefits in the field of R&D and innovation development / B.A. Fedosimov // Issues of Russian and international law. – 2023. – Vol. 13, No. 3-1. – pp. 451-456. – DOI 10.34670/AR.2023.30.37.056. – EDN AOLMYG (0.25 pp.l.).

*In other scientific publications:*

9. Fedosimov, B.A. Improving the efficiency of the administration of tax benefits / B.A. Fedosimov // Problems of the development of the Russian legal system: A collection of materials of the XIII All-Russian Scientific and Practical Conference, Sochi, April 21-22, 2018. – Sochi: RIC FGBOU VO "SSU", 2018. – pp. 157-160. – EDN XSGXXN (0.25 pp.l.).

10. Fedosimov, B.A. Privilege as a category of modern law: theoretical and legal aspect / B. A. Fedosimov // Public finance and financial law: yearbook / Edited by I. A. Tsindeliani; Supreme Court of the Russian Federation; Russian State University of Justice. – M.: Prospekt, 2022. Issue 1. – pp. 195-204. – EDN PQBBWN (0.53 pp.l.).

11. Fedosimov, B.A. Tax benefits for IT companies in the context of sanctions pressure on the Russian economy / B.A. Fedosimov // Transformation of methods of environmental protection, nature management and safe life of the population of Russia and friendly foreign countries in modern conditions: materials of the X International Scientific and Practical Conference of teachers, practitioners, students, undergraduates, postgraduates, Saratov, April 21, 2023 / Saratov National Research State University named after N.G. Chernyshevsky. – Saratov: Saratov source, 2023. – Pp. 272-275. - EDN BWTEOX (0.25 pp. l.).

12. Fedosimov, B.A. Features of legal regulation and practice of applying tax benefits in foreign countries / B.A. Fedosimov // Bulletin of modern Science. Series: Social Sciences. - 2021. – No. 2. – pp. 73-80. – EDN LFJMOI (0.3 pp.l.).

13. Fedosimov, B.A. On the principles of building a modern Russian taxation system / B.A. Fedosimov // Scientific review: theory and practice. - 2021. – Vol. 11, No. 1(81). – pp. 108-114. – DOI 10.35679/2226-0226-2021-11-1-108-114. – EDN IZFXKA (0.25 pp.l.).

14. Fedosimov, B.A. Legal means of increasing the effectiveness of tax benefits / B.A. Fedosimov // Legal and individual regulation of public relations: problems of theory and practice: materials of the IX All-Russian scientific and practical conference of graduate students, applicants, undergraduates and young



scientists, Moscow, April 25, 2018. – Moscow: Russian State University of Justice, 2021. – pp. 445-450. – EDN ERSPWA (0.25 pp.l.).

**The structure of the dissertation research** is determined by its purpose and objectives. The dissertation consists of an introduction, three chapters, including six paragraphs, a conclusion and a bibliographic list of sources used.