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## Realizing the Fiscal and Regulatory Potential of Corporate Income Tax / Реализация фискального и регулирующего потенциала налога на прибыль организации

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**Abstract:** The subject of this study is the fiscal and regulatory possibilities of corporate income tax, its structural elements, and their impact on the economic activity of business

entities. The purpose of the study is to identify possible ways to expand the use of the fiscal and regulatory potential of corporate income tax as an important tool for stimulating economic activity. The paper provides an assessment of the level of corporate income tax revenues to the budget system of the Russian Federation, and analyzes the factors constraining the realization of its fiscal potential. Special attention is paid to the analysis of corporate income tax revenues based on the materials of one of the subjects of the Russian Federation with a low level of production and investment potential in the Republic of Dagestan. The conclusion is that despite the excess of the growth rate of income tax to the budget over the overall growth of tax revenues, the potential for increasing budget revenues due to an increase in the tax burden has been exhausted. Considerable attention is paid to the instruments for stimulating investment activity provided for by the current tax legislation on corporate income tax. The need to achieve the set research goal led to the expediency of using a set of different methods and techniques: the transition from the general to the particular, logical inference, observation, generalization, systematization, comparison, factor analysis, synthesis, and a systematic approach. The research is based on official analytical data from the Federal Statistics Service of the Russian Federation, the Federal Tax Service of Russia, as well as the Office of the Federal Tax Service of Russia for the Republic of Dagestan. The scientific novelty of the study lies in developing a set of recommendations to realize the fiscal and regulatory potential of income tax, thereby stimulating investment activity among organizations and reducing tax risks. The conclusion is substantiated that it is necessary to achieve an increase in corporate income tax revenues not by increasing the fiscal burden, but by fully realizing its regulatory potential as a tool to stimulate economic activity. Recommendations are formulated to improve the investment tax deduction for corporate income tax, aiming to stimulate the renewal of worn-out fixed assets. It is noted that strategically important internal reserves for increasing income tax revenues can be both the growth of the tax base due to the intensification of economic activity of the subjects of the Russian Federation, and comprehensive solutions aimed at reducing tax risks.

**Keywords:**

depreciation of fixed assets, depreciation premium, investment tax deduction, tax risks, tax incentive instruments, tax revenues, Research and development, regulatory potential, corporate profit tax, regional economic activity

**Аннотация:** Предметом исследования являются фискальные и регулирующие возможности налога на прибыль организаций, его структурные элементы и их влияние на экономическую активность субъектов предпринимательства. Цель исследования – выявление возможных путей расширения использования фискального и регулирующего потенциала налога на прибыль организаций как важнейшего инструмента стимулирования экономической активности. В работе дается оценка уровню поступлений налога на прибыль организаций в бюджетную систему Российской Федерации, анализируются факторы, сдерживающие реализацию его фискального потенциала. Особое внимание уделяется анализу поступлений в бюджет налога на прибыль организаций по материалам одного из субъектов РФ, с низким уровнем производственного и инвестиционного потенциала – Республики Дагестан. Аргументируется вывод, несмотря на превышения темпов роста налога на прибыль в бюджет над общим ростом налоговых поступлений, потенциал увеличения поступлений в

бюджет за счет увеличения налоговой нагрузки исчерпан. Значительное место уделяется инструментам стимулирования инвестиционной активности, предусмотренные действующим налоговым законодательством по налогу на прибыль организаций. Необходимость достижения поставленной цели исследования обусловила целесообразность использования комплекса различных методов и приемов: переход от общего к частному, логическое умозаключение, наблюдение, обобщение, систематизация, сравнение, факторный анализ, синтез, системный подход. Исследование опирается на официальные аналитические данные Федеральной службы статистики РФ, ФНС России, а также Управления ФНС России по Республике Дагестан. Научная новизна исследования заключается в разработке комплекса рекомендаций, направленных на реализацию фискального и регулирующего потенциала налога на прибыль в контексте стимулирования инвестиционной активности организаций и снижения налоговых рисков. Обосновывается вывод, что необходимо добиваться роста поступлений налога на прибыль организаций не путем увеличения фискальной нагрузки, а посредством наиболее полной реализации его регулирующего потенциала как инструмента стимулирования экономической активности. Формулируются рекомендации, направленные на совершенствование инвестиционного налогового вычета по налогу на прибыль организаций как инструмента стимулирования ускорения обновления изношенных основных фондов. Отмечается, что стратегически важными внутренними резервами увеличения поступлений по налогу на прибыль могут стать как рост налоговой базы за счет активизации экономической активности субъектов Российской Федерации, так и комплексные решения, направленные на снижение налоговых рисков.

**Ключевые слова:**

налог на прибыль, регулирующий потенциал, налоговые поступления, инструменты налогового стимулирования, налоговые риски, инвестиционный налоговый вычет, амортизационная премия, основные средства, НИОКР, экономическая активность

**Introduction**

The modern era in nearly all countries is characterized by socio-economic development instability. The Russian Federation faces particular pressure, overcoming the most difficult challenges caused by contemporary issues, worsened by extensive sanctions imposed on it. In this context, it is crucial to maximize the use of internal reserves and the potential for increasing tax revenues at all levels of government, while maintaining a balance between the fiscal and regulatory roles of taxes. Among the taxes paid by business entities, corporate income tax is the most important, with significant budgetary and somewhat regulatory potential. Consequently, each component of this tax should be carefully examined and considered.

The issues of improving the mechanism for calculating corporate income tax and possible ways to strengthen its role in stimulating investment and innovation activity are considered in the works of Anisimova A. A. [2], Goncharenko L. I. [3], Gamukina V. V. [4], Korotkov Yu.S. [9], Kachur O. V. [8], Dekanova D.R. [5], Zotikova N. Z. [6], Malis N.I. [13], Mandroshchenko O. D. [11], Nazarova N. A. [13], Panskova V. G. [12], Tikhonova A.V. [13], Khorudzhcheva V. I. [5], Shatunova G.A. [14], and other researchers.

It is necessary to strengthen the focus of tax incentives on ensuring the technological and

industrial sovereignty of the Russian Federation. The current political and socio-economic situation in the country and the world, as well as the dynamic changes taking place in the economy of the Russian Federation, require in-depth research on the possibilities of taxes to fully realize the existing potential, especially corporate income tax, which directly affects the final result of business entities' activities.

### The results of the study and their discussion

Since "profit is one of the components of GDP, for an objective assessment of income tax revenues, it is necessary to take into account macroeconomic indicators" [7]. Despite the most difficult challenges that Russia faces in modern conditions (including exogenous factors), its economy as a whole shows positive trends in key macroeconomic indicators. Thus, according to official data from the statistical bodies of the Russian Federation in 2023, GDP growth in 2022 amounted to 3.6%, real wages -7.8%, and industrial production index -3.5%. There was also an increase in tax revenues for budgets of different levels of the Russian Federation's budget system.

In 2023, the Russian Federation's consolidated budget received tax revenues administered by the Federal Tax Service of Russia for 36,183 billion rubles, which is 8% more than in 2022. At the same time, the share of corporate income tax accounted for 22% of all tax revenues administered by the Federal Tax Service of Russia. Comparative data on the volume of basic tax revenues to the consolidated budget of the Russian Federation for 2022–2023 are shown in Fig. 1.

As the data in Fig.1 shows, in 2023, corporate income tax was received by 25% more in the consolidated budget of the Russian Federation than in 2022. At the same time, "the federal budget received income tax for 1,918 billion rubles, which is 14% more than in 2022. The consolidated budgets of the constituent entities of the Russian Federation received corporate income tax by 6004 billion rubles, which is 28% more than in 2022 (Certificate "On receipt of income administered by the Federal Tax Service of Russia in 2023"). In general, the growth rate of corporate income tax revenues to the consolidated budget of the Russian Federation outstripped the overall growth in tax revenues. Thus, with an 8% increase in total tax revenues in 2023 compared to 2022, income tax receipts increased by 25% (Fig.2).

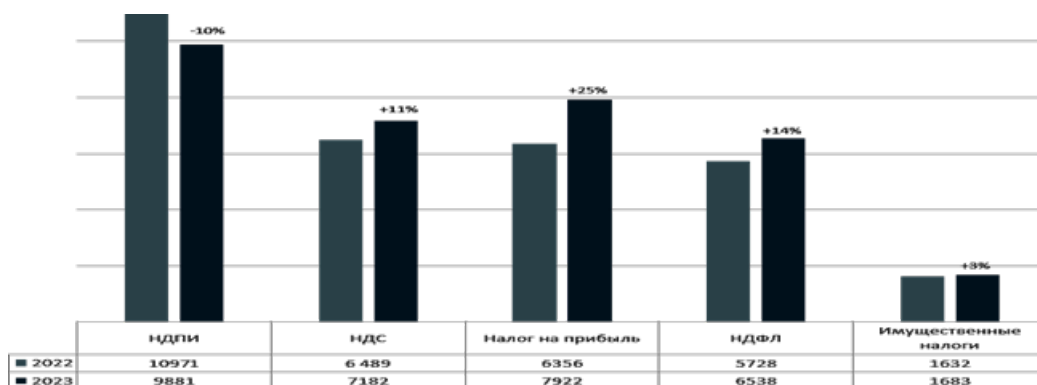


Fig. 1. Comparative characteristics of the volumes and rates of changes in tax revenues to the consolidated budget of the Russian Federation for 2022–2023. \*Source: (Reference "On the receipt of income administered by the Federal Tax Service of Russia in 2023" [Electronic resource]. URL: <https://analytical.nalog.gov.ru> (accessed 02.05.2024))

The observed increase in the amount of income tax was due to the rise in annual recalculations for additional tax payments based on the results of activities for 2022 in the

raw and non-raw sectors of the economy (due to the rise in profits due to exchange differences), as well as an increase in the volume of payments from organizations in the banking sector of the economy. An increase in the cost of borrowing following an increase in the key rate (from 7% to 20%) and a decrease in securities quotations led to a loss for many large banks in 2022, which could not help but affect the volume of corporate income tax receipts.

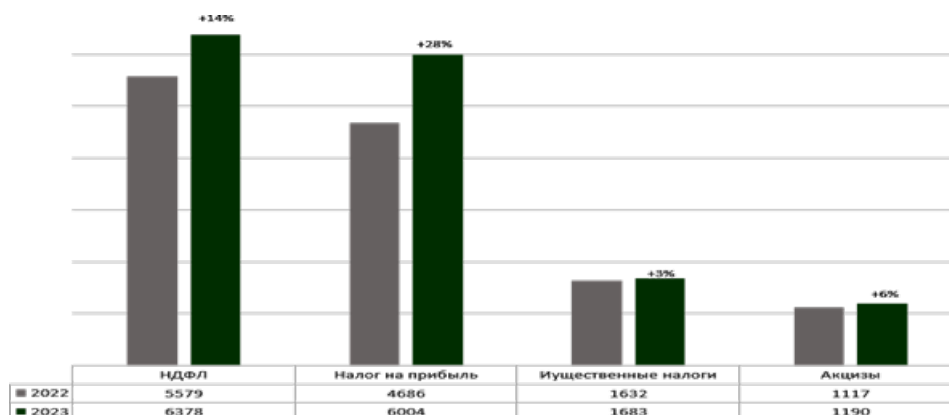


Fig. 2. Comparative characteristics of the volume and structure of tax revenues to the consolidated budgets of the subjects of the Russian Federation for 2022-2023.

Source: \*(Certificate "On receipt of income administered by the Federal Tax Service of Russia in 2023" [Electronic resource].URL:<https://analytical.nalog.gov.ru> (accessed 02.05.2024))

According to the Federal Tax Service of Russia, due to an increase in the average price of Urals crude oil (from September to November 2023) by 14.5%, income tax receipts increased by 3.6%. In 2023, along with the raw materials industries, there was a significant improvement in the results of financial and economic activities in such non-raw materials sectors of the economy as metallurgy, energy, construction, and information. In general, the profit growth of profitable organizations in 2023 compared to 2022 amounted to 24.1%. A significant increase in income tax paid by organizations of the economy's metallurgical sector (by 118 billion rubles) was due to a rise in average actual prices for non-ferrous metallurgy products in January to September 2023 (copper by 8.7%, nickel by 2.8%, molybdenum by 68%).

The volume of corporate income tax revenues was negatively affected by a decrease in revenues from organizations in the gas sector of the economy, due to a drop in prices for products sold. Thus, the reduction in the volume of exported natural gas in 2023 amounted to 56.6%, and the average export price for natural gas was 51.5%. In addition, the growth of income tax revenues is hindered by low volumes of the tax base being formed, as a result of the problematic financial situation of organizations, the uncompetitiveness of their products, increased costs of production and sale of products, and a high degree of deterioration of fixed assets. So, in general, in the Russian Federation, in 2023, a depreciation rate of fixed assets was seen, amounting to 40.9% (in commercial organizations, more than 50%). "The coefficient of renewal of fixed assets is low (less than 4.0), the share of completely worn-out equipment is more than 20%" [6]. In the current situation, it is strategically vital to achieve an increase in corporate income tax revenues not by increasing the fiscal burden, but to promote the creation of the most favorable conditions for the growth of the tax base in the future by strengthening investment and innovation activity in the regions (realizing the potential of the regulatory function of the tax).

The fiscal role of corporate income tax in the revenues of the consolidated budgets of the Russian Federation is relatively high (more than 30%). By the end of 2023, the share of corporate income tax in the total income of the consolidated budget of the Russian Federation was 22%, in tax revenues of the federal budget, 8%, and in tax revenues of budgets of constituent entities of the Russian Federation, 36% (Fig.1; 2). Consider the income tax receipts of organizations based on the materials of a separate subject of the Russian Federation, in particular, the Republic of Dagestan (RD). In 2023, the consolidated budget of the region received tax revenues of 50,242.3 million rubles, which is 6.1% more than in 2022. (Table.1). However, despite the increase in revenues, budget assignments in the region to mobilize taxes to the consolidated budget were fulfilled only by 94.8% (Analytical note "On the progress of taxes, fees and other mandatory payments administered by the Office of the Federal Tax Service of Russia for the Republic of Dagestan to the budget system of the Russian Federation for 2023").

Table 1. Comparative data on the receipt of corporate income tax in the consolidated budget of the Republic of Dagestan for 2022–2023.

Name of income	2022		2023		Growth rate (% 2023/2022)
	million rubles	in %, to the end	million rubles	in %, to the end	
Total tax revenues, of which:	47353,7	100	50242,3	100,0	106,1
Corporate income tax	5951,2	12,6	7076,0	14,1	118,9

\*Source: compiled according to the reporting data of the Ministry of Finance of the Republic of Dagestan and the Office of the Federal Tax Service of Russia for the Republic of Dagestan for 2022–2023.

To avoid a significant gap between the planned and actual indicators of tax revenues, it is important to assess the tax opportunities of the region as objectively as possible. According to the data of the tax authorities of the Republic of Dagestan, the non-fulfillment of budget assignments for the mobilization of total tax revenues was due to overestimated budget parameters adopted by the Law of the Republic of Dagestan No. 95 dated 12.12.2022. "On the republican budget of the Republic of Dagestan for 2023 and for the planning period of 2024 and 2025."

As in the Russian Federation as a whole, according to RD in 2023, compared with 2022, the growth rate of corporate income tax receipts outpaced the overall growth in tax revenues. Thus, in 2023, income tax receipts to the consolidated budget of the region amounted to 7076.0 million rubles, with a growth rate compared to 2022 was 118.9%. Nevertheless, despite the increase in revenues, budget assignments for the mobilization of corporate income tax were fulfilled only by 95.6%. In Dagestan, the non-fulfillment of budget assignments for corporate income tax in 2023 was primarily due to the expectation of a budget effect from the implementation of infrastructure projects for 560.5 million rubles. The budget effect was expected from the implementation of the investment project "Côte d'Azur" within the framework of the infrastructure project, the Chirkey-Makhachkala-Kaspiysk water pipeline. However, investments within the framework of this infrastructure project have been postponed to 2024 and subsequent years.

In general, the positive dynamics of revenues to the republican budget for separate divisions registered in the territory of the RD were provided by a significant increase in revenues TO No. 8590 of PJSC Sberbank of Russia, PJSC Federal Hydrogenerating Company

Rushydro, and JSC Russian Railways. According to the results of the control work in 2023, compared with 2022, the amounts before corporate income tax accruals to the consolidated budget of the Republic of Dagestan increased from 249 million rubles, up to 265 million rubles (Analytical note "On the progress of taxes, fees and other mandatory payments administered by the Office of the Federal Tax Service of Russia for the Republic of Dagestan to the budget system of the Russian Federation for 2023").

Despite the overall increase in tax revenues, a negative trend was observed for individual payers in the region. Thus, a decrease in revenues for 2023 compared to 2022 occurred for such "taxpayers as: JSC Derbent Sparkling Wine Factory (89.5 million rubles were received in 2023, which is 12.7% less than revenues in 2022); Dorservice LLC for 27.7 million rubles, which is 30.9% less revenue in 2022; Kizlyar Brandy Company JSC (revenues amounted to 162.6 million rubles, which is 4.3% less revenue compared to 2022)." The decrease in the tax base was influenced by the excess of the growth rate of expenses over sales income, a decline in profits from signaling activities due to a decrease in revenue, and a simultaneous increase in costs. In general, due to the low production and investment potential of the Republic of Dagestan, the share of corporate income tax in the total revenue of its consolidated budget for 2023 amounted to only 14% (Table.1), whereas (as noted above), in general, for all subjects of the Russian Federation, the same indicator is more than 30% (in 2023, 36%).

Corporate income tax is one of the riskiest taxes. It is no coincidence that significant amounts of payments are systematically accrued according to the results of the control work. In practice, business entities most often use such methods of illegal optimization as failure to comply with the standards for allocating costs to expenses that reduce the tax base when calculating income tax, entering false information into tax reporting, non-compliance with the requirements for the application of accelerated depreciation and amortization premium, manipulation of preferences, business fragmentation, etc. [\[10\]](#). As a result, business entities face unfair tax competition, and the state has lost tax benefits. Tax authorities should counteract such violations of tax legislation by strengthening control over the activities of business entities with increased tax risk. However, to prevent an unjustified increase in tax administration costs, it is advisable to loosen control over less risky organizations and their operations.

The regulatory function of corporate income tax has a significant impact on the economy and business environment. It should be noted that in many developed countries of the world (USA, Germany, Sweden, Japan, Hong Kong), the share of corporate income tax in their budget revenues does not exceed 10–15%. At the same time, this tax is more focused on performing a regulatory function. And this is even though corporate income tax rates in these countries are, on average, comparable to those in the Russian Federation. This is achieved, along with direct investments, through a wide system of benefits and preferences (despite the reduction) in corporate income tax, the use of its internal potential as a tool to enhance economic activity, primarily to stimulate technological renewal of the production process. The rich global experience successfully demonstrates that R&D investments are drivers of economic growth. "The latest international business report shows that global net investment in R&D has increased to 36% and is the highest figure in history." [\[8\]](#)

To prevent organizational bankruptcy in the face of the strongest negative impact from internal and exogenous factors, comprehensive measures are crucial, including tax incentives for investment and innovation activities [\[11\]](#). In terms of corporate income tax, the following main instruments for stimulating R&D provided for by Russian legislation can be

distinguished: non-linear, including accelerated depreciation; depreciation premium; investment tax deduction; recognition of part of deductions as R&D expenses; and special industrial investment contract - SPIC. Thanks to this set of tax instruments, organizations have the opportunity to improve the technical equipment of production to a certain extent.

In recent years, the investment tax deduction (INV) has been increasingly developed, which, in accordance with Article 286.1 of the Tax Code of the Russian Federation, has been introduced in most regions of the Russian Federation. When applying an investment tax deduction by a business entity, the organization will receive a benefit that, as a rule, is several times larger than if it had used accelerated depreciation.

Federal and regional legislative acts constantly supplement the conditions for the use of INV. So, for example, from the period of 1.01.2023, "clause 7, clause 2 of Article 286.1. of the Tax Code of the Russian Federation is in force, according to which, INV includes no more than 100% of the cost of works (services) for installation, testing, adaptation and modification of computer programs and fixed assets included to the Unified Register of Russian Radio-electronic Products" (Federal Law No. 430-FZ dated 04.11.2022 "On Amendments to Article 286.1 of Part Two of the Tax Code of the Russian Federation"). The development of the INV conditions, limitations, as well as the experience of the regions in its introduction, are discussed in detail in previous publications by the authors. We note only the basic condition for the use of INV: a reduction in the income tax base for the purchase of fixed assets to 90% (in Moscow, St. Petersburg, Adygea, Buryatia, in the Republic of Dagestan, etc.); a decrease to 50% (in the republics of Bashkortostan, Ingushetia, Karelia, Crimea, Mari El, etc.).

There are no requirements in the legislation for further attracting investments, which reduces the incentives to use the saved funds from the investment tax deduction for the subsequent renewal of the fixed asset fleet. The investment tax deduction also leads to a loss of revenues from the budgets of the constituent entities of the Russian Federation, as the federal budget covers only a small part of the revenues of the regions when providing an investment deduction, which also negatively affects the scale of its application.

The use of the depreciation premium is beneficial only if the payer is not going to sell this property in the near future. Accelerated depreciation can be applied only in cases specifically stipulated in the Tax Code of the Russian Federation. Non-linear depreciation can be used by all business entities, regardless of whether they are engaged in research or not, but it allows you to reduce the tax burden only during the initial period of operation of fixed assets.

### **Conclusions and suggestions**

1. Corporate income tax, having a high fiscal role, forms a significant part of the revenues of the budget system of the Russian Federation (in 2023, 22%). Its share in the revenues of the consolidated budgets of the constituent entities of the Russian Federation is even higher (in 2023, 36%). Despite internal and external (exogenous) shocks, in 2023 as a whole, in comparison with 2022, there was an increase in tax revenues to the budget system of the Russian Federation, while the growth in receipts of the studied corporate income tax significantly outstripped the overall growth in tax revenues. This growth occurred due to both objective and subjective factors analyzed in the work.

2. Despite the increase in revenues, in some regions with low production potential and a low level of investment activity, there was a failure to fulfill budget assignments for the mobilization of corporate income tax to the budget, moreover, its fiscal role is low (for



example, in the Republic of Dagestan less than 15% of the total revenues of the consolidated budget of the region). At the same time, there are budget losses on corporate income tax due to untimely investments in planned investment projects. Systemic solutions are needed here, both stimulating the growth of direct investment and measures in the field of tax incentives for investment activity of business entities.

3. Corporate income tax is one of the riskiest taxes. At the same time, the riskiness stems from two factors: the complexity of the calculation mechanism and the insufficient competence of specialists in calculating it, which leads to accidental law violations, and the deliberate actions of responsible persons who employ various optimization methods, including illegal ones. As a result, the market motivation of business entities is disrupted, unfair tax competition arises in the field of industry markets, and the state loses tax benefits. The task of the tax authorities is to counteract such violations by strengthening control over the activities of companies with increased tax risk. However, as part of the development of a risk-based approach to the implementation of forms of tax control, to prevent an unjustified increase in tax administration costs, it is advisable to weaken control over less risky organizations and their operations.

4. At present, it is strategically important to achieve an increase in corporate income tax revenues in the constituent entities of the Russian Federation not by increasing the fiscal burden, but by promoting the creation of the most favorable conditions for the growth of the tax base in the future by strengthening investment and innovation activity in the regions. An investment tax deduction for corporate income tax plays an important role in stimulating the economic activity of business entities. To increase regional interest in the full-scale introduction of INV, it is advisable to either fully compensate for budget losses during its introduction or to cover these costs at the expense of the federal part of the corporate income tax. In cases of further growth of investment activity of business entities using an investment tax deduction, in cases of ensuring an annual increase in investments, it is advisable to provide additional incentive measures in the legislation in terms of reducing the tax burden on corporate income tax. This measure will provide a stimulating effect on accelerating the renewal and reconstruction of the fleet of worn-out fixed assets.

The main internal reserves for increasing income tax revenues can be both the growth of the tax base due to the activation of economic activity through the fullest realization of its regulatory potential, and comprehensive solutions aimed at reducing tax risks for the tax under study. Only thorough and systemic solutions can help achieve a balance between the fiscal and regulatory functions of corporate income tax.

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## Результаты процедуры рецензирования статьи

*В связи с политикой двойного слепого рецензирования личность рецензента не раскрывается.*

*Со списком рецензентов издательства можно ознакомиться [здесь](#).*

Рецензируемая публикация посвящена исследованию реализации фискального и регулирующего потенциала налога на прибыль организации в условиях современной экономики нашей страны.

Методология исследования базируется на применении общенаучных методов научного исследования и приемов экономического анализа налоговых платежей и поступлений.

Актуальность работы авторы справедливо связывают с тем, что в системе налогов, уплачиваемых субъектами предпринимательства, важнейшим является налог на прибыль организаций, обладающий высоким фискальным и регулирующим потенциалом, который востребован в условиях сложившейся политической и социально-экономической ситуации в стране и в мире.

Научная новизна работы, по мнению рецензента состоит в выводах о том, что внутренними резервами увеличения поступлений по налогу на прибыль могут стать как рост налоговой базы за счет активизации экономической активности посредством наиболее полной реализации его регулирующего потенциала, так и комплексные решения, направленные на снижение налоговых рисков.

Структурно в статье выделены следующие разделы: Введение, Результаты исследования и их обсуждение, Выводы и предложения, Библиография.

В публикации отражены позитивные тенденции изменения основных макроэкономических показателей, показан рост налоговых поступлений в бюджеты разных уровней бюджетной системы Российской Федерации, выявлены факторы, оказавшие отрицательное влияние на объемы поступлений налога на прибыль организаций. Авторами проведен анализ данных о поступлении налога на прибыль организаций в консолидированный бюджет Республики Дагестан за 2022-2023 гг., отмечены опережающие темпы роста поступлений по налогу на прибыль организаций в сравнении с общим ростом налоговых поступлений. В публикации отмечено, что налог на прибыль относится к числу наиболее рискованных налогов, сказано о методах незаконной налоговой оптимизации; освещен мировой опыт использования регулирующей функции налога на прибыль в воздействии на экономику и бизнес-среду; выделены основные инструменты стимулирования НИОКР, предусмотренные российским законодательством. По результатам работы сформулированы выводы и предложения, отраженные в четырех пунктах.

Библиографический список включает 14 источников – научные публикации отечественных авторов по рассматриваемой теме на русском и английском языках, изданные с 2018 по 2024 гг. В тексте публикации имеются адресные отсылки к списку литературы, подтверждающие наличие апелляции к оппонентам.

Из резервов улучшения публикации следует отметить недостаточное освещение использованных в работе методов научных исследований и источников исходных данных, выступивших в качестве материала работы. Представляется, что раздел «Материалы и методы исследования», размещенный после Введения, придавал бы логическую стройность работе, поскольку в нынешнем виде в статье сразу после вводной части излагаются результаты исследования без описания самой его процедуры. Также описание источников информации, встречающиеся по тексту работы, предлагается вынести в библиографический список с оформлением соответствующих ссылок

Тема статьи актуальна, материал отражает результаты проведенного авторами исследования, содержит элементы приращения научного знания, соответствует тематике журнала «Налоги и налогообложение», может вызвать интерес у читателей и рекомендуется к публикации с учетом высказанных пожеланий.