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УДК 330

ASSESSMENT OF THE ROLE OF PROPERTY TAXES IN THE FORMATION OF BUDGETS OF THE REGIONAL AND LOCAL LEVEL

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Annotation: *The aim of the work is to analyze the structure of tax revenues of municipal budgets from and identify the role of property taxes. This article details the composition and structure of local budget revenues. The analysis revealed problems affecting the formation of the revenue base of local and regional budgets, as well as conclusions on improving their financial viability.*

Keywords: *Corporate property tax, personal property tax, land tax, transport tax, property tax, local budget, consolidated budget, regional taxes, local taxes.*

Taxation is one of the important conditions for the existence of a country, which ensures the growth and development of society on the path to social and economic prosperity. Property taxation is an integral part of the tax system of most countries in the world. It plays a significant role in the formation of local (or regional) budgets of many states.

The local budget is the financial basis for the life of the municipality. Local authorities in the implementation of financial policies on their territory must form a certain amount of financial resources that are necessary for the effective resolution of local issues.

The share of property tax revenues compared with other taxes is quite small and amounts to about 5% of all tax revenues. In this aspect, the competition for property taxes is only the excise tax, while it is important to understand that this is not a specific tax, but a whole group (corporate property tax, personal property tax, transport tax, land tax). It is also important to note that as of 2019, property tax revenues decreased by 46 billion rubles. In some part, this is justified by the expansion of categories of taxpayers-individuals who fall under tax incentives.

For a more complete reform of the existing tax system in Russia, the issue of introducing a single real estate tax, which would combine two local taxes — land and property taxes on individuals — has recently been actively discussed. Using a single tax will make it possible to more fully implement all three functions of the tax: fiscal (taking into account the solvency of the population, revenues can increase

significantly); regulatory (stimulating the legalization of unfinished residential properties and rental income); social (a progressive scale together with a system of tax incentives allows for a fair distribution of the tax burden in accordance with the solvency of the taxpayer); control (control of rental income and unfinished residential real estate) [4].

In order to implement the transition to a single tax, it is necessary to develop a unified methodology for assessing real estate for tax purposes and conducting an assessment of all real estate objects on its basis.

In order to change the current situation, it is necessary to eliminate the causes that cause it. In particular, to provide broader powers to municipalities to manage elements of local taxes, which will increase the possibility of influencing the formation of their own tax base; review the procedure and conditions for the provision of tax benefits; strengthen control over non-compliance with land and property records; to improve the system of information exchange between registering, inventorying and fiscal authorities.

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УДК 311

WORLD ORGANIC AGRICULTURE MARKET

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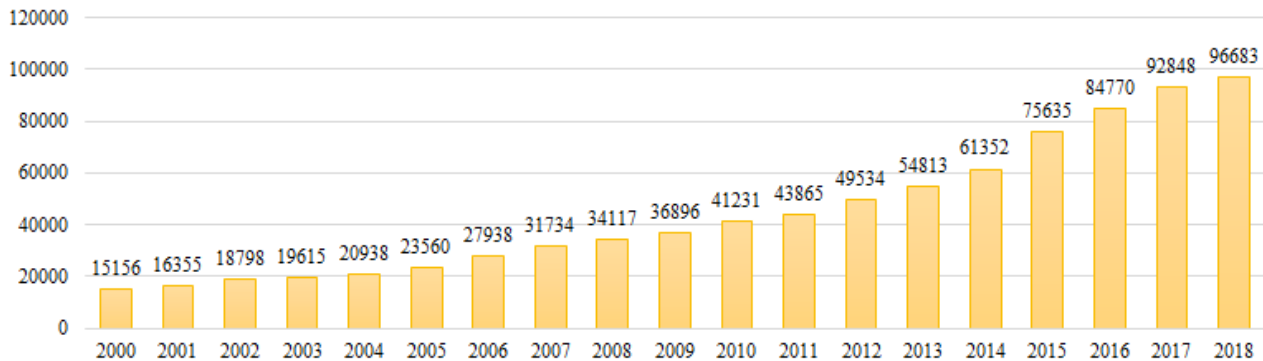
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Annotation: *The article review evaluation of the current state of the global market of organic production, the main trends and key indicators such as organic agricultural land, organic share of total agricultural land, number of producers, organic market size, per capita consumption in the last few years.*

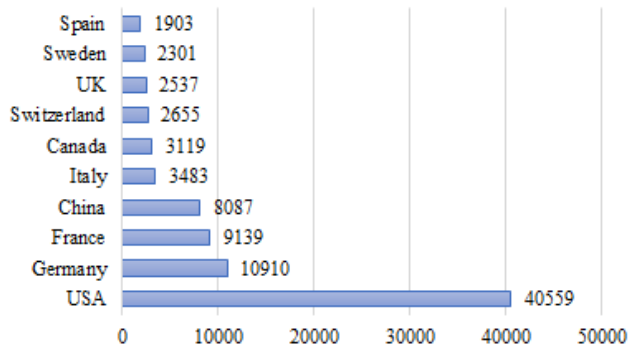
Key words: *the global organic market, organic market size, share of organic agricultural land, organic retail sales.*

Organic agriculture is a global trend, the organic area and market continues to grow steadily. The organic food market is one of the most promising and dynamically developing in the world. From 2000 to 2018, it grew more than five times (from 18 to 97 billion euros) (Figure 1).

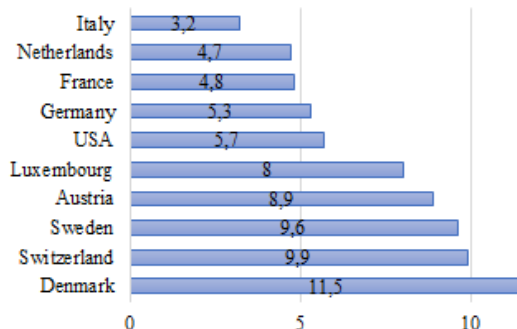
The development of the organic retail sales in million euros



Organic retail sales in million euros



Organic retail sales: share of all retail sales in %



SOURCE: Compiled by the author according to FiBL Statistics

Fig. 1. The size of the global organic market

Currently, production is growing faster than in the past, so there is the potential to better meet market demand and reduce dependence on imports.

According to FiBL and research company Ecovia Intelligence, the world market for organic food for the first time exceeded 100 billion US dollars (almost 97 billion euros).

The consumption of organic products in the world is growing at an accelerated pace, and the market volume in 2020 may reach ~143 billion euros.

According to Grand View Research forecasts, the market will continue to grow at a rate of 10-12% per year and will reach about 212-230 billion dollars in 2025. It is planned that by 2025, the market volume of organic products may be from 3 to 5% of the world market of agricultural products [3].

The growth in consumption of organic products is more than two times higher than the growth rate of the food market as a whole.

The main consumers are urban residents with a high/average level of prosperity, who care about health.

Consumption is far from saturation and will grow as income increases and the cost of organic products decreases.

Organic Agriculture: Key Indicators and Top Countries

Indicator	World	Top countries
Countries with organic activities	2018: 186 countries	
Organic agricultural land	2018: 71.5 million hectares (1999: 11 million hectares)	Australia (35.7 million hectares) Argentina (3.6 million hectares) China (3.1 million hectares)
Organic share of total agricultural land	2018: 1.5 %	Liechtenstein (38.5 %) Samoa (34.5 %) Austria (24.7 %)
Wild collection and further non-agricultural areas	2018: 35.7 million hectares (1999: 4.1 million hectares)	Finland (11.3 million hectares) Zambia (3.2 million hectares) Tanzania (2.4 million hectares)
Producers	2018: 2.8 million producers (1999: 200'000 producers)	India (1'149'371) Uganda (210'352) Ethiopia (203'602)
Organic market	2018: 96.7 billion euros (2000: 15.1 billion euros)	US (40.6 billion euros) Germany (10.9 billion euros) France (9.1 billion euros)
Per capita consumption	2018: 12.8 euros	Switzerland (312 euros) Denmark (312 euros) Sweden (231 euros)
Number of countries with organic regulations	2018: 103 countries	
Number of affiliates of IFOAM – Organics International	2018: 779 affiliates from 110 countries	Germany - 79 affiliates India - 55 affiliates China - 45 affiliates United States - 48 affiliates

SOURCE: *FiBL survey 2020, based on national data sources and data from certifiers*

Today, 77% of organic consumption is generated by 6 countries.

According to IFOAM, The leader of market size of organic products market is the United States with 40.6 billion euros (43% of the market).

Following are Germany (10.9 billion euros) and France (9.1 billion euros). China is rapidly gaining strength due to growing consumer interest and food safety issues (8.1 billion euros). Many large markets continued to show double-digit growth, while the French organic market grew by more than 15% [1].

Consumption is growing not only in developed "rich" countries, but in general, in all regions, including "poor" countries, for example:

– In Europe: Latvia, Lithuania >50% per year, Ukraine, Bulgaria ~30% per year

– In Asian markets: China-57%, India-30%.

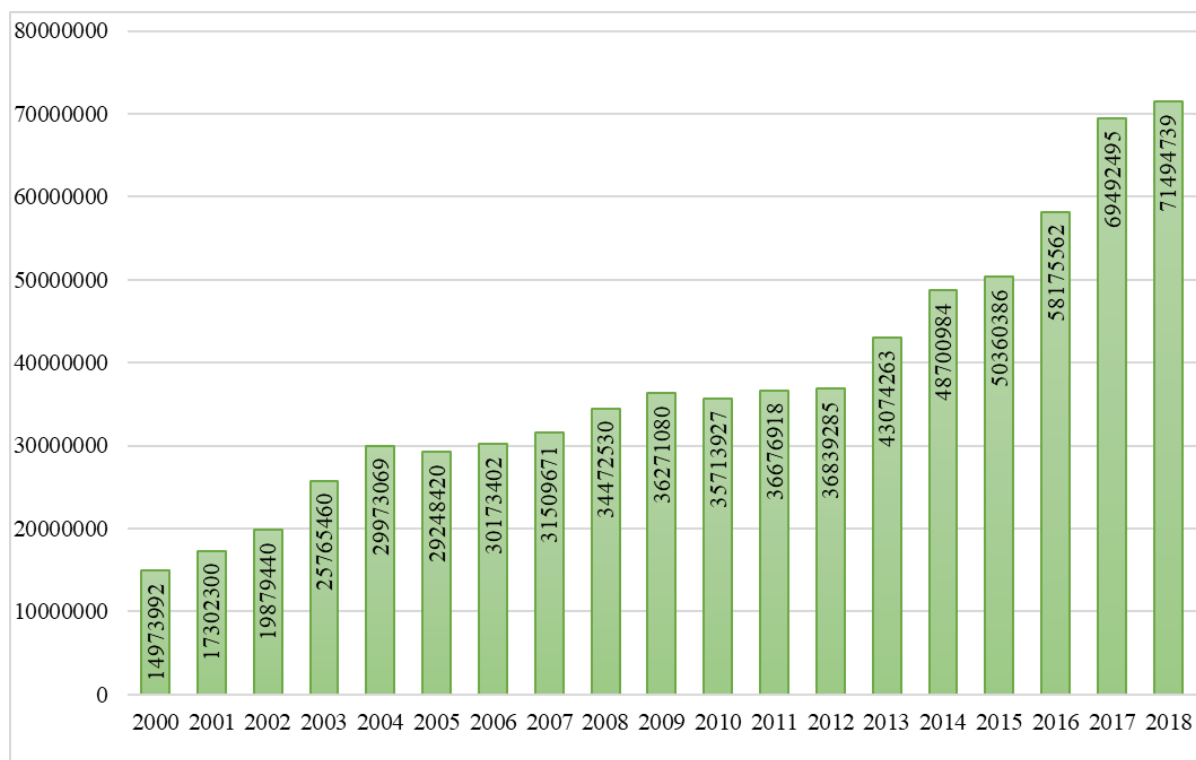
The EU countries lead in per capita consumption. Developed "organic" markets have common characteristics:

- high income countries;
- countries with developed legislative framework in the field of organic farming;
- countries with a developed institutional environment;

- countries with developed production of organic products / close to the centers of production.

Danish and Swiss consumers spent the most on organic food (€ 312 per capita in 2018). Denmark had the highest share of the organic market with 11.5% of the total food market.

In 2018, 2.8 million organic producers were registered. India continues to be the country with the largest number of producers (1149000), followed by Uganda (210000) and Ethiopia (204000).



SOURCE: Compiled by the author according to FiBL Statistics

Fig. 2. **Growth of the organic area in 2000-2018, ha**

In total, organic farming is practiced on 71.5 million hectares, which is 2.9 percent or 2 million hectares more than in the previous reporting period. Australia has the largest organic farming area (35.7 million ha), followed by Argentina (3.6 million ha) and China (3.1 million ha). Due to the large area of organic agricultural land in Australia, half of the world's agricultural land in the world is in Oceania (36.0 million). Europe ranks second in area (15.6 million hectares), followed by Latin America (8 million hectares).

Worldwide, 1.5% of agricultural land is organic. However, many countries have much higher shares. The countries with the largest share of organic production in total agricultural land are Liechtenstein (38.5%), Samoa (34.5%) and Austria (24.7%). In sixteen countries, 10% or more of all agricultural land is organic [2].

Current market trends observed in recent years include continued growth, rise in the organic market share, increase in imports, and the growth of retail chains as a distribution channel.

The development of the organic sector, in which there is a continuous growth of the organic market and land under organic management, reflects the dynamic and innovative nature of organic food and agriculture in response to the expectations of politicians and consumer demands for high quality food production.

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УДК 330

COMPATIBILITY OF THE TAX BASE AND THE AMOUNT OF THE CALCULATED VAT: INDUSTRY ASPECT

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Annotation: *The aim of the work is to assess the compliance of the tax base and the amounts of accrued VAT in the industry context. This article details gross value added by industry, as well as actual and economic tax burdens in various sectors of the economy.*

Keywords: *Value added tax, gross value added, economic tax base, economic tax burden, financial tax burden.*

Taxation is one of the long-known ways of regulating revenues and sources of replenishment of public funds. In this regard, the issue of finding reserves in the taxation of value added as a source of state revenue is currently relevant.

The essence of any tax is presented in the relationship of its categories. The economic category shows the totality of relations that arise between the state and taxpayers regarding the distribution of GDP in order to form centralized monetary funds of the state. The financial category is a monetary relationship that mediates the movement on an equivalent, repayable and reimbursable basis of the value of the gross (net) product of the company from taxpayers to the state in the form of statutory mandatory payments to the budget system to cover public expenses in the performance of the state's functions. The legal category of tax is a legislatively fixed concept and essence of tax, when a tax is understood as a compulsory, individually