

Лысенко Анастасия Андреевна,

студентка,

факультет государственного управления и финансового контроля,

ФГОБУ ВО «Финансовый университет при Правительстве Российской Федерации»,

г. Москва, Россия

**ВЛИЯНИЕ ИМПОРТОЗАМЕЩЕНИЯ НА ДОХОДНУЮ ЧАСТЬ
ФЕДЕРАЛЬНОГО БЮДЖЕТА
(НА ПРИМЕРЕ РОССИЙСКОЙ ФЕДЕРАЦИИ)**

В данной статье описаны изменения доходной части федерального бюджета Российской Федерации, связанные с западными санкциями. Также рассматриваются государственные меры поддержки импортозамещения и их влияние на бюджет.

Ключевые слова: импортозамещение, доходы федерального бюджета, государственная программа, налоги.

Anastasiya A. Lysenko,

Student,

Faculty of Public Administration and Financial Control,

Financial University under the Government of the Russian Federation,

Moscow, Russia

**THE IMPACT OF THE EFFECT OF IMPORT SUBSTITUTION
ON THE REVENUE SIDE OF FEDERAL BUDGET
(ON THE EXAMPLE OF THE RUSSIAN FEDERATION)**

In this article the changes in revenue side of the federal budget of the Russian Federation connected with Western sanctions are described. Also, the state measures supporting import substitutions and their influence on the budget are considered.

Key words: import substitution, federal budget revenues, state program, taxes

Nowadays the issue of import substitution is actual in the Russian Federation. Special attention to this problem began to be paid in 2012. At this time the state program «For the development of agriculture and regulation of markets for agricultural products, raw materials and food for the period 2013-2020» was actively developed. The main objectives of the program are to ensure food independence of our country and accelerated import substitution. In recent years the problem of import

substitution has become more urgent in connection with the imposed Western sanctions and led to the approval of new versions of many normative legal acts, including the State program «The development of industry and increase its competitiveness» [1]. This is important from the standpoint of strengthening the role of the state in the process of import substitution.

As we know, the most dependent on imported raw materials in our country are such sectors of the economy as agriculture, information technology and engineering. In the process of import substitution, most attention is paid to these industries and some «protective measures» are applied to them first.

All the above-mentioned facts have an impact on the formation of the expenditure part of the Federal budget (for example, the change in the financing of state programs and so on), as well as the revenue part of the Federal budget. It is important to note the close relationship and interdependence of many indicators in the dynamics of changes in the revenue side of the Federal budget (in recent years, since the strengthening of the policy of import substitution in connection with the introduction of Western sanctions). On the one hand, it is possible to observe a decrease in revenues from foreign economic activity, imports (as there was a decrease in fees from goods imported into the territory of our country). On the other hand, their increase is related to the operation and profit of Russian enterprises (for example, VAT, which is included in taxes on goods sold in the territory of the Russian Federation).

The Federal budget revenues for the last few years in the context of the aforementioned types of Federal budget revenues are presented below.

Table 1 – Federal budget revenues (total; for some types of revenues) [3]

Indicators	2013	2014	2015	2016
Total, RUB bn	13 019,9	14 496,9	13 655,7	13 460,1
Income taxes, RUB bn	352,2	420,5	491,4	491,0
Taxes on goods (works, services) sold in the territory of the Russian Federation, RUB bn	2 329,3	2 702,2	2 976,2	3 289,6

Revenues from foreign economic activity, RUB bn	5 011,0	5 463,4	3 295,3	2 606,0
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Table 2 – Analysis of table 1 indicators.

	Absolute deviation 2014- 2013, RUB bn	Growth rate 2014- 2013, %	Absolute deviation 2015- 2014, RUB bn	Growth rate 2015- 2014, %	Absolute deviation 2016- 2015, RUB bn	Growth rate 2016- 2015, %
Total	1 477,0	11,3	-841,2	-5,8	-195,6	-1,4
Income taxes	68,3	19,4	70,9	16,9	-0,4	-0,1
Taxes on goods (works, services) sold in the territory of the Russian Federation	372,9	16,0	274,0	10,1	313,4	10,5
Revenues from foreign economic activity	452,4	9,0	-2 168,1	-39,7	-689,3	-20,9

The peculiarity of the budgets of the last years is that they were formed in the conditions of reduction of the majority of macroeconomic indicators in comparison with the parameters of the forecast of socio-economic development of the Russian Federation to the Federal law.

After analyzing the tables, it can be concluded that the income from taxes on goods, works and services sold in the territory of the Russian Federation was increasing over the entire period and the income from foreign economic activity significantly reduced since 2014 (this year there was the introduction of sanctions against the Russian Federation).

The increase in income from taxes on goods, works and services sold on the territory of the Russian Federation can be explained by the fact that in the course of the implementation of state measures on import substitution within the framework of state programs, research, development and, importantly, state support for Russian producers are carried out. With the positive result of state support, the productivity of the organization can increase, the efficiency of its work increase, whereby taxes paid by organizations entering the Federal budget can increase.

The decrease in total revenues was due to a decrease in oil and gas revenues by 21.1% in 2015. Even with an increase in non-oil and gas revenues by 10.4%, the shortage of oil and gas revenues was not covered, which indicates Russia's dependence on oil and gas exports in this period. The size of non-oil and gas revenues as a whole increased due to the growth of revenues associated with domestic production by 11.4% and the growth of other incomes by 30.5%. The rise in these items contributed to the boost of non-oil and gas revenues in general, despite a 2.8% fall in revenues associated with imports in 2015 [2].

In 2016, the process of adaptation of the Russian economy to a sharp deterioration in the external economic conditions in 2014-2015 as a whole ended. The Ministry of Finance notes that the economic growth rate has stabilized during the year, the inflation rate has decreased by the end of the year to the lowest level in the history of the indicator calculation.

Thus, the unstable foreign economic situation and the policy of import substitution have an impact on the change in volumes for several types of income. At present, the quality of income planning is an important issue, since the choice of effective methods and strategies for managing the structure of the Federal budget revenues allows for a long-term balance of both microeconomic and macroeconomic development of the country.

Further development of the study consists in a more detailed consideration of Federal budget revenues and items.

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