

SINGLE TAX ON REAL ESTATE AS A FACTOR OF SUSTAINABLE DEVELOPMENT OF TERRITORIES

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The article presents the analysis of existing in the Russian Federation real estate taxes types and international experience of the countries, which have in their system consolidated tax on real estate objects. The result became the developed list of principles of efficient tax system, the adoption of which would simplify the introduction of single tax on real estate.

The article presents the model of the single tax, the project of the structure (system elements) of this tax, gives substantiation for the necessity of creating tax relief system, suggests the ways of financial investments of incoming funds.

The article also gives the systematized conditions of efficient realization of property relations, determined by tax system, which significantly provide sustainable development of territories.

Key words: real estate object, personal property tax, land tax, cadastral cost, single tax on real estate, taxable base, tax relief.

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