

PERSPECTIVE DIRECTIONS OF EXCISE TAX DEVELOPMENT IN THE PRESENT ECONOMIC SITUATION

Marija Shadurskaja

**Assistant Professor in Ural Federal University
named after the first Russian President Boris Yeltsin
Yekaterinburg, Russia**

Elena Prokofieva

**Assistant Professor in Ural State University of Economics
Yekaterinburg, Russia**

Abstract. The article is devoted to the justification of the possibility of replenishing the state budget by using indirect taxes. The main objective of the changes proposed by the authors of this article is to fill up the state budget income at the expense of taxpayers, which financial position allows bearing the additional costs. The authors do not recommend introducing some taxes, emphasizing their uniqueness, such as a luxury tax, in order to reduce taxpayers' negativism; they offer to take advantage of available tax system taxes, such as excise taxes. The paper gives a detailed description of the excise tax system. An attempt was made to prove the feasibility of reform in this area. The features were noted of levying excise duties modern practice in the Russian Federation, the structure of excise goods; the ratio of direct and indirect taxes using was analyzed. Alternatives have been proposed of tax systems changing based on the experience of previous years, that allow to maintain a balance between the interests of taxpayers and the state.

Keywords: indirect taxes; excise taxes; tax policy; budget revenues.

JEL codes: H210; H220.

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Contact

Maria Shadurski

Ural Federal University

named after the first Russian President Boris Yeltsin

63, Str. Krestinsky, 620073, Yekaterinburg, Russia

mshdom@yandex.ru

Elena Prokofieva

Ural State University of Economics

30, Str.Vostochnaya, 620027, Yekaterinburg, Russia

7004prokofev-av@mail.ru