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## **SPECIAL INVESTMENT CONTRACT: CURRENT PROBLEMS AND PROSPECTS**

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**Abstract.** The article deals with current problems, as well as prospects for improving the special investment contracts mechanism, including its legislative base in Russian Federation. The authors define the special investment contracts' concept, provide a classification of special investment contracts for investment areas and contractual relations subjects (state or municipal level). Further in the article the legislative base for this mechanism is analyzed: the conditions for concluding special investment contracts are determined; benefits that the business receives from this kind of public-private partnership. Also, the amount of compensation is considered for Russian Federation damage related to the failure or inadequate fulfillment by the obligations undertaken investor. Analyzing the legislative base and the experience of concluding special investment contracts, the author found problems in this sphere: a limited period of preferential rate application for the profit tax and the applying impossibility for branch business structure; tricky administrative procedures for concluding a contract; high penalties for minor key indicators deviations from planned project; the absence of regulatory documents that provide tax incentives for special investment contracts projects in some subjects of Russian Federation. Directions for improvement are outlined on the basis of the identified problems.

**Keywords:** industrial policy; special investment contracts; investor; tax; federal budget; the Russian Federation subjects budgets; privilege.

**JEL codes:** E 62; H 25.

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