

Formation of Fiscal Conditions for Stirring up Self-Development Processes in Northern Regions of RF

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Abstract. The process of transforming regions into self-developing ones presupposes availability of financial resources enabling them to carry out independent financial and economic policies. The state fiscal regulation, being a tool for managing the development of territories, should contribute to enhancing the process of self-development in the northern regions by creating incentives for all participants of economic relations to search for additional financial sources, and full use of territorial resources and opportunities. The paper assesses the regulatory impact of the state fiscal policy on the development of northern regions of the Russian Federation. It is shown that the federal tax regulation does not provide the required stimulating effect for economic agents of the northern regions toward their development and active participation in territorial economic processes. It is shown that a high degree of centralization of tax powers determines the leading role of federal tax legislation in the management of regional processes. An obstacle to implementation of regional tax initiatives are limited financial resources of territorial budgets. It is determined that the consequence of budgetary regulation is the preservation of negative trends in the budget system of the northern regions. The low fiscal capacity of the northern regions causes difficulties for socio-economic policy and does not contribute to increasing living standard of the population. The practical significance of the study is in identification of topical problems of fiscal relations, development of directions of the fiscal policy and mechanisms of fiscal regulation. The proposed by the author typology of northern regions of the Russian Federation identifying groups of regions depending on their financial potentialities and level of economic potential as well as regional problems of development of the northern regions became the basis for substantiation of the state policy directions.

1. Introduction

The North is rightfully considered to be the main storehouse of energy and mineral resources. Further development of northern and arctic territories plays a crucial role for the whole of Russia [1, 2] and requires significant financial resources. In the context of ongoing crisis and the weakening of guarantees for obtaining funds from the federal budget, it seems urgent to stir up the potential of regions to seek their own resources for development.

In a significant number of scientific publications devoted to the idea of self-directed orientation of territories, explained by the paradigm of regional self-development, the authors prove the objective possibility of self-development of regional socio-economic systems [3], determine the principles on which regional self-development should be based [4], identify factors and sources of self-development, propose criteria for the readiness of territories for self-development [5]. The generalization of scientific views allowed to specify a number of system requirements to formation of self-

developing territories [6, 4, 7]. An important role among them is assigned to the macroeconomic environment, which is understood as a set of external institutions that can both exert stimulating effect and restrain socio-economic development of regions. According to the point of view of Tatarkin A.I. and Doroshenko S.V. macroeconomic conditions “are called upon to form and reproduce socio-political, legislative, macroeconomic and foreign economic environment for implementation of federal and regional goals” [8].

Fiscal regulation is an element of macroeconomic environment [9] and is recognized as an efficient “instrument of federal impact on regional development” [10], responsible for creating a strong financial base ensuring the transition of regions to the path of self-development [11]. At the same time, the authors insist on the need to move to new principles of fiscal relations, which are based on real decentralization of the budget system [11]. Researchers have justified the necessity to introduce new mechanisms stimulating activities of government bodies to achieve greater autonomy and self-sufficiency [12]. The use of efficient development tools (regional development funds) to support regional self-development has been shown [13]. At the same time, lack of attention is paid to approaches to creating incentives for both economic entities in order to develop them, and for regional authorities in order to demonstrate fiscal initiatives towards developing their own economic and financial potentials, engaging unused territorial reserves, creating attractive investment and entrepreneurial climate, taking into account local features and existing problems of development of the northern territories.

The goal of the study is to evaluate the regulating influence of the state fiscal policy on development of northern regions of RF¹ and economic agents as well as to substantiate the mechanisms of fiscal regulation, implementation of which will facilitate building up economic and financial potential and transition of the region to the self-development mode.

2. The state fiscal policy and practice of development of the northern regions

2.1. The state tax regulation

The regulatory impact of the federal center is revealed in the course of formation and development of the taxation system in the Russian Federation. Recently the evidence of intensification of the tax regulation process is the introduction into practice of a large number of tax benefits and preferences, which contributed to reducing the tax burden on the Russian economy from 35.7% of GDP in 2000 to 30.29% of GDP in 2017 [14]. At the same time, the state tax regulation, providing support for business structures, did not become a decisive stimulus for their active development.

A study of the dynamics of the volume of products shipped from own production, making it possible to trace changes in the economic bases of territories, showed that for more than a decade of tax transformations, the increase in this indicator was below the average Russian increase in 40% of the northern regions of the Russian Federation (in crisis years in 75%). %, including economically developed ones (Khanty-Mansi Autonomous District, the Republic of Komi, Murmansk and Arkhangelsk regions) [15].

The insufficiently efficient tax incentives (lowering the profits tax rate from 24 to 20%), which did not meet investment expectations, is proved by the negative dynamics of the share of companies' own funds in the structure of financing fixed capital, which began to be noted from the year of introduction of benefits. At the same time, financial investments, which are not related to direct investments in fixed assets of companies, increased. Their share in total investments increased from 2008 to 2010 in the Arkhangelsk region - 14 times, in the Nenets Autonomous District - 20.5 times, in the Murmansk region - 1.6 times, in the Republic of Komi - 1,4 times [16].

¹ Regions of the North (hereinafter northern regions) in this study are 24 regions of RF (according to the Decree of the Council of Ministers of the USSR of 03.01.1983 No. 12 (with changes), containing the list of regions falling under the definition “High North and territories equated to it), of them 13 are fully referred to regions of the High North (the Republics of Karelia, Komi, Sakha (Yakutia), Tyva, Kamchatskiy kray, Arkhangelsk, Magadan, Murmansk, Sakhalin regions, Nenets, Khanty-Mansiyskiy-Yugra, and Yamalo-Nenets Autonomous Districts), and 11 regions are partly referred to regions of the High North.

Neither the attempt of influencing changes in sectoral structure of the economy with tax tools was successful: mineral extraction continues to have the largest share in gross value added. Independent on the proposed by the State tax preferences, the share of processing productions, production of electric power, gas and water, agriculture, forestry, fishing and fish farming in value added decreases.

One of the reasons is the use of a unified approach to calculation of insurance fees, which does not take into account the share of wages in certain activities in value added. In particular, at enterprises of processing industries share of wages is 2.5 times higher than at enterprises of the mining sector [17]. In the northern conditions, the wage fund is increased by the district coefficient and the northern benefit. Increased costs reduce profits and limit investment potentialities of manufacturing companies. Thus, in most regions of the North, investments in fixed assets of mining enterprises have a significant advantage over the manufacturing sector. Such an excess reaches: in the Republic of Karelia - 1.3 times, in the Murmansk region - 2.9 times, in the Republic of Komi - 14.9 times, in the Republic of Sakha - 110.5 times, in the Yamalo-NenetskyAD - 211.7 times, in the Magadan region - 311.6 times, and in the Nenets and Chukotka ADs - more than a thousand times.

A serious obstacle to development of northern companies was the transition to the payment of insurance fees at an increased rate. The response of business was the adoption of unpopular measures when conducting personnel policy by large [18] and small business structures [19]. In order not to pay the district coefficient and the northern benefit, employers reduce the number of permanent employees and attract labor resources from other regions, exacerbating the situation at the regional labor market.

Based on the above, it can be concluded that the federal tax regulation does not provide the required stimulating effect for an active development of economic processes in the northern regions.

2.2. Separation of tax powers of the tax policy units and level of their budget support

The assessment of the delegation of authorities of all levels of government in regard to tax regulation shows that the dominant role belongs to the Federation, developing and enacting tax privileges and preferences in relation to federal and regional taxes.

From this point of view, demonstrative is the example of federal profits tax, within which a wide list of benefits [20], aimed at achieving national goals was introduced. To solve regional problems, only 4.5% of the tax rate is provided, the procedure for establishing which in some cases is regulated by the federal center. In addition, most of the territorial budgets of the northern regions of the Russian Federation are deficit, and the provision of federal benefits leads to an even greater reduction in tax revenues. In this regard, it can be argued that financial problems of territorial budgets are becoming a serious obstacle to implementation of regional tax initiatives. This is evidenced by the low proportion of regional benefits in comparison with the federal ones in the volume of fall-out tax revenues of territorial budgets (Table 1).

Thus, the tax authorities granted to the regions should be recognized as a limited resource for forming incentives for development of territories that are not supported by financial resources.

2.3. Execution of guarantees of financial security of sustainable and balanced development of northern regions of RF

Execution of guarantees of financial security of sustainable and balanced development of northern regions of RF can be traced during assessment of the condition of the budget system of northern regions.

Some northern regions retain their leadership in terms of tax payments to the budget system of the Russian state. At the same time, tax revenues remaining in northern regions are reduced from year to year. The dependence of regional budgetary sources on gratuitous receipts from the higher level and federal taxes is noted. Thus, in the revenues of the consolidated budgets of northern regions, the excess of share of federal taxes over regional ones reaches from 3 to 10 times.

Interregional differences in per capita fiscal support persist. Its low level is observed even in the most economically developed regions [15]. In the Republics of Karelia and Komi, the Khabarovskiy Kray, the Arkhangelsk and Irkutsk regions fiscal support does not reach the average Russian indicator,

showing violation of the principle of compliance with the unified level of social guarantees of budget services to the population.

Table 1. Fall-out revenues of consolidated budgets of the northern regions, in % to profits tax receipts (sample) [21].

	2015	2016		2015	2016
Arkhangelsk region			Yamalo-Nenets AD		
at the expense of federal benefits	3,7	17,9	at the expense of federal benefits	1	59,5
at the expense of regional benefits	1,7	3,7	at the expense of regional benefits	11	6,6
Chukotka AD			Nenets AD		
at the expense of federal benefits	3,8	21,4	at the expense of federal benefits	0,4	51,7
at the expense of regional benefits	0	0,0	at the expense of regional benefits	0	0,0
The Republic of Sakha			Magadan region		
at the expense of federal benefits	1,52	6,3	at the expense of federal benefits	3,1	13,2
at the expense of regional benefits	0,2	0,1	at the expense of regional benefits	0	0,0
Sakhalin region			Krasnoyarskiy kray		
at the expense of federal benefits	0,26	4,4	at the expense of federal benefits	0,2	11,4
at the expense of regional benefits	0,02	0,0	at the expense of regional benefits	0,11	5,2
Murmansk region			The Republic of Karelia		
at the expense of federal benefits	8,8	10,8	at the expense of federal benefits	11,5	25,6
at the expense of regional benefits	0	3,2	at the expense of regional benefits	1,5	0,6

Decrease in tax revenues and increase in spending obligations cause an increase in the imbalance of budget revenues and expenditures of consolidated budgets. In 2017 and 2016, the budget deficit was observed in more than half of the northern regions (62.5% and 75% respectively), in 2015 there were less than half of such regions (42%). The current situation forces the authorities to use external borrowing. The ratio of public debt to own revenues of regional budgets exceeded the average Russian level: in 2015 - in 16, in 2016 - in 14, and in 2017 - in 15 northern regions of the Russian Federation.

The limited budgetary sources do not allow regions to actively participate in investment processes while maintaining the passive position of the federal center (budgetary investments in Russia as a whole are twice as large as the budget financing of the fixed capital of northern regions of the Russian Federation [22]).

Financial problems also impede implementation of a full-fledged social policy, causing an increase in negative trends in the living standard of the population. There is a decline in the ratio of wages to the subsistence minimum [23] and an increase in the indicator of “population with incomes below the subsistence minimum”, which in most northern regions exceeds the national average and indicates an increase in the level of poverty regardless of the economic development of the region.

Thus, the regulatory impact of the federal fiscal policy leads to destabilization of the budget system, causing problems in the socio-economic processes, which affects living standards in the regions of the North.

3. Substantiation of directions and mechanisms of fiscal regulation in northern regions

3.1. Increasing financial self-sufficiency of northern regions

In order to establish equal opportunities for regional authorities of northern territories to provide budget services, the high cost of which is caused by the northern cost factors, it is advisable to improve the

system of inter-budget regulation towards maintaining the per capita fiscal capacity at a level not lower than the average Russian figure, adjusted to the subsistence minimum.

To this end, it is necessary to increase financial self-sufficiency of northern territories by increasing the amount of taxes remaining on their territories at the expense of:

- ensuring accumulation of taxes in regions in the amount exceeding the amount of tax revenues collected in the northern regions in the previous year (for regional and federal taxes). This is an incentive for the region to earn additional budget funds;
- abolition of VAT refund to exporters of natural resources and assigning a specific tax share to regional budgets.

3.2. Empowerment and increasing responsibility of regional power bodies in the tax sphere

To solve regional priority tasks and create a favorable local economic environment, the federal level should provide tax instruments and identify financial opportunities for their implementation.

To this end, the federal centre should carry out the following activities:

- transfer profits tax in full to the regional level and grant the right to regulate the entire tax rate;
- carry out an inventory of federal tax rebates on profits tax in order to reveal the most demanded and efficient as well as abolish inefficient rebates and those, which are not connected to stirring up the investment process;
- abolish federal rebates on regional taxes.

3.3. Concretization of Directions of the Fiscal Policy Taking into Account Financial Opportunities, Economic Potential, and Identified Regional Problems

Grouping of northern regions, taking into account the contribution of tax revenues of each region to the country's budget system and the level of its economic development, will allow setting the directions of state policy in the northern regions, and then specifying the mechanisms of fiscal regulation.

In constructing the classification, the GRP and the volume of tax revenues were compared, being given in a comparable form: these figures correlated with the total population of the Russian Federation, distributed equally among 85 regions of the Russian Federation. For the distribution of the northern regions into groups, the following indicators were added: a) average GRP per capita in the Russian Federation, b) average tax revenues in the Russian Federation, c) 75% of the GRP average per capita population in Russian Federation. The latter indicator was borrowed from the methodology used in the European Union in constructing classification of regions with allocation of problem areas. According to the methodology in the territory where per capita GRP is below 75% of the EU average, a crisis situation in the regional economy is recorded [24, 30].

As a result, three groups of northern regions were identified:

1. Economically highly developed and financially secure regions, in which GRP per capita and the contribution of tax revenues to the budget system exceeded the average Russian indicator: Yamalo-Nenets Autonomous District, Krasnoyarskiy kray, Sakhalin region, Permskiy kray, Irkutsk and Tyumen regions;

2. Economically developed regions with a lower level of financial security, in which GRP per capita was at a level above 75% of the average Russian indicator, and the contribution to the budget system did not exceed the average Russian indicator: the Republic of Sakha and Primorskiy kray;

3. Economically average and undeveloped regions with low financial security, in which GRP per capita was below 75% of the average Russian indicator, and the contribution to the budget system was below the average Russian indicator: Khabarovskiy kray, the Republic of Komi, Tomsk region, Arkhangelsk region, Murmansk region, Amur region, TransBaikal kray, Nenets Autonomous District, the Republic of Karelia, the Republic of Buryatia, Kamchatskiy kray, Magadan region, Chukotka Autonomous District, the Republic of Tyva, the Republic of Altay.

In group 3, on the basis of criteria applied in the EU countries to identify problem areas with the aim of providing state support [24], the lagging regions were identified: Transbaikal kray, the Republic of Karelia, the Republic of Buryatia, the Republic of Tyva, the Republic of Altay (Table 2). They

are characterized by weak investment activity, high unemployment, insufficient development of the services sector and infrastructure [25].

Table 2. Criteria for identification of problem territories for state support.

	Investment activity	Unemployment	Social infrastructure
Khabarovskiy kray	low	low	medium development
The Republic of Komi	high	medium	medium development
Tomsk region	medium	medium	medium development
Arkhangelsk region	low	medium	low development
Murmansk region	low	medium	medium development
Amur region	low	medium	low development
Zabaykalskiy kray	low	high	low development
Nenets AD	high	medium	low development
The Republic of Karelia	low	high	low development
The Republic of Buryatia	low	high	low development
Kamchatskiy kray	low	low	low development
Magadan region	medium	low	medium development
Chukotka AD	medium	low	medium development
The Republic of Tyva	low	high	low development
The Republic of Altay	low	high	low development

This classification and the results of studies to identify regional problems allowed suggesting possible directions of the state policy in relation to the regions analyzed.

Sharing the position of scientific experts, actualizing the question of fair distribution of rental income [26], it is advisable to establish a regional development fund, the source of which will be a fixed part of the mineral extraction tax. The expenditure of the fund must be targeted [27]. Resources of the fund should be directed to development of social infrastructure, formation of labor potential, solution of environmental problems. Such problems are typical of all resource-based regions [28].

For Group 1, financing of development of the social infrastructure is assumed exclusively at the expense of the fund. Due to the fact that the level of economic potential in regions of groups 2 and 3 is lower, and investment opportunities of the companies operating there are somewhat lower than that of economic entities of regions of group 1, it is possible to interest the business to become more active in the investment process, only provided risk sharing. Therefore, for groups 2 and 3, it is advisable to develop social infrastructure on the terms of co-financing of expenses (state funds and fund received from leading companies operating with involvement of local natural resources).

With a high level of unemployment, which is usually caused by the mono-industry structure of the regional economy, support to development of small businesses (SMEs) by the state seems promising. Development of legislation aimed at involvement of SMPs, registered mainly in northern regions, in industrial relations with big businesses and governmental and municipal structures is also required. To this end, it is necessary to make amendments to the law No. 223-FZ "On procurement of goods, works, services by certain types of legal entities", as well as to the law No. 44-FZ "On the contractual system in the field of procurement of goods, works and services for municipal needs", which would eliminate the problem caused by the northern raise in costs. It is proposed to exclude from the contract price the additional costs of the wage fund, consisting of the regional coefficient and the northern benefit, when passing through competition of medium-sized and small enterprises.

In order to involve local SMEs in production relations with large businesses operating in regions of the 1st and 2nd groups, it is advisable to establish an increased quota for purchases of goods and services from SMEs out of the total annual volume of purchases. For enterprises of regions of the 3rd group, tax breaks and other measures can be envisaged for encouraging large businesses to engage SMEs.

For regions of the 1st group a reduction in profits tax rate of at least 15% can be a support measure for SMEs operating under the general tax regime. The proposed rate is similar to the rate established for the single tax of the simplified tax regime. In regions with lower economic potential (groups 2 and 3), a differentiated tax rate (5–15%) can be used, depending on the level of economic development and areas that are recognized in the region as a priority.

For lagging regions identified in group 3, special state support programs should be developed, which may include tax regulation measures proposed by the author for SMEs.

4. Conclusion

The study of the regulatory impact of the state fiscal policy on the development of northern regions revealed some of the shortcomings of fiscal regulation. Federal tax regulation does not provide the required stimulating effect for economic entities of northern regions in the direction of their development and active participation in territorial economic processes, which is caused by the following reasons: consideration of the northern conditions in the tax legislation is ignored; there is no systematic assessment of efficiency of tax innovations introduced; there is no control over the targeted use of funds, release of which is associated with the provision of benefits; opportunities for abuse of benefits remain; when adopting tax laws, the practice of defending interests of large businesses, that are not related to solving territorial problems, continues. The tools of state budgetary regulation are also not distinguished by high performance: financial problems remain in the budget system of northern regions. Centralization of tax authorities and budgetary resources limits the ability of territorial power bodies to conduct efficient tax and economic policies, which negatively affects development of the social sphere and the living standards in northern regions of the Russian Federation.

The author developed a typology of the regions, taking into account financial opportunities and the level of economic potential, and also the identified specific problems of development of the northern regions allowed identifying directions of the fiscal policy and propose fiscal regulation mechanisms optimizing fiscal relations in the North. Implementation of the fiscal regulation measures proposed in the work would facilitate involvement of economic entities in regional socio-economic processes, increase economic and financial potential, increase financial self-sufficiency of the northern regions, which should bring the transition of the northern regions of the Russian Federation to the path of self-development.

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