

ПРОБЛЕМНЫЕ АСПЕКТЫ СТАНОВЛЕНИЯ ИНСТИТУТА КОНСОЛИДИРОВАННЫХ ГРУПП НАЛОГОПЛАТЕЛЬЩИКОВ В РОССИИ

И.В. Глазунова

Омский государственный университет им. Ф.М. Достоевского, г. Омск, Россия

В статье рассматриваются предпосылки возникновения и сущностные характеристики института консолидированных групп налогоплательщиков за рубежом и в России, выявляются достоинства и недостатки правового регулирования создания и деятельности консолидированных групп плательщиков налога на прибыль организаций, анализируются результаты и направления развития налоговой консолидации в Российской Федерации. Наибольшее количество опасений авторов вызывает противоречивость влияния КГН на структуру региональных бюджетов. Делается вывод о недостаточно высоком уровне подготовки и реализации налоговой консолидации в России

Ключевые слова: консолидированные группы налогоплательщиков, налог на прибыль организаций, налоговая система, экономическая интеграция, государственный бюджет, мораторий, трансфертное ценообразование, налоговые правоотношения.

PROBLEM ASPECTS OF FORMATION OF THE LEGAL INSTITUTE OF CONSOLIDATED TAXPAYERS GROUPS IN RUSSIA

Irina V. Glazunova

Dostoevsky Omsk State University, Omsk, Russia

The subject. The article is devoted to the prerequisites of the emergence and essential characteristics of the institution of consolidated groups of taxpayers in Russia and abroad, revealing of advantages and disadvantages of the legal regulation of the creation and operation of consolidated groups of payers of corporate profits tax, analyzing results and directions of the development of tax consolidation in Russian Federation.

The purpose of the article is to identify positive and negative aspects of the functioning of the institution of consolidated groups of taxpayers in Russia with the establishment of prospects of tax consolidation and the likely directions of its development.

The description of the problem field. The development of the world economic system stimulates the emergence of new forms of management, characterized by the enlargement of business, the pooling of resources of individual enterprises into a single system in order to optimize entrepreneurial activity. These trends are reflected in the development of tax systems of various countries, that is expressed in the formation of institutions of consolidated groups of taxpayers. Tax consolidation in Russia is a relatively new phenomenon, and it seems necessary to examine this institution from the law enforcement point of view, to evaluate its effectiveness.

Methods and methodology. The authors used methods of analysis, synthesis, as well as formal-legal, comparative-legal, historical methods of investigation.

Results and the scope of its application. The authors note that the institution of tax consolidation today is presented in the tax systems of most modern countries.

The practice of applying the institution of consolidated groups of taxpayers testifies to the existence of a significant number of advantages and disadvantages of tax consolidation in Russia. The moratorium on the creation of consolidated groups of taxpayers, due to the contradictory nature of their influence on the structure of regional budgets, the main directions of the tax policy of Russia testify to the forthcoming reform of tax consolidation in Russia.

Conclusions. The emergence of the institution of tax consolidation is a natural consequence of the development of the world economy. Most developed countries of the world actively introduce elements of consolidation into taxation systems, successfully providing a balance between the positive and negative consequences of its implementation. Meanwhile, the level of preparation and implementation of tax consolidation in Russia at the moment is not high enough, so the institution requires a consistent reform.

Key words: consolidated groups of taxpayers, corporate profit tax, tax system, economic integration, state budget, moratorium, transfer pricing, tax legal relations.

Информация о статье:

Дата поступления – 27 июля 2017 г.

Дата принятия в печать – 10 сентября 2017 г.

Дата онлайн-размещения – 20 декабря 2017 г.

Article info:

Received – 2017 July 27

Accepted – 2017 September 10

Available online - 2017 December 20

1. Introduction.

The development of the world economic system stimulates the emergence of new forms of management characterized by the enlargement of national and international business, the unification of production, financial and legal resources of individual enterprises into a single system in order to optimize their functioning and reduce the risks arising within the framework of entrepreneurial activity. Concerns and holding are becoming increasingly widespread, and economic integration is proceeding along the path of preserving legal independence for individual participants, with almost complete establishment of their interdependence in the economic sphere.

These trends are reflected in the development of tax systems of various states, which is reflected, among other things, in the formation of institutions of consolidated groups of taxpayers, in particular profit tax. Tax consolidation allows you to optimize the tax burden on participants in large business structures and simplify tax administration.

In connection with the integration of the Russian economy into the global economy it is necessary to optimize the national legislation on corporate income tax. Reforms carried out in this area deserve close attention from the appropriate point of view and require an assessment of their effectiveness.

2. Formation of the Institute of Consolidated Groups of Taxpayers in World and Russian Practice.

The concept of a "consolidated taxpayer" originated in the early 20th century in Austria [1, p. 56]. In this case, the reason for combining the tax base of individual entities was the need to optimize tax procedures. Legislative registration of tax consolidation in Austria took place much later and was carried out on the basis of judicial practice.

The purpose of combining the tax base of a number of companies in the US and Spain was the opposition to the fragmentation of business and the stabilization of tax revenue to the state budget [2, p. 39]. The Institute of Consolidated Groups of Taxpayers (hereinafter referred to as CGT) in these states had a more formal legal character.

In 1920, in Germany, special rules for taxation of group «Organschaft» companies were introduced that gave rise to the establishment of full-fledged mode and condition to consolidate taxation. In the 80's. XX century this mode was introduced in France, in 2002 - in Australia and Japan [3, p. 5].

To date, the tax consolidation institute is present in the taxation systems of most countries of the European Union, where the basis of consolidated taxation was the Council Directive of 23.07.1990 "On the general taxation system applied to the parent and subsidiaries in the case of their location in different member states EU" and the 7th Directive of the Council of the EU of 13.07.1983, which regulates the procedure for reporting by interdependent enterprises.

The idea of introducing the legal institute of the KGN in Russia was first discussed comprehensively in the drafting of the Tax Code of the Russian Federation, but was rejected because of insufficient level of development and lack of experience and resources for Russian tax authorities that allow tax interaction with major subjects of tax legal relations. The immediate impact of the CGT Institute in Russia is related to the enactment of Federal Law No. 321-FZ of 16.11.2011 "On Amending Part One and Two of the Tax Code of the Russian Federation in Connection with the Creation of a Consolidated Group of Taxpayers." So, from January 1, 2012, Part 1 of the Tax Code of the Russian Federation has been expanded with Chapter 3.1, devoted to the procedure of the establishment and basics of the operation of CGTs.

The main reason for the establishment of tax consolidation in 2011-2012 was the dynamic growth of the Russian economy and the associated education and activities of integrated business groups. Like all taxpayers, having interests opposite to the state's tax policy, large holdings have great resources for countering it. Using the imperfection of the Russian legislation, large taxpayers organized the transfer of the profit center to jurisdictions with reduced taxation, which was facilitated by the Art. 284 of the RF Tax Code providing the possibility of the subjects of the Russian Federation to reduce the rate of income tax in the part coming to the regional budget. The result was the emergence of unscrupulous tax competition between subjects of the Russian Federation, manifested in the struggle for profit centers of large taxpayers in exchange for various benefits, as well as an unjust disproportion in the amount of tax revenues of the budgets of the subjects of the Russian Federation.

2000-2010 years are characterized by a sharp increase in the number of large corporations and holdings in Russia [4, p. 198]. The preventive, suppressive and punitive potentials of the tax legislation in the specified conditions proved ineffective, and it became necessary to find and legislate more flexible ways of influencing the state on the activities of large taxpayers, which consist in creating for the latter conditions reducing interest in tax manipulation.

The introduction of the CGT Institute in Russia is also caused by the need to shift the bulk of taxation to regions where the concentration of production capacities reaches a maximum, to transition to international financial reporting standards, to reduce the tax burden on large business, to improve tax control over transfer pricing [1].

3. The essence of the institution of consolidated groups of taxpayers.

On the number of existing for today models of consolidated taxation in the scientific environment lacks unity [2, p. 39; 5, p. 195; 6, p. 94]. In our opinion, the most justified is the identification of four basic models of tax consolidation.

The first of these involves attributing all losses and profits to the parent company, when the rest of the corporation is treated as its internal units. The given model has developed in Germany, and also in Austria where the participant of group of tax bearers before the introduction into it is obliged to reduce the profit on the losses received by it for acquisition of the right to read to itself losses of group [7, p. 71].

The second model developed in the UK and Singapore, where the group's exemption system is used, which allows to transfer losses of one member of the taxpayer group to another.

The third, most common model involves a separate calculation of the profits of each group member, followed by the consolidation of the amounts received at the level of groups of companies, after which the parent company calculates and pays the tax on behalf of the entire group.

Finally, the last, fourth, model was established in Holland. Participants in the consolidated group can account for their own losses and profits after using the group's losses.

The model of consolidation of taxpayers in Russia combines the signs of the third and fourth models.

The concept of "tax consolidation" in the established world practice, as a rule, implies "... a regime established in the legislation on taxes and fees in a number of countries where a group of companies or other enterprises (trusts or partnerships) with absolute or preferential participation of some in others is perceived as one economic unit for taxation purposes" [8, p. 34]. Such an understanding of tax consolidation was established in the US and France. At the same time, the

CGT should be distinguished from a holding or corporation that can act as elements of the CGT, but must be identified with it [9, p. 91].

The consolidated group of taxpayers in Russia is a voluntary association of taxpayers of corporate income tax on the basis of an agreement on the establishment of a consolidated group of taxpayers with a view to calculating and paying corporate profit tax, taking into account the aggregate financial result of economic activities of these taxpayers [2].

It is noteworthy that the CGT in Russia is a non-legal entity and is formed by legal entities on a voluntary basis. As a legal basis for consolidation is the agreement on the creation of the CGN, while the purpose of the association is the acquisition of a special regime for calculating and paying corporate income tax. The scientific literature also indicates that the purpose of formation of the group is to reduce the tax burden, which not only allows businesses to minimize their costs, but also has a stimulating effect to the implementation of investment projects, which are at the initial stage and s may be a loss [10, p. 145].

The legislation on taxes and duties of the Russian Federation establishes the requirements for organizations that are members of the KGN (Article 25.2 of the Tax Code of the Russian Federation). Thus, not every legal entity may become a party to the agreement on the establishment of a consolidated group of taxpayers and, respectively, participant m group [11, p. 17].

4. Positive and negative aspects of the application of legislation on consolidated groups of taxpayers in Russia.

Numerous works of Russian and foreign researchers have been devoted to the study of questions of efficiency and economic feasibility of the creation of CGT. At the same time, the majority of foreign authors note the positive influence of the Institute on the economic activities of the group members, the increase in the indices of this activity of the organizations included in the group in comparison with the situation that existed before the creation of the CGT [12, p. 3-10; 13, p. 5 -6; 14, p. 23-29; 15].

The practice of applying the institution of consolidated taxation on corporate profit tax from 2012 to 2017 allows you to judge the advantages and disadvantages of legal regulation of the establishment and activities of CGT in Russia.

The main advantages for participants of CGT are in the order of determining the tax base for calculating the corporate income tax. In accordance with Art. 278.1 of the RF Tax Code, losses incurred by participants of CGT are accounted for not in the future, but in the current reporting (tax) period. If the losses in the period are received by all participants of CGT, the consolidated tax base in this period is considered equal to zero. Participants of CGT have the opportunity not to take into account when calculating the tax part of the profits received from transactions between the group members; To summarize the profits and losses of all participants of the group when calculating corporate profit tax, which allows us to rationally take into account the results of the corporation's activities. In addition, members of the CGT are exempted from the obligation to submit tax declarations, calculate and pay taxes. These activities are carried out by a responsible participant of CGT.

Transactions concluded between the participants of one CGT, even if they meet the criteria established by Art. 105.14 of the Tax Code of the Russian Federation are not recognized as controlled transactions, which minimizes the risks of additional taxation of profits tax, the imposition of fines and penalties in connection with the use of prices that do not correspond to the market level in transactions between participants of the CGT. Thus, the participants of the CGT are also interested in the potential reduction of tax risks when making transactions within the group; there is no need to prove compliance with market prices of transactions made by organizations between themselves within the group.

Equally important is the interest of the state in the development of tax consolidation, which leads to a decrease in the opportunities for large taxpayers to use schemes to evade taxes on profits using transfer pricing. "The use of prices that do not correspond to the market level in transactions between participants of one CGT does not in fact create a threat of budget losses due to income tax

and distortions in the distribution of the tax base between regions, since undervaluation of income (overstatement of costs) by one party to the transaction entails a simultaneous understatement of costs income) from the other party to the transaction in a similar amount, taken into account when calculating a single tax base"[16].

The share of profit attributable to each participant of the CGT and its separate subdivision is calculated as the average arithmetic value of the specific weight of the average number of employees (labor costs) and the specific weight of the residual value of the depreciable property of that participant or a separate subdivision, respectively, in the average number of employees (costs of payment labor) and the residual value of depreciable property in general according to CGT (Article 288 of the Tax Code of the Russian Federation), whereby "... payment of the regional part of the income tax to the budgets of the regions in which the income was actually received, and not in the budget of the region in which the registered umbrella organization vertically integrated group of companies" [5, p. 193], as a result of which prerequisites are created for establishing the financial independence of the subjects of the Russian Federation and reducing the dependence of regional budgets on transfers from the federal budget .

The opinion is expressed that the consolidation institute stimulates the development of integrated structures, which results in the unification of the tax system, the development of competitiveness of interconnected producers in the domestic and international markets [10, p. 141].

In the most global aspect, a significant disadvantage of CGTs is the risks of monopolization of certain sectors of the economy that arise during the formation of various types of associations of legal entities, which adversely affects the competitive environment of the Russian and international markets.

The inconvenience of the members of CGT may be related to the potential likelihood of transferring responsibility to them for non-payment of income tax, fines, penalties if the responsible ESTATE pendulum CGT not fulfill the obligation to make appropriate payments to the budget. In addition, there is the possibility of suspending transactions on the accounts of all participants CGT to ensure execution of the judgment for the recovery of arrears. On the couple of all participants and it can be locked at the same time, if the decision is made to suspend operations for failure declaration of income tax.

In addition, virtually no ability to use the tax consolidation of the accounting for losses on business start [17, p. 24; 18, p. 23; 19, p. 138]. The newly established company, as a rule, suffer losses in the first few years after their creation. However, under the provisions of the Tax Code, taxpayers who had losses before the entry into CGT actually lose their right to use them until the moment has not yet come out of its membership.

Of the most concern is the inconsistency of the effect of CGT on the structure of the regional budgets. "The aim of fiscal consolidation is the redistribution of income from income tax at the very region where the profit is created, rather than the subject, which is the parent company of" [21, p. 372]. Nevertheless, designed to ensure an equitable redistribution of tax revenue budgets of the RF subjects, the CGT institute leads to dilution of the tax base of the respective budgets, thereby reducing the accuracy of forecasting revenues from corporate profit tax". There is no unified approach to the calculation of lost income from income tax for CGT organizations at the federal and regional level, there are no results of prediction mechanism CGT activities in the coming period in the context of the territories, as well as methods for determining compensation shortfall in regional budget revenues [22, p. 122].

5. Current state of the Institute of consolidated groups of taxpayers in Russia.

At the end of 2013 fifteen CGTs were registered in Russia. The main part of the merged organizations implementing activities in the oil, gas and telecommunications industries. On January 1, 2014 the number increased to 16 [3].

The CGTs registered in 2012 combined 197 companies. Among them, according to the letter of the Ministry of Finance of the Russian Federation dated April 25, 2012 № ED-4-3 / 7018 –

OJSC, there are "MegaFon-International"; OJSC "LUKOIL"; OJSC "AK" Transneft "; OJSC "Oil Company Rosneft". Four CGTs registered in 2013 combined 116 organizations [23, p. 3].

As noted in the literature, the highest number of participants in the groups registered in Moscow (102 companies in 2012, 157 - in 2013, 196 - in 2014), the second place is occupied by St. Petersburg (46 companies in 2012 city, 96 - in 2013, 99 - in 2014). 77% of the groups created belong to the oil and gas industry (8 groups of 15), 13% - metallurgy (51 Company), 8.5% - Energy - 1 member (34 Company) [23, p. 4].

After the introduction of KGN Institute noted that over three quarters of 2012 the consolidated budget of the Russian Federation received less than 3 billion rubles. corporate profits tax. According to the deputy head of the Federal Tax Service D. Egorov for the state is a bit of a positive result from the introduction of KGN felt in 40 regions, and only 10 - 15 RF subjects lost part of budget revenues [4].

A temporary ban of CGT is necessary to address the shortcomings of the system introduced. Creating of CGTs led to a redistribution of income between the budgets of regions. Thus, according to the Ministry of Finance, in 2014 in 53 regions of the income taxes on income increased by 61.9 billion rubles, in 32 -. Decreased by 127 billion decreased by about 30 billion In 2012, the proceeds of income tax from CGT participants; at the same time among the most affected regions by introducing the institution of CGT regions are Moscow and St. Petersburg [6]. Later, a moratorium on the creation of CTG was extended until the end of 2017, contracts registered by the tax authorities in 2014 - 2015, were recognized by unregistered [7].

It seems that the CTG Institute will undergo reform in the near future, as indicated by the main directions of tax policy for 2017 and the planning period of 2018 and 2019's, according to which the monitoring will be continued in 2017, as a result of which it is supposed to develop proposals aimed at improving the CGT mechanism.

To ensure balanced regional budgets is proposed to limit the amount of reduction of the CGT tax base the amount of loss resulting unprofitable participants' size, not exceeding 30% of the profit of profitable participants [8], which seems to increase the burden on CGT and may result in financial unattractiveness Institute.

Scientific and practical issues in the CTG researchers in Russia introduced a number of proposals to improve this Institute. Some researchers consider the extension of the tax consolidation of some other taxes (such as VAT and excise duties) [8, p. 39; 24, p. 91] that, in our opinion, is premature in the current context of the economic development of Russia.

6. Conclusions.

The emergence of the institution of tax consolidation is a natural consequence of the global economy, as well as the aspirations of business structures to optimize business, preserve profits and reduce losses. The interest of the state to reduce the financial and organizational costs of implementing tax administration, simplification and tax control and increase and its efficiency equally contributes to the development of the test institute.

Most of the developed countries of the world during the XX - XXI centuries actively implement the tax consolidation system elements, successfully providing a balance between positive and negative consequences of its implementation. Meanwhile, the institute of consolidated group of taxpayers is relatively new in Russian legal and economic systems and it requires a special approach to tax administration. Its establishment is intended to provide a capacity of entrepreneurial activity in the country, to reduce the tax burden on business. However, the level of preparation and the implementation of fiscal consolidation in Russia at the moment is not high enough, in connection with which this institution requires a consistent reform.

СПИСОК ЛИТЕРАТУРЫ

1. Чайковская Л.А., Губанова А.В. Создание консолидированного налогоплательщика: последствия и преимущества / Л.А. Чайковская, А.В. Губанова //

Финансовый вестник: финансы, налоги, страхование, бухгалтерский учет. - 2010. - № 6. - С. 56-61.

2. Баннова К.А. Проблемы налогообложения консолидированных групп за рубежом и в России / К.А. Баннова // Проблемы учета и финансов. – 2011. - № 3. – С. 39-41.

3. Иконникова О.А. Понятие консолидированного налогоплательщика в современном налоговом праве / О.А. Иконникова // Реформы и право. - 2009. - № 4. - С. 3-12.

4. Евневич М.А., Ябурова Д.В. Консолидированная группа налогоплательщиков – шаг к формализации холдингов / М.А. Евневич, Д.В. Ябурова // Проблемы современной экономики. – 2013. - № 3(47). – С. 197-202.

5. Шамонин Н.Н. Современное состояние института консолидированного налогоплательщика: основные принципы и методология отражения в бухгалтерском учете налога на прибыль / Н.Н. Шамонин // Вестник Самарского государственного университета. - 2015. - № 2(124). – С. 193-196.

6. Ермакова Е.А. Институт консолидированного налогообложения: проблемы согласования интересов налогоплательщиков и бюджетных возможностей / Е.А. Ермакова // Экономика. Налоги. Право. – 2014. - № 3. – С. 93-97.

7. Gerdes I. Austrian Group Taxation - three years on. Group Tax Planning. Tax Planning International: Special Report. Arlington, VA, USA: BNA International, - 2008. - P. 69 - 72.

8. Смирнов Д.М. Актуальные проблемы налогообложения консолидированных групп за рубежом и в России / Д.М. Смирнов // Международный бухгалтерский учет. – 2010. - № 5(137). – С. 33-39.

9. Баннова К.А., Гринкевич Л.С. Систематизация особенностей объединения в форме консолидированной группы налогоплательщиков / К.А. Баннова, Л.С. Гринкевич // Вестник Волжского университета им. В.Н. Татищева. - 2013. - № 4(21). – С. 87-94.

10. Рюмина Ю.А., Баннова К.А. Причины и последствия консолидации налогоплательщиков / Ю.А. Рюмина, К.А. Баннова // Вестник Томского государственного университета. Экономика. - 2013. - № 22(2). – С. 141-146.

11. Ефимова Н.А. Договор о создании консолидированной группы налогоплательщиков с участием банков: особенности субъектного состава / Н.А. Ефимова // Банковское право. - 2016. - № 2. - С. 16 - 22.

12. Friedel D. Intercompany dividends matter more than you might think / D. Friedel // Corporate Taxation. – 2007. - № 34. – P. 3–10.

13. Takasaki A. Consolidated tax return system / A. Takasaki // Shin Nihon Ernst and Young Sney Newsletter. – 2002. - № 4. P. 5–6.

14. Yujiro O. Study based on a consolidated tax system adoption survey of companies listed on the Tokyo Stock Exchange / O. Yujiro // Kansai University Review of Business and Commerce. – 2005. - № 7. P. 23–39.

15. Edstorm A. The new Danish tax regime – Attitudes and opinions of different Swedish interested parties / A. Edstorm // Accounting and Finance. - 1999. - 2016. URL: <http://citeseerx.ist.psu.edu/viewdoc/summary?doi=10.1.1.10.8096>.

16. Бабенко Д.А. Развитие налогообложения консолидированных групп налогоплательщиков в России: автореф. дис. ... канд. экон. наук. / Д.А. Бабенко. М, 2015. URL: <http://economy-lib.com/razvitie-nalogooblozheniya-konsolidirovannyh-grupp-nalogoplatelshikov-v-rossii>.

17. Викулов К.Е. Правила налоговой консолидации в России: преимущества и недостатки / К. Е. Викулов // Налоговая политика и практика. – 2009. - № 1(73). – С. 18-25.

18. Витвицкая Т.В. Преимущества и недостатки введения института консолидированных групп налогоплательщиков / Т.В. Витвицкая // Социально-экономический и гуманитарный журнал Красноярского ГАУ. – 2015. – № 2. – С. 19-27.

19. Бабенко Д.А. Введение института консолидированных групп налогоплательщиков в России: предварительные итоги / Д.А. Бабенко // Финансовый журнал. – 2014. - № 2. – С. 135-142.
20. Баннова К.А. Методика управления рисками системного взаимодействия участников консолидированной группы налогоплательщиков / К.А. Баннова // Вестник Томского государственного университета. Экономика. - 2013. - № 4(24). С. 116-124.
21. Шувалова Е.Б., Юрченкова Н.В. Особенности налогового контроля по консолидированной группе налогоплательщиков / Е.Б. Шувалова, Н.В. Юрченкова // Статистика и экономика. – 2014. – № 6(2). – С. 370-374.
22. Алкаева В.А. Анализ опыта внедрения системы консолидированного налогообложения за рубежом / В.А. Алкаева // Вестник университета. – 2016. - № 7-8. – С. 119-123.
23. Баннова К.А., Феденкова А.С. Преимущества создания консолидированных налоговых групп и критерии оценки их эффективности для российской налоговой системы / К.А. Баннова, А.С. Феденкова // Вестник-экономист ЗАБГУ (электронный научный журнал). – 2015. - № 11. – С. 1-11.
24. Кремптовая Н.Л. Влияние создания консолидированных групп налогоплательщиков на доходы бюджетов Российской Федерации / Н.Л. Кремптовая // Символ науки. – 2015. - № 4. – С. 89-91.

REFERENCES

1. Chaykovskaya L.A., Gubanova A.V. Creating a consolidated taxpayer: implications and benefits. *Finansovyy vestnik: finansi, nalogi, strahovanie, buhgalterskiy uchët* = Financial newsletter: finance, taxes, insurance, accounting, 2010, no 6, pp. 56-61. (In Russ.)
2. Bannova K.A. Problems of taxation of consolidated groups abroad and in Russia. *Problemy ucheta i finansov* = Accounting and finance problems, 2011, no 3, pp. 39-41. (In Russ.)
3. Ikonnikova O.A. The concept of a consolidated taxpayer in modern tax law. *Reformy i parvo* = Reforms and law, 2009, no 4, pp. 3-12. (In Russ.)
4. Evnevich M.A., Yaburova D.V. Consolidated group of taxpayers - a step towards the formalization of holdings. *Problemyi sovremennoy ekonomiki* = Problems of modern economy, 2013, no 3(47), pp. 197-202. (In Russ.)
5. Shamonin N.N. Current state of an institute of consolidated taxpayer: basic principles and methodology of accounting for income taxes. *Vestnik Samarskogo gosudarstvennogo universiteta* = Bulletin of the Samara State University, 2015, no 2(124), pp. 193-196. (In Russ.)
6. Ermakova E.A. Institute for Consolidated Taxation: Problems of Harmonization of Taxpayers' Interests and Budget Potentials. *Ekonomika. Nalogi. Pravo* = Economy. Taxes. Right, 2014, no 3, pp. 93-97. (In Russ.)
7. Gerdes I. Austrian Group Taxation - three years on. *Group Tax Planning. Tax Planning International: Special Report*. Arlington, VA, USA: BNA International, - 2008. - P. 69 - 72.
8. Smirnov D.M. Actual problems of taxation of consolidated groups abroad and in Russia *Mezhdunarodnyy buhgalterskiy uchët* = International Accounting, 2010, no 5(137), pp. 33-39. (In Russ.)
9. Bannova K.A., Grinkevich L.S. Systematization of features combining to form a consolidated group of taxpayers. *Vestnik Volzhskogo universiteta im. V.N. Tatischeva* = Bulletin of Volzhsky University named after V.N. Tatishchev, 2013, no 4(21), pp. 87-94. (In Russ.)

10. Ryumina Y.A., Bannova K.A. Causes and effects of consolidation of taxpayers. Vestnik Tomskogo gosudarstvennogo universiteta. Ekonomika = Bulletin of Tomsk State University. Economy, 2013, no 22(2), pp. 141-146. (In Russ.)
11. Efimova N.A. The agreement on the establishment of a consolidated group of taxpayers with the participation of banks: the features of the subject composition. Bankovskoe pravo = Banking Law, 2016, no 2, pp. 16 - 22. (In Russ.)
12. Friedel D. Intercompany dividends matter more than you might think / D. Friedel // Corporate Taxation. – 2007. - № 34. – P. 3–10.
13. Takasaki A. Consolidated tax return system / A. Takasaki // Shin Nihon Ernst and Young Sney Newsletter. – 2002. - № 4. P. 5–6.
14. Yujiro O. Study based on a consolidated tax system adoption survey of companies listed on the Tokyo Stock Exchange / O. Yujiro // Kansai University Review of Business and Commerce. – 2005. - № 7. P. 23–39.
15. Edstorm A. The new Danish tax regime – Attitudes and opinions of different Swedish interested parties / A. Edstorm // Accounting and Finance. - 1999. - 2016. URL: <http://citeseerx.ist.psu.edu/viewdoc/summary?doi=10.1.1.10.8096>.
16. Babenko D.A. The development of taxation of consolidated taxpayer groups in Russia, Cand. Diss. M, 2015. URL: <http://economy-lib.com/razvitie-nalogooblozheniya-konsolidirovannyh-grupp-nalogoplatelshikov-v-rossii>. (In Russ.)
17. Vikulov K.E. Rules of tax consolidation in Russia: advantages and disadvantages. Nalogovaya politika i praktika = Tax policy and practice, 2009, no 1(73), pp. 18-25. (In Russ.)
18. Vitvitskaya T.V. The advantages and disadvantages of introducing the institution of consolidated groups of taxpayers. Sotsialno-ekonomicheskii i gumanitarnyi zhurnal Krasnoyarskogo GAU = The socio-economic and humanitarian journal of Krasnoyarsk SAU, 2015, no 2, pp. 19-27. (In Russ.)
19. Babenko D.A. Introduction of the institute of consolidated groups of taxpayers in Russia: preliminary results. Finansovyy zhurnal = Financial Journal, 2014, no 2, pp. 135-142. (In Russ.)
20. Bannova K.A. The method of risk management of system interaction of participants of the consolidated group of taxpayers. Vestnik Tomskogo gosudarstvennogo universiteta. Ekonomika = Bulletin of Tomsk State University. Economy, 2013. no 4(24), pp. 116-124. (In Russ.)
21. Shuvalova E.B., Yurchenkova N.V. Features of tax control of the consolidated group of taxpayers. Statistika i ekonomika = Statistics and economics, 2014, no 6(2), pp. 370-374. (In Russ.)
22. Alkaeva V.A. The analysis of the experience of implementing the system of consolidated taxation abroad. Vestnik universiteta = Bulletin of the University, 2016, no 7-8, pp. 119-123. (In Russ.)
23. Bannova K.A., Fedenkova A.S. Advantages of the consolidated tax group b and evaluation criteria their effectiveness in the russian tax system. Vestnik-ekonomist ZABGU (elektronnyi nauchnyi zhurnal) = Vestnik-economist of Transbaikal State University (electronic scientific journal), 2015, no 11, pp. 1-11. (In Russ.)
24. Kremptovaya N.L. The effect of the creation of consolidated groups of taxpayers on the incomes of the budgets of the Russian Federation. Simvol nauki = Symbol of Science, 2015, no 4, pp. 89-91. (In Russ.)

<p>Информация об авторах Глазунова Ирина Васильевна - кандидат юридических наук, доцент, доцент кафедры государственного и муниципального права</p>	<p>Information about the authors Irina V. Glazunova – PhD in Law, Associate Professor, Department of State and Municipal Law</p>
--	---

<p>Омский государственный университет им. Ф.М. Достоевского 644077, Россия, г. Омск, пр. Мира, 55а e-mail: irine.glazunovoi@yandex.ru SPIN-код: 9844-8842, AuthorID: 297941</p>	<p>Dostoevsky Omsk State University 55a, Mira pr., Omsk, 644077, Russia e-mail: irine.glazunovoi@yandex.ru SPIN-code: 9844-8842, AuthorID: 297941</p>
<p>Библиографическое описание статьи Глазунова И.В. Проблемные аспекты становления института консолидированных групп налогоплательщиков в России/ И.В. Глазунова, // Правоприменение. – 2017. Т. 1, № 4. – С. . – DOI 10.24147/2542-1514.2017.1(4).56-65</p>	<p>Bibliographic description Glazunova I.V., Problem aspects of formation of the legal institute of consolidated taxpayers groups in Russia. <i>Pravoprimenenie = Law Enforcement Review</i>, 2017, vol. 1, no. 4, pp. . – DOI 10.24147/2542-1514.2017.1(4).56-65 (In Russ.).</p>