ГОСУДАРСТВЕННАЯ ПОДДЕРЖКА ПРЕДПРИНИМАТЕЛЬСТВА В РЕГИОНЕ УСЛОВИЯХ РАСПРОСТРАНЕНИЯ НОВОЙ КОРОНАВИРУСНОЙ ИНФЕКЦИИ (COVID -2019)

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STATE SUPPORT FOR ENTREPRENEURSHIP IN THE REGION UNDER THE CONDITIONS OF THE SPREAD OF A NEW CORONAVIRUS INFECTION (COVIND -2019)

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SUMMARY

Theoretical and practical aspects of business support in the context of the spread of a new coronavirus infection (2019-nCoV) on the territory of the Republic of Dagestan are Studied. In order to implement measures to support business in the Republic of Dagestan, an action Plan (roadmap) is being implemented to improve the investment climate in the region.

Keywords: entrepreneurship, pandemic, state register, investment projects, taxes.

Problem statement

In accordance with Federal Law № 209-FZ of July 24, 2007 "On the Development of Small and Medium-sized Businesses in the Russian Federation" (Article 4), small enterprises (legal entities) include consumer cooperatives and commercial organizations entered in the unified state register of legal Entities (with the exception of state and municipal unitary enterprises) that meet the following conditions:

1) the total share of participation of the Russian Federation, subjects of the Russian Federation, municipalities, foreign legal entities, foreign citizens, public and religious organizations(associations), charitable and other funds in the authorized (pooled) capital (unit fund) of these legal entities should not exceed 25% (except for the assets of joint-stock investment funds and closed unit investment funds), the share of participation belonging to one or more legal entities that are not small and medium-sized businesses should not exceed 25%;

2) the average number of employees for the previous calendar year does not exceed 100 people;

3) revenue from the sale of goods (works, services) excluding value added tax for the previous calendar year should not exceed the maximum value established by the Decree of the Government of the Russian Federation No. 556 of July 22, 2008 "On the maximum values of revenue from the sale of goods (works, services) for each category of small and medium-sized businesses".

The category of a small or medium-sized business entity is determined in accordance with the highest-value condition for the average number of employees or for revenue from the sale of goods (works, services).

The average number of employees of a small enterprise for a calendar year is determined taking into account all its employees, including employees working under civil law contracts or part-time, taking into account the actual time worked, employees of representative offices, branches and other separate divisions of a small enterprise.

Analysis of the latest research and publications.

According to Dagestanstat, in 2019, the number of small enterprises in the Republic of Dagestan amounted to 576, with the turnover of organizations of 65019,0 million rubles and the average number of employees of 18516 people.

The state currently provides a fairly wide range of support to entrepreneurs. So, in Russia today, grants are provided for starting your own business, interest rates on loans and leasing are subsidized, preferential and free office space is provided in business incubators, training courses for beginners are held, and much more.

Additional measures to support entrepreneurship are also being worked out within the framework of creating a new model of state regulation of economic development and support for investment projects in the territory of the Republic of Dagestan.

Highlighting previously unsolved parts of a common problem.

Currently, the Republic of Dagestan provides the following measures to support entrepreneurship:

Granting the investment project the status of a priority investment project of the Republic of Dagestan;

Creation of engineering infrastructure at investment sites of the Republic of Dagestan;

Provision of subsidies for reimbursement of part of the interest rates for the use of loans to individual entrepreneurs and legal entities implementing investment projects in the Republic of Dagestan with the involvement of funds from credit organizations;

Provision of land plots on which investment projects are being implemented with the necessary engineering infrastructure;

Providing microloans to small and medium-sized businesses;

Leasing of equipment, machinery and transport;

Provision of premises for small businesses in business incubators;

Provision of subsidies to subsidize part of the costs of small and medium-sized businesses related to the payment of % on loans;

Provision of subsidies to subsidize part of the costs of small and medium-sized businesses associated with the payment of the first installment when concluding an equipment leasing agreement;

Implementation of investment projects at the expense of the open Joint Stock Company "Dagestan Development Corporation";

Preferential loans of the Industrial Development Fund of the Republic of Dagestan and others.

Presentation of the main material.

In addition, in order to implement measures to support business in the Republic of Dagestan, an Action Plan (roadmap) is being implemented to improve the investment climate in the region, approved by the Decree of the Government of the Republic of Dagestan No. 331-r of November 6, 2019, which contains 123 measures aimed at creating favorable business conditions in the Republic of Dagestan.

The Republic of Dagestan has launched a Telegram channel "Dagestan Today" with up - to-date news for entrepreneurship, - news about changes in business legislation, state support measures, useful materials on doing business in a crisis, answers to questions of interest to entrepreneurs are published.

In today's conditions of the coronavirus pandemic in the world, it is necessary to support efficient enterprises that have experienced temporary difficulties due to lack of demand and limited availability of loans. In particular, measures to stimulate effective demand and the transfer of capital to the industries most affected by the spread of coronavirus infection.

Under the current conditions, we consider it expedient to study the issue of creating business support programs in order to obtain a grant, an interest-free loan, when an enterprise can apply for it if it meets certain criteria established at the federal level, which, in particular, include: the duration of the company's work in the market, the number of employees, the average amount of salary expenses for employees of the enterprise, the presence of tax arrears, confirmation of a significant reduction in revenue this year compared to last year (from 20%). The funds received should be spent mainly on labor remuneration, rental of real estate, payment of utility bills.

In connection with the spread of a new coronavirus infection in the Republic of Dagestan, in accordance with the Decree of the Head of the Republic of Dagestan dated March 31, 2020 No. 24 "On priority measures to support small and medium – sized businesses that are at risk due to the threat of the spread of a new coronavirus infection in the Republic of Dagestan" (hereinafter-the Decree), an Action Plan has been developed and is being implemented to ensure sustainable economic development and social stability of the Republic of Dagestan.

Conclusions and suggestions

It is possible to implement the following measures to support entrepreneurship.

For regional taxes:

a) the establishment of a tax rate for organizations and individual entrepreneurs of the Republic of Dagestan who apply the simplified taxation system and have chosen income as an object of taxation - in the amount of 3 percent; for those who have chosen income reduced by the amount of expenses incurred as an object of taxation-in the amount of 6 percent;

b) the establishment of a tax rate for organizations and individual entrepreneurs of the Republic of Dagestan in the field of information technologies applying the simplified taxation system that have chosen income in the amount of 1% as the object of taxation; for those who have chosen income reduced by the amount of expenses incurred as the object of taxation-in the amount of 6 %;

c) establishment of the tax rate for the property tax of organizations of the Republic of Dagestan in respect of real estate objects for which the tax base is determined based on the cadastral value in the amount of 1 %;

d) providing a tax benefit for the payment of transport tax to one of the parents (adoptive parents) in a large family (a family with four or more children) - for one vehicle registered to citizens of these categories;

e) granting a tax benefit to small and medium-sized businesses in the Republic of Dagestan for the amount of costs associated with the acquisition, manufacture, delivery, completion, retrofitting, reconstruction and modernization of fixed assets, by which the amount of corporate profit tax is reduced, with a tax rate for determining the maximum deduction amount of 5 percent (that is, granting the right to apply an investment tax deduction);

f) establishment of the tax rate for organizations and individual entrepreneurs of the Republic of Dagestan engaged in activities in the field of social entrepreneurship in accordance with the legislation of the Russian Federation, who have chosen income as an object of taxation-in the amount of 1 %; for those who have chosen income reduced by the amount of expenses incurred as an object of taxation - in the amount of 6 %;

g) the establishment of a single agricultural tax rate for all categories of taxpayers-in the amount of 3 percent;

(decrease from 6% to 3%)

h) reducing the amount of annual income potentially possible for an individual entrepreneur to receive when applying the patent taxation system by 2 times.

For local taxes:

In accordance with the Decree, the administrations of municipalities of the Republic of Dagestan are recommended to:

a) postpone until July 1, 2020 lease payments for small and medium-sized businesses for the lease of municipal property;

b) set a tax rate of 7.5 % of the amount of potential possible income for a single tax on imputed income;

c) establish the tax rate for the property tax of individuals of the Republic of Dagestan in relation to taxable objects. included in the list, determined in

accordance with paragraph 7 of Article 378.2 of the Tax Code of the Russian Federation, with respect to taxable objects, the cadastral value of each of which exceeds 300 million rubles, in the amount of 1 %.

Draft laws on reducing regional tax rates in accordance with the Decree of the Ministry of Economy and Territorial Development of the Republic of Moldova have been developed and sent to the Government of the Republic of Moldova. On local taxes (the unified imputed income tax (UTII) and the property tax of individuals), the decision must be made by the representative bodies of the municipalities of the Republic of Dagestan.

Also, in accordance with the Decree of the Head of the Republic of Dagestan, support is provided through the Microfinance Fund of SMEs of the Republic of Dagestan and the Guarantee Fund of the Republic of Dagestan.

In accordance with the requirements of Federal Law No. 209-FZ of July 24, 2007 "On the Development of Small and Medium – sized Businesses in the Russian Federation", a mandatory condition for providing financial and guarantee support to small and medium-sized businesses (hereinafter referred to as SME entities) in credit organizations and business development institutions in the context of the spread of a new coronavirus infection is the presence of an SME entity in the unified register of small and medium-sized businesses.

In addition, the presence of an enterprise and an individual entrepreneur in the register of SME entities is a prerequisite for obtaining a subsidy provided for partial compensation of the costs of organizations and individual entrepreneurs associated with their activities in the conditions of deterioration of the situation due to the spread of a new coronavirus infection, including for maintaining employment and remuneration of their employees in April - May 2020.

At the same time, there are a number of enterprises and organizations in the Republic of Dagestan that are excluded from the register of SMEs for one reason or another, and therefore currently cannot qualify for state support measures and this may be a limiting factor when applying for state support in the implementation of investment projects.

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РЫНОК ТРУДА И СРЕДНЕМЕСЯЧНАЯ ЗАРАБОТНАЯ ПЛАТА В УСЛОВИЯХ РАСПРОСТРАНЕНИЯ НОВОЙ КОРОНАВИРУСНОЙ ИНФЕКЦИИ (COVID-19) В РЕСПУБЛИКЕ ДАГЕСТАН

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LABOR MARKET AND AVERAGE MONTHLY WAGES AMID THE SPREAD OF THE NOVEL CORONAVIRUS INFECTION (COVID-19) IN THE REPUBLIC OF DAGESTAN

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SUMMARY

The restrictive measures introduced in the Republic of Dagestan related to the spread of the new corona virus infection (COVID-19) contributed to a certain deterioration in the situation on the labor market. At the same time, the average monthly nominal accrued wages in the economy as a whole are calculated on the basis of the accrued wages fund of employees on the payroll of organizations, the wages of external part-time workers and employees who performed work under civil contracts, divided by the average number of employees and by the number months in the period. The salary of employees by type of economic activity is determined based on the payroll of employees on the payroll and external part-time workers.

АННОТАЦИЯ

Введенные в Республике Дагестан ограничительные мероприятия, связанные с распространением новой коронавирусной инфекции (COVID-19), способствовали определенному ухудшению ситуации на рынке труда. При этом, среднемесячная номинальная начисленная заработная плата в целом по экономике исчисляется исходя из фонда начисленной заработной платы работников списочного состава организаций,