

**РЕСПУБЛИКА КАРЕЛИЯ**

**МУНИЦИПАЛЬНОЕ ОБРАЗОВАНИЕ**

**«ЛУУСАЛМСКОЕ СЕЛЬСКОЕ ПОСЕЛЕНИЕ»**

**АДМИНИСТРАЦИЯ ЛУУСАЛМСКОГО СЕЛЬСКОГО ПОСЕЛЕНИЯ**

**ПОСТАНОВЛЕНИЕ**

от 26.12.2017 г. № 48 – П

п. Луусалми

**Об утверждении типового порядка и типовой методики**

**оценки эффективности предоставленных и планируемых**

**к предоставлению налоговых льгот и ставок по местным налогам**

В целях повышения доходной базы Луусалмского сельского поселения, руководствуясь подпунктами 1, 2 пункта 1 статьи 14 Федерального закона от 6 октября 2003 года N 131-ФЗ "Об общих принципах организации местного самоуправления в Российской Федерации"

**Администрация Луусалмского сельского поселения ПОСТАНОВЛЯЕТ:**

1. Утвердить [Типовой](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) Порядок проведения оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и ставок по местным налогам (Приложение 1).

2. Утвердить [Типовую](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) [Методику](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) оценки бюджетной и социальной [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и ставок по местным налогам (Приложение 2).

3. Опубликовать настоящее постановление в Вестнике МО «Луусалмское сельское поселение, разместить на официальном сайте муниципального образования «Луусалмское сельское поселение» (http://luusalmi.ru).

4. Настоящее Постановление вступает в силу со дня подписания.

5. Контроль за выполнением постановления оставляю за собой.

Глава Луусалмского сельского поселения: И.М.Мартинкиян

Приложение № 1к

к постановлению администрации

Луусалмского сельского поселения

от «26» декабря 2017 г. № **48-П**

**ПОРЯДОК**

**ПРОВЕДЕНИЯ ОЦЕНКИ** [**ЭФФЕКТИВНОСТИ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **НАЛОГОВЫХ**

[**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **И СТАВОК ПО МЕСТНЫМ НАЛОГАМ**

**1. ОБЩИЕ ПОЛОЖЕНИЯ**

1.1. [Типовой](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) порядок проведения оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и ставок по местным налогам (далее – Порядок) разработан с целью разработки единого подхода к проведению оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и рассмотрению предложений о предоставлении налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) отдельным категориям налогоплательщиков.

1.2. Порядок определяет условия предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), перечень и последовательность действий при проведении оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), а также требования к применению результатов оценки. Применение настоящего Порядка позволяет обеспечить регулярную оценку фактических результатов предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm).

1.3. В настоящем Порядке используются следующие понятия:

бюджетная [эффективность](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) - влияние налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) на доходы и расходы бюджета поселения;

социальная [эффективность](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) - социальные последствия от предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm).

**2. ОСНОВНЫЕ ПРИНЦИПЫ И ЦЕЛИ УСТАНОВЛЕНИЯ НАЛОГОВЫХ** [**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

2.1. Установление налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) осуществляется с соблюдением следующих основных принципов:

а) налоговые [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) устанавливаются в пределах полномочий органов местного самоуправления, установленных федеральным законодательством;

б) налоговые [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) устанавливаются отдельным категориям налогоплательщиков.

2.2. Основными целями предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) являются:

а) оказание поддержки социально незащищенным категориям граждан.

**3. ВИДЫ НАЛОГОВЫХ** [**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **И УСЛОВИЯ ИХ ПРЕДОСТАВЛЕНИЯ**

3.1. Налоговые [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) предоставляются налогоплательщикам на основании решений представительного органа Луусалмского сельского поселения.

3.2. Налогоплательщикам могут устанавливаться следующие виды налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm):

а) уменьшение налоговой базы;

б) освобождение от уплаты налога (полное или частичное);

в) установление уровня налоговой ставки ниже максимального значения, определенного налоговым законодательством Российской Федерации.

3.3. Налоговые [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) предоставляются в пределах сумм, подлежащих зачислению в бюджет поселения.

3.4. Налоговые [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) устанавливаются на срок не менее одного налогового периода по соответствующему налогу.

3.5. Льгота носит заявительный характер, предоставляется на основании письменного заявления налогоплательщика.

3.6. В целях обеспечения [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и их соответствия общественным интересам запрещается предоставление налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) при низкой оценке бюджетной и социальной [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm). При рассмотрении предложений о предоставлении налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) проводится оценка [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) в соответствии с настоящим Порядком.

**4. ПОРЯДОК ОЦЕНКИ** [**ЭФФЕКТИВНОСТИ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **НАЛОГОВЫХ** [**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

4.1. Объектом предстоящей оценки является бюджетная и социальная [эффективность](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) от предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) по земельному налогу и налогу на имущество физических [лиц](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm).

4.2. Оценка производится в разрезе отдельно взятых видов местных налогов в отношении каждой из предоставленных [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и по каждой категории их получателей.

4.3. Оценка [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) производится в следующие сроки:

а) по планируемым к предоставлению налоговым [льготам](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) - в течение месяца со дня поступления предложений о предоставлении налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm);

б) по предоставленным налоговым [льготам](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) по состоянию на конец отчетного года - в срок до 1 августа года, следующего за отчетным.

4.4. Источником информации для расчетов оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm):

- отчет о налоговой базе и [структуре](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) начислений по местным налогам форма N 5-МН;

- информационный ресурс "Расчеты с бюджетом МО";

- другая информация.

4.5. Оценка [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) производится в следующем порядке:

4.5.1. Производится инвентаризация предоставленных в соответствии с решениями представительного органа Луусалмского сельского поселения налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm). По результатам инвентаризации составляется реестр предоставленных налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm). Ведение реестра осуществляется по форме согласно приложению 1 к настоящему Порядку.

4.5.2. Определяются потери (суммы недополученных доходов) бюджета поселения, обусловленные предоставлением налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm).

По установленным налоговым [льготам](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) сумма выпадающих доходов от предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) за отчетный период определяется в соответствии с отчетными данными налогового органа.

По налоговым [льготам](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), планируемым к предоставлению, сумма выпадающих доходов рассчитывается по следующим формулам:

а) в случае если предоставление налоговой [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) заключается в освобождении от налогообложения части налоговой базы или полном освобождении от уплаты налога:

ВД = НБс x НСд,

где:

ВД - сумма выпадающих доходов бюджета поселения в случае предоставленная налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm);

НБс - сумма сокращения налоговой базы по причине предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) (размер налоговой базы, исключенный из налогообложения);

НСд - действующая в период предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговая ставка;

б) в случае если предоставление налоговой [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) заключается в обложении налоговой базы (или ее части) по пониженной налоговой ставке:

ВД = НБ x (НСд - НСл),

где:

НБ - размер налоговой базы, на которую распространяется действие [льготной](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговой ставки;

НСд- действующая налоговая ставка;

НСл - [льготная](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговая ставка.

Сумма (размер) сокращения базы налога по причине предоставления [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) представляет собой:

а) по земельному налогу - кадастровую стоимость земельных участков, освобождаемых от налогообложения, облагаемых по более низкой налоговой ставке;

б) по налогу на имущество физических [лиц](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) - инвентаризационную стоимость [строений](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), помещений и сооружений, освобождаемых от налогообложения или облагаемых по более низкой налоговой ставке.

Оценка потерь бюджета при планировании установления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) осуществляется по форме согласно приложению 2 к настоящему Порядку в разрезе видов налогов, содержания [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и категории получателей.

4.5.3. Производится оценка бюджетной и социальной [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) по [методике](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), утвержденной [правовым](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) [актом](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) органа местного самоуправления поселения.

4.5.4. По результатам проведенной оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) составляется аналитическая записка, которая должна содержать перечень предоставленных и планируемых к предоставлению на территории поселения налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), информацию о доходах бюджета поселения, выпадающих по причине предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), сведения о бюджетной и социальной [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и предложения по сохранению, корректировке или отмене неэффективных налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm). Приложением к аналитической записке готовится информация об объеме установленных налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) федеральным законодательством и решениями представительного органа Луусалмского сельского поселения по форме согласно приложению 3 к Порядку.

4.6. Результаты оценки [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) используются для:

- разработки проекта бюджета поселения на очередной финансовый год;

- своевременного принятия мер по отмене неэффективных налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm);

- введения новых видов налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), внесения изменений в существующую систему налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm).

Приложение 1

к Порядку проведения

оценки эффективности

налоговых льгот

и ставок по местным налогам

|  |
| --- |
|  |

РЕЕСТР

ПРЕДОСТАВЛЕННЫХ НАЛОГОВЫХ [ЛЬГОТ](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) ПО СОСТОЯНИЮ

НА "\_\_\_" \_\_\_\_\_\_\_\_\_\_ 20\_\_ ГОДА

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| № п/п | Вид налога | Содержание льготы | Условия предоставления | Категория получателей | Нормативный правовой акт |
|  |  |  |  |  |  |
|  |  |  |  |  |  |

Приложение 2

к Порядку проведения

оценки эффективности

налоговых льгот

и ставок по местным налогам

ОТЧЕТНАЯ ФОРМА

ДЛЯ ОЦЕНКИ ПОТЕРЬ БЮДЖЕТА ПОСЕЛЕНИЯ ПРИ ПЛАНИРОВАНИИ

УСТАНОВЛЕНИЯ НАЛОГОВЫХ [ЛЬГОТ](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) ПО СОСТОЯНИЮ

НА "\_\_" \_\_\_\_\_\_\_\_\_\_\_ 20\_\_ Г.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Вид налога)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Содержание налоговой [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm))

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

(Категория получателей [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), на которые распространяется налоговая [льгота](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm))

|  |  |  |  |
| --- | --- | --- | --- |
| N  п/п | Показатель | Значения  показателя | Примечание |
| 1 | Налоговая база по налогу за период с  начала года, тыс. руб. |  |  |
| 2 | Размер сокращённой налоговой базы по  налогу за период с начала года, тыс.  руб. |  | При освобождении от налогообложения части базы налога |
| 3 | Базовая ставка налога, зачисляемого в  бюджет поселения, % |  |  |
| 4 | [Льготная](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) ставка налога, зачисляемого в  бюджет поселения, % |  | При применении пониженной ставки налога |
| 5 | Сумма потерь бюджета (сумма  недополученных доходов) по причине  предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), тыс.  руб. |  |  |

Приложение 3

к Порядку проведения

оценки эффективности

налоговых льгот

и ставок по местным налогам

ОБЪЕМ УСТАНОВЛЕННЫХ НАЛОГОВЫХ [ЛЬГОТ](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

ПО МЕСТНЫМ НАЛОГАМ ЗА ПЕРИОД \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| N  п/п | Наименование  показателя | Земельный налог по годам (не менее трёх лет) | Налог на имущество по годам (не менее трёх лет) | Всего местные налоги по годам (не менее трёх лет) |
| 1 | Общая сумма установленных [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm),  в т.ч. |  |  |  |
| 1.1 | Федеральным законодательством [РФ](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) |  |  |  |
| 1.2 | Органами местного самоуправления |  |  |  |
| 2 | Начисленная сумма налогов,  подлежащая уплата в бюджет |  |  |  |
| 3 | Процент налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) к  начисленным налогам, % |  |  |  |
| 4 | Процент налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) к общей  сумме налоговых доходов бюджет  поселения, в том числе: |  |  |  |
| 5 | Процент налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm),  установленных местными органами  самоуправления, в общей сумме  налоговых доходов бюджета  поселения |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

Приложение № 2

к постановлению администрации

Луусалмского сельского поселения

от «26» декабря 2017 г. № **48-П**

[**ТИПОВАЯ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)[**МЕТОДИКА**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

**ОЦЕНКИ БЮДЖЕТНОЙ И СОЦИАЛЬНОЙ** [**ЭФФЕКТИВНОСТИ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **ПРЕДОСТАВЛЕНИЯ НАЛОГОВЫХ** [**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

**И СТАВОК ПО МЕСТНЫМ НАЛОГАМ**

**1. ОБЩИЕ ПОЛОЖЕНИЯ**

1.1. Оценка [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и ставок по местным налогам проводится с целью повышения адресности финансовой поддержки населения Луусалмского сельского поселения и их соответствия общественным интересам, повышения точности прогнозирования результатов предоставления налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), обеспечения оптимального выбора категорий плательщиков для предоставления финансовой поддержки в форме налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), сокращения потерь бюджета Луусалмского сельского поселения

(далее - поселение)**.**

**2.БЮДЖЕТНАЯ И СОЦИАЛЬНАЯ** [**ЭФФЕКТИВНОСТЬ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **НАЛОГОВЫХ** [**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

2.1. Социальная [эффективность](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), предоставляемых физическим [лицам](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm), проявляется в повышении уровня жизни и улучшении его качества.

**3. СВОДНАЯ ОЦЕНКА БЮДЖЕТНОЙ** [**ЭФФЕКТИВНОСТИ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) **НАЛОГОВЫХ** [**ЛЬГОТ**](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

Подведение итогов сводной оценки бюджетной [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) осуществляется по форме согласно приложению.

При выявлении фактов низкой [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) налоговые [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) не предоставляются, а предоставленные [льготы](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) подлежат отмене.

Приложение

к [Методике](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

оценки бюджетной и социальной

[эффективности предоставления](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm)

налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) и ставок по

местным налогам

СВОДНАЯ ОЦЕНКА

[ЭФФЕКТИВНОСТИ](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) ПРЕДОСТАВЛЕННЫХ

(ПЛАНИРУЕМЫХ К ПРЕДОСТАВЛЕНИЮ)

НАЛОГОВЫХ [ЛЬГОТ](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) ПО СОСТОЯНИЮ НА "\_\_ " \_\_\_\_\_\_\_\_\_ 20\_\_ Г.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| N  п/п | Наименование  категории  налогоплательщиков | Сумма потерь  бюджета | Сумма социальной  [эффективности](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) | Оценка налоговых [льгот](http://hl.mailru.su/mcached?q=%D1%82%D0%B8%D0%BF%D0%BE%D0%B2%D0%B0%D1%8F%20%D1%81%D1%82%D1%80%D1%83%D0%BA%D1%82%D1%83%D1%80%D0%B0%20%D0%BD%D0%BE%D1%80%D0%BC%D0%B0%D1%82%D0%B8%D0%B2%D0%BD%D0%BE-%D0%BF%D1%80%D0%B0%D0%B2%D0%BE%D0%B2%D0%BE%D0%B3%D0%BE%20%D0%B0%D0%BA%D1%82%D0%B0%20%D1%81%D1%83%D0%B1%D1%8A%D0%B5%D0%BA%D1%82%D0%B0%20%D1%80%D1%84%20%2C%20%D1%83%D1%82%D0%B2%D0%B5%D1%80%D0%B6%D0%B4%D0%B0%D1%8E%D1%89%D0%B0%D1%8F%20%D0%BC%D0%B5%D1%82%D0%BE%D0%B4%D0%B8%D0%BA%D1%83%20%D0%BE%D1%86%D0%B5%D0%BD%D0%BA%D0%B8%20%D1%8D%D1%84%D1%84%D0%B5%D0%BA%D1%82%D0%B8%D0%B2%D0%BD%D0%BE%D1%81%D1%82%D0%B8%20%D0%BD%D0%B0%D0%BB%D0%BE%D0%B3%D0%BE%D0%B2%D1%8B%D1%8A%20%D0%BB%D1%8C%D0%B3%D0%BE%D1%82&qurl=http%3A%2F%2Foek.su%2Fnp_akty%2Fakty_docs%2F2269-ob-utverzhdenii-tipovogo-poryadka-i-tipovoy-metodiki-ocenki-effektivnosti-predostavlennyh-i-planiruemyh-k-predostavleniyu-nalogovyh-lgot-i-stavok-po-mestnym-nalogam.html&c=14-1%3A254-1&r=2933225&frm=webhsm) |
|  |  |  |  |  |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |