

Economic Assessment of the Impact of Tax Incentives on Investment Activity in the Industrial Sector of the Tambov Region

R. Yu. Cherkashnev, M. K. Ashurbekova

Derzhavin Tambov State University, Tambov, Russia

Keywords: tax incentives; tax incentive optimization; industrial sector; Tambov Region.

Abstract: Theoretical aspects are examined: classification and mechanism of influence on investment, indicators and macro/microeconomic factors, and the specifics of the industrial sector of the Tambov Region. Tax incentives in the Tambov Region are analyzed and critiqued. Measures for optimizing tax incentives in the region are proposed through a comparative analysis with other regions of the Central Federal District. An innovative model has been developed to assess the impact of tax incentives on investment activity in the industrial sector.