

виду повышение оптовых цен, что приводит к их административному сдерживанию, а, следовательно, к нерентабельной работе независимых участников рынка.

Изменить сложившуюся ситуацию позволит ряд мер, направленных на регулирование деятельности ВИНК. Во-первых, необходимо насытить внутренний рынок нефтепродуктами за счет таможенного регулирования.

Во-вторых, государство должно установить правила регулирования цепочки добавочной стоимости для всех участников рынка, начиная от добычи нефти и до автозаправочных станций, принадлежащих ВИНКам, включая независимых нефтрейдеров и компаний, оказывающих услуги по хранению нефтепродуктов.

Пока де-факто регулируется только розничный сектор за счет установления цены на АЗС ВИНКов, которые автоматически становятся ориентиром для независимых операторов. Отсутствие контроля над оптовыми ценами, позволяет ВИНКам подтягивать их к розничным и тем самым выдавливать независимых участников с рынка. Важно установить понятные, прозрачные правила работы товарно-сырьевой биржи, чтобы независимые трейдеры могли приобретать топливо и при этом конкурировать с ВИНКами на равных условиях.

В-третьих, необходимо оптимизировать систему налогообложения, так чтобы оказать стимулирующее воздействие на нефтепереработку внутри страны, а не на экспорт сырой нефти за рубеж. Это, в конечном счете, приведет к увеличению производства и объемов продаж нефтепродуктов на рынке ВИНКами и получению своей доли нефтепродуктов независимыми трейдерами.

Все эти мероприятия позволят, на наш взгляд сделать рынок продажи нефтепродуктов конкурентным, а значит более справедливым для всех участников рынка и самое главное для его конечного потребителя.

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NATIONAL STRATEGY OF THE INTEGRATION OF THE SYSTEM OF HIGHER PROFESSIONAL EDUCATION OF RUSSIA INTO THE INTERNATIONAL EDUCATIONAL MARKET

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At the present stage of the society development the system of the higher education at the international arena is a separate branch of the global economy. It can be characterized by the high rates of development, and is accompanied by the increasing number of people who wish to study abroad, and by the brisk development of the international organizations and institutions working in the sphere of education. The appearance and active development of a new form of the international economic relations, i.e. educational services export and import, was determined by the processes of globalization and integration of national economies into the global system of economic activity. Owing to globalization of the world economy, the strong competition in the international goods and services markets, Russia's economy cannot grow without the steady development of its scientific production export. It is evident that one of the main criteria of this activity implementation is to prepare highly-skilled competitive professionals in various fields, both in the domestic and foreign institutions of higher learning. This situation demands the necessity to work out the state strategy of the Russian Federation regarding the process of integration of the national educational services, in particular in the field of higher economic education, into the international market, that proves the actuality of the present research work.

The processes taking place in the system of higher education at the international level, of course, affects Russian institutions of higher education. This influence is reflected in a number of documents on the basis of which it is expected to develop a national strategy for the integration of higher education of Russia into the international educational market.

The present paper is an attempt to analyze the state documents regulating the process of integration of the higher professional education system of Russia into the international market of educational services, such as the Concept of the Long-Term Socio-Economic Development of the Russian Federation for the Period up to 2020, the Project of the Concept of Export of the Educational Services of the Russian Federation for the Period 2011-2020, and the Concept of the State Policy in the Sphere of Preparation of National Specialists for Foreign Countries in the Russian Educational Institutions.

According to the Concept of the Long-Term Socio-Economic Development of the Russian Federation for the Period up to 2020, the strategic goal of the country is to achieve a level of the economic and social development equal to the status of Russia as a leading world power of the XXI century, which is at the forefront of global economic competition. One of the strategic objectives in this regard is the development of human potential, including systemic changes aimed at the improving of the competitiveness of human resources, labor, and social sectors. The most vital prerequisite for this is the modernization of the educational system, which forms the basis of the dynamic economic growth and social development.

Having approved this document the Russian Federation Government establishes a number of targets for the education system, the most important of which, from our point of view, are the strengthening of the position of the Russian higher education in the international education market, providing conditions under which the quality of education in the Russian educational institutions of higher learning will be at the top of the rating-list of the international comparative studies results, and the increasing of the proportion of the foreign students studying in Russia. Improving the competitiveness of Russian higher education is considered as a criterion of its quality, and ensures the positioning of Russia as one of the leaders in the education services export [1].

The augmented participation of Russia in the reproduction of social intellectual capital is possible with sustainable functioning of the national education system, both in the Russian economy, and in the international educational market. In this regard, the Russian government has determined a set of the Russian educational system modernization goals which are connected with the urgent necessity to integrate it into the united educational space as well as to enhance the education accessibility, to introduce the new educational standards and educational models.

The Project of the Concept of Export of the Educational Services of the Russian Federation for the Period 2011-2020 defines the principles, main objectives and tasks of the Russian Federation in the field of educational services to foreign citizens in Russia and abroad. This Concept is a basic document for planning and implementation of the activities to promote the Russian Federation educational services development and export. The Project outlines the goals, objectives, procedures and measures to ensure the attractiveness and competitiveness of the education system of Russia. It is designed to ensure effective interaction and communication between the government bodies, educational institutes, organizations and associations in the provision and development of export of the educational services by the Russian Federation. In other words the Project of the Concept of Export of the Educational Services is a base on which it is supposed to develop a strategy of the educational services export. The particular purpose of the Project is to achieve the strategic objectives of the public policy – to improve the quality, attractiveness and competitiveness of the Russian education system in the world and regional spaces, to ensure effective participation of Russia in the global and major regional development processes, increasing the share of export of educational services in the Russian GDP [2].

The results of the study of the different countries national priorities in the field of higher education show that there are three types of the national strategies: those aimed at import, export, and import and export together. For example, China considers itself a country that uses a strategy to import the education services, while Finland combines import and export. In this case, there are four

approaches to the internationalization of education: 1) agreed, suggesting the establishment of academic partnerships in the development of programs for International Mobility (typical for Mexico and South Korea); 2) attracting skilled labor, when a country selects talented students and researchers, provides a system of scholarship programs and simplifies of the visa regime (typical for Germany, France, Denmark, Norway, Sweden and Finland); 3) enhancing the country's abilities in the world and income bringing, i.e. aimed at the strengthening and expanding of the educational potential of the country (typical for China); 4) aimed at generating income (typical for Australia, the U.S. and the UK) [3].

At the moment Russia faces a primary challenge which is connected with the necessity to set priorities of the positioning of the higher education system on the international arena in order to attract foreign students and trainees, and organize the Russian educational programs export. Five main characteristics such as continuity, personalization, use of new educational technologies, compliance with international quality standards and ability to compete in the global market can ensure the competitiveness of the Russian higher education.

It is supposed that the solution of the complex tasks outlined in the Project of the Concept, will let to the increase of the Russian education share in the world market from the current two to seven percent by 2020. This problem creates a number of new complex organizational and methodological tasks related to the access to the international education market, development and competitive positioning and popular educational products. All these issues are to be solved by both the state and the institutions of higher education.

The Concept of the State Policy in the Sphere of Preparation of National Specialists for Foreign Countries in the Russian Educational Institutions is a system of views on the content, the main direction and carrying out of the international activities in the field of training the foreign students [4]. The concept is based on the geo-political and socio-economic interests of the Russian Federation and sets its goals, objectives and priorities. Strategic objective of the state policy in the field of foreign specialists training in the Russian educational institutions is to effectively use the existing and to efficiently create the new training opportunities for the preparation of the national highly skilled staff for the foreign countries in the conditions of the Russian system of higher education. It is noted that it should be fulfilled with regard to the priorities, needs and demands of both Russian and foreign partners.

The Concept authors-developers state that the Russian Federation has a real potential to take its rightful place in the education community due to the quality and accessibility of education, a wide range of educational services, a powerful intellectual resources, high scientific and pedagogical potential of educational institutions.

According to the Concept strategies the provisions of the training to the national staff for foreign countries at the Russian institutions should be an important integral part of the international economic activity of Russia. The main goal of the state policy in this sphere is not only the realization of geopolitical and socio-economic interests of the Russian Federation, but also the full and meaningful participation in the global development of education, provision of high quality training and competitiveness of graduates of Russian educational institutions in the global education market.

Now therefore, the carried out study showed that today there is a steady trend towards integration of the system of higher education in the international education market in Russia. Interdependence of national education systems and the deepening of the international educational links have a global character. Now we have a lot of prerequisites to construct a common educational environment, maintaining the features and achievements of the national education systems.

Due to the entry of the Russian higher education in the international educational market and the state task to increase the export and import of educational services, the Russian universities face the necessity of the thorough analysis and synthesis of the global experience in the field of international education and global statistics on education, as well as the improvement of the quality of information support activities used to promote the process of integration of the Russian higher education system in the international education market.

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РЕГИОНАЛЬНЫЕ АСПЕКТЫ ПРИМЕНЕНИЯ ПАТЕНТНОЙ СИСТЕМЫ НАЛОГООБЛОЖЕНИЯ

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Налоговым законодательством установлено, что законодательные органы государственной власти субъектов Российской Федерации в порядке и пределах предусмотренных Налоговым кодексом Российской Федерации (НК РФ) имеют право устанавливать следующие элементы налогообложения: налоговые ставки, порядок и сроки уплаты налогов. Данное положение отражено в п. 3 ст. 12 НК РФ, который устанавливает порядок введения в действие региональных налогов. Тем не менее, оно приемлемо и при установлении и применении специальных налоговых режимов. В ст. 18 НК РФ «Специальные налоговые режимы» закреплено, что указанные системы налогообложения устанавливаются НК РФ и применяются в случаях и порядке, которые предусмотрены НК РФ и иными актами законодательства о налогах и сборах. То есть в пределах федерального законодательства отдельные элементы налогообложения могут устанавливаться законодательными органами государственной власти регионов.

Специальные налоговые режимы могут предусматривать особый порядок определения элементов налогообложения, а также освобождение от обязанности по уплате отдельных налогов и сборов, предусмотренных статьями 13 – 15 НК РФ. К специальным режимам относятся:

- 1) система налогообложения для сельскохозяйственных товаропроизводителей (единый сельскохозяйственный налог, ЕСХН) – глава 26.1 НК РФ;
- 2) упрощенная система налогообложения (УСН) – 26.2 НК РФ;
- 3) система налогообложения в виде единого налога на вмененный доход для отдельных видов деятельности (ЕНВД) – 26.3 НК РФ;
- 4) система налогообложения при выполнении соглашений о разделе продукции – 26.4 НК РФ;
- 5) патентная система налогообложения (ПСН) – 26.5 НК РФ [1].

Эти налоговые режимы вводились для практической реализации определенных целей и решения задач, поставленных развитием экономики, социальными условиями общества на отдельных этапах развития современной России. Они являются составной частью налоговой политики государства, которая направлена на регулирование и стимулирование экономики России, в том числе и деятельности субъектов малого и среднего предпринимательства.

Наибольшее значение для развития малого бизнеса имеет упрощенная система налогообложения. Ее достоинством является возможность выбора налогоплательщиком объекта налогообложения (доходы или доходы, уменьшенные на сумму расходов), упрощенное ведение бухгалтерского и налогового учета, определение доходов и расходов по моменту оплаты. Кроме этого ст.346.20 НК РФ установлено, что законами субъектов РФ могут быть установлены дифференцированные налоговые ставки в пределах от 5 до 15 % в зависимости от кате-