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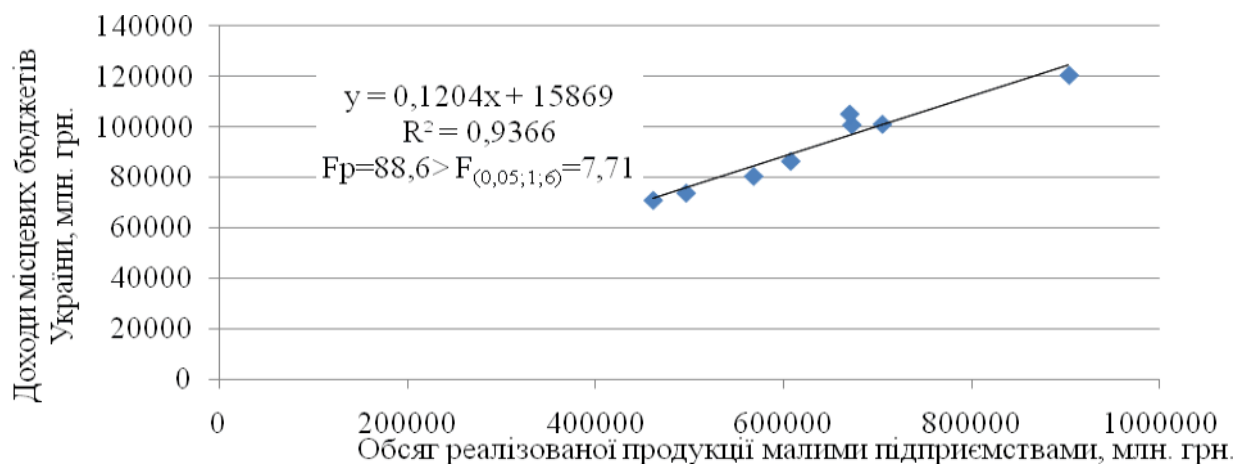


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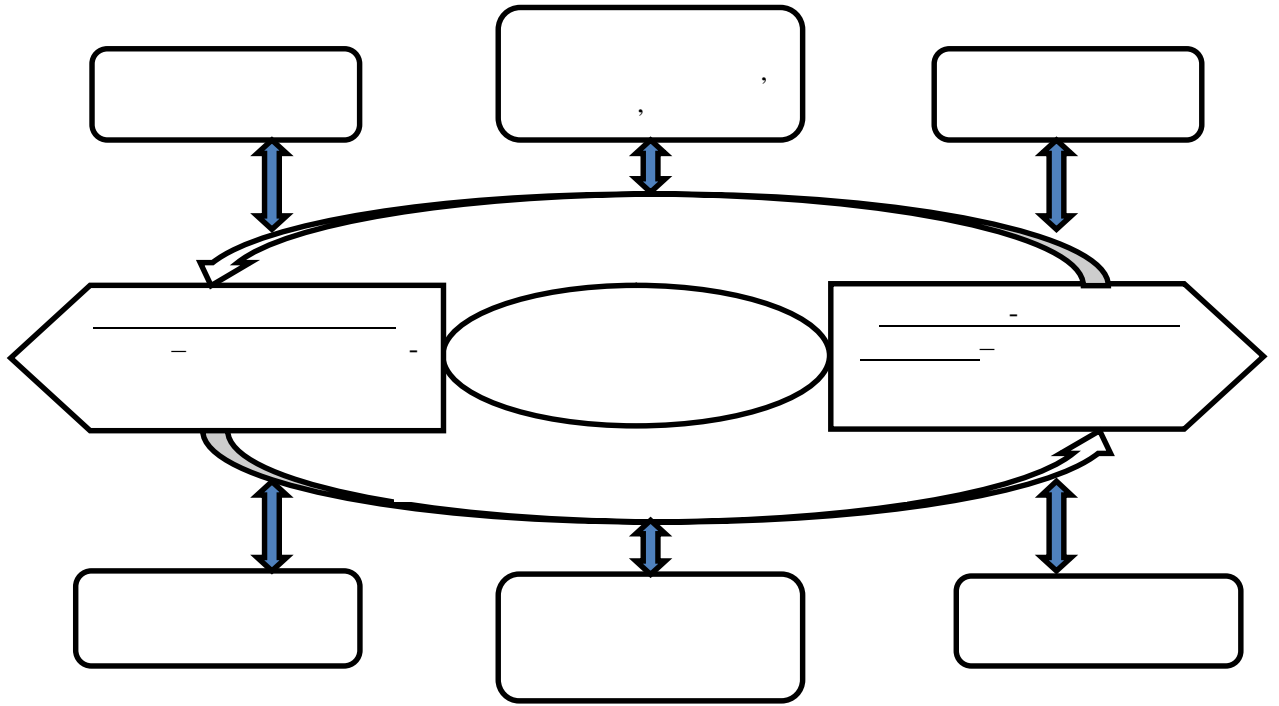
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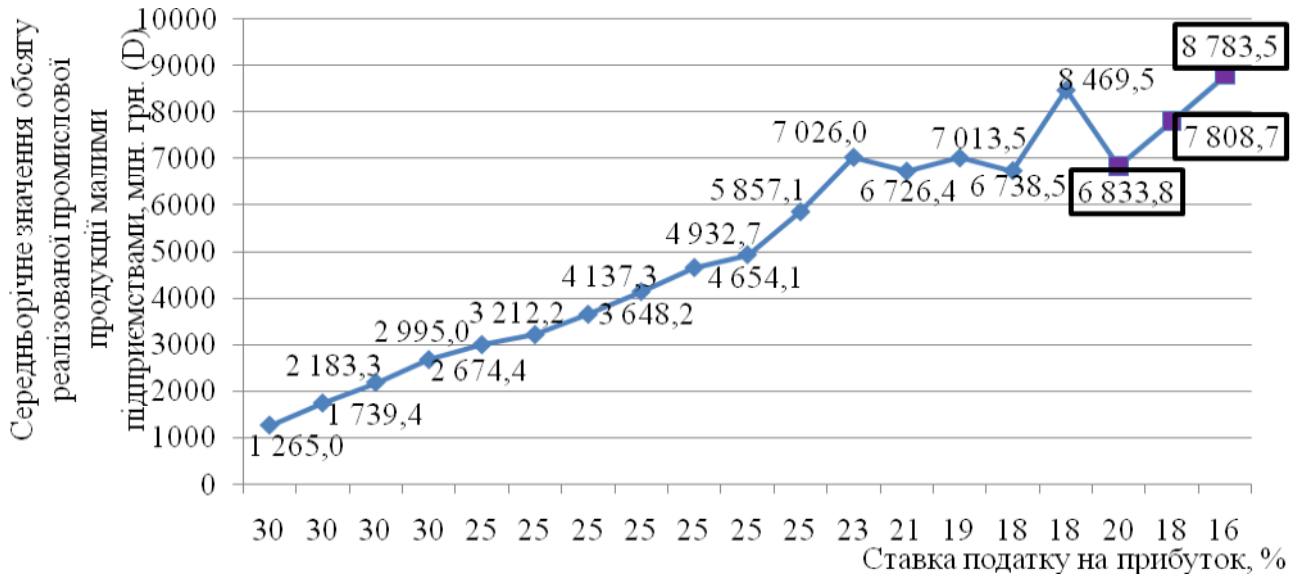




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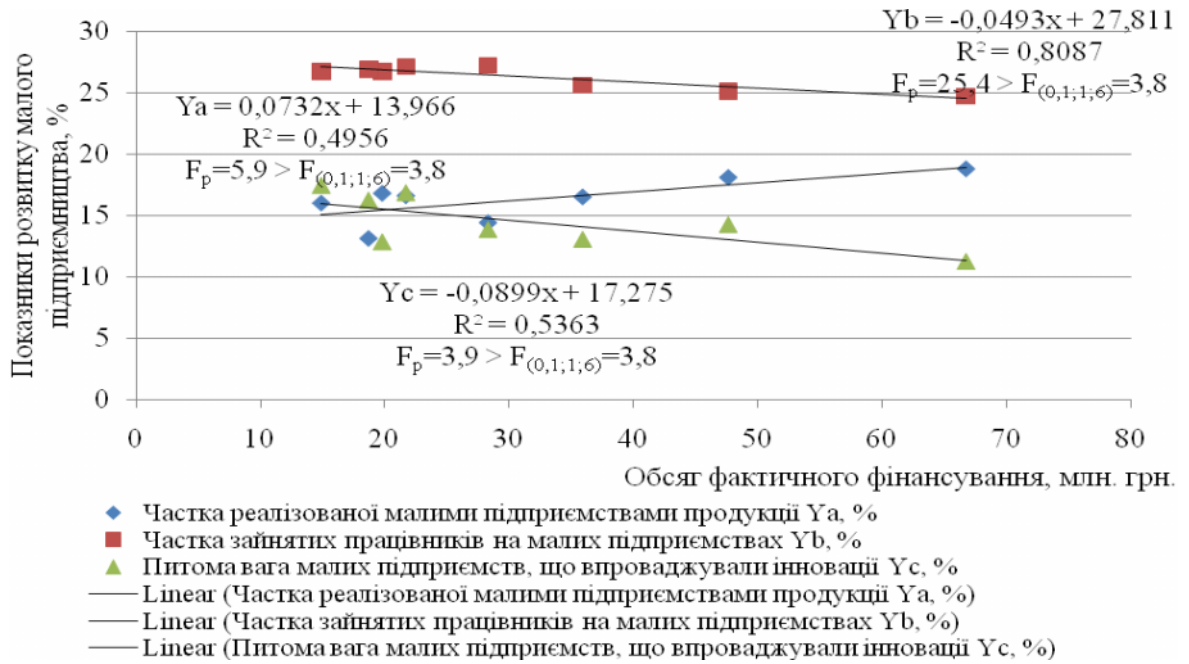
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## SUMMARY

**Grygorash O. V. The formation of local budget revenues on the ground of small business development in Ukraine. – Manuscript.**

The dissertation on competition of a scientific degree of the candidate of economic sciences on a speciality 08.00.08 – money, finance and credit. – State Fiscal Service University, Irpin, 2016.

Dissertation is devoted to development of theoretical and practical bases of improving the financial relations, which take place between small business and local budgets. The impact of small business on the formation of local budgets incomes is analyzed in the paper. Factors and conditions of the of small business development are described in this paper. Also and the main directions of improving the profitability of local budgets on the basis of small business development through the use of budget and fiscal levers are defined in the dissertation.

On the basis of correlation and regression analysis applying it was determined that the expenses for implementation the regional programs of small business development do not provide the growth of quality development indicators of small business and do not determine the increase of revenues to local budgets from small

businesses.

Analysis of regional programs to support small business on an example of Dnipropetrovsk region has shown the non-conformity of formulation the goal, objectives and performance indicators to the requirements of program-target method. It was formed the methodical approach to the definition of the of the program components, taking into account the requirements of the method.

On the basis of applying a two-dimensional matrix, and correlation and regression analysis it was found that in Dnipropetrovs'k region the state support should be primarily given to small industrial businesses. In order to improve the impact of tax instruments on small business development in the form of income tax rate, it was applied a scenary approaches to the evaluation of a potential taxing base and potential revenue as a consequence.



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