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The system of taxes and taxation is an important tool of state regulation of agricultural enterprises

The legislative framework of taxation of agricultural producers in the Russian Federation is considered. Based on the analysis of taxation of agricultural enterprises of the Vologda region a conclusion about the imperfection of state tax regulations in the agricultural sector is made. Ways of improving the unified agricultural tax, allowing increasing the profitability of this regime are suggested.

The Vologda region, taxation of agricultural enterprises, improving the practice of single agricultural tax.



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The state has an extensive set of tools to regulate the activities of agricultural goods producers. One of these tools are the taxes. The imperfection of the current tax policy in Russia and particularly in the agricultural goods producers taxation leads to a significant financial resources outflow from this industry. This is a real problem in view of the difficult financial situation in this area of economic activity. The answer to the question “How many and what taxes have agricultural good producers to pay?” is fundamental on matter of improving the agricultural enterprises taxation. In order to give correct and motivated recommendations to improve the studied issue, it is necessary to analyze the current taxation system in this industry. In this regard, it should to evaluate various parameters characterizing the taxation system of agricultural enterprises in the Vologda region. In our view, all the calculations relat-

ing to taxation must be made in two versions: including the amounts of personal income tax (PIT) and excluding this tax. According to the RF legislation, personal income tax is paid not by the enterprise, but by the employees; in this case the enterprise acts only as a tax agent. However, in our opinion, because of industry characteristics, it is also necessary to consider this tax in the aggregate payments. *In this case the total fund outflow from the village will be assessed.* To this end, the structure of tax payments in agricultural enterprises of the region is presented (*tab. 1*).

The largest share in the tax payments structure (42.3% in 2008, including personal income tax and 54.1% excluding personal income tax) makes up value added tax (VAT). For five years, its share has increased by 5 percentage points (excluding personal income tax by 8.8 percentage points). The second place is taken by uni-

Table 1. The structure of the tax payments in agricultural enterprises of the Vologda region to the budgets of all levels and budgets of the territorial state non-budget funds in 2003 – 2008, %

Taxes	2003	2004	2005	2006	2007	2008	Basic growth rate in 2008 to 2003, percentage points
The structure of payments including the amount of personal income tax (PIT)							
1. VAT	37.2	29.4	38.9	46,2	43,1	42,3	5,1
2. UST	37.0	36.1	30.3	26,3	28,5	29,5	-7,5
3. PIT	17.8	15.3	22.0	19,8	21,0	21,9	4,1
4. Land tax	2.5	2.5	2.2	0,7	0,7	0,6	-1,9
5. Other taxes	5.5	16.7	6.6	7,0	6,7	5,7	0,2
Total	100.0	100.0	100.0	100.0	100.0	100.0	x
The structure of payments excluding the amount of personal income tax (PIT)							
1. VAT	45.3	34.7	49.8	57.7	54.7	54.1	8.8
2. UST	45.0	42.6	38.9	32.7	36.1	37.8	-7.2
3. Land tax	3.0	3.0	2.8	0.9	0.9	0.7	-2.3
4. Other taxes	6.7	19.7	8.5	8.7	8.3	7.4	0.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	x

Source: compiled by the author on the data from Department of Agriculture of the Vologda region.

fied social tax – UST (29.5% in 2008, including personal income tax and 37.8% including personal income tax). Reducing the proportion of UST for this period is attributable to lower tax rates from 26.1 to 20%. The fifth of the tax payments makes up personal income tax, which accumulates in the regional and local budgets of the Vologda region. Land tax reducing (from 2.5 to 0.6%, including personal income tax and from 3.0 to 0.7% excluding personal income 2003 – 2008) is attributable to in 2006 changing legislation regulating land tax payment, and to increasing debt on this tax.

In the context of fund recipients, this structure is presented in *table 2* the largest share falls on the federal budget – about 50% during the analyzed period. However if we analyze the data excluding the amounts of personal income tax, it may be noted that 60% of all tax revenues paid by agricultural enterprises of the region are credited to the federal budget. From 20 to 25% of all tax payments go to the regional and local budgets of the Vologda region, the remaining amounts go to the budgets of the territorial state non-budget funds of the region (about 30% in 2008). If the value of personal income is excluded from the

Table 2. The structure of the taxes recipients paid by agricultural enterprises of the Vologda region in 2003 – 2008

Year	Federal budget		Consolidated budget of the Vologda region		The budgets of the territorial state non-budget funds		Total	
	Sum, mil. roub.	Ratio, %	Sum, mil. roub.	Ratio, %	Sum, mil. roub.	Ratio, %	Sum, mil. roub.	Ratio, %
The structure of the recipients including the amount of personal income tax (PIT)								
2003	438.3	49.8	176.5	20.1	264.5	30.1	879.3	100.0
2004	480.4	37.3	190.1	14.7	618.9	48.0	1289.4	100.0
2005	482.2	46.6	200.6	19.4	351.0	34.0	1033.8	100.0
2006	683.4	50.9	261.3	19.5	397.6	29.6	1342.3	100.0
2007	729.2	47.6	368.6	24.0	436.1	28.4	1533.9	100.0
2008	816.6	45.9	445.7	25.1	516.1	29.0	1778.4	100.0
Структура получателей excluding the amount of personal income tax (PIT)								
2003	438.3	60.6	20.2	2.8	264.5	36.6	723.0	100.0
2007	729.2	60.2	45.5	3.8	436.1	36.0	1210.8	100.0
2008	816.6	58.8	55.5	4.0	516.1	37.2	1388.3	100.0

Source: compiled by the author on the data from Department of Agriculture of the Vologda region.

calculations, then the company transfers no more than 4% of all tax revenues to the consolidated budget of the region.

Analysis of the data presented in *table 3* makes possible to conclude that the proportion of indirect taxes in the total amount of obligatory payments paid by agricultural enterprises of the region is high. At the same time the share of VAT accounts from 70% to 92% of the total value of taxes paid by agricultural enterprises to the federal budget. If we consider the share of VAT in the structure of all tax revenues, then it

is possible to identify a similar situation. So, if in 2003 it accounted 37.2% of the total tax revenue, then in 2008 this figure increased to 42.3% (see *tab. 1*). The reason for this situation is the growing value gains of agricultural goods producers.

The high share of indirect taxes indicates inefficient state fiscal policy in regard to agricultural goods producers.

Let's consider the situation with a ratio of public assistance sums from the budgets of various levels with the amount of tax paid by agricultural enterprises (*table 4 and figure*).

Table 3. The share of indirect taxes in total tax payments from agricultural enterprises of the Vologda region, 2003 – 2008

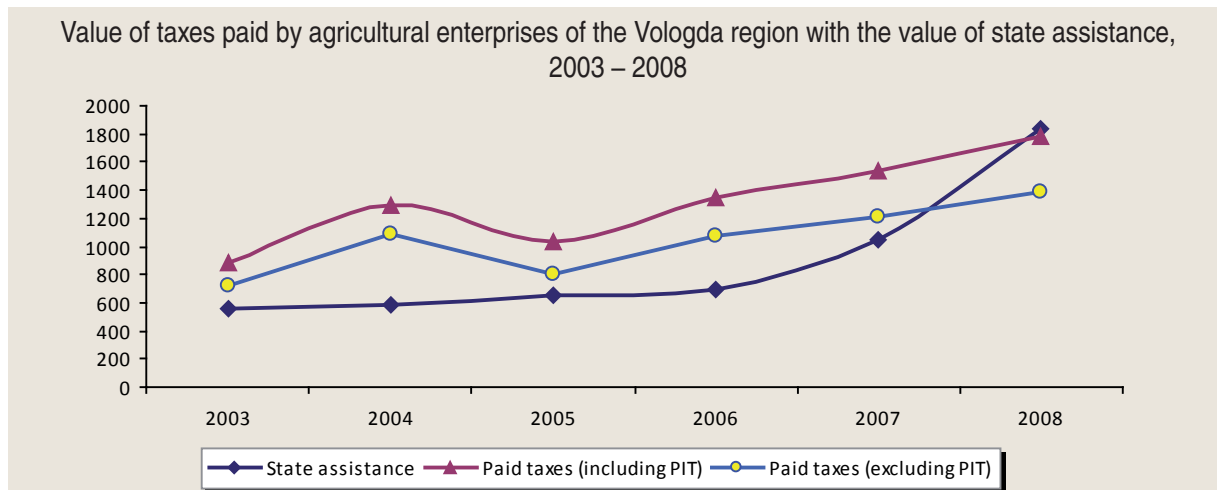
Years	The share of indirect taxes in total sum of paid taxes (including PIT), %	The share of indirect taxes in total sum of paid taxes (excluding PIT), %
2003	38.5	46.8
2004	29.5	34.8
2005	38.9	49.8
2006	46.2	57.7
2007	43.2	54.7
2008	42.3	54.1

Source: compiled by the author on the data from Department of Agriculture of the Vologda region.

Table 4. Value of tax payments to the budget paid by agricultural enterprises of the Vologda region in 2003 – 2008 with the value of state assistance, mil. roub.

Indicators	Years					
	2003	2004	2005	2006	2007	2008
1. Funds received in the financial year – total	558.8	591.6	646.6	697.4	1053.9	1835.5
2. Taxes paid to the budgets of all levels and of the territorial state funds – total (including PIT)	879.3	1289.4	1033.8	1342.3	1533.9	1778.4
2.1. Taxes paid to the budgets of all levels and of the territorial state funds – total (excluding PIT)	723.0	1092.8	806.6	1076.3	1210.8	1388.3
3. Taxes excess (including PIT) paid to the budgets of all levels and of the territorial state funds on the total amount of state assistance	320.5	697.8	387.2	644.9	480.0	-57.1
3.1. Taxes excess (excluding PIT) paid to the budgets of all levels and of the territorial state funds on the total amount of state assistance	164.2	501.2	160.0	378.9	156.9	-447.2
4. Funds received from the federal budget	70.7	89.7	85.1	133.1	296.7	622.4
5. Taxes paid to the federal budget	438.3	480.4	482.2	683.4	729.2	816.6
6. Taxes excess paid to the federal budget on the amount of state assistance from the federal budget	367.6	390.7	397.1	550.3	432.5	194.2
7. Funds received from consolidated budget of the Vologda region – total	488.1	501.9	561.5	564.3	757.2	1213.1
8. Taxes paid from consolidated budget of the Vologda region (including PIT)	176.5	190.1	200.6	261.3	368.6	445.7
9. Received funds excess on paid taxes in the region (including PIT)	311.6	311.8	360.9	303.0	388.6	767.4
10. Taxes paid to the budgets of the territorial state funds	264.5	618.9	351.0	397.6	436.1	516.1

Source: compiled by the author on the data from Department of Agriculture of the Vologda region (2003 – 2008).



Analysis of the data presented in table 4 shows that the main taxes sums from agricultural enterprises of the region are sent to the federal budget (46% in 2008 including the amount of PIT and 59% excluding the amount of PIT). In regard to the regional level it can be noted that the funds received by agricultural enterprises from the budgets of different regional levels (consolidated budget) exceed the tax amounts paid to the regional budgets (in 2.7 times in 2008). If PIT is excluded, which is fully accumulated in the regional budget and local budgets of the region (consolidated budget), then such amount excess is in 22 times in 2008. Thus, the concept of “donor region” extends to the region not only because of the availability of developed industrial base, but also of the reallocation of funds through the agricultural enterprises.

These data presented in the figure show the excess of taxes paid by regional agricultural enterprises to the budgets of different levels and of the territorial state funds. This situation is typical for the period from 2003 to 2007. Only in 2008 there was a fracture of the situation in connection with the implementation of government programs for agriculture development.

Thus, we come to the following conclusions about the current taxation system of agricultural enterprises in the Vologda region:

1. The largest share in the tax payments structure of regional agricultural enterprises is

VAT, but its share increases annually, what indicates about the imperfection of state tax policy.

2. The amount of taxes paid by agricultural enterprises of the region to the budgets of different levels and to the budgets of the territorial state funds, often exceeds the amount of state assistance from the budgets.

3. The basic amount of taxes paid by agricultural enterprises of the region are sent to the federal budget and the amount of funds allocated from the federal budget to agriculture is much less than the amount of taxes paid. The contrary situation we can see in the regional level: here the amount of funds allocated from the regional and local budgets is much almost in 3 times then the amount of paid taxes that transfers the region in the level of donor regions.

Currently the state implemented a series of steps aimed at the tax burden easing for agricultural goods producers. In particular, many benefits to the traditional system of taxation are provided for them, and also a special tax system – the unified agricultural tax (UAT) is introduced. This system is controlled by Chapter 26.1 of the Tax Code, that came into effect in 2002. The rules of this chapter established a single agricultural tax at the regional level. On January, 1, 2004 UAT was transferred to the federal level, the level of special tax systems. A short comparative characteristic of existing systems of agricultural producers’ taxation, established by the Tax Code of the Russian Federation, is given in tables 5, 6.

Table 5. Comparative analysis of taxation systems for agricultural goods producers in Russia

Taxes and contributions paid in various systems	
General system	Special system for agricultural producers
<p><i>Corporate Profit Tax</i> Profits from sales produced and processed their own agricultural production is taxed at the following rates (№ 110-FL from 06.08.2001 in ed. 158-FL from 22.07.2008): 2004 – 2012 – 0% 2013 – 2015 – 18% since 2016 – 20% By laws of the regions of the RF tax rate may be reduced for certain categories of taxpayers.</p>	<p><i>Unified agricultural tax</i> (Income – Cost) × 6% Note. The list of UAT costs, unlike the list of income tax, is closed.</p>
<p><i>Corporate property tax</i> The rate is up 2.2% from the average annual value of fixed assets. In number of major regions for agricultural goods producers have been introduced incentives for the organizations' property used in the production and processing of agricultural products.</p>	Exempted from corporate property tax
<p><i>Value added tax</i> 0 – 18% of added value or amount to the return from the budget. The amount of the tax to be paid to the budget fluctuates around zero, because the “incoming” VAT is paid at a rate of 18%, and “outgoing” VAT for producers of most agricultural products – at a rate of 10%. In addition, the amount to repay is presented in households that acquire the basic tools and involved in construction. At such taxpayers the amount of compensation can be several tens of millions rubles.</p>	<p><i>Value added tax</i> 10 – 18% of material costs. Under the legislation, are exempted from this tax. In fact, VAT is paid because there is “incoming” VAT paid by the suppliers of petroleum products, raw materials, machinery, etc., which cannot be brought later to the deduction or refund from the budget and ultimately increases the cost of the taxpayer.</p>
<p><i>Unified social tax</i> For taxpayers – agricultural goods producers – maximum rate is 20% from payments to employees. However, in view of the deduction of contributions to pension insurance, which paid for all the special tax systems (maximum rate – 10.3%), total rate of UST will not exceed 9.7%.</p>	Exempted from unified social tax, with the exception of contributions for compulsory pension insurance for employees.
Compiled by the author on the data from resources: [5, 6, 7].	

Table 6. Main taxes and contributions paid by agricultural enterprises in all tax systems

Federal taxes, contributions
<p><i>Premiums for compulsory pension insurance for employees.</i> The maximum rate is 10.3% of salary payments. <i>In connection with the abolition of UST in 01.01.2010,</i> agricultural companies become payers of insurance contributions 1) for the compulsory pension insurance; 2) in compulsory social insurance, temporary disability and maternity, and 3) the compulsory medical insurance. However, in 2010, <i>agricultural producers</i> pay fees on the aggregate rate of 20%, and <i>payors UAT</i> — on the rate of 10.3%. From 2011 to 2012 agricultural enterprises and payors of UAT pay contributions on the reduced rate of 20.2%; in 2013 – 2014 – 27.1%. In 2015 for both considered categories a standard rate is 34% (Law № 212-FL).</p>
<p><i>Value added tax, paid in the customs charges.</i> For exporters rate is 0%. From 01.01.2007 to 01.01.2012 import of breeding farm animals to the RF be exempted from taxation (№ 118-FL from 05.08.2000, in ed. From 24.06.2008., art. 150 of the RF Tax Code).</p>
State fee. If there is the object of taxation.
<i>Tax on the extraction of commercial minerals.</i> If there is the object of taxation.
<i>Water tax.</i> Water facilities for irrigation of agricultural lands destination, service and watering of livestock and poultry is not considered as a taxable object.
<i>Fees for the use of wildlife objects and for the use of aquatic biological resources.</i> If there is the object of taxation.
<i>Performing duties of a tax agent to withhold personal income tax.</i> At late tax withholding and transferring the organization pays the fines and penalties at their own expense.
Regional taxes
<i>Transportation tax.</i> Most of the agricultural machinery is not subject to taxation.
Local taxes
<i>Land Tax.</i> Has been paid since 2006 on a reduced rate – 0.3% of the cadastral value of land.
Compiled by the author on the data from resources: [5, 6, 7, 8].

Analysis of tables 5 and 6 shows that agricultural goods producers are provided with many rebates in taxation. How published data show the use of the tax system in the form of UAT can reduce the tax burden by at least 30%. This is the minimum limit of the tax costs reducing. Our calculations showed that the tax burden reducing by the transition to UAT can make more, for example 46.5%. It means that everything depends on the particular enterprise, using this system. However, comparing the advantages and disadvantages of transition to UAT indicates that the question of the appropriateness of the general or special system using remains controversial today.

The main problem hindering the transition of agricultural goods producers to this mode is the denial of amends to them for value added tax. This leads to a significant loss of financial resources [1, 3, 4, 9].

Since 2004 the agricultural enterprises of the Vologda region have been using a special tax system – the unified agricultural tax (UAT). The distribution of agricultural enterprises of the region on the using tax systems is presented in *table 7*.

The data presented show the increase in the number and proportion of enterprises using UAT. In 2008 the figure was about 40%. However, for Russia as a whole the share of agricultural enterprises using this taxation system is almost 60%. This situation is explained by the fact that for many enterprises in the region this system is disadvantageous because of failure to refund VAT.

Distribution of enterprises paid UAT according to districts of the Vologda region is shown in *table 8*.

The data presented in table 8 show that the proportion of enterprises using UAT from 2004 to 2008 has increased by 11.5%. However, the districts using credit resources for investment use this system in a small percentage. In particular, in the Vologda region the share of agricultural enterprises using UAT increased from 5.6% (in 2004) to 21.2% (in 2008). In the district of Cherepovets this figure is higher – 45.5% (in 2008), however, it is less than half of the total number of enterprises. The districts of Sheksna and Gryazovets do not use this taxation system.

As noted in several researches [1, 3, 4, 9], for businesses actively leading the technical re-equipment (which is particularly relevant as part of the National project “Development of agro-industrial complex”, which was transformed in 01.01.2008 to the State program of agriculture development and regulation of markets for agricultural products, raw materials and food for 2008 – 2010), the use of UAT is unprofitable because of the non-adoption of VAT to offset. According to calculations, the effect of the UAT introduction for an average enterprise in 2005 lost by acquisition of fixed and current assets amounting to more than 35 million roubles. [3].

The main suggestions made by some authors to reduce this problem are addressed to two points of view. The **first** point of view is a rejection of the VAT liberation, it means that this tax is to delete from the list of payments, from which VAT taxpayers are realized. Thus, the enterprise is entitled to a refund this tax from the budget. The **second** point of view is to give the taxpayer the right to choose when he pay VAT in order to receive compensation (e.g., if building is being realized, etc.) and refuse to pay VAT, which is not expected to

Table 7. The distribution of agricultural enterprises of the Vologda region on the taxation systems in 2004 – 2008

Indicators	2004		2005		2006		2007		2008	
	Unit	%	Unit	%	Unit	%	Unit	%	Unit	%
The total number of agricultural enterprises, unit	365	100.0	342	100.0	348	100.0	317	100.0	291	100.0
Including: using UAT	95	26.0	106	31.0	118	33.9	112	35.3	109	37.5
using other taxation systems	270	74.0	236	69.0	230	66.1	205	64.7	182	62.5

Source: compiled by the author on the data from Department of Agriculture of the Vologda region.

Table 8. The proportion of agricultural enterprises of municipal districts in the Vologda region using the unified agricultural tax in 2004 – 2008, %

Municipal districts	2004	2005	2006	2007	2008	Difference between 2008 and 2004, p.p.
Babaevo	0.0	33.3	40.0	62.5	57.1	57.1
Babushkino	23.8	33.3	25.0	28.6	33.3	9.5
Belozersk	60.0	75.0	60.0	50.0	60.0	0.0
Vashki	87.5	87.5	75.0	83.3	83.3	- 4.2
Veliky Ustyug	28.0	36.8	36.8	35.0	38.9	10.9
Verkhovazh'ye	35.7	7.1	27.3	41.7	54.5	18.8
Vozhega	35.3	55.5	80.0	84.6	66.7	31.4
Vologda	5.6	11.1	15.4	18.4	21.2	15.6
Vytegra	0.0	0.0	0.0	0.0	0.0	0.0
Gryazovets	0.0	0.0	0.0	0.0	0.0	0.0
Kadui	0.0	0.0	10.0	14.3	40.0	40.0
Kirillov	14.3	28.6	42.9	28.8	14.3	0.0
Kichmengsky Gorodok	4.8	9.1	4.2	15.0	15.0	10.2
Mezhdurech'ye	12.5	11.1	14.3	16.7	16.7	4.2
Nikolsk	55.6	50.0	66.7	44.4	44.4	- 11.2
Nyuksenitsa	28.6	28.6	28.3	23.1	30.8	2.2
Sokol	12.5	16.7	28.6	40.0	40.0	27.5
Syamzha	42.9	40.0	44.4	42.9	42.9	0.0
Tarnoga	57.9	72.2	85.7	82.4	87.5	29.6
Tot'ma	10.0	10.0	27.3	10.0	25.0	15.0
Ust'-Kubinskoye	60.0	75.0	50.0	33.3	20.0	- 40.0
Ustyuzhna	60.0	60.0	64.3	64.3	71.4	11.4
Kharovsk	0.0	0.0	0.0	0.0	0.0	0.0
Chagoda	83.3	83.3	83.3	100	85.7	2.4
Cherepovetz	30.4	45.5	42.9	50.0	45.5	15.1
Sheksna	0.0	0.0	0.0	0.0	0.0	0.0
Regionwide	26.0	31.0	33.9	35.3	37.5	11.5

Source: compiled by the author on the data from Department of Agriculture of the Vologda region.

invest heavily, and the amount of “input” VAT is low. The author suggested another activity to improve the studied issue – in particular, **to exclude VAT from the list of taxes, which are exempt from the UAT tax payers, and enter on this tax a zero rate for them.** This system (zero rate of VAT) has long been used in the Russian tax legislation for exporters. Let us turn to the study of tax effects (*tab. 9*), which are expected by VAT benefit recipients and the taxpayers paid this tax on the zero rate.

Analysis of table 9 showed that the operations which are taxable at zero rate, and operations that are exempt from taxation, VAT is not paid. However, these differences in these modes lead to the fact that the application of zero rate has significant advantages over the exemption

from VAT. However, these differences in these systems lead to that fact that the use of zero rate has significant advantages over the exemption from VAT. They mean that the use of VAT zero rate allow not to pay the tax to the budget and at the same time to recover it from the budget on purchased goods, works and services (compensation of “incoming” VAT). Taxpayers who use tax privilege, are obliged to treat “incoming” VAT on the costs of production and circulation. This leads to an increase in production costs and reduce its competitiveness.

Thus, our analysis shows that the state finances the taxpayers who use a zero rate of VAT. This becomes particularly relevant for agricultural goods producers because it allows them to:

Table 9. Comparative characteristic of the value added tax calculating system under the Tax Code of the Russian Federation

Use of the zero rate of VAT	Use of the VAT release (the incentives use)
For operations which are taxable at zero rate, which in the preparation of invoices in the column "VAT tax rate" we indicate "0%", is formed the tax base. Amounts of "incoming" VAT paid on goods (works, services) are deductible.	For operations that are exempt from taxation (in the preparation of invoices in the column "VAT tax rate" we indicate "No Tax (VAT)"), the tax base is not formed. Amounts of "incoming" VAT paid on goods (works, services) are not deductible, but they are included in the production and circulation costs .
Compiled by the author on the data from sources: [2, 6].	

– first, to apply the privilege special system (UAT) and to reduce the tax burden by at least 30%;

– second, to receive additional working capital in the form of compensation "incoming VAT" and to use them to carry out its activities, that reduce the need for credit resources.

In the legislation may be specified the need of targeted financial resources use for the implementation of mandated activities, or a specific list of operations. However, in general, these changes in tax legislation will allow agricultural producers to release substantial financial resources (to reduce tax burden by

one-third and to replenish working capital at the expense of VAT paid compensation to suppliers by 18%).

This is extremely urgent in the national policy on state regulation of the agricultural sector, as the access to credit resources for the financially unstable companies is difficult. The loss of federal budget from the VAT gap will be overridden by the productive base expansion of financially sustainable goods producers and by financial budget support of loss-making enterprises. In turn, this will increase the output of domestic agricultural production and reduce import substitution.

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