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Legal and Economic Approaches to Determining the Costs of Maintaining Rotational Camps

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ABSTRACT

The emergence and active use of the rotational method of organizing work in Russia is associated with the vast spaces and low population density of the Arctic zone of the Russian Federation, Siberia and the Far East. The shift method continues to be actively used at present by both large and medium-sized enterprises that pay corporate income tax. The Tax Code of the Russian Federation includes local government bodies of municipalities in the scheme for determining the costs of maintaining rotational and temporary camps. An analysis of the law enforcement practice of municipalities, aimed at determining these expenses, shows its inconsistency with the norms of tax legislation, which determines the **relevance** of the study. The **purpose** of this study is to develop scientifically sound and legally compliant approaches to determining the costs of maintaining rotational and temporary camps for the purposes of taxing the profits of organizations, as well as methodological recommendations for use by municipalities. The main research **methods** are systemic, logical, theoretical knowledge, scientific abstraction. The article outlines legal approaches to calculating the costs of maintaining rotational and temporary camps for tax purposes of organizations operating on a rotational basis in accordance with the norms of the Tax Code of the Russian Federation, as well as economic approaches to calculating the costs of maintaining similar rotational facilities and services of municipalities. The **result** of the study was the development of methodological recommendations for the formation by local governments of cost standards for the maintenance of facilities and services similar to rotational services and the procedure for determining the costs of maintaining housing, communal and social facilities, subsidiary farms and other similar services.

Keywords: Arctic; Yamal; shift method of labor organization; shift camp; boarding school; income tax; costs of maintaining rotational camps

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INTRODUCTION

The Arctic Zone of the Russian Federation, Siberia, and the Far East possess vast mineral reserves. The Asian territory of Russia is still characterised by large spaces with a small population, long distances between settlements with limited development of transport infrastructure [1]. During the period of mass development of deposits in the Arctic Zone of the Russian Federation, along with the construction of new cities, temporary and shift settlements were created depending on the specific conditions and development zone. The settlement system that had developed by the 1990s included key and base cities, as well as shift settlements [2].

Since the beginning of Russia's market development period, the trend towards using the rotational method of development has intensified, no new cities and settlements were established [3], while large rotational

settlements were created (*Fig.*). Statistics do not separately account for seasonal workers, but according to existing estimates, their number in the Yamalo-Nenets Autonomous Okrug, for example, fluctuates between 70 000 and 130 000 people in different seasons [4], out of a permanent population of 510 000.

Discussions about the concept of developing the Arctic Zone of the Russian Federation are ongoing [5, 6], yet the shift method of work organization in difficult natural and climatic and spatial and settlement conditions remains the main one. There are over 90 shift and temporary settlements in Yamalo-Nenets Autonomous Okrug.

Despite the widespread use of the shift method of work organization in the Arctic Zone of the Russian Federation, its specific features are rarely discussed in scientific literature. By general definition, the shift method is a special form of labour



Fig. Rotational Camp Bovanenkovo in the Yamal Region of the Yamalo-Nenets Autonomous Okrug

Source: URL: <https://www.gazprom.ru/press/news/2018/july/article442584/> (accessed on 17.10.2024).

organization in which the work process is carried out outside the workers' permanent place of residence, when daily return to the permanent place of residence cannot be ensured. The shift method is characterized by more difficult working and living conditions compared to regular methods [7].

Shift settlements are considered a social phenomenon "a complex of interconnected phenomena and processes in the social space of the territories where shift workers involved in the development of the Arctic live and work, which are generated by their mobile, multi-local lifestyle" [8]. Researchers, pointing out the shortcomings of the shift work method of organization, propose measures for the legislative regulation of the establishment and functioning of shift camps in the Arctic Zone of the Russian Federation.

E.K. Zatyayeva has classified types of mobile settlements in various climatic conditions. Their examples reveal the general structure of a shift settlement, outline the typological features of temporary settlements, and list possible ways to improve the architectural environment. The issue of the psychological factor and its dependence on the visual environment is raised [9]. D.A. Peregudova's paper analyses the external and internal factors in the formation of shift settlements [10]. N.R. Nikitina's paper provide a detailed examination of the legal aspects of the shift method [11]. Socio-psychological issues of ensuring shift work are raised in the works of Western scientists [12].

There are few scientific papers dedicated to accounting, income taxation, and the recognition of expenses arising from the creation and operation of shift camps. The necessity of scientific study of this subject is due to a special provision of the Tax Code of the Russian Federation¹ (further — Code). Subparagraph 32 of paragraph 1 of Article 264 of the Code recognizes "expenses for maintaining

shift and temporary settlements, including all housing and communal facilities and social and consumer services, auxiliary farms, and other similar services in organizations operating on a shift basis or working in field (expedition) conditions" as part of the organization's other expenses. For tax purposes, the specified expenses are recognized within the limits of the standards for the maintenance of similar facilities and services approved by local authorities at the taxpayer's place of activity. If such standards have not been approved by local self-government bodies, the taxpayer has the right to apply the procedure for determining the costs of maintaining these facilities that is in effect for similar facilities located in the given territory and under the jurisdiction of the said bodies.

The above provision of the Code includes local self-government bodies (LSGBs) of municipalities (MUs) in the scheme for determining the costs of maintaining shift and temporary settlements. For local self-government bodies, this task proved to be atypical and created a problem related to the calculation of standards. It should be noted that the practice of establishing standards for facilities and services under their jurisdiction, as well as approving procedures for determining the costs of maintaining various facilities and services, is generally not characteristic of the activities of local self-government bodies, especially for those similar to shift work. As a result, such standards or the procedure for the LSGB are either not established or are not established for all facilities and services. An analysis of the Ministry of Defense's law enforcement practice against established standards reveals its inconsistency with the norms of tax legislation.

If the standards for maintaining housing and communal services and social amenities or the procedure for determining such expenses are not approved, the expenses for maintaining shift and temporary settlements may be recognized in the amount of the actual expenses incurred, which leads to a decrease

¹ Tax Code of the Russian Federation (Part two) from 05.08.2000 No. 117 (ed. from 23.03.2024).

in organizations' profits and tax revenues to the budget system. In municipalities where standards are set, there is a significant difference between the normative expenditure values within the same region, which raises legitimate questions from taxpayers.

The regulatory framework of the Ministry of Defense of the Yamalo-Nenets Autonomous Okrug did not reveal any procedures for determining the costs of maintaining housing and communal services, social and domestic facilities, auxiliary farms, or other similar services, nor any methodological recommendations for calculating the cost standards for maintaining housing and communal services and social and domestic facilities. This indicates a lack of a systematic approach in the actions of local authorities and leads to a lack of transparency in the calculations.

In this regard, methodological support is needed for the process of forming such standards and procedures for local self-government bodies, which determines the relevance of conducting this study both in terms of the indicators influencing the values of the standards and a deep legal and technical analysis of the relevant article of the Code and law enforcement practice.

Considering the above, the purpose of this study is to develop scientifically sound and legally compliant approaches to determining the costs of maintaining shift and temporary settlements for corporate income tax purposes, as well as to develop methodological recommendations for use by municipalities.

METHODS AND MATERIALS

The main research methods are: systemic, logical, theoretical knowledge, and scientific abstraction. To achieve the research objectives:

1) a scientific and theoretical analysis of normative and scientific literature on the definition of costs for maintaining shift and temporary settlements was conducted, and law enforcement practice was studied;

2) in collaboration with executive bodies of state power and local self-government bodies of the Yamalo-Nenets Autonomous Okrug, work was carried out to identify facilities similar to housing and communal services, social and domestic facilities, auxiliary farms, and similar services in shift and temporary settlements under the jurisdiction of municipalities;

3) economic approaches have been developed for determining the composition of expenses for maintaining housing and communal facilities, social and consumer service facilities, auxiliary farms, and similar services under the jurisdiction of municipalities;

4) methodological recommendations have been developed for forming expenditure standards and determining the procedure for calculating expenses for maintaining housing and communal facilities, social and consumer service facilities, auxiliary farms, and similar services for municipalities in the Yamalo-Nenets Autonomous Okrug.

The initial data for this study are:

- legislative, regulatory, scientific, and methodological materials in the field of regulating the establishment and operation of shift and temporary settlements, court practice;
- data provided by the executive authorities of the Yamal-Nenets Autonomous Okrug, including: information on the number and location of shift and temporary settlements in the Yamal-Nenets Autonomous Okrug; information on housing and communal services and social and domestic facilities, auxiliary farms, and other similar services of shift and temporary settlements in organizations operating on a shift basis or working in field (expedition) conditions; information on the real estate of municipal institutions and enterprises in the Yamal-Nenets Autonomous Okrug; other materials related to the subject of the study.

MAIN PART

In accordance with Article 13 of the Code, the corporate income tax is a federal tax, and

according to Article 4, the establishment of the calculation procedure does not fall within the competence of the state authorities of the constituent entities of the Russian Federation or local self-government bodies.

According to Articles 247 and 248 of the Code, the object of taxation for corporate income tax is revenue from the sale of goods, works, services, property rights, and non-operating income, reduced by the amount of expenses incurred in the manner established by the Code. At the same time, the Code does not provide for the delegation of any powers to regulate the procedure for calculating profit, including the deduction of incurred expenses from revenue.

According to sub-paragraph 32 of paragraph 1 of Article 264 of the Code, for tax purposes, the costs of maintaining shift and temporary settlements (expenses) are equated to the norms approved by the local government authorities at the taxpayer's place of activity for maintaining similar housing and communal and social facilities, and auxiliary farms under the jurisdiction of the local government authorities.

The application of the rules in paragraph 32, clause 1 of Article 264 of the Code is discussed in the work by L.V. Sotnikova, where the shortcomings of such a mechanism for recognizing expenses are pointed out. The accounting of expenses for maintaining a shift camp, the recognition of income and expenses for tax purposes, in particular, the reflection in tax accounting of income from renting out dormitories without corresponding expenses, which is a violation of the principle of matching income and expenses, are considered [13]. Yu.M. Lermontov's paper [14] discusses the provisions of the code that define the procedure for recognizing expenses, and examines the most common complex situations encountered in practice regarding the tax accounting of expenses for maintaining shift camps. There are no works containing recommendations for local governments on the implementation of sub-item 32 of paragraph 1 of Article 264 of the Code.

LEGAL AND TECHNICAL ANALYSIS OF SUBPARAGRAPH 32 OF PARAGRAPH 1 OF ARTICLE 264 OF THE CODE AND LAW ENFORCEMENT PRACTICE

Subparagraph 32 of paragraph 1 of Article 264 of the Code, in its current wording, was introduced by Federal Law No. 57 from 29 May 2002 "On Amendments and Additions to Part Two of the Tax Code of the Russian Federation and Certain Legislative Acts of the Russian Federation". The text of the subparagraph in its current version includes residential and communal facilities, auxiliary farms, and other similar services. In the previous version, approved on 5 August 2000 by Federal Law No. 117 "Tax Code of the Russian Federation (Part Two)", the subparagraph was worded differently, stating that "expenses of service industries and farms, including expenses for the maintenance of housing and communal facilities and social and cultural facilities" were accepted as expenses reducing taxable profit.

The changes made to the rule regarding the recognition of expenses for maintaining shift and temporary settlements are significant. Previously, all expenses of service industries and facilities, including expenses for the maintenance of housing and social and cultural facilities listed in the subparagraph, including those located in settlements, were accepted as expenses reducing the taxable base. However, since June 2002, only expenses for the maintenance of shift and temporary settlements for housing and social and domestic facilities located outside settlements have been accepted. Therefore, the establishment of standards cannot be carried out for facilities and services located within the city limits. Additionally, social and cultural facilities have been excluded. At the same time, the term "social and domestic facilities" was introduced, which limits leisure opportunities to the use of ordinary domestic conditions for inter-shift rest.

The standard list of facilities and services necessary for the organization and operation

of shift camps is established by the Basic Provisions on the Shift Method of Work Organization.² At the same time, a mandatory requirement when choosing the location of the shift camp is to minimize the travel time for workers from their accommodation in the shift camp to the workplace and back.

Article 297 of the Labour Code of the Russian Federation³ more narrowly describes the functionality of a shift camp: “Workers engaged in shift work live in shift camps specially created by the employer during their time at the production site, which are a complex of buildings and structures intended to provide for the life support of these workers during their work and between shifts, or in dormitories or other residential premises adapted for these purposes and paid for by the employer”. According to Article 16 of the Housing Code of the Russian Federation, “residential premises include: a residential building, part of a residential building; an apartment, part of an apartment; a room”.

The provisions of sub-clause 32, paragraph 1 of Article 264 of the Code are mandatory, not subject to broad interpretation or additional regulation, as confirmed by the letter of the Ministry of Finance of the Russian Federation from 2 July 2021, No. 03–03–06/1/52656, and explicitly provide for the application of the principle of analogy, which consists in the identity of the definition of expenses for the maintenance of shift and temporary settlements and the definition of expenses for the maintenance of similar facilities located in this territory and under the jurisdiction of local self-government bodies.

Thus, when implementing the provisions of sub-clause 32, clause 1 of Article 264 of the Code, four scenarios for accounting for

expenses for the purpose of reducing income tax are possible:

1. Local self-government bodies *have established standards* for the maintenance of facilities and services under their jurisdiction and similar to those in shift settlements (Standards).

2. Local self-government bodies *have established a procedure for determining the costs* of maintaining facilities and services under their jurisdiction that are similar to those in shift settlements (the Procedure).

3. *The standards or procedures are not established for all types of facilities and services.*

4. *The standards and procedures have not been established.*

A detailed legal and technical analysis of sub-paragraph 32 of paragraph 1 of Article 264 of the Code and law enforcement practice is not provided in order to reduce the length of the article. The analysis used:

1) decisions of the Constitutional Court of the Russian Federation, as recorded in Ruling No. 815 from 19 May 2009 and Resolution No. 5 from 13 March 2008;

2) a decision of the Praesidium of the Supreme Arbitration Court of the Russian Federation⁴;

3) disputes considered by the Federal Antimonopoly Service of the Volga District⁵ and the Moscow District⁶;

4) letters from the Ministry of Finance of the Russian Federation and letters from the Department of the Federal Tax Service for the city of Moscow.

The practice of local self-government bodies in establishing standards in the Yamalo-Nenets Autonomous Okrug, as in other constituent entities of the Russian Federation, is not characterized by diversity and essentially contradicts the provisions of paragraph 32, part 1, article 264 of the Code. Local self-government bodies (LSGBs) primarily establish “*expenditure*

² Resolution of the State Committee of the USSR, Secretariat of the WCCSU, Ministry of Health of the USSR from 31.12.1987 No.794/33–82 (ed. from 17.01.1990, from 19.02.2003) “On approval of the Basic Provisions on the Working Method”. URL: http://www.consultant.ru/document/cons_doc_LAW_7253/ (accessed on 17.10.2024).

³ Labour Code of the Russian Federation from 30.12.2001 No. 197 (ed. from 14.02.2024).

⁴ Decree from 25.11.2008 No. 7841/08.

⁵ Decree from 28.02.2008 No. A55–9282/07–3.

⁶ Decree from 10.09.2008 No. KA-A40/7745–08.

**Standard List of Facilities and Services
of Rotational Camps**

Table

Categories of objects/ rooms	Types of objects/rooms
Residential and communal purposes	Buildings and accommodation
	Energy and resource facilities
Social and domestic purposes	Showers
	Washable
	Toilets
	Dryer
	Rooms for heating workers
	Dining room
	Medical / Emergency room
	Gym
	Club
	Bath
	Laundry
	Administrative unit / Office
	Dispatcher's room (communication point)
	Service-pass
Subsidiary farms and other similar services	Warehouse (storeroom) logistics
	Workshops
	Garage
	Car park

Source: Compiled by the authors.

standards for the maintenance of shift and temporary settlements” completely ignoring the fact that the facilities and services of these settlements are not under the jurisdiction of municipalities, which clearly falls outside the scope of their existing powers, limited by the Code and Federal Law No. 131 from

6 October 2003 “On the General Principles of the Organization of Local Self-Government in the Russian Federation”.

The aforementioned provision of the Code clearly, without the possibility of different interpretations, establishes the necessity of adopting “standards for the maintenance of similar facilities and services, approved by local self-government bodies at the taxpayer’s location”, or applying “the procedure for determining the costs of maintaining these facilities, which is in effect for similar facilities located in this territory and under the jurisdiction of these bodies”.

Based on a comprehensive review of various model scenarios for accounting for the costs of maintaining shift and temporary settlements in order to reduce the profit tax paid by taxpayers, judicial practice, and the positions of authorized state authorities that have emerged through the application of sub-clause 32 of clause 1 of Article 264 of the Code, it has been identified that:

1. The establishment of the Procedure by the local government is the most conflict-free, universal, and differentiated way to implement the provisions of sub-clause 32 of clause 1 of Article 264 of the Code.

2. The adoption of methodological guidelines for forming the Standard or establishing the Procedure at the level of a constituent entity of the Russian Federation significantly unifies the exercise of the right to reduce taxable profit by taxpayers.

3. Determining expenses based on the “rubles per person per day” standard most fully complies with Article 252 of the Code and prevents potential legal disputes between taxpayers, tax authorities, and local government bodies.

4. If the Standards or Procedure are not established or are not established for all types of facilities and services in shift worker settlements, the taxpayer will be forced to prove their right to reduce their income tax in court, or the expenses will be recognized at the taxpayer’s actual costs.

ECONOMIC APPROACHES TO DETERMINING THE COSTS OF MAINTAINING SHIFT AND TEMPORARY SETTLEMENTS

Analysis of information about the internal content and functionality of shift camps in the Yamalo-Nenets Autonomous Okrug allowed for the identification of data on residential and communal facilities, auxiliary farms, and other similar services, and the preparation of a standard list of facilities and services for shift and temporary settlements (*Table*).

The main object of the maintenance village is a building (room) for living. The supply facilities can be own, or external sources are used. Filling the residential building with social facilities must include facilities for sleeping, washing, toilets, dryer, communication, administrative and economic premises (minimum level of social services), the building can also have laundry, dining room, etc. Options of social welfare may differ significantly in the level and quality depending on the owner of the shift village. Utilities and other similar services are optional objects and often multi-purpose use, only in individual cases they can fully relate to social security.

In accordance with the legal and technical analysis carried out to objects similar to objects of housing-communal and social-domestic use, ancillary services and other similar services of wash villages can be attributed directly to dormitories and hotels, held by municipal organizations (institutions and unitary enterprises) in respect of which they record maintenance costs.

Analysis of municipal property lists showed that not all MU have dormitories and hotels, so their ability to use them as similar facilities and services in organizations carrying out their activities on a commercial basis is limited. Among other objects of the property of MU to similar objects are most suitable boarding schools of basic and secondary general education, available in each municipal district of YANAO. This peculiarity of the regional education system is related to the need to

educate the children of nomadic herdsmen belonging to the small indigenous peoples of the North.

Boarding school — an institution of educational institutions, in which part of the students live on full maintenance on their own or on a public account. According to para. 7. art. 66 Federal Law from 29.12.2012 No. 273 “On education in the Russian Federation” in “educational organization, implementing educational programs of primary general and secondary general education, may be created conditions for accommodation of students in boarding school”.

A fundamental difference between boarding schools and general education schools is the existence of dormitories. Sanitary and hygienic requirements and fire safety measures are observed in the sleeping quarters, 24-hour security is organized and the duty of auxiliary personnel. There is heating, water supply, electricity, light and heat regime are fully respected. All students of the boarding school are on state maintenance, provided with clothing and shoes according to the norms and terms of socks.

Thus, for the different purposes of creating living conditions for people in the workcamp and in the boarding school (providing work process and providing educational process respectively), their functional purpose remains the same provision of housing, social and sanitary conditions for the safe life of the relevant contingent.

The common difference between boarding schools, dormitories and hotels and the tourist villages is that they are located within the boundaries of a settlement, whereas the tourist village is located outside the settlement, with distances ranging from tens to hundreds of kilometers. In accordance with p. 12.1 Art. 264 Code, the costs of transporting workers to and from a shift village are written off under a separate heading, i.e. they should not be included in the norms.

In order to use residential schools as objects similar to housing and social facilities,

utilities of wastelands, it is necessary to divide living expenses and related social needs and expenditures on the educational process.

In order to form a list of expenses aimed at providing life and leisure of the contingent of boarding school, without taking into account the costs of the educational process, information on the costs of maintaining boarding schools, a list of objects housing-communal, social household and ancillary services, as well as the number of personnel performing service work for the contingent. The list of costs is determined taking into account the provisions on accounting and Art. 251 of the Code.

The calculation of the Norms is based on the actual list of functional objects in residential schools and their staff. To do this, first, a list of inventory objects owned by the municipal boarding school is formed, which are related to providing social and living conditions for the living activities of the contingent living in the boarding school (life-support facilities – OOC). Second, analytically from the accounting data of the boarding school are allocated costs for maintenance of the residential schools and the land located under them.

Calculation of costs for the maintenance of residential schools in municipal ownership and budget provision is carried out by formula (1):

$$P_N = A_m + P_{tr} + A_p + (P_{kp} * I_{hu}) + (P_s + P_{ss} + P_{sa} + P_h + P_p + P_i + P_{sb} + P_e + P_{ad} + P_{san} + P_w + P_e) * I_m + LS, \quad (1)$$

where P_N – general expenses for the maintenance of the boarding school N ; A_m – amortization fees from the boarding school; P_{tr} – maintenance costs, maintenance of the boarding school; A_p – rent to be paid for the use of the boarding school; P_{kp} – utilities costs; I_{hu} – forecast consumer price indices for the services of housing and utilities for the current year of the Ministry of Economic Development of the Russian Federation; P_s – boarding school

communication costs; P_{ss} – boarding school security costs; P_{sa} – bedding, sanitary supplies used in the boarding school; P_h – household chemicals, reagents, tools, used in boarding schools; P_p – the cost of purchasing (stationary cleaning) drinking water for boarding school; P_i – the costs associated with insurance boarding school; P_{sb} – the costs associated with fire safety boarding school; P_e – cost of using special equipment for boarding school; P_{ad} – cost of upgrading the area adjacent to the boarding school; P_{san} – cost of sanatorium services for boarding school; P_w – cost of boarding school staff, the cost of special assessment of working conditions at workplaces; P_e – other expenses related to the maintenance of boarding school property; I_m – forecast consumer market price index for the current year of the Ministry of Economic Development of the Russian Federation; LS – labor costs of staff for boarding school services, compensating and stimulating payments.

The staff is allocated from the overall staffing of the boarding school. The maintenance costs include expenses actually incurred in the previous year, including salaries, additional payments and social insurance.

The occupations in service includes a qualification group of general trades workers, including building maintenance and repair workers, caretakers, janitors, cloakroom clerks, storekeepers, machinists, kitchen workers, loaders, cooks (1 group).

Also included in the expenses are employees of the administrative and economic apparatus, including director, deputy director for administrative and economic part, administrator, secretary, manager, lawyers, economists, documentalists, personnel specialists, Procurement specialists, engineers and technicians (2 group).

When calculating the Norms should not be taken into account the costs of maintaining a professional qualification group of positions of pedagogical workers, as well as deputy directors for training and educational work (3 group).

The cost of 2 groups is proportional to the cost of 1 and 3 groups by formula (2):

$$W = W_1 + W_2 * (W_1 / (W_1 + W_3)), \quad (2)$$

where W – amount of wages and social insurance expenses included in the calculation of the rate; W_1 – amount of wages and social insurance expenses of group 1; W_2 – amount of wages and social insurance expenses of group 2; W_3 – amount of wages and social insurance costs 3 groups.

The standard for the boarding school is taken as a basic parameter of ruble/person per day. When calculating the norm, it is necessary to use the normative capacity of the main living object (sleeping unit).

To calculate the norm for municipal education, it is advisable to combine the expenses of all residential schools located in the area, thus forming an average calculation. At the same time, in case of significant differences in the data obtained, it is possible to form a differentiated norm by territorial feature.

Formula (3) for calculation of the norm:

$$S = \sum_{i=1}^n PfsNi / \sum_{Mbs} / 365, \quad (3)$$

where S – standards for the maintenance of facilities and services intended to provide housing and social living conditions of boarding schools; \sum_{PfsNi} – total cost of maintenance of facilities for housing and social services in boarding schools located on the territory of the MU; i – boarding school; n – number of boarding schools; \sum_{Mbs} – total project capacity of boarding schools located on the territory of MO, measured in number of boarders.

The formation of norms does not provide for the possibility of applying adjustments taking into account the individual characteristics and essential conditions of operation of working and temporary settlements, as this is not provided for by legislation.

The procedure for applying the regulations, as well as determining the basis for accounting

for individual items of expenditure for tax purposes is regulated by the current tax legislation of the Russia.

Given that living facilities in shift settlements can be used partially or leased to other organizations, when applying the standard of profit tax payers' organizations using shift work regime, The actual number of staff working for the company should be taken without taking into account other residents, and also justify the list of life support facilities.

Similar approaches should be used in the development of the Model Order. The adoption of the Order effectively frees LSGBs from the need for additional calculation and approval of standards. The legal relationship for determining expenses in such a case remains only with the taxpayer and the tax authority within the scope of timely calculation and payment, as well as control over the completeness and timeliness of tax payments to the budgetary system of Russia.

The proposed approaches have been tested in the LSGBs of municipal districts of YNAO when calculating the standard costs for the maintenance of facilities and services intended to provide housing, communal and social living conditions for boarding school boarding schools. However, it is further recommended that LSGBs approve the Orders. In accordance with the recommendations, normative legal acts have now been adopted in three municipalities of the YNAO, for example.⁷

The procedure for recognition of expenses, pp. 32 p. 1. Art. 264 of the Code, in the context of the proposed approaches could be a form of tax preferences to regulate spatial development of regions and an instrument of industrial policy [15].

CONCLUSION

The appropriateness of the use of the shift method in the Arctic and other hard-to-reach

⁷ Regulation of the Administration of the Purov district of the Yamal-Nenets Autonomous Region from 10.07.2023 No. 302 "On the approval of the procedure for determining the costs of maintenance of residential and social facilities, ancillary services and other similar services located on the territory of the municipal district of Purov district".

and sparsely populated areas in the current political and economic conditions makes it necessary to improve the legal mechanisms for ensuring the rights and legitimate interests of organizations, of the population working in the villages, taking into account the interests of public authorities. Despite considerable experience in the establishment and maintenance of the activities of logging towns in Russia, shortcomings in the legislative provision of the logging method of work organization still remain, including in the field of accounting and taxation.

The study carried out on the basis of legal-technical and economic analysis has identified and proposed appropriate legislation legal and economic approaches to the determination of costs for maintenance of temporary settlements of organizations, operating on a haulage basis for tax purposes.

As a result of the legal model developed by the authors and its adaptation to the social and economic reality of the YNAO, a draft of methodological recommendations on the formation of standards for maintenance costs by local self-government bodies has been developed, Households and services designed to provide housing and social living conditions of boarding school boarding schools; a draft order for determining the costs of maintaining housing, communal and social facilities domestic use, ancillary services and other similar services under the jurisdiction of municipal entities.

Development of the approaches embedded in the author's model can become an element of industrial policy and spatial development of the subject of the Russian Federation, since their use influences such economic parameters as employment and taxes.

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