

Eurasian  
Research Bulletin

# Ways to effectively organize control of the oil and gas, fuel energy industry through taxes

**Abdullaev Shuxrat  
Sultanbaevich**

Tashkent State University of Economics,  
independent researcher  
ABDULLAYEV.SHUXRAT.80@mail.ru  
<https://orcid.org/0009-0007-5773-5162>

## ABSTRACT

In the case of processing of extracted natural gas, oil and gas condensate in this article, realization and expansion of the tax base of products obtained from these minerals, effective organization of tax control in large taxpayers in the field of oil, gas, fuel energy industry issues and scientific proposals and recommendations for solving the problem of taxation have been developed.

## Keywords:

source of income, tax administration, tax reporting, traditional plan, international taxation, natural resources, taxation, water resources, land resources, subsoil use tax, collection procedure, nedra, property taxes.

**Introduction:** "In world practice, royalties in the oil industry fluctuate from 0 to 50% on average"<sup>1</sup>.

Royalty-based mining taxes are common in Canada, China, the United States, and India, and various states in the United States levy a mineral resource tax and licensed mining tax for precious metals. In Canada, royalty payments of 2 percent of the subsoil user's gross revenue or 15 percent of the net profit are becoming commonplace. In order to create an added value chain by presenting the exploitation of underground resources to potential investors, the practice of setting tax rates by means of auctions is also used. In recent years, special attention has been paid to creating a favorable business environment for the users of the

subsoil by promoting the exploitation of mineral deposits in an industrial way and encouraging geological exploration.

### ***Analysis of literature on the topic:***

We present a brief review of the literature on the topic of improving the effective organization of tax control at large taxpayers in the oil and gas, fuel energy industry.

The Russian scientist M.Ilicheva conducted the study of the mechanisms of taxation of natural resources on the example of the mineral extraction tax paid by oil and gas companies by large taxpayers, and substantiates the results of the important research in this regard. In

<sup>1</sup> Туманова Е.Ю. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. стр. 74.

particular, M. Ilicheva "optimization and more competent management of mineral extraction tax paid by oil and gas companies, in particular, is very important for the formation of the state budget and its economy in general" [1].

A. Bloshenko evaluated the concept of man-made mine and its taxation mechanism and said, "man-made mine is losses in the process of mining and complex processing of mineral raw materials in accordance with the laws on the use of underground resources in the extraction of minerals. are secondary minerals that must be separately licensed" [2].

I. In his scientific works, Mustafa "developed a methodology for forecasting the tax burden based on the volatility of oil prices located in Russian fields, justified the need to reform the current system of taxation in the field of extraction of hydrocarbon raw materials, which are difficult to exploit in the conditions of volatility of oil prices. , proposed to expand the categorical apparatus in the field of taxation system for the production of hydrocarbon raw materials in fields that are difficult to develop [3].

E. Tumanova explains the term natural resources as both a geological and a legal concept in her textbook "Legal Basis of Subsoil Use". According to the scientist, "natural wealth is not only the geometric underground space containing minerals, but also all other useful features of the underground, including energy resources, underground structures, sanitary and recreational facilities of underground facilities. "also means the secret and geological information about the earth's depths" [4].

A. Fedorov proposed measures to improve the tax administration that would reduce the administrative burden and stimulate the investment activity of large taxpayers, significantly expand and supplement the

existing tax benefits, and developed methods and methods of stimulating the investment activities of large taxpayers through taxes, which increase investment sources, and evaluated their effectiveness" [5].

T. Kamalnev analyzed the practice of taxing the activities of large taxpayers directly on the example of gas network enterprises, assessed the results of the tax administration of large taxpayers, the control activities of interregional tax service bodies based on both quantitative and qualitative indicators. analyzed" [6].

Bobylev Yu and others in their research reported the results of research on tax relations in the field of oil production, including issues of redistribution of the tax burden. In these studies, the expediency of transferring the tax to the production of oil by reducing the tax burden on oil export is indicated. [7].

#### **Analysis and discussion of results.**

There are several organizations in the world that compile these ratings, and their data and rating mechanisms are different. The OPEC organization and British Petroleum, a multinational oil and gas company, are recognized as the most reliable and reputable organizations that compile such ratings.

In general, as of 2020, confirmed gas reserves in the world amount to 200 trillion cubic meters, of which 75 trillion cubic meters are located in the Middle East countries, and 65 trillion cubic meters are located in the CIS countries (mainly Russia and Turkmenistan).<sup>2</sup>

While China was not among the leaders in the OPEC rating, Algeria finished the top ten, and Russia's performance increased dramatically. Uzbekistan ranks 22nd in this rating with 1.522 trillion cubic meters of gas reserves or 0.74% of the world's total gas volume.

During the research work, the experience of the Republic of Kazakhstan in accounting for

<sup>2</sup> <https://kun.uz/news/2021/11/08/gazga-eng-boy-davlatlar-ozbekiston-nechanchi-orinda>

hydrocarbon deposits and monitoring the movement of mined minerals was studied.

In the Republic of Kazakhstan, the Code "On Subsoil and Subsoil Use" was adopted this year, and the requirements of some articles of this code are set to be applied gradually from the following years.

In particular, based on Article 144 of this code, the procedure for mandatory equipment of production facilities with accounting devices during the extraction, processing and transportation of raw materials and commodity gas will come into force from January 1, 2024<sup>3</sup>.

For information: Crude oil and gas condensate measuring device is a set of regulatory and legal technical tools that measure the volume of hydrocarbon raw materials and provide daily information to the authorized body in the hydrocarbon sector. software.

The Ministry of Energy of the Republic of Kazakhstan, together with the Ministry of Digital Development, Innovation and Aerospace Industry, plans to launch an information system for accounting for oil and gas condensate (ISUN) on the basis of "NIT" JSC.

This system fully automates the process of collecting, processing, storing and using data on the amount of circulating crude oil and gas condensate prepared for delivery to the consumer.

According to the results of the studies, the introduced system will be able to predict the circulation of oil and gas condensate, automatically calculate the material balance and prepare reports based on the data obtained from the accounting tools.

The system was used as an experiment in 3 large oil transport organizations ("KazTransOil", "Munaytas" and "Kazakhstansko-Kitaysky

truboprovod") and during 2021-2022 3 oil refineries, 16 small plants, 4 oil application to transport organization and 100 subsurface users<sup>4</sup>.

At the same time, from January 1, 2024, the procedure for mandatory equipment of production facilities with accounting tools in the process of extraction, processing and transportation of raw and commodity gas will come into force.

Also, in Article 145 of the Code "On Subsoil and Subsoil Use", reports on the periodic movement of hydrocarbon reserves must be submitted by subsoil users or their authorized representatives to the "Soil of the Republic of Kazakhstan" It is specified to be submitted electronically to the unified state system of managing the use of water.

"Unified State Subsoil Use Management System of the Republic of Kazakhstan" means a single integrated information system for subsoil use management, a complex that includes collection, storage, analysis and processing of information in the field of hydrocarbons. understood.

In the Republic of Uzbekistan, most of the strategic minerals are mined by state enterprises.

According to the legislation on underground resources, strategic minerals are gold, silver, copper, lead, zinc, tungsten, uranium, platinum and platinoids, rare metals and rare elements, iron, manganese, consists of hydrocarbons (oil, gas, condensate), coal, combustible shale<sup>5</sup>.

During the past period, high tax rates for the use of subsoil have been applied in Uzbekistan, for example, gold (25%) and copper (15%) were reduced to 15% for state enterprises and 10% for the private sector in the next stages of

<sup>3</sup> <https://kapital.kz/gosudarstvo/107449/dobyvayushchiye-kompanii-dolzhny-vnedrit-pribory-ucheta-gaza-do-2024-goda.html>

<sup>4</sup> <https://kapital.kz/economic/94088/sistema-ucheta-nefti-v-kazakhstane-zarabotayet-v-2021-godu.html>

<sup>5</sup> Ўзбекистон Республикаси Вазирлар Маҳкамасининг «Ер қаъри участкаларидан фойдаланиш ҳуқуқи учун лицензиялар бериш тартибини янада такомиллаштириш чора-тадбирлари тўғрисида» 2020йил 23 июндаги 403-сон қарори

reforms. a tax of 20% was imposed on oil, and 30% on gas<sup>6</sup>.

When determining the tax base for this type of tax, the profitability of the mine (well) is not taken into account, therefore, an artificial barrier to investment in low-income sectors has arisen, and in comparison with Uzbekistan, the profit tax in other countries (Russia, Kazakhstan - 20%) 'i rates are set high. As a result, the elements related to mining (extraction), in particular the expenses related to transportation and processing, are not clarified, and the tax rates for profit and subsoil use are high, even if the mined metals are not realized, the tax the current tax regime in Uzbekistan was not sufficiently attractive due to the

As in the Republic of Kazakhstan and the Russian Federation, the rates of profit tax and tax rates for the use of underground resources should not contradict each other too much, otherwise it will be necessary to find alternative directions for the introduction of foreign capital into the territory.

In order to widely involve low-profitable mines in the production process, reliefs will be introduced to foreign companies that carry out geological exploration. Exemption from customs fees for the temporary import of special equipment necessary during the implementation of geological prospecting and mine development. It is established that the refund of the amount of value added tax to companies engaged in geological prospecting shall be carried out in accordance with the procedure established by the Tax Code, but no later than 30 days after the date of submission of the application.

Oil and gas raw materials belong to the category of strategic minerals and perform a function that is very necessary for the interests of individuals, society and the state. If budget

revenues are generated from the sale of this type of minerals under certain conditions, a part of them will be spent for the needs of enterprises that are considered drivers of the national economy. Fuel energy allocated for serving personal interests is always kept by the state by allocating subsidies and selling them at prices below cost.

It is not a secret to all of us that today most of the oil and gas wells are owned by state-owned enterprises and companies operating under the agreement on product distribution, and branch enterprises take the leading place in the formation of the income part of the state budget. For information, if more than 12 trillion soums are received from the tax for the use of subsoil, the enterprises of this sector provide 25-30% of this income. If we look at the history of the oil and gas network, industrialization in this field continues in our country, which has nearly a century of experience.

Studies show that the first stages of industrialized oil extraction in our country began in 1885, when oil was extracted from two wells located near the village of Chimyon in Fergana. After that, by 1900, serious geological exploration was carried out in this region, and by 1904, an oil fountain began to erupt from a depth of more than 270 meters<sup>7</sup>.

After some time, i.e. by 1906, an oil pumping plant was built in Fergana region, which consisted of one double-walled device with periodic operation. Mineral wealth from the oil field was transported by horse-drawn transport, and the quality of oil was determined using a thermometer and a hydrometer. The main products obtained as a result of processing were used as lamp kerosene and heating oil, and unnecessary gasoline was burned in pits outside the factory area. By 1940, the plant had its own laboratory, and the technological process

<sup>6</sup>Базаров Х.М. Кам рентабелли конларни хўжалик фаолиятига жалб қилишда халқаро тажриба: Ўзбекистон Республикаси ва хориж амалиёти.

«Логистика ва иқтисодиёт» илмий электрон журнали, 2022 йил. 1-сон. 115-121-бетлар.

<sup>7</sup> <https://www.ung.uz/about/history>

changed for the better in terms of quality, and the annual production capacity reached 176,000 tons. After that, by 1972, the Mubarak gas processing plant, which is one of the largest facilities in the world, was commissioned in Kashkadarya region, and in 1980, the Shortan plant was put into operation.

In the years of independence, the interests of foreign investors in the network increased, and in 2004, the Russian oil company Lukoil began to enter the market of the oil and gas network, and a consortium of investors consisting of the National Holding Company "Uzbekneftgaz" was signed. Within the framework of this agreement, a 35-year (mega-project) production sharing agreement (SRP) was signed for the Kandim mining group site, Hauzak, Shodi sites and Kungirov sites<sup>8</sup>.

Also, in 2002, in order to activate and expand cooperation between the parties, "Gazprom" OJSC and "Uzbekneftgaz" ISC signed an agreement on strategic cooperation in the gas sector. The implementation of the pilot project on the extraction and utilization of residual reserves in the Shakhpakhta field in the republic enabled the further development of Gazprom's activities in the oil and gas sector of Uzbekistan. On April 14, 2014, on the project "Operation of the Shakhpakhta mine" between "Uzbekneftgaz" JSC and the consortium consisting of "Zarubezhneftegaz" JSC, "Gazprom" JSC and "Gas Project Development Central Asia AG" (Switzerland) Distribution Agreement (SRP) was signed<sup>9</sup>.

PQ 457 dated August 30, 2006 of the President of the Republic of Uzbekistan "On the geological survey of the Uzbek part of the Aral Sea and the subsequent excavation of newly opened hydrocarbon deposits under the terms of the product sharing agreement" the decision<sup>10</sup> according to The Agreement on distribution of

products for the part of Pakistan was signed and entered into force on January 30, 2007.

With the signing of these agreements, the process of concluding, executing and canceling agreements on the distribution of products when investments are made in our country in the identification, exploration and extraction of minerals has reached a new level. Based on these agreements, the tax base determination system based on the "netback" principle was established, and the deduction of the costs incurred for their production from the realization of the final products obtained as a result of processing was introduced. After that, if the extracted oil and/or gas condensate within the framework of the production sharing agreement is processed on the basis of the supply of raw materials with the subsequent sale of the processed product, the oil and/or gas condensate determined on the basis of the "netback" principle to determine the taxable base or the calculated price at the gas condensate delivery point was applied. Due to the energy shortage observed over the past years, the government made a number of demands on the oil and gas network enterprises for effective management of hydrocarbon fields. According to the preliminary estimates of experts, the production of natural gas will reach 56.3 billion cubic meters in 2023 (51.7 billion cubic meters in 2022), with the possibility of increasing it by 4.6 billion cubic meters compared to last year. In recent years, a number of works have been carried out on industrial exploitation of mineral deposits by attracting foreign investors, acceleration and promotion of geological exploration with the help of modern technologies, and improvement of the procedure for taxing subsoil users based on the experience of foreign countries. is being implemented.

<sup>8</sup> <https://www.ung.uz/about/history>

<sup>9</sup> <https://www.ung.uz/about/history>

<sup>10</sup> lex.uz “Ўзбекистон Республикаси қонунчилик маълумотлари миллий базаси”

In particular, starting from January 1, 2022, in order to obtain the right to carry out geological studies on highly liquid natural gases, oil and condensates, as well as metals, or excavation works on ready-made subsoil plots. a special procedure for competitive bidding has begun to be established. As part of this procedure, land plots allocated for conducting geological research and (or) prospecting works will not be considered as objects of land tax levied on legal entities until the winner of the competition is determined. Also, an annual license fee was introduced for the use of the subsoil for geological studies and (or) exploration, depending on the allocated area and types of minerals. In our opinion, it is appropriate to revise the tax rates for minerals extracted on the basis of complex technologies with high liquidity while maintaining the basic rates of tax for the use of the subsoil during the reforms. Until today, in practice, the tax rate of 30 percent for natural gas, 20 percent for oil and gas condensate, and 9 percent for the realized volume of natural gas was used in practice. Also, the amount of mineral extraction (extraction) is considered as the object of taxation for the use of the subsoil, and the tax base is applied to each mineral independently extracted (extracted) by the user of the subsoil, including the main mineral. it was determined in relation to the useful components that come out together in the extraction. In addition, the tax base is determined as the calculated value of the volume of mined (extracted) minerals for the reporting period at the average realized price, and the average realized price is the amount of each mined (extracted) mineral. separately determined by dividing the volume of sales expressed in money (minus value added tax and excise tax) by their volume of sales expressed in kind<sup>11</sup>.

<sup>11</sup> Ўша манба.

<sup>12</sup> Ўзбекистон Республикасининг «2023 йил учун Ўзбекистон Республикасининг Давлат бюджети

The use of the average realization price in determining the tax base did not encourage the development of low-profitable mines and their involvement in economic activities. At the same time, the costs of preliminary processing, processing and transportation carried out by taxpayers based on the procedures used in world practice are not deducted from the tax base. We think that this, in turn, caused the mines, which required a lot of money, and the extraction process was complicated, to be left out of the production activity.

Terms have been agreed with the private companies operating in the oil and gas market for a certain period, and their activities are regulated by agreements related to product distribution. According to the studies,

By the end of 2022, Uzbekneftgaz JSC has 1,311 active oil and gas wells (wells), which are mainly domestic market, wholesale consumers, Shurtan gas chemical complex, "Uzbekistan GTL" JV SP "Uz-Kor Gas Chemical" LLC and Issylik power plants will be sold based on the price approved by the government.

In particular, 343,000 soums are paid on average for 1,000 cubic meters of gas sold for domestic consumption, but at the same declared price, natural gas Shurtan gas chemical complex, "Uzbekistan GTL" JV, SP " It is sold to Uz-Kor Gas Chemical LLC and Issyklik power plants. This value is lower than the actual cost of natural gas, and over the years the losses of Uzbekneftgaz JSC and Uztransgaz JSC have been covered by state subsidies.

In particular, in 2023, according to the budget, 14.2 trillion soums will be spent to compensate the losses of the company specializing in the wholesale purchase and sale of natural gas in the domestic market<sup>12</sup>. Geological study and identification of oil and gas wells, their involvement in the production process is

тўғрисида»ги Ўзбекистон Республикасининг Қонуни, 30.12.2022 йилдаги ЎРҚ-813-сон.

considered a complex technological process, and drilling of exploratory wells and related processes remain complex. In particular, in the Kashkadarya and Surkhondarya regions, there are gas fields that need to be mined at a depth of 4,000-6,000 meters. For this reason, today the existing mines in our country are owned by the state or given to foreign enterprises on the basis of an agreement, and it is considered appropriate to increase the investment attractiveness in order to attract investors to the discovery and mining of a new mine. Due to the fact that the reserve of natural resources is always calculated through the reporting balances, today information and communication technologies are not used in the formation of the reporting balances of this industry.

It is no secret to all of us that today the majority of oil and gas wells are owned by the state-owned enterprise (Uzbekneftgaz JSC) and foreign companies operating under the product distribution agreement, and branch enterprises take the leading place in the formation of the revenue part of the state budget. In terms of tax revenues, 20 percent of the 14 trillion soums received from the subsoil use tax in one year will be provided by branch enterprises. According to the studies, the conditions have been agreed with the private companies operating in the oil and gas market for a certain period, and their activities are regulated according to the product distribution agreement (SRP). This year, JSC "Uzbekneftgaz" developed the "Macro investment program", which includes 744 geological and technical measures with a total value of 5.7 trillion soums<sup>13</sup>. It mainly involves drilling a total of 111 new wells, capital repair and intensification of 608 wells, and construction and commissioning of 25 technological facilities (compressor compressor

stations, gas preliminary preparation devices, small compressor devices, gas supply pipelines). planned<sup>14</sup>.

In particular, it is planned to drill 83 new wells in the Bukhara-Khiva and Fergana oil and gas regions, and 28 new wells in the Ustyurt oil and gas region. These wells are located at depths of 4000-7000 meters with high prospects. Also, according to the end of 2022, there are 1,311 active oil and gas wells at the disposal of Uzbekneftgaz JSC, which are mainly domestic market, wholesale consumers, Shu'artangazkimyocomplex, Uzbekistan GTL plant, SP "Uz-Kor Gas Chemical" Sale will be made to the OOO joint venture and Issyklik electric stations based on the price approved by the government. In particular, 343,000 soums are paid on average per thousand cubic meters of gas sold to domestic consumption and the above-mentioned consumers.

This value is lower than the actual cost of gas, and over the years the losses of Uzbekneftgaz JSC and Uztransgaz JSC have been covered by state subsidies. According to the studies, in 2023, according to the Law of the Republic of Uzbekistan No. O'RQ-813 of December 30, 2022, in order to compensate the losses of the company specialized in the wholesale purchase and sale of natural gas in the domestic market in 2023 mainly 14.2 trillion soums were allocated or 7 percent of the first-level budget expenditures were spent on compensation of losses of this enterprise. According to experts, the geological study and identification of oil and gas wells and their involvement in the production process is a complex technological process, consisting of 3D seismic survey, drilling of exploratory wells and related processes. For example, in the Kashkadarya and Surkhondarya regions, there are gas fields that need to be mined at a depth of 4,000 to 6,000

<sup>13</sup><https://kun.uz/news/2023/01/25/ozbekneftgaz-aj-tomonidan-2023-yilda-744-ta-geologik-texnik-chora->

tadbirlar-amalga-oshirish-hamda-buning-evaziga-328-mlrd-kub-metr-tabiiy-gaz.

<sup>14</sup>Ўша манба

meters. Today, the existing mines in our country are owned by the state or given to foreign companies or joint ventures based on a contract, and it is time to increase the attractiveness of new mines to attract investors to mining.

Imagine that billions of tax and bonus payments have been collected from an enterprise that has not yet started its operations. This, in turn, had a negative impact on the quality of geological exploration. For this reason, it would not be wrong to say that most of our wells today are in need of repair. Geological prospecting is considered an unfinished process, and the wells (wells) will start generating income after they become active. For this reason, the lands on which geological prospecting works are being carried out are temporarily allocated to taxpayers and given in full after the mine is approved. For this reason, it is appropriate to continue land reforms on lands with oil and gas hydrocarbon raw materials or lands with mineral deposits.

For example: if 1 ton of oil is processed, 0.21 ton of AI 80, 0.21 ton of diesel fuel, 0.11 ton of kerosene and other products are obtained, and the tax base of oil is increased by 20% to an average of 2,000,000 soums. , from 2,400,000 soums, 480,000 soums were taxed at the rate of 20 percent. According to the new regulation introduced in 2022:

- if crude oil is sold directly, the tax base is determined based on the average sales price.
- if processed independently and (or) given for processing on the condition of return, based on the price of realization of finished products obtained from oil (gasoline Ai 80, Ai 92, Ai 95, diesel fuel, kerosene, fuel oil, bitumen, etc.), are determined after deducting the processing and transportation costs incurred by the taxpayer. In the data of the world market for precious, non-ferrous metals, the exchange price is determined based on the morning fixing of the London Bullion Market Association, and

for other metals, based on the data of the London Metal Exchange (London Metal Exchange). Based on this experience, when studying the compliance with the goal of using the world's single exchange price for oil brands, it became known that there are different ratings of oil brands in the countries of the world.

In particular, US Alaska oil brand "ANS", Mexican oil brand "WTI", Canadian oil brand "Synsrude", Arab countries oil brand "Arab Heavy", Russian oil brand "ESU-Urals", their qualities and prices are the same. drastically different from each other. For this reason, there is no uniform price policy for oil in the world, but it is classified according to the percentage of sulfur and oil in its content. In particular, the oil produced in our country is close to the "ESU-Urals" oil brand in the world market. To give a brief insight into the composition of this oil brand, Urals is a Russian brand of export oil blend and is obtained by refining Urals and Volga brands in the transneft pipeline system using additional components to extract high-sulfur oil.

The recent energy shortage, the reduction of the available reserves, and the lack of stimulation of the process of prospecting in new mines have caused the industry to come to the brink of crisis. In this regard, improving the procedure for determining the tax base for new oil and gas fields, reducing tax rates and introducing temporary tax breaks after the new fields are fully operational (for the first two years), tax payers in determining the tax base We consider it appropriate to deduct processing and transportation costs incurred by.

#### **Suggestions and recommendations:**

Today there are a total of 743 marketers, of which 47 (6 percent) work in state agencies, 696 (94 percent) in private organizations (their average marketer service fee is 8 million soums). Due to the limited number of surveyors in state agencies and the fact that it is stipulated to involve specialists of the Con-geological



activity control inspections no more than twice a year to check the volume of minerals actually mined (separated) by users from the subsoil, illegal mining from the subsoil in cases of use, it is not possible to carry out tax control measures on time. Granting tax authorities the right to engage specialists by concluding a direct contract with organizations providing markshader services. In this case, 10 percent of the amount of tax for the use of land, but not more than ten times the minimum amount of the labor fee, which was additionally charged to the organizations providing the surveying service at the end of the measurement work. a fee will be payable.

#### **Adabiyotlar/Literatura/Reference:**

1. Ильичева Мария Александровна. Правовое регулирование налоговых отношений с участием крупнейших налогоплательщиков (на примере предприятий нефтегазовой отрасли). Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва – 2017.
2. Bloshenko Татьяна Алексеевна. Методология налогообложения организаций при добыче и комплексной переработке минерального сырья. Автореферат диссертации на соискание ученой степени доктора экономических наук. Москва – 2019.
3. Ibrahim Mustafa Ali Ibrahim. Развитие налогообложения добычи углеводородного сырья в труднодоступных российских месторождениях в условиях волатильности цен на нефть. Автореферат диссертации на соискание ученой степени кандидата юридических наук. Москва – 2020.
4. Tumanova E.Yu. Правовые основы недропользования. Учебное пособие. Ставрополь 2017. 6 стр.
5. Федоров Андрей Николаевич. Налоговое администрирование и стимулирование инвестиционной активности крупнейших налогоплательщиков. Автореферат диссертации на соискание ученой степени кандидат экономических наук. Нижний Новгород 2010.
6. Kamalnev Timur Shamilievich. Налоговое администрирование крупнейших налогоплательщиков. Автореферат диссертации на соискание ученой степени кандидат экономических наук. Москва 2009.
7. Bobylev Yu va boshqalar. Нефть, бюджет и налоговый маневр\* RUSSIAN ECONOMIC DEVELOPMENT • VOLUME 22 • № 11 • NOVEMBER–DECEMBER 2015.