

THE RUSSIAN TAX SYSTEM AND ITS EFFECTS IN DEVELOPMENT AND INTERNATIONAL TRADE RELATIONS:LEGAL AND ECONOMIC APPROACH

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RESUMO

O sistema tributário da Rússia foi modernizado completamente no início do século XXI pela introdução de nova legislação tributária, estabelecimento de uma estrutura tributária apropriada com grau moderado de tributação assim como pela implementação de uma nova abordagem de administração tributária. Neste artigo apresentamos abordagens tanto legais quanto econômicas à tributação russa e seus efeitos no desenvolvimento econômico e relações de comércio internacional atual, incluindo análise retrospectiva e a situação causada pela crise econômica mundial.

Palavras-chaves: Sistema tributário russo. Legislação Tributária. Administração Tributária. Desenvolvimento econômico. Crise Econômica mundial.

ABSTRACT

The Russian tax system was completely modernized in the beginning of the XXI century by introduction of a new tax legislation; establishment of an appropriate tax structure with moderate level of taxation, as well as by implementation of a new approach in tax administration. In this article we present both legal and economic approaches to the Russian taxation and its effects in economic development and international trade relations nowadays, including retrospective analysis and current situation caused by the world economic crisis.

Keywords: Russian tax system. Tax legislation. Tax administration. Economic development. World Economic Crisis.

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