# Taxation in the Soviet Union

Michael A. Newcity

## **Taxation In The Soviet Union**

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#### **Taxation In The Soviet Union:**

Taxation in the Soviet Union Michael Newcity, 1986-03-18 Study commenting on fiscal law and the taxation system in the USSR considers the historical development of Soviet taxation and the role of taxes in raising revenue for national budget examines taxation of Soviet enterprises and individuals local level taxes and taxation of foreign enterprises and citizens reviews international agreements on double taxation with capitalist countries including the USA and socialist countries within the framework of CMEA **Taxation in the Soviet Union Michael A. Newcity, 1986 U.S.S.R.** United States. Congress. Senate. Committee on Foreign Relations, 1975 Soviet Taxation Franklyn D. Holzman, 1955 No detailed description available for Soviet Taxation An Analysis of Value-Added Taxes in Russia and Other Countries of the Former Soviet Union Victoria P. Summers, Mr. Emil M. Sunley, 1995 Since the dissolution of the Soviet Union at the end of 1991 Russia and the other countries which were members of the USSR have adopted value added taxes The value added tax now provides a very significant portion of total tax revenue in all of these countries Ideally the value added tax will serve as a relatively efficient neutral revenue source at the national level The Russian value added tax however contains a number of unique provisions reflected in the laws of many of the other transition countries which cause it to fall short of this standard These countries also must decide how their value added taxes are to apply to trade among themselves This paper describes several of the provisions unique to the Russian value added tax and analyzes their probable effects It then discusses the development of arrangements which have evolved to date with respect to applying the value added tax to trade among the transition countries and suggests possible answers to the vexing questions raised by this issue

Bulletin of Cultural Life in the U.S.S.R., 1929 The Encyclopedia of Taxation & Tax Policy Joseph J. Cordes, Robert D. Ebel, Jane Gravelle, 2005 From adjusted gross income to zoning and property taxes the second edition of The Encyclopedia of Taxation and Tax Policy offers the best and most complete guide to taxes and tax related issues More than 150 tax practitioners and administrators policymakers and academics have contributed The result is a unique and authoritative reference that examines virtually all tax instruments used by governments individual income corporate income sales and value added property estate and gift franchise poll and many variants of these taxes as well as characteristics of a good tax system budgetary issues and many current federal state local and international tax policy issues. The new edition has been completely revised with 40 new topics and 200 articles reflecting six years of legislative changes Each essay provides the generalist with a quick and reliable introduction to many topics but also gives tax specialists the benefit of other experts best thinking in a manner that makes the complex understandable Reference lists point the reader to additional sources of information for each topic The first edition of The Encyclopedia of Taxation and Tax Policy was selected as an Outstanding Academic Book of the Year 1999 by Choice magazine Publisher's website **Soviet Energy** United States. General Accounting Office, 1991 **Soviet Union Year-book** Louis Segal, A. A. Santalov, 1925 **Economic Review of the Soviet** 

**Union** ,1929 Taxation in the Modern State Alzada Comstock, 1929 The author analyses the public finance expenditure and revenues in different post WWI economies USA Canada Germany UK France Belgium The book focuses on income tax sales tax inheritance taxes taxation of capital gains excises and customs Handbook on Taxation W. Bartley Hildreth, 2019-07-16 A groundbreaking reference this book provides a comprehensive review of tax policy from political legal constitutional administrative and economic perspectives A collection of writings from over 45 prominent tax experts it charts the influence of taxation on economic activity and economic behavior Featuring over 2400 references tables equations and drawings the book describes how taxes affect individual and business behavior shows how taxes operate as work and investment incentives explains how tax structures impact different income groups weighs the balanced use of sales property and personal income taxes traces the influence of recent tax changes and more **Tax Treatment of Expatriated Citizens** United States. Congress. Senate. Committee on Finance, 1997 **Income Taxation in the Soviet Union** Franklyn Dunn Holzman.1958 Trade Between the United States and China, the Soviet Union, Central and Eastern Europe, the Baltic Nations, and Other Selected Countries During ... United States International Trade Commission, 1992 **Problems of Communism** ,1959 Weekly Compilation of Presidential Documents, 1973 Tax Conventions with **Encyclopedia of** Iceland, Poland, and Romania United States. Congress. Senate. Committee on Foreign Relations, 1975 Soviet Law F. J. Ferdinand Joseph Maria Feldbrugge, Gerard Pieter Van den Berg, William Bradford Simons, 1985-04-26 The revised Encyclopedia follows the format of the 1973 edition It is a compilation of nearly 500 short factual articles on Soviet domestic and international law Internal Revenue Bulletin United States, Internal Revenue Service, 1976

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