



Avenir Guide to Russian Taxes. Third, updated and expanded edition.

By Usov Artem, Hellevig Jon

Russia Advisory Group, 2006. Condition: new. Pages: 268 Language: Russian. The Russian taxation system is on its way from conception to maturity. With the Russian Tax Code the taxation rules have become much clearer, but in spite of the initial clarity the Russian taxation system is only taking form in the activity of law which can be described as a competition of arguments. Increasingly we feel that the provisions of the Tax Code (i.e. the arguments of the lawmaker) are challenged by the arguments expressed in legal practices, i.e. the interpretations and actions by the taxation authorities, business usages, and, last but not least, authoritative statements, culminating in the strong arguments by the supreme courts. This book will guide the investor and other interested readers to understand the resulting present day Russian taxation system. Together with a general overview of all the most important provisions of the law we deal at a practical level with details affecting investment choices, financing, repatriation of profits and day-to-day financial management issues. The book describes the framework of the taxation system covering the rights and obligations of both taxpayers and taxation authorities. All the taxes are presented and explained: the Corporate Profit Tax, the...



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