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TAX LEGISLATION UNIFICATION WITHIN THE FRAMEWORK OF THE SILK ROAD PROJECT

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Abstract. The article examines the Economic Belt concept implementation of the Silk and Sea Route, which is a topical issue for interaction between Russia and China People's Republic. The authors identified the most important problems in this concept implementation, one of which is the double taxation elimination between the Russian Federation and China. In the article, the authors carried out a comparative analysis of the tax systems in Russia and PRC: value added tax, excise taxes, personal income tax, and corporate income tax - by the main elements: taxpayers, tax object, tax base, tax rates, procedure for calculating and paying tax. Further, the main provisions of the Agreement between the Government of Russian Federation and the Government of China People's Republic on the avoidance of double taxation and the tax evasion prevention with respect to income taxes are analyzed. In conclusion, a SWOT analysis was carried out of doing business by Russian entrepreneurs in the Chinese market and Chinese entrepreneurs in Russia; the opportunities and limitations were highlighted. The authors have identified ways to improve the Russian tax system, which will allow developing foreign business and will contribute to the economic development in Russia.

Keywords: Silk Road; Sea route; taxes; tax management; double taxation; implementation problems of the economic belt.

JEL codes: E 62; H 25.

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