

To cite this paper:

Bochkov P., Sidorov Y., Gayeva K., Blinova E. (2023) Russian tax policy in the sanction pressure period. *Human Progress*. 9 (2): 3. URL: http://progress-human.com/images/2023/Tom9_2/Bochkov.pdf. DOI 10.34709/IM.192.3. EDN QASXWR.

RUSSIAN TAX POLICY IN THE SANCTION PRESSURE PERIOD

Pavel Bochkov

Candidate of Science (Economics), Associate Professor of the Public Administration Legal Support and National Security Department in Ural Institute of Management - branch of the RANEPА Federal State Educational Institution under the President of the Russian Federation
Yekaterinburg, Russia

Yuri Sidorov

Candidate of Science (Law), Head of the Public Administration Legal Support and National Security Department in Ural Institute of Management - branch of the RANEPА Federal State Educational Institution under the President of the Russian Federation
Yekaterinburg, Russia

Kristina Gayeva

Student of Ural Institute of Management - branch of the RANEPА Federal State Educational Institution under the President of the Russian Federation
Yekaterinburg, Russia

Yekaterina Blinova

Master student and assistant in Ural Institute of Management - branch of the RANEPА Federal State Educational Institution under the President of the Russian Federation
Yekaterinburg, Russia

Abstract. The economic sanctions imposed by unfriendly countries, along with the impact of the COVID-19 pandemic consequences, have led to significant changes in the economic, financial, political and other spheres of Russian society, and could not but affect the tax policy pursued in the Russian Federation. Tax policy affects various areas of companies' activity, both large, small, and medium-sized. The article examines the Russian tax policy during the period of strong sanctions pressure. In the first part of the article, based on the consideration of the modern Russian tax system

essence, the fiscal significance assessment of special tax regimes was carried out based on the tax burden in the Russian Federation indicator. A macroeconomic assessment of the special tax regimes' fiscal function in the Russian Federation led to the conclusion that such regimes usage does not have a high fiscal significance in the country. Further, an experiment of a special tax regime "Automated Taxation System" for small and medium-sized organizations is analyzed. In the second part of the article, the main small and medium-sized businesses taxation problems, as well as the advantages and disadvantages of the Automated Taxation System regime, are identified.

Keywords: tax policy; opposition to European countries; tax authority; taxpayer; fiscal function; tax incentives.

JEL codes: G01; K34; D11.

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Contact

Pavel Bochkov

Ural Institute of Management - branch of the RANEPА under the President of the RF
66, 8 Marta str., 620144, Yekaterinburg, Russia

Bochkov05@mail.ru

Yuri Sidorov

Ural Institute of Management - branch of the RANEPА under the President of the RF
66, 8 Marta str., 620144, Yekaterinburg, Russia

sidorov-yv@ranepa.ru

Kristina Gayeva

Ural Institute of Management - branch of the RANEPА under the President of the Russian Federation
66, 8 Marta str., 620144, Yekaterinburg, Russia

gayeva_kristy@mail.ru

Ekaterina Blinova

Ural Institute of Management - branch of the RANEPА under the President of the RF
66, 8 Marta str., 620144, Yekaterinburg, Russia

Yekaterina-blinova-00@bk.ru