

ECONOMICS

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Development of Russian tax system in terms of harmonization of taxation

Incomes of the population in Russia are unevenly distributed, in this regard, it should be introduced a progressive system of personal income tax. Mechanism of withholding tax on the income of individuals should be formed in a hundred-stability of tax rates and at the same time it must be built-in stabilizers, i.e. take into account the changes in the socio-economic situation of the state. It is therefore suggested functional approach to the construction of a progressive system of taxation of the taxation system of individuals. It is determined the appropriateness of the use of three rates of value added tax.

Key words: tax harmonization, tax on personal income, tax, added value, tax burden.

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