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СОЦИАЛЬНЫЕ АСПЕКТЫ ВВЕДЕНИЯ НАЛОГА НА НЕДВИЖИМОСТЬ В РОССИЙСКОЙ ФЕДЕРАЦИИ¹

In Russia the question on introduction of the real estate tax based on a market value of the real estate is actively studied. It is necessary to evaluate not only budgetary efficiency of planned changes, but social aspects as well. In the article social aspects of introduction of the real estate tax proceeding from various variants of realisation of reform of the property taxation of citizens are considered.

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