

## Combating tax crimes at international and intrastate levels

Selivanovskaya J., Talan M., Balabanova J.  
*Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia*

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### Abstract

© Medwell Journals, 2015. Tax crimes may be of intrastate or transnational character. In this connection, it is necessary to study combating tax evasions within intrastate and international contexts. With the purposes of advancement of countermeasures, directed at tax crimes, it is necessary to develop international cooperation between various states in this sphere. In this study, we consider bilateral agreements of Russia with Foreign states regarding avoidance of double taxation as well as legal help, cooperation and information exchange in the sphere of combating violations of the tax legislation. We analyze accountability for tax crimes in Russia and other countries, make suggestions regarding advancement of criminal law of the Russian Federation which regulates accountability for tax crimes. In particular, we suggest approving non-exclusive list of means of tax evasions of legal or natural person. Besides, it is suggested to spread the action of the regulation about criminal responsibility for tax evasions from enterprises to sole traders. Strengthening cooperation between tax and law enforcement bodies would also favor combating tax crimes in the Russian Federation.

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### Keywords

Combating tax crimes, Criminal, Double taxation, Tax crimes, Tax evasion