

## **Mechanism of state tax regulation in the global economy**

Adigamova Farida F., Safiullin Marat A., Tufetulov Aidar M.

*Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia*

---

### **Abstract**

© 2014, Mediterranean Center of Social and Educational Research. All rights reserved. The article offers a step-by-step model for the formation of a single interstate tax regulation in existing cross-national alliances; identifies and systematizes impacts on interstate tax regulation; proposes measures of competitiveness for existing alliances. In this paper, the authors point out that one can observe the convergence of tax systems in the context of growing international economic integration, which is expressed in the approximation of the levels of taxation in the economies of individual countries. It is the harmonization of tax legislation that reflects this process. In this paper the authors draw conclusions about the impact of variations in VAT rates on macroeconomic indicators in the event of possible harmonization of tax legislation: the case of the Russian Federation, Kazakhstan and Kyrgyzstan.

<http://dx.doi.org/10.5901/mjss.2014.v5n24p>

---

### **Keywords**

Budget, Competition, Economy, Experience, Factors, Globalization, Harmonization, Integration, Rate, Regulation, Results, Revenues, Risks, Taxes, Transformation, Trends