

# Taxation of the natural persons' property in the Russian Federation

Andreeva R., Shagiahmetov M., Shavaleyeva C., Nikonova E.  
*Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia*

---

## Abstract

© Medwell Journals, 2016. The study defines the role of natural persons' property taxation in forming the local budgets in Russia and budgets of some foreign countries; provides information on the foreign practice of real estate tax application. Since, 2015 in Russia new legislation is introduced which regulates the natural persons' property taxation. The study analyzes the positive and negative aspects of the new rules of the natural persons' property taxes computation and levy. The researches state that the switch over to the cadastral estimation in tax computation will increase tax yield into the local budgets but will lead to the greater tax burden on the citizens, that is why it is necessary to thoroughly elaborate the issues of preferences for low-income and socially unprotected citizens. In the study, the researchers analyze the main provisions of the new regulations on natural persons' property taxation and ground the proposals for their improving.

<http://dx.doi.org/10.3923/ibm.2016.5304.5307>

---

## Keywords

Cadastral value, Inventory value, Natural persons' property tax, Rebate, Tax deductions, Tax rate