

Transition, Taxation and the State

GERARD TURLEY

National University of Ireland, Galway

ASHGATE

Contents

<i>List of Tables</i>	<i>vii</i>
<i>List of Figures</i>	<i>ix</i>
<i>List of Abbreviations</i>	<i>xi</i>
<i>Foreword</i>	<i>xiii</i>
<i>Acknowledgements</i>	<i>xv</i>
1 Introduction	1
2 Tax, Transition and the State: The Case of Russia	11
3 Budget Softness and the Russian Enterprise Sector	41
4 Tax Arrears and the Romanian Enterprise Sector	63
5 Effective Tax Administration in Transition Countries	97
6 Tax Capacity and Effort in Transition Countries	125
7 Conclusion	147
<i>Bibliography</i>	<i>155</i>
<i>Index</i>	<i>167</i>