Index

1989 revolutions
  aftermath, 25, 26, 46, 229
  and state capacity, 3
  and trust, 45, 253, 259
importance of, 2, 13
meaning of, 16
perceptions, 45
Poland, 17, 26, 56, 59, 72, 213, 244, 245, 260
Polish perception, 46, 245
1991 revolutions
  aftermath, 25, 229
  and state capacity, 3
  and trust, 45, 253, 259
importance of, 13
Lithuania, 76
meaning of, 16
perceptions, 45, 46, 245
putch, 87
Russia, 253
Russian regret, 29
Ukraine, 51, 91
Abramovitch, Roman, 170
Accounting Chamber (Ukraine), 93, 158, 183, 194
Accounts Chamber (Russia), 182, 183, 194
acquis communautaire, 109
administrative reform, 50–51, 56
  and social networks, 24
Poland, 37, 51, 57, 60–63, 64–70, 185, 255
tax administration, 53, 137, 139, 161
Russia, 51, 73, 76–87
tax administration, 138, 140, 146
Ukraine, 39, 51, 87–94
tax administration, 138, 140, 156
administrative structures, 12, 13, 16, 23–24, 36, 41, 45, 47–48, 56, 58, 259
Albats, Evgenia, 86
Alexeev, Michael, 101, 111, 133
Amnesty International, 171
Anna, Empress of Russia, 196
Arbitrazh Court (Russia), 167
Armenia, 4
Askild, Anders, 7, 28, 88, 90, 154, 156, 157
attitudes. See Taxpayer Compliance
Attitudinal Surveys
Australia, 113
Austro-Hungarian Empire, 26, 32, 59–60, 61, 141
Azarov, Mykola, 154–155, 172–174, 176
Azerbaijan, 76
Baer, Katherine, 145, 150, 188
Balcerowicz, Leszek, 46, 64
Baltic states, 3, 4, 65, 91, 107, See also
  Latvia, Lithuania
Baranov, I.A., 80
Bardin, Vadim, 77
barter, 52, 119, 123, 126–127
Bastrykin, Aleksandr, 153
Belousov, Aleksandr, 83
Berenson, Marc P., and Freedom House, 176
  and World Bank, 82
visit to Yakutsk, 84
Berezovsky, Boris, 152
Bergman, Marcelo, 9, 118
Beria, Lavrenty, 155
Bilous, Igor, 157
black market, 119, 123–125
blat, 74
Bosnia-Herzegovina, 4
Bovt, Georgy, 28
Bowen, Andrew, 151
Bratton, Michael, 12
Brazil, 93
Brezhnev, Leonid, 75, 84
Breznin, Anatoly, 155
British Know How Fund, 66
© in this web service Cambridge University Press
www.cambridge.org
354 Index

British Petroleum, 170
Brovkin, Vladimir, 30
Browder, Bill, 170, 171
Brown, Archie, 74–76
Bukayev, Gennadiy, 144, 187
Bulgaria, 8, 108
Bunce, Valerie, 8, 35, 36, 46
Bureaucratic Rationalism Poland, 60
Burnt By the Sun (Russia), 58
Business Environment and Enterprise Performance Survey (BEEPS), 121, 148
Cabinet of Ministers (Ukraine), 156, 157 Cadres Administration (Russia), 83 Campos, Nauro F., 7 Canada, 113 cash offsets. See tax offsets Catholicism, 25, 26, 29, 213, 229–231, 234, 244–250 CBOS Public Opinion Centre (Poland), 57, 118, 123, 271 Central and East Europe. See also specific countries consolidation of transition in, 16, 24, 244 EU assistance, 91 governance, 2–4, 8, 10, 12, 14, 24, 36 tax policy, 14, 96, 97, 102, 107, 108, 109, 132 Centre for Economic and Financial Research (CEFIR) (Russia), 148 Centre for Strategic Research (Russia), 78, 81 Centre for the Promotion of International Defence (Russia), 171 Chechnya, 28, 59, 171 Chief Department of Personnel Training (Russia). See Koskadry Chmielewski, Zdzislaw, 60 Civic Chamber (Russia), 28 Civic Platform (PO) (Poland), 17–18, 68, 70 civil service, 3, 23, 49, 50, 255–256, See also bureaucracy, tax administration Poland, 37, 51, 57, 59–63, 64–72, 188, 191 Russia, 38, 58, 73, 77, 80 Ukraine, 39, 88–90, 94, 263 Civil Service Act (Poland), 37, 51, 65–67, 70 Civil Service Council (Poland), 66 Civil Service reform law (Ukraine), 39
civil society, 34, 40, 41, 46, 75, 254 and religion, 29, 30, 244–250 Poland, 25, 34, 56–57, 212, 213 Russia, 18, 27–28, 72, 74, 95, 172 Soviet, 75 Ukraine, 23, 31–33, 90, 229, 233, 263 clientelism, 18, 22, 37, 51, 59 coercion, 2, 10–11, 13, 41, 43, 55, 201–203, 253–259, 270, See also tax compliance, deterrence theory Poland, 207–213, 256
Index

Russia, 19, 49, 53, 55, 166, 168, 172, 195, 196, 213–214, 253–263
Colombia, 93
command economy, 6, 36
Poland, 100
Russia, 102
taxes, 99
Commission for the Improvement of the Public Administration (Poland), 60
Communist Party (Polish People's Republic), 36, 48, 61, 63, 67, 72, 95
Communist Party (Russia), 19, 58
Communist Party (Ukraine), 21, 22, 39, 93, 104
Communist Party (USSR), 27, 30, 36, 48, 74, 99, 145
computers. See tax administration, technological resources
Conrad, Robert F., 101, 111, 133
Constitutional Tribunal (Poland), 63
consumption taxes. See added tax (VAT)
corporate income tax (CIT), 52, 110, 130
See also Taxpayer Compliance Attitudinal Surveys
arrears in Poland, Russia and Ukraine, 114
collecting
Poland, 141–143, 160–162
Russia, 162–172
Ukraine, 172–178
policy, 96–106
Poland, 96–98, 99–100
Russia, 96–98, 101–103
Ukraine, 16, 103–106
rates, perceptions of, 284
corruption, 4, 15, 253, See also tax administration, structures, constraints on corruption
anti-corruption measures, 160, 194, 266
perceptions of, 27, 183, 290, 296
Poland, 5, 37, 212, 256
anti-corruption measures, 139
Russia, 30–31, 38, 86–87, 117, 140, 148, 183
anti-corruption measures, 77, 80, 81, 147
Tsarist Russia, 196
Soviet, 6
Ukraine, 21, 58, 87–88, 93, 94, 117, 155, 157, 175–176, 216, 260
anti-corruption measures, 1, 90, 159, 175, 263
Corruption
Poland, 70–71
Russia, Tsarist Russia, 73
Soviet, 74, 76
Ukraine, 39
Czech Republic, 8, 17, 26, 66, 107
D’Anieri, Paul, 21, 32
Danilova, Elena, 133, 169, 190
Daunton, Martin, 50
De Haas, Ralph, 244
Deloitte & Touche, 165
Democratic Alliance (Ukraine), 23
Democratic Left Alliance (SLD) (Poland), 17, 67–68
direct taxes, 96–97, 110, 130, See also corporate income tax (CIT)
personal income tax (PIT)
Dubrovsky, Vladimir, 157, 174
Duda, Andrzej, 18
Duma (Russia), 19, 20, 38, 77, 79, 86, 131, 153, 208, 214, 286
Dunlap, John, 75
Dybulka, Michal, 67
Easter, Gerald M., 10, 100, 102, 107–109
Eastern Europe. See also Central and Eastern Europe and specific countries
governance, 2–4
religion and, 25, 29, 249, 250
study of, 8, 9, 118
Ebrill, Liam, 117
Economic Expert Group (Russia), 116
Economic Expert Group (Russia), 116
economic growth
and taxes, 127–131
and taxes collected
Poland, 130
Russia, 130
Ukraine, 130
Ekier, Grzegorz, 25
Electoral Action Solidarity (AWS) (Poland), 67
Elster, John, 24, 46, 244
Election Fund (Russia), 84
enterprise profit tax. See corporate income tax (CIT)
entrepreneurial tax, 199
Ernst & Young, 93, 165, 166, 170
EuroMaidan Revolution, 22, 23, 32, 94, 104, 105, 109, 157, 159, 174, 199, 204, 218, 233, 236, 260, 261, 262
Index

European Bank for Reconstruction and Development (EBRD), 121, 148
European Commission, 68, 71, 109, 158
European Court of Human Rights, 171
European Union, 3, 5, 22, 39, 57, 64, 65, 68, 71, 90, 91, 97, 106–109, 114, 142, 176, 260, 269, See also PHARE, TACIS
Evans, Peter, 6, 14, 34
extractive capacity, 110
Fatherland (former Bloc Y ulia T ymoshenko) (Ukraine), 22
Federal Committee for Tax Control (Russia), 146
Federal Security Service (FSB) (Russia), 78, 85, 167
Federal Tax Service (Russia), 48, 144, 146, 153, 163, 164, 165, 169, 171, 188
federalism, 84, 253, 257
fiscal, 9, 38
Russia, 6, 8, 28, 38, 83, 103, 257
Soviet, 84
Federation Council (Russia), 19, 38, 77, 286
Fedoseeva, N.N., 80
fiscal sociology, 50, 53
Fish, M. Steven, 8, 19
flat tax. See also entrepreneurial tax, personal income tax (PIT)
Central and East Europe, 107, 132
IMF, 108
Russia, 97, 98, 101, 103, 121, 124–125, 132–133, 170, 199
Ukraine, 97, 98, 103, 105, 121, 132, 199
foreign assistance. See tax assistance, international
former Soviet Union. See also specific countries
European Union and, 91
governance, 2–4, 12, 14, 18, 24, 37, 39
religion and, 25, 244
study of, 8, 9, 118
tax policy, 97, 102, 154
Fortin, Jessica, 4
Fradkov, Mikhail, 79, 80, 145
Franklin, Jennifer L., 117, 163
Freedom House, 20, 32, 37, 38, 176
Freedom Union (UW) (Poland), 67
Friedrich Ebert Foundation (Germany), 171
Fritz, Verena, 21, 91, 105, 176
Fukuyama, Francis, 43, 111
Gaddy, Clifford G., 126
Gaidar, Yegor, 77, 103
Galicia, 60
Gaman-Golutvina, Oxana V., 140
Ganey, Venelin, 50, 53
Gazeta Wyborcza (Poland), 64
Gazprom, 126, 170
Gdańsk Institute for Market Reforms (Poland), 123
Gee, Robert W., 134
Gebilbach, Scott, 9, 102
Georgia, 4, 76
Germany. See also Prussian Empire
Poland’s relationship with, 57
GFK market research group, 175
Gimpelson, Vladimir, 84, 85
Gintova, M.A., 82
glasnost, 35, 72, 74, 76, 84, 95
Golos, 171
Gongadze, Georgi, 155, 177
Gorbachev, Mikhail, 31, 35, 63, 72–76, 83–85
Gorodnichenko, Yuriy, 134
goverance, 1–10, 12–55, 71–73, 80, 82, 87, 89, 90, 92, 95, 195, 196, 213, 244, 245, 249–252, 253–264
policy recommendations, 264–269
Graham, Jr., Thomas, 30
Greene, Samuël, 34
grey salaries. See black market
Grindle, Merilee, 12
Gusinsky, Vladimir, 152
Hale, Henry, 20, 22
Hardin, Russell, 42, 261
Havrylyshyn, Oleh, 117
Hellman, Joel S., 24, 46
Hermitage Capital Management, 170–171
Higher School of Economics (Russia), 80
Highfield, Richard, 145, 150, 188
Hilderbrand, Mary, 12
historical legacies, 5, 24, 33, 37, 46–47, 50, 52, 56, 58, 59, 94–95, 138, 253, 259
communist, 259
Poland, 16, 37, 51, 57, 59–63, 64, 71, 72, 181
Russia, 30, 56, 72–76, 84, 95
Ukraine, 56, 58, 90, 229
historical reference points, 56, 57, 139, 194–195, 257, 259, 264, 269
in new state capacity model, 41, 47–50
policy recommendations, 265
Ukraine, 58
Hosking, Geoffrey, 25
Index

Hungary, 8, 17, 25, 65, 66, 107
Huntington, Samuel P., 14, 15, 16
Huskey, Eugene, 84
Ickes, Barry W., 99, 126, 137
IndEm Foundation (Russia), 86
indirect taxes, 96–98, 107, See also value-added tax (VAT)
Institute for the Economy in Transition (Russia), 103
Institute of Public Affairs (Poland), 71
International Tax and Investment Centre (ITIC), 146, 150, 152, 166
Investigative Committee of the Russian Federation, 152–153
Itrich-Drabarek, Jolanta, 69
Iuzhanina, Nina, 106, 125
Ivan III, 74
Ivan IV, 74
Ivanova, Anna, 134
izby skarbowe. See tax chambers (Poland)
Janik, Krzysztof, 71
Johnson, Chalmers, 14, 34
Jones Luong, Pauline, 102
Kacprowicz, Grazyna, 62
Kaczynski, Antoni, 68, 183, 191
Kasyanov, Mikhail, 116
Kaufman, Daniel, 123
Kecic, Michael, 134
KGB. See Federal Security Service (FSB) (Russia)
Khabrieva, T.Ya., 78
Kharkhordin, Oleg, 245
Khodorkovsky, Mikhail, 164, 170
Khryshtanovskaya, Olga, 79, 85, 86
Kireev, Aleksandr, 155
Kiriienko, Sergey, 78
Kitschelt, Herbert, 8, 16–17, 18
Kleemann, Alexander, 134
Klimsko, Vitaly, 22
Klymenko, Oleksandr, 157
Kochanowicz, Jacek, 36, 59, 61
Kohli, Atul, 6, 15, 16
Kolarska-Bobińska, Lena, 26
Koliushko, Thor, 88, 89
Kommersant-Daily, 79

Komorowski, Bronislaw, 17, 208
kompromat, 84
Konrad Adenauer Foundation (Germany), 171
Kotkin, Stephen, 21
Kotsonis, Yanni, 9, 196, 268
Krajowa Szkoła Administracji Publicznej (Poland’s State School of Public Administration), 65, 67–68
Kravchenko, Yuri, 155, 173
Kremlin, 19, 20, 28, 38, 58, 83, 85, 164, 170, 172
Kuchins, Andrew, 20
Kuchmagat, 260
Kudrin, Alexei, 168
Kukhta, Pavlo, 159
Kuzio, Taras, 90
Kwasniewski, Aleksander, 17, 208
Kyiv Post, 260

Lane, David, 74
language and tax compliance, 250–252
Latin America, 45, 118
Latvia, 132
Law and Justice (PiS) (Poland), 17, 18, 37, 57, 70
Law of the Urals Division, the Russian Academy of Sciences’, 83
Lebedev, Alexander, 171
Ledeneva, Alena, 43
Ledyayev, Valeri G., 139, 140
legacies. See historical legacies
legitimacy, 13, 40
and trust, 40, 42
measuring, 220
of the transition, 259
Polish People’s Republic, 63
Soviet, 35, 76
state’s, 27, 44, 220, 227, 259
tax authority’s, 43
Lenin, Vladimir, 75
Levi, Margaret, 43–44, 53, 203–205, 218
Levitsky, Steven, 21
Lewin, Moshe, 74, 75
Lieberman, Evan, 97, 98, 110
Linz, Juan, 25, 29, 30, 244, 245
Lithuania, 76, 132
loans for shares (Russia), 27
Logunov, A.B., 81
Lough, John, 226
lustration law (Ukraine), 94
Lutsenko, Yuriy, 158
Index

Magnitsky, Sergei, 171
Main Audit Administration of the President (Russia), 190
Main Division of Tax Investigations (Russia), 149
managed democracy, 28
Mann, Michael, 6, 36, 139
Marcinkiewicz, Kazimierz, 70
Martin, Isaac William, 50
Martinez-Vazquez, Jorge, 117, 134, 151
Marxism Leninism, 75
McFaul, Michael, 18
McNab, Robert M., 117, 151
Medvedev, Dmitry, 153, 208, 213, 214
Memorial (Russia), 171
Michnik, Adam, 64
Migdal, Joel, 6, 13, 14, 23, 24
Milanov, Valentin B., 134
Mill, John Stuart, 5
Millar, John R., 29
MIMIC method, 123
mineral extraction tax (MET), 101
Ministry of Economic Development and Trade (Russia), 81, 82, 116, 148
Ministry of Economy (Ukraine), 125
Ministry of Finance (Poland), 48, 64, 113, 130, 141, 144, 161, 162, 180, 181–182, 185, 186, 190
Ministry of Finance (Russia), 79, 81, 116, 117, 144, 146, 169
Ministry of Finance (Ukraine), 106, 154, 155–157
Ministry of Finance (USSR), 99, 144
Ministry of Interior (Russia), 151, 153
Ministry of Interior (Ukraine), 159
Ministry of Revenues and Dues (Ukraine), 158
Ministry of Taxes and Dues (Russia), 48, 79, 144, 145, 146, 150, 182, 187
Ministry of the Treasury (Poland), 141
model transference, 10, 32, 38, 54, 56, 72, 94–95, 139, 259
Monitoring Administration (Russia), 83
Movchan, Andrei, 193
multipurpose centres for state and municipal services (MFSCs) (Russia), 81, 82
Murrell, Peter, 7
Mylovanov, Tymofei, 33
Naczelný Sąd Administracyjny (Poland's Chief Administrative Court, or NSA), 61, 63, 143
Najwyższa Izba Kontroli (Poland's Supreme Audit Chamber, or NIK), 48, 63, 68–69, 71, 93, 130, 142–143, 160, 162, 178–187, 191, 194, 266
Najwyższy Trybunał Administracyjny (Poland's Supreme Administrative Tribunal), 61
Nasirov, Roman, 157, 159
National Anti-Corruption Bureau (Ukraine), 33
National Bank of Ukraine, 91
National Commission on Fiscal Reform (Ukraine), 156
National Patrol Force (Ukraine), 45, 263
National Security & Defence (Ukraine), 89, 92
nationality and tax compliance, 250–252
natural resource extractment tax (NDPI), 101
neo-liberal reforms, 7, 8
Netherlands, 158
New Public Management, 81
Nicholas II, 99
Nikolova, Elena, 244
Nozdrachev, A.F., 78
Nunberg, Barbara, 36, 37, 38, 62
Odling-Smee, John, 108
Offe, Claus, 24, 46, 244
Office of the Civil Service (Poland), 65
Office of the Ombudsman (Poland), 63
Oleinik, Anton, 137, 139
oligarchs
Russia, 19, 27, 77, 170, 171
Ukraine, 21, 23, 31, 32, 39, 58, 88, 104
Osłowski, Jan, 65
Orange Revolution, 22, 32, 89, 91, 92, 154, 155, 156, 159, 174, 175, 177, 199, 204, 216, 217, 226, 233, 260, 262
Organisation for Economic Co-operation and Development (OECD), 33, 65, 73, 107, 110, 113–114, 152, 263, 264
Our Ukraine Bloc, 22
Paradowska, Janina, 68
Parliamentary Committee on Taxation and Customs Policy (Ukraine), 106, 125
Party of Regions (Ukraine), 22
Pastwa, Jan, 69
patrimonialism, 17, 18, 20, 32, 51, 58, 59, 138
Pavilonis, Peter, 84
PBS DDG Market Research firm
(Poland), 118, 271

perestroika, 35, 74–76

personal income tax (PIT), 52, 96, 108, 110, See also Taxpayer Compliance Attitudinal Surveys

arrears in Poland, Russia and Ukraine, 114
collecting
Poland, 141–143, 160–162, 181, 184
Russia, 167, 170
Ukraine, 125
flat tax in Russia, 124, 132–133
number of taxpayers in Poland, Russia and Ukraine, 98

policy
Poland, 96–98, 99–100
Russia, 96–98, 101–103
Ukraine, 96–98, 103–106

rates, perceptions of, 135, 282, 284
Peter I, 74, 77, 85
Peter, Klara S., 134
Petrov, Nikolay, 28, 83
Petru, Ryszard Jerzy, 67

PHARE (European Union), 65, 91, 106
plan. See tax collection, target-based
Poland. See also individual topic, institution or organization

Chief Administrative Court. See Naczelny Sąd Administracyjny
choice of Europe, 57

communist state. See Polish People’s Republic

elections, 17–18, 37
Germany, relationship with, 57
inter-war period, 51, 56, 59–63, 71, 72, 94–95, 138, 141, 143, 194, See also Second Republic (Poland)

joining the European Union, 64

martial law, 63
parliament. See Sejm
partition of, 59, 60
political party system, 17, 18, 66, 72, 212

social security. See Zakład Ubezpieczeń Społecznych

State School of Public Administration. See Krajowa Szkoła Administracji Publicznej

Supreme Administrative Tribunal. See Najwyższy Trybunals Administracyjny

Supreme Audit Chamber. See Najwyższa Izba Kontroli

Polish People’s Republic (Polska Rzeczpospolita Ludowa, or PRL), 34, 59, 64, 106, 213, 244

Politburo (Soviet Union), 75, 85
political parties
and state capacity, 14–23, 40, 49, 95, 253, 255–257
Poland, 51, 66–68, 70, 91, 95
Russia, 58
Ukraine, 93, 261

political party system, 17, 18, 20, 66, 72, 212

POLTAX information system (Poland), 181, 185, 186

popiwek (Poland), 100

Popov, Vladimir, 7, 130

Poroshenko, Petro, 1, 22, 94, 171, 208, 218, 236, 237, 241–243, 260, 265

post-Soviet states, 5, 6, 8, 19, 30, 57, 76, 87, 88, 118, 259, 265, 270. See also specific countries

power vertical, 38, 83, 140, 257

Preuss, Ulrich K., 24, 46, 244

Price Waterhouse Coopers, 165

privatization, 8, 27, 80, 102, 176

Procuracy (Ukraine), 183

profits tax. See corporate income tax (CIT)

Prussian Empire, 26, 59

Pryadilnikov, Mikhail, 133, 169, 190

Przeworski, Adam, 7

Przybyła, Marcin, 67

public administration. See bureaucracy, civil service and tax administration

Public Officials’ Survey (Russia), 35, 49, 54, 86, 101, 140, 163, 164, 183, 190, 192, 254, 271–291

Public Opinion Foundation (FOM) (Russia), 119, 271, 292


Putnam, Robert, 25, 29, 75

quasi-voluntary compliance, 197–198, 203–205, 207–218, 227

Rauch, James, 6

Razumkov Centre for Economic and Political Studies (Ukraine), 89, 92, 105, 119, 156, 271

Reanimation Package of Reforms Coalition (Ukraine), 33, 159

religion and tax compliance, 244–250
360 Index

Remington, Thomas, 19
rent-seeking, 18, 21, 24, 27
Roeder, Philip, 8, 35
Rokita, Jan, 68
Romanov dynasty, 74
Roskadry (Russia's Chief Department of Personnel Training), 77
Ross, Cameron, 74
Roth, Jeffrey A., 120
Rothstein, Bo, 42, 44
Russia. See also individual topic, institution or organization
elections, 19, 20, 27, 28
federal districts (okrugi), 38, 83, 85, 145, 149
parliament. See Duma and Federation Council
political party system, 18, 20
Soviet nostalgia, 58
State Service Law, 38, 77
Tsarist Russia, 73
tax collection, 99, 196, 268
Russian Academy of Sciences, 79, 83, 85, 124
Russian Academy of State Service (RAGS), 48
Russian Empire, 9, 26, 59
Russian Tax Officials' Survey. See Public Officials' Survey (Russia)
Russian Union of Industrialists and Entrepreneurs (RSPP), 116
Russian-Chечен Friendship Society, 171
Ryavec, Karl, 74
Rywingate, 71
Sachs, Jeffrey, 7, 29
Sakha-Yakutia, 84
sales taxes. See Value-Added Tax (VAT)
Satarov, Georgy, 86
Schieffer, Andrei, 9
Schnieder, Friedrich, 125
Scholz, John T., 120
Schumpeter, Joseph, 50
Second Republic (Poland), 56, 59, 64, 72, 141
Sejm (Poland), 63, 65, 66, 68, 71, 131, 141, 208, 286
Semchenko, Olga, 178
Shatalov, Sergei, 124
Shatrov, Mikhail, 75
Shavalyuk, Lyubomyr, 266
Sherman, Richard, 53
Shevtsova, Tatiana, 163, 165
Shlapentokh, Vladimir, 87
Shleifer, Andrei, 102, 103, 126
shock therapy, 7, 8, 46, 58, 91
Shokhin, Aleksandr, 79
Sibneft, 170
SIGMA (OECD), 66
siloviki (Russia), 85
Skocpol, Theda, 6, 12, 13
Slavic Orthodoxy, 25, 29, 30, 229–231, 244–250
Slemrod, Joel, 99, 137, 201
Slovakia, 108
Slovenia, 107
Sobchak, Anatoly, 171
Sobchak, Ksenia, 171
social capital, 42, 43, 259
social security contributions
Poland, 100, 124
Russia, 133
Ukraine, 104
Sociology Institute, Russian Academy of Sciences, 79, 85, 124
Solidarity, 17, 63, 67, 95, 245
Solnick, Steven, 8, 35, 76
Solonenko, Iryna, 226
Soviet Union, 9, 35, 62, 140
Stanin, Joseph, 58, 75–76, 155
Stanovaya, Tatiana, 153
state capacity, 3–5, 6, 12–55, 56, 97, 98, 110, 111, 139, 216, 253
and political parties, 255–257
and state-society relations, 256–257
and structures, 256–257
and Ukraine, 260–263
coercion to trust, 258
new model of, 40, 257–260
policy recommendations, 264–269
testing theories of, 255–257
State Customs Service (Ukraine), 156, 157
State Fiscal Service (Ukraine), 94, 113, 116, 158, 159, 262, 263
State Officials Act, 1982 (Poland), 62
State Property Fund (Ukraine), 91
State Service (Russia), 73, 189, 191, 301
state socialism, 99, 160
State Statistics Service (Russia), 86, 113
State Tax Administration, State Tax Service (STA, STS) (Russia), 126, 133, 144–153, See also tax administration
State Tax Administration, State Tax Service (STA, STS) (Ukraine), 48, 114, 178, 216, See also tax administration
state building, 59, 64, 110
state-society relations, 2, 6, 14, 24, 25–34, 46, 244, 253
Index

and religion, 246
and state capacity, 5, 40, 47, 58, 255, 256, 257
Poland, 25–26, 57, 59, 72
Russia, 27–31, 72
Ukraine, 31–33, 229, 236, 246
Stepan, Alfred, 25, 29, 30, 244, 245
Stepanyan, Vahram, 133
Stoner, Kathryn, 8
substantive effects, explained, 209, 210
Suchocka, Hanna, 65
Suleiman, Ezra, 65, 66
Supreme Administrative Tribunal
(Najwyższy Trybunał Administracyjny), 61
Supreme Audit Chamber. See Najwyższa Izba Kontroli (NIK) (Poland)
Sutch, Helen, 67
Sweden, 113
Szczesna, Joanna, 162
Szklarski, Bohdan, 26
Sztompka, Piotr, 42
Table of Ranks, 77, 85
TACIS (European Union), 91
Tanzi, Vito, 99, 106–107
tax administration, 23, 49, 53, 98, 137–196, 264
bureaucratic rationalism in, 139
empowerment of, 139–140
historical references, 138, 159
policy recommendations, 265
policy recommendations, 267–268
size, 71
policy recommendations, 264–269
Soviet, 99
structures, 49, 138, 139, 159, 194, 195, 264, 269
and state capacity, 256–257
policy recommendations, 266
policy recommendations, 267–268
USSR, 144
work philosophy, 47, 49, 53, 138, 149, 178, 194–195, 201, 264, 269
Tax Administration Modernisation Project
(TAMP)
Russia, 107, 146, 147–149
Ukraine, 107, 158, 177
tax administrative structures, 55
tax amnesty, 86, 117, 133, 170
tax arrears
Australia, Canada and United States, 113
Central and Eastern Europe, 108
measuring, 111
Poland, 52, 109, 113–116, 125, 127–131, 180, 181, 182
Russia, 52, 102, 109, 113, 125, 127–131, 148, 180, 256
Ukraine, 109, 113, 125, 127–131
tax assistance
international, 106–109
tax audit offices (Poland), 141–143, 150, 162, 181, 185, 189, 194, 255
tax chambers (Poland), 141–143, 161–162, 179, 180, 181–182, 183, 185, 188, 191, 255
Tax Code
Russia, 107, 108, 133, 164, 167, 181
Ukraine, 105
tax collection
and tax rates, 132–135
as a percent of GDP, 110, 111, 134
ideal measure of, 111
Poland, 160–162, 178
prior experiences, 54, 206, 219–224, 239–243
Russia, 117, 162–172, 178
political use of, 170–172
theoretically, 8
Ukraine, 117, 172–178
political use of, 176–177
tax compliance, 1, 3, 5, 9, 10, 48, 52–54, 95, 96, 118–121, 137, 197–228, 253, 261, 266
and language, 250–252
and religion, 244–250
tax compliance (cont.)
attitudes, 134, 203, See also Taxpayer Compliance Attitudinal Surveys
individuals vs. businesses, 218
deterrence theory, 197–198, 201–202, 207–228
individual-level data, 118–121
measuring, 109–111, 118–121
Poland, 2, 18
policy recommendations, 264–269
Russia, 2, 114, 134, 147, 149
testing theories of, 135, 207–228, 229–252
control variables, 209, 219–220
Ukraine, 2, 225–226, 229–252
tax effort. See tax collection, as a percent of GDP
tax evasion, 27, 126, 134, 158, 164, 165, 170, 190, 202, 228, 276, 280
tax offices (Poland), 141–143, 160–162, 179, 181, 191, 255
Tax Officials’ Survey. See Public Officials’ Survey (Russia)
tax offsets
Russia, 116–117
Ukraine, 116–117
tax on goods and services. See value-added tax (VAT)
tax police, 2, 149, 187
Russia, 149–153
Ukraine, 158–159
tax rates. See tax regime and tax collection, 132–135
tax reforms
Ukraine, 106
tax regime
Poland, 99–100
Russia, 101–103
Ukraine, 103–106
tax structure. See tax regime
taxes
and economic growth, 127–131
soviet, 14, 96, 99
state socialism, 99
and language, 250–252
and nationality, 250–252
and religion, 246–250
Crimea, 231–233, 235, 238–242
Donbas, 231–236, 239–243
eastern Ukraine, 231–236, 239–243
Poland, 71, 118–121, 197–208, 209–213, 218–224, 226–228
Russia, 87, 118–121, 197–208, 213–214, 218–224, 226–228
southern Ukraine, 231–233, 235, 236–238, 239–243
Ukraine, 93, 118–121, 197–208, 214–224, 226–228, 229–252
western Ukraine, 231–236, 239–243, 246–250
Teriokhin, Serhyi, 104
Third Rome Investment Fund, 193
Tikhomirov, Yu.A., 78
Tilly, Charles, 13
Toqueville, Alexis de, 75
Torres-Barteyzal, Claudia, 62
Transparency International, 31, 39, 71, 86, 93, 171
Treisman, Daniel, 9, 102, 103, 126
Trenin, Dmitri, 27
trust, 2, 10, 34, 54–55, 203–205, 253–269
Index

Tymoshenko, Yulia, 22, 175, 216
Tyumen Oil Company (TNK-BP), 170

Ukraine. See also individual topic, institution or organization
and state capacity puzzle, 260–263
bureaucratic welfare state, 56, 58, 138
Crimea, 33, 54, 231–233, 235, 238–242, 243, 260, 263
annexation of, 58, 83
Donbas, 103, 231–236, 238, 239–242, 243, 260
eastern, 231–236, 239–242, 243
elections, 21, 22
independence of, 90
language, 250–252
nationality, 250–252
parliament. See Verkhovna Rada (Ukraine)
police force (new). See National Patrol Police (Ukraine)
southern, 231–233, 235, 236–238, 239–242, 243
Ukrainian SSR, creation of, 90
western, 32, 231–236, 239–243, 246–250

Ukrainian Democratic Alliance for Reform (UDAR), 22
Ukrainian Week, 136
United Russia party, 20
United States (USA), 111, 113, 152
unofficial economy. See black market
urzędzy kontroli skarbowe. See tax audit offices (Poland)
urzędzy skarbowe. See tax offices (Poland)
US Agency for International Development, 7, 33
US Treasury, 145, 147, 149

value-added tax (VAT), 52, 96, 107, 110,
See also Taxpayer Compliance Attitudinal Surveys
arrears in Poland, Russia and Ukraine, 114, 130
collecting
Poland, 160–162, 181, 191
Russia, 116, 170, 183
Ukraine, 155, 157, 158, 175, 176
policy
Poland, 96–98, 99–100, 107
Russia, 96–98, 101–103
Ukraine, 96–98, 103–106
rates, perceptions of, 282, 285

Vedomosti (Russia), 79
veksels, 126
Verkhovna Rada (Ukraine), 21, 22, 33, 58, 90, 92, 104–106, 125, 131, 263, 286
Viktorov, Sergei, 77
VimpelCom, 171
Way, Lucan A., 21
Weber, Max, 14, 30, 36, 139, 245
Weberian bureaucracy. See bureaucracy, Weberian
Weinthal, Erika, 102
West, 'The', 33, 57, 91, 233, 260, 269, 270
White, Stephen, 85
Whitmore, Brian, 20
Wiatr, Jerzy, 62
Wilson, James Q., 41
Witte, Ann Dryden, 120
Wojciechowicz, Jacek, 67
Woodruff, David, 126, 127
work philosophy, 41, 58, 257, 258, See also tax administration, work philosophy
policy recommendations, 268–269
Working Centre for Economic Reforms (Russia), 124
World Bank, 3, 4, 5, 7, 33, 73, 81, 88, 106, 113, 116, 121, 146, 147–149, 158, See also Tax Administration Modernisation Project (TAMP)
government effectiveness indicators, 3

Yatsenyuk, Arseniy, 94
Yekelchyk, Serhy, 32
Yeltsin, Boris, 18–20, 27, 31, 51, 57–58, 72, 76–77, 83, 84, 95, 101, 257
Yereshenko, Pyodor, 155
Yew, Bee K., 134
Yukos, 164, 165, 170
Yushchenko, Viktor, 22, 32, 39, 88–89, 92, 93, 155–156, 159, 173, 178, 192, 208, 233–243

Zahlhod Ubezpieczen Spolecznych (Poland's social security system or ZUS), 100, 124, 142, 283
Zhurzhy, Andrei V., 106
Zyuganov, Gennady, 19, 58