

**Название публикации:**

The Role of the Tax Free System in the Development of Inbound Tourism in the Russian Federation

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**Аннотация:**

The article deals with the problem of introducing a tax free system in order to develop inbound tourism in the Russian Federation on the base of the application of international hospitality standards. During the investigation of the problem of introducing the tax free system in the Russian Federation on the base of the use of economic analysis methods, statistical observations and generalization of expert estimates, a comparative analysis of the minimum purchase value by the tax free system in a country context was carried out, and expert evaluations of the possible effect of the tax free system implementation in the Russian Federation were summarized. Studying and critical comprehension of the conditions for the introduction of the tax free system and the effect of its implementation will help stimulate the development of inbound tourism and the service sector in the Russian Federation. The aggregated expert estimates analyzed in the article suggest that the main beneficiaries from the introduction of the tax free system in the Russian Federation will be foreign tourists, major retailers and international service operators. In turn, the budget costs of VAT refund will be compensated by the growth of tourist flow and an increase in sales of domestically produced goods. At the same time, the successful implementation of the tax free system depends on a competent trade and information policy. It has been shown that the tax free system, tested in Russia during the World Football Cup 2018, has generally proved an own viability, since about 3 million foreign fans showed high consumer activity, the growth of which directly depends on the quality of the sales offer and informational support.

**Ключевые слова:**

VAT; tax free; inbound tourism; hospitality industry; World Football Cup 2018