

relationships with children and common family values. But whatever culture surrounded a person, each has his/her own hierarchy of values in life, and each family occupies its own place in this hierarchy.

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**СРАВНИТЕЛЬНЫЙ АНАЛИЗ
НАЛОГООБЛОЖЕНИЯ НА ЗЕМЛЮ**

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Payment for land is a common name for all kinds of payments required to be paid in connection with the right to private property and other titles to land. Currently, there are three types of land payments: land tax, rent, and payment for obtaining certain rights of land, such as purchasing, getting a tenant right or a building-leasehold. In Russia a tax on agricultural land is set by the legislature (representative) authorities of the Russian Federation on the basis of the average amount of tax per hectare of arable land and its cadastral evaluation. Land tax rates are differentiated according to groups of arable lands, as well as perennial crops, hayfields and pastures. The tax on urban (settlement) land is set in its turn by a local government: the average rates depend on the location and areas of different architectural values of the territory. Rates, conditions and terms of land rent are set by a contract. While leasing the land owned by the state or municipality, the relevant executive authority determines the base amount of rent according to kinds of land utilization and categories of leaseholders. Recently Russia has passed the law changing the status of the land: now it is an immovable property and the new criteria of a tax levied on real estate is being considered. In the U.S., this system has been practiced for a long time and has shown itself to good advantage. The tax on real estate including land is calculated according to the fixed rates and depends, as well as in Russia, on the groups of arable lands, the type of land utilization, location, and so on. The main feature of the U.S. taxation is an additional factor which is calculated based on the financial position of the property owner. The greater the income of a natural or legal person, the higher the interest rate of the tax. As well as in Russia, all transactions about the price of the property (land) rent are contractual. Tax systems perform many functions. But the most important of them is an economic one. Economic (regulatory) function of the tax system lies in the fact that this system is a mechanism of influence on the economic and, indirectly, social processes occurring in the state, which allows to form their quantitative and qualitative characteristics. Local taxes in our country occupy a modest place in the incomes of municipal budgets. In the U.S., local taxes account for about 30% of the national budget. In Russia, the indirect taxation is dominant, and the proceeds from the individuals compose a major portion in the total tax yield. But individuals pay most of the tax in the U.S. too. There is a difference of tax systems in the level of enrollment in the budget. In the U.S., taxes are progressive in nature, but in Russia they are proportional.

**КРОСС-КУЛЬТУРНЫЕ ИССЛЕДОВАНИЯ ЛОКУСА
КОНТРОЛЯ ЛИЧНОСТИ**

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Locus of control is a theory dealing with the extent to which individuals believe they can control events affecting them. It is one of the personal concepts which are most thoroughly examined in the cross-cultural studies [1, p.59]. This concept was brought to light in the 1950's by Julian Rotter, who suggested that people differ in the extent to which they tend to believe that their behavior and the pattern of interaction with the environment and relationships with others are within their own control. There are two extreme types of such localization: internal and external. In the first case, a person believes that the events happening to them, above all, depend on his personal qualities, and are the natural result of his/her own activities. In the second case, a person is convinced that his/her success or failure is the result of external forces. There is no doubt that though locus of control is a deeply personal streak, it depends on the culture to which a person belongs. Reviews of works on this subject ascertain both similarities and differences between different cultures. For example, N. Chiasson (1996) found that the most important factors of happiness were perceived similarly in many cultures. They are family relationships, the ability to reach one's goals, and positive self-esteem. Some studies, however, have yielded certain differences between cultural groups. Thus, V.K. Lee and H.A. Dengerink (1992) stated that Swedish men and U.S. men have a similar locus of control, but Swedish women are more externally oriented than U.S. women. The results of D. Munro's research (1986) suggest that Americans are characterized by higher levels of internal locus of control than the representatives of Zambia and Zimbabwe-Rhodesia. According to Y.H. Poortinga et al. (1992), Japanese people tend to be more external in locus-of-control orientation than people in the U.S.; but, differences between different countries within Europe tend to be small. As J.W. Berry pointed out in 1992, African Americans in the U.S. are more external than whites, but his research on other ethnic minorities in the U.S. (such as Hispanics) has been ambiguous. Siu-Ling Lau (1989) referred to evidence that Chinese were speculated to be more external locus of control than North Americans. Locus of control has an impact on various aspects of human activity, so there is no doubt that the method of measurement cultural differences in internality-externality is a necessary component in the arsenal of a specialist in intercultural communication.

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**ТАНЕЦ КАК АСПЕКТ МЕЖКУЛЬТУРНОЙ
КОММУНИКАЦИИ**

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A special place at the present stage of human development is occupied by the communication between different cultures. One form of such a communication is a dance, which ranks high in intercultural interactions. They call dance the movements in a ballet and dancing in rituals, sliding of the couples across the floor and hip-