

ПРОЦЕСУАЛЬНО-ПРОЦЕДУРНА ФОРМА ВИКОНАННЯ ПОДАТКОВОГО ОБОВ'ЯЗКУ

In the article reasonability of marking out of single procedural form of tax-law relationships in sphere of tax duty execution is grounded. Such form signs and it's stricture principles are defined. The procedural form signs are: a) purposefulness; b) consequence; c) homogeneity; d) structuredness by stages of some actions realization; e) derivativeness relative to tax duty material norms. Tax duty execution relationships procedural form principles are: a) supremacy of law; b) supremacy of Constitution of Ukraine, Tax Code of Ukraine and other laws in sphere of tax duty execution relationships; c) legality; d) hierarchy in tax duty execution norms realization.

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(2009 .)[3], . . . [4]. ,

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[9, . 16].

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[10, .133]. . .

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[11, .190].

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[12, .32–33].

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