

## КОНСОЛИДИРОВАННАЯ ГРУППА НАЛОГОПЛАТЕЛЬЩИКОВ – НОВЫЙ ИНСТИТУТ РОССИЙСКОЙ ЭКОНОМИКИ

*The article gives proof that the formation of a consolidated group of taxpayers can be considered as a kind of tax benefits because when one or several members of the group have losses groupwide decreasing of tax liabilities occurs in comparison with total tax liabilities estimated for each participant separately.*

*Severalities of legal status of a consolidated group of taxpayers can be understood in different ways in practice. The author suggests her own solution of the most difficult issues of a consolidated group of taxpayers activity.*

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