

347.73(477)

ОСОБЛИВОСТІ ПРАВОВОГО СТАТУСУ СУБ'ЄКТІВ ПОДАТКОВОГО ДЕКЛАРУВАННЯ ДОХОДІВ ФІЗИЧНИХ ОСІБ

The article deals with scientific approaches to the definition of the subject of tax law. On the basis of these definitions we defined the subject of tax declaration of personal income. We also described the range of subjects among which there are power and obligation parties of tax declaration, offered their classification and analyzed the legal status based on the tax laws of Ukraine.

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