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СУЧАСНІ ФОРМИ ПАРТНЕРСЬКОЇ ВЗАЄМОДІЇ У СФЕРІ ОПОДАТКУВАННЯ

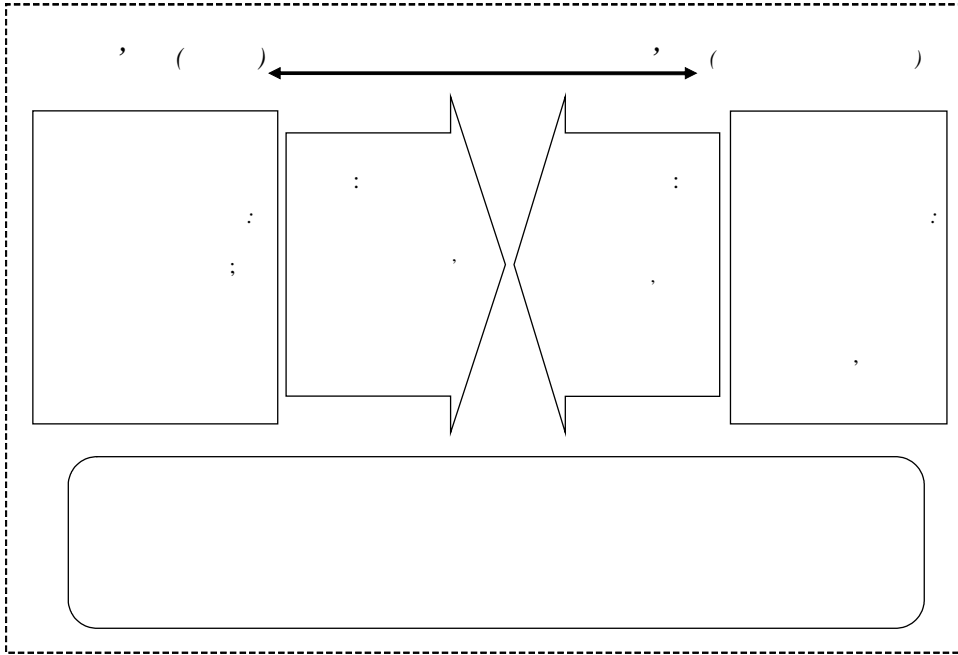
The paper examines contemporary forms of partnerships between government and business in the area of taxation based on the concept of „enhanced relationships”. International practice of the „enhanced relationships” programs is analyzed. System elements forming the corresponding model of relationships are defined. The general interests of the state and business which can be achieved by implementing a subject-subject relationship between tax authorities and taxpayers are formulated. The entities and relations blocks that can be realized by the implementation of the „enhanced relationships” are defined. The general scheme of interaction of large corporate taxpayers and tax authorities within the model of „horizontal monitoring” is grounded.

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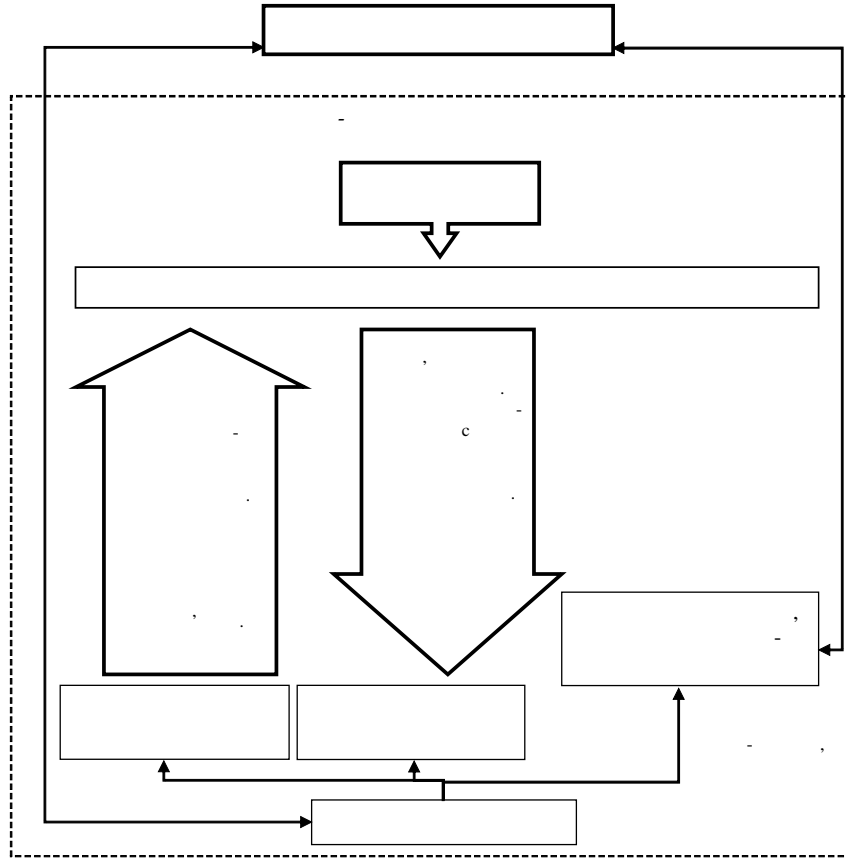
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