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ЄВРОПЕЙСЬКИЙ ДОСВІД УПРАВЛІННЯ РИЗИКАМИ В ОПОДАТКУВАННІ

The article is devoted to the actual problem of a European tax risk-management experience studying. The state of a Ukrainian tax system and its position in relative international ratings are analyzed. Tax risk-management tools that are successfully used in countries where the state of a tax system is considerably better are proposed.

3. (prioritization),

4. (treatment),

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5. (evaluation).

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— (Dutch Tax and Customs Administration).

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(Swedish Tax Gap Map). 2007 ()
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[12].

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