
**ФІНАНСОВО-ПРАВОВА ПРИРОДА ПОДАТКУ
НА НЕРУХОМЕ МАЙНО, ВІДМІННЕ ВІД
ЗЕМЕЛЬНОЇ ДІЛЯНКИ**

The article deals with the financial and legal essence of the housing real estate taxation in Ukraine. The modern home sources of financial legislation are analysed and the certain provisions of the tax-legal doctrine are revealed in the mentioned sphere. Necessity of the complex approach to the legal adjusting of the real estate taxation with the purpose of accounting the development of financial and legal science's level and the society's legal consciousness is found out and grounded.

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