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Dakhno Olena Mikolaivna, an item is a teacher. **Manzhos Svitlana Borisivna**, associate professor of department of finances, banking and state administration, of department of finances, banking and state administration. Poltava national technical university named af Yu. Kondratyuk. **Problems and perspectives of property tax introduction in Ukraine.**

The foreign experience of the use of property tax and his interpretation in the modern tax legislation of our state is summarized. The prospects of introduction of property tax, problems of determination of object of taxation, necessary transformations, for providing of fiscal character of this tax are examined.

Keyword: taxes, internal revenue code, property tax, object of taxation, perfection of taxation.

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