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THE PROBLEMS OF USING E-DECLARATION DATA FOR TAX AUDIT

The article examines the possibility to use an existing e-declarations of information for tax checks on calculation and payment of tax liabilities arising from the acquisition of individuals authorized to perform state functions or local government, various objects of taxation. The study concluded that the tax inspection is possible under the following conditions: National Agency on Corruption Prevention's opinion on the legality of the origin of the objects of taxation; consolidating all the information chain by data supervisory bodies; developing methods of testing; decrease in circulation of money in cash.

Keywords: *income, property, individual, object of taxation, taxes, tax audits, e-declaration, National Agency on Corruption Prevention, State Fiscal Service of Ukraine, legislation.*

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108 775 2015 . 58 274

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1999	10, 20, 30, 40	22,7	4,13
2000	10, 20, 30, 40	28,2	5,44
2001	10, 20, 30, 40	12,0	5,37
2002	10, 20, 30, 40	0,8	5,32
2003	10, 20, 30, 40	5,2	5,33
2004	13	9,0	5,32
2005	13	13,5	5,12
2006	13	9,1	5,05
2007	15	12,8	5,05
2008	15	25,2	5,27
2009	15	15,9	7,79
2010	15	9,4	7,93
2011	15, 17	8,0	7,97
2012	15, 17	0,6	7,99
2013	15, 17	-0,3	7,99
2014	15, 17	12,8	11,88
2015	15, 20	48,7	21,84

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13.01.2017 . 804/99-99-13-04-01-17.
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