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ПОДАТКОВЕ РЕГУЛЮВАННЯ В УМОВАХ ФОРМУВАННЯ ЦИФРОВОЇ ЕКОНОМІКИ В УКРАЇНІ

НАЛОГОВОЕ РЕГУЛИРОВАНИЕ В УСЛОВИЯХ ФОРМИРОВАНИЯ ЦИФРОВОЙ ЭКОНОМИКИ

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TAX REGULATION IN CONDITIONS OF FORMATION DIGITAL ECONOMY IN UKRAINE

The article is devoted to the study of the development of digital society and its impact on the national economy and governance of economic processes. The actual potential of introduction of digital technologies in the field of tax regulation, provision of administrative services to taxpayers is revealed. The world experience and the level of digitalization of Ukrainian economy are analyzed. The ways of improving tax regulation in the context of over coming the «digitaldivide» for Ukraine are determined.

« » 2011 . 8 % . 3,2

15- 1995–2009 . 10 %, 6 (2011–2017) – 21 %.

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IT- «The 2018 Global Outsourcing 100» [5].

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