
330.8:336.02

ДЕРЖАВНЕ РЕГУЛЮВАННЯ ПОДАТКОВИХ ВІДНОСИН

ГОСУДАРСТВЕННОЕ РЕГУЛИРОВАНИЕ НАЛОГОВЫХ ОТНОШЕНИЙ

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STATE REGULATION OF TAX RELATIONS

In this study the state's role as a regulator of tax relations in institutional conditions of public development is investigated. The essence of the tax relations regulation and its dependence on the development of institute of state is revealed. The content of state's tax purposes and

concepts of taxation are considered. The peculiarities and actual trends of tax relations in Ukraine are shown. Prospective optimization directions of the state influence on taxation are outlined. The need to strengthen the state's regulatory role in the tax sphere under current conditions of national institutional changes is specified.

Key words: *state regulation, tax relations, taxation, state regulatory influence, state tax purposes, taxation concept.*

[1, . 25].

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[2, . 22].

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[11, . 107].

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[6, . 112].

[4, . 58].

[3, . 9–32].

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