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СУБ'ЄКТИ ПОДАТКОВИХ ПРАВОВІДНОСИН

The system of subjects of tax legal relationship is considered. Ground the assaying of the domestic legislation trying is undertaken to tap all possible participants of tax legal relationship, to analyze their legal status and a role which one they play to the taxation system of Ukraine. Authoring classification of subjects of tax legal relationship is tendered.

Keywords: legal tax, subject, participant supervisory authority, the taxpayer, tax agent, bank, state.

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