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In this paper, the question of consolidating the financial autonomy of local self-government bodies as subjects of tax relations and directions of improving the system of local taxation in the process of introducing fiscal decentralization - the reform of tax legal relations. In addition, the author outlines the current problems that accompany the process of fiscal decentralization. Are proposed directions for further reformation of tax legal relations and local taxation in the conditions of regionalization.

Key words: tax relations, fiscal decentralization, local budget, local taxes and fees, local governments, regionalization.

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[1, .5].

P.A.

,O.P.

[2, .21].

(,)

([2, .24].)

2017 , , 40,2 42,7 % [6, .34]. , 25,6 2016- 22,2 %, [3, .32]. 50

[4, .62].

2016

1,5 , 2017 2016 [6, .35].

– 75 %;

– 50 %;

– 10 %

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