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The article deals with forms of international cooperation in the investigation of tax evasion in the transnational nature. It is stressed that not all forms of international cooperation, as defined by the criminal procedural legislation of Ukraine, can be applied to such criminal acts. The exchange of tax information as a form of international cooperation in the investigation of transnational tax crimes is singled out.

Key words: *international cooperation, tax evasion, transnational nature, investigation, crime.*

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