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1.

	2008	2009	2010	2011	2012
	231931966	245309356	254995704	303875487	373960236,2
	-	105,77%	103,95%	119,17%	123,06%
	98628605,7	94839598	107135191	128457495	164125559,4
	-	96,16%	112,97%	119,9%	127,77%
	43%	39%	42%	42%	44%

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2.

	2008	2009	2010	2011	2012
	98628605,7	94839598	107135191,3	128457495,6	164125559,4
	32592692,8	36518500	27470600	39407000	47993500
	33%	39%	26%	31%	29%

[3, . 200].

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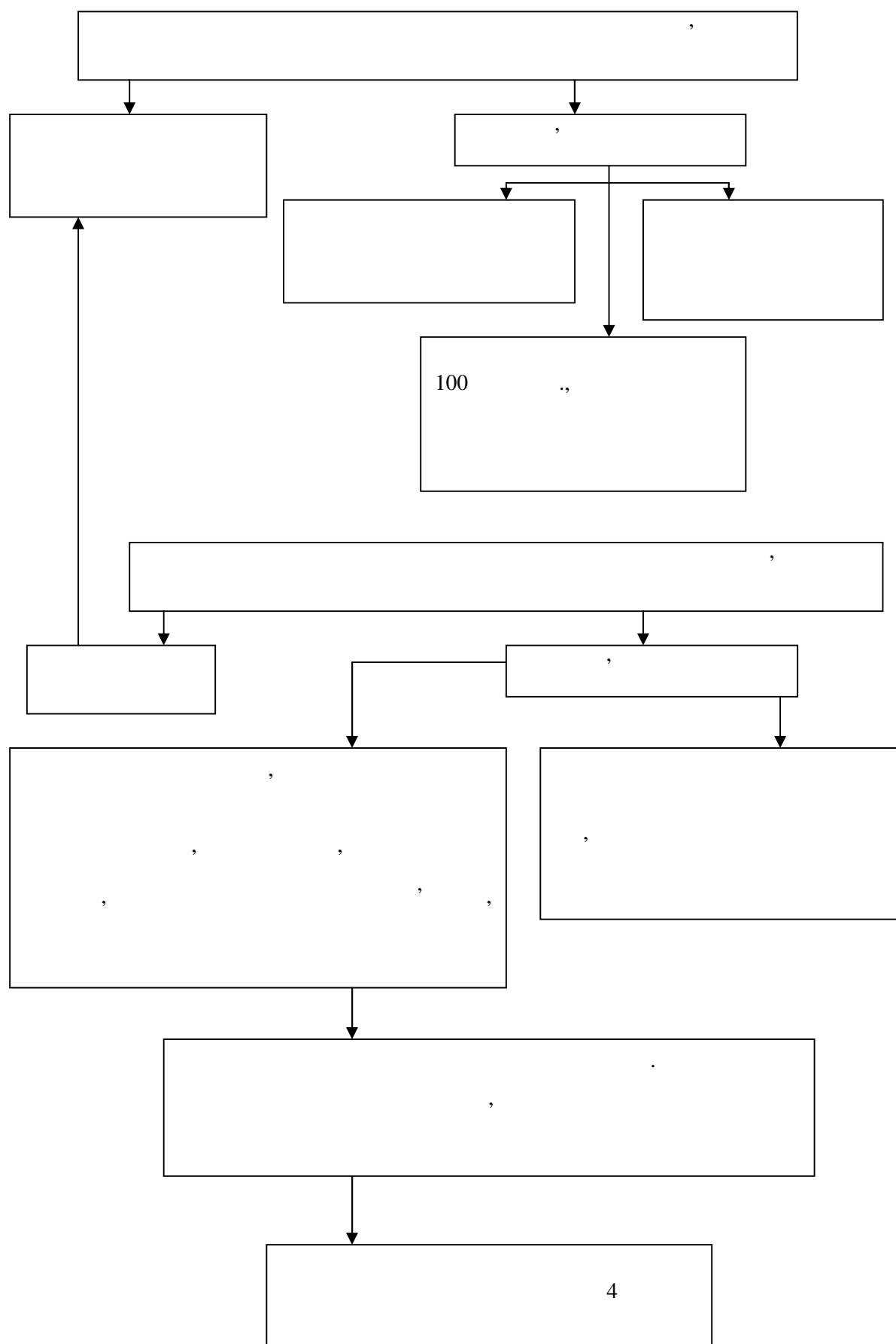
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3 « 2008–2012 » <http://zakon4.rada.gov.ua>.
02.10.2010 4

: <http://www.unn.com.ua/uk/news/1191505-z-vini-podatkvtsiv-kiyivskiy-zernotreyder-nezakonno-etrimeray-z-hvidchety-4-4-mln-grn>

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In the article problematic aspects of the budgetary compensation are identified, some schemes of the illegal budgetary compensation are determined and a suggestion for improving of the current situation is done

Keywords: value added tax, budgetary compensation, tax credit, tax liability.

338.47:656.2.001.73

[1].