

**НАЦІОНАЛЬНИЙ УНІВЕРСИТЕТ БІОРЕСУРСІВ І
ПРИРОДОКОРИСТУВАННЯ УКРАЇНИ
Кафедра фінансів**

“ЗАТВЕРДЖУЮ”
Декан економічного факультету
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РОЗГЛЯНУТО І СХВАЛЕНО
на засіданні кафедри фінансів
Протокол № 5 від 2.06.2020р.
_____ Давиденко Н.М.

РОБОЧА ПРОГРАМА НАВЧАЛЬНОЇ ДИСЦИПЛІНИ

TAX SYSTEM

Спеціальність 072 «фінанси, банківська справа та страхування»

Факультет Економічний

Розробники старший викладач, к.е.н. Тітенко З.М.
(посада, науковий ступінь, вчене звання)

1. Description of the course

TAX SYSTEM

(назва)

Галузь знань, напрям підготовки, спеціальність, освітньо-кваліфікаційний рівень		
Освітньо-кваліфікаційний рівень	<i>Бакалавр</i>	
Напрямок підготовки	-	
Спеціальність	072 – «Фінанси, банківська справа та страхування»	
Спеціалізація	-	
Характеристика навчальної дисципліни		
Вид		
Загальна кількість годин	150	
Кількість кредитів ECTS	5	
Кількість змістових модулів	4	
Курсовий проект (робота) (за наявності)	-	
Форма контролю	<i>Іспит</i>	
Показники навчальної дисципліни для денної та заочної форми навчання		
	Денна форма навчання	Заочна форма навчання
Рік підготовки (курс)	4	-
Семестр	7-8	-
Лекційні заняття	56	-
Практичні, семінарські заняття	41	-
Лабораторні заняття	-	-
Самостійна робота	53	-
Індивідуальні заняття	-	-
Кількість тижневих аудиторних годин для денної форми навчання	3	-

2. Objectives of the course

Tax system is one of the normative disciplines that is offered for students studying the specialty "Finance and Credit".

The purpose of the course is to study the financial relationships associated with the forced alienation and redistribution of part of the value of the national product in order to form a nationwide fund of monetary resources.

The task is to master the theoretical and organizational bases of the tax system and tax policy, methods of calculations, the procedure of payment of direct and indirect taxes by legal and natural persons, alternative tax systems, activities of the state tax service.

The subject of the course is economic relations regarding the redistribution of the tax method of gross domestic product and national income to create a nationwide centralized monetary fund.

The place of the discipline in the structural and logical scheme. Studying the course "Tax system" allows you to teach students the right way to navigate a large number of legal regulations and thus provide the basis of knowledge in this area of activity. The discipline "Tax System" is taught in the continuation of such disciplines as "Finance", "Business Finance", "Accounting", with which it is thematically related.

The purpose of the discipline is to provide students with a bachelor's degree program in the conditions of introduction of state educational standards of a new generation of knowledge on the organization and functioning of the tax system within the limits of the state tax policy.

To achieve this goal, the following main tasks are set:

- mastering the theoretical and organizational foundations of the tax system and tax policy;
- familiarization with the peculiarities of the activity of the State Tax Service of Ukraine;
- study of organizational features of accounting of taxpayers;
- study the method of calculating the main types of national and local taxes;
- consideration of the procedure of payment of direct and indirect taxes by legal entities and individuals;
- analysis of tax transfer features and conditions;
- research into the organization of alternative tax systems,
- identification of the conditions, motives and consequences of tax evasion.

The subject of the course is economic relations regarding the redistribution of gross domestic product and national income to create a nationwide centralized monetary fund.

In the course of study, students gain the necessary knowledge during lectures and practical work. The most difficult questions were raised and discussed during the seminars. Also of great importance in the process of studying and consolidation of knowledge in the discipline is the independent work of students. All these types of lessons are designed according to the requirements of the credit-module system of organization of the educational process.

As a result of studying the discipline students are required **know**:

- principles of construction, operation and development of the tax system in Ukraine;

- the economic nature of taxation as an integral part of state regulation of the economy;
 - the functions of taxes in a market economy, their relationship and the impact on the final macroeconomic indicators;
 - peculiarities of realization of state and corporate tax management and its functions;
 - identification of tax elements;
 - organization of tax service in Ukraine
 - the main types of national and local taxes and fees;
 - objects of taxation on national and local taxes and fees and the procedure for their determination;
 - the procedure for conducting tax calculations, reporting and payment to the budget of the main types of taxes and fees;
 - rights and obligations, responsibility of taxpayers and fees;
- be able:
- analyze the consequences of implementing the relevant tax policy of the state;
 - form the tax base;
 - calculate all national taxes and fees;
 - Calculate local taxes and fees;
 - use legal acts and scientific literature on tax issues;
 - to plan on the appropriate date the amount of taxes depending on the forms of taxation and to adjust the contractual relations taking into account their tax consequences;
 - to apply the acquired knowledge in professional activity.

Own:

- skills of independent acquisition of knowledge on the analysis of further changes of the tax system;
- categorical apparatus of the discipline;
- methods for determining national and local tax and levy taxes;
- legal and regulatory support for resolving issues in the tax field;
- Approaches to substantiate tax policy decisions at the micro and macro levels.

The acquired knowledge is necessary for tax specialists, tax planning, tax managers, private entrepreneurs, small business executives.

In teaching the discipline, the focus is on achieving a synthesis of theory and practice, which helps students to acquire certain competencies.

3 The program of the course

CONTENT MODULE I. General principles of taxation

Topic 1. The economic nature of taxes

Objective taxation of their value to the state. Taxation in historical retrospective the stages of the tax roll and their forms and types at each stage. The evolution of scientific views on taxes and theories of taxation are general and partial. Scientific schools and their representatives. Modern ideas about the essence of tax as an economic category in terms of public service theory. Features of taxes and tax relations. basic and optional elements of the tax. Forms of taxes and their classification. Functions of taxes. **8 hours.**

Topic 2. Taxation principles and tax relations

Principles of taxation: their interpretation of classical and modern financial science. Principles of tax legislation of Ukraine. Impact of taxation on resource efficiency and allocation. effects generated by taxation: income and replacement. The impact of taxation on social justice. Functions of public welfare and their correlation with the level of taxation. **8 hours.**

Topic 3. Optimal taxation

Conceptual principles of the theory of optimal taxation. Optimal income taxation. Optimal capital taxation. Optimal taxation of goods. The theory of "second in optimality". Possibilities of applying the rules of optimal taxation. Determining the optimal tax system. Models of optimal taxation: "Leviathan" taxation, democratic taxation, evolutionary taxation. **8 hours.**

Topic 4. Tax burden and tax distribution

The essence of the tax burden and the form of its manifestation. Determination of tax burden on individuals. Impact of tax burden on financial and economic activity of legal entities. Macro-level tax burden and how to evaluate it. Methodology for determining the tax burden on the country's economy for comparative analysis. The essence of tax translation. Theories of translation: optimistic theory, pessimistic theory, math mathematical theory, Rau theory. Tax transfer methods and methods. **8 hours.**

Topic 5. Tax avoidance and tax evasion

The concept of tax evasion and avoidance. Economic theory of the problem of tax evasion: "tax-free passengers", institutional theory, theory of public services. Factors of tax evasion and their impact on taxpayers' behavior: tax burden, cost of evasion, tax culture, cost-effectiveness, religion. Ways to Avoid Taxes and Avoid Taxes. Possibilities for tax evasion. **8 hours.**

THE COURSE MODULE II. The theoretical foundations of taxes and the tax system

Topic 6. The tax system and the basics of its organization

The concept of the tax system of the state and the basis for its construction. Classic requirements for building a tax system. Modern views on the tax system and

the basics of its operation. Principles of tax system construction. Composition of the tax system of Ukraine. **8 hours**

Topic 7. Tax policy and tax mechanism

The concept of tax policy. Principles of tax policy formation and directions of implementation. Forms of tax policy implementation: discretionary and automatic. State tax policy of Ukraine. Tax regulation of economic development. The concept of the tax mechanism and its components. The mechanism of calculating the tax base. The mechanism of calculation and payment of taxes. Tax benefits and tax penalties. **8 hours**

Topic 8. Organization of tax service and tax work

History of creation, composition and structure of the State Fiscal Service of Ukraine. Tasks of bodies of the state fiscal service. Functions of the bodies of the State Fiscal Service of Ukraine. Rights of bodies of the state fiscal service. Control and inspection work of control bodies. Responsibility of taxpayers. **8 hours**

COURSE MODULE III. Indirect taxation

Topic 9. Excise tax

The economic nature of the excise tax. Legislative and regulatory framework of taxation. Features of application of excise tax in Ukraine.

Payers. The object of taxation. List of excise goods. Excise tax rates. The procedure for determining the amount of excise tax. Payment terms and procedure. Terms of reporting.

Features of taxation of operations on import of excisable goods. Excise tax on processing of raw materials for tolling. Organization and tax support of transit of excisable goods. Features of taxation of alcoholic beverages and tobacco. Application of excise duty stamps.

The mechanism of application of privileges for legal entities and individuals on excise tax. **8 hours**

Topic 10. Dues

Dues as a source of budget revenues and as a means of regulating foreign economic activity. Customs policy. Legislative and regulatory framework of taxation.

Objects of taxation. The concept of customs value of goods and methods of its determination. Export and import duty. Anti-dumping, countervailing and special duty. Dues payers. Types of duty rates (ordinary, preferential, preferential) and the mechanism of their application. Adjustment of the duty and the procedure for transferring it to the budget. Benefits. customs clearance procedure. Types and ways of moving goods across the customs border. Customs regimes. **8 hours**

Topic 11. Value added tax

The essence of value added tax and its role in shaping the revenue side of the budget. Legislative and regulatory framework of taxation.

Value Added Tax Payers. Registration of persons as value added tax payers. The object of taxation. Non-taxable transactions. Features of determining the tax base. Value added tax rates. Types of transactions that are taxed at zero rate.

VAT accounting. Tax liability and tax credit. Conditions that determine the payer's right to a tax credit. Tax bill. Register of tax invoices. Determination of tax liability dates and tax credit entitlement.

The procedure for determining the amount of tax payable to the budget or reimbursement from the budget. Tax periods. Terms of filing of tax return and budget calculations. The system of value added tax benefits. Electronic VAT administration system. **16 hours**

THE COURSE MODULE IV. Direct taxation

Topic 12. Corporate income tax

Corporate taxation and its role in the formation of state revenues. Features of corporate income taxation. Business income tax payers. Tax rates. The object of taxation. The procedure for calculating taxable profit.

Formation of income of the reporting period, their composition and definition. The procedure for adjusting the income of the reporting period. Formation of expenses for the reporting period and their composition. Types of expenses that are not included in the expenses of the reporting period. Date of recognition of income and expenses for the reporting period.

Depreciation of fixed assets. Classification of fixed assets by groups. The mechanism of application of depreciation methods. Features of depreciation of intangible assets.

Taxation of operations of a special kind. Corporate income tax benefits. Tax payment and reporting deadlines **16 hours**

Topic 13. Income tax

The reasons for the spread of the tax and its role in the formation of state revenues. Determination of personal income. Taxpayers. Definition of tax objects and rates. Features of application of tax social privilege. Tax discount in the taxation of personal income. The procedure for calculating, withholding and paying the tax in the budget. Features of accrual and payment of certain types of income.

Features of taxation of income from business activities. Determination of net income. Costs related to business. Tax rates. The procedure for paying the tax to the budget. **12 hours**

Topic 14. Environmental tax

The essence of environmental taxation. Environmental tax payers. Object and base of taxation of environmental tax. The procedure for calculating the environmental tax. Procedure for filing tax reports and paying taxes. **6 hours**

Topic 15. Rent

Rent for the use of mineral resources for the extraction of minerals. Rent for the use of subsoil for purposes other than mining. Rent for use of radio frequency resource of Ukraine. Rent for special water use. Rent for special use of forest resources. Rent payment for transportation of oil and oil products by main oil and oil pipelines, transit transportation through natural gas pipelines and ammonia through the territory of Ukraine. Filing a declaration and payment terms for rent. **6 hours**

Topic 16. Property tax

The essence and necessity of property taxation. Composition of property tax. Payment for land. Forms of payment for land. The subjects of payment for the land. The object of taxation. Land payment rates. The concept of land valuation. Calculation procedure and payment terms. Characteristics of transport tax elements. Subjects of taxation. The procedure for calculation and terms of payment of tax for legal entities and individuals. The economic nature and significance of local taxes: a tax on real estate other than land. **6 hours**

Topic 17. Local fees

Economic nature and significance of local fees: parking fee for vehicles; tourist tax. Subjects and objects of taxation. Tax rates. Calculation mechanism and payment deadline for local fees. **6 hours**

Topic 18. A simplified tax system for small business entities

The concept of a single tax. Single tax payers. Single tax rates and payment procedure.

A simplified tax system for small business entities. Legislative and regulatory framework of taxation.

Identifying small business entities. The order of transition to work for a simplified system of taxation of business entities.

Single tax payers. Single tax rates for legal entities. Object and tax base. Single tax rates for individuals. A list of taxes and fees that pay a single tax.

Terms of payment of the single tax to the budget. Procedure and terms of reporting to small business entities.

Prerequisites for the introduction of a fixed agricultural tax and its features.

Single tax payers of 4 groups. The object of taxation. Tax rates. The order of calculation and payment of a single tax 4 groups. **6 hours**

4. Program and course structure for:

Names of content modules and topics	Number of hours													
	Full-time								external form					
	weeks	total	including					total	l	p	lab	ind	k.w.	
l			p	lab	ind	k.w.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Course module 1. General principles of taxation														
Topic 1. The economic nature of taxes		9	4	2			3							
Topic 2. Taxation principles and tax relations		8	4	1			3							
Topic 3. Optimal taxation		5	2	1			2							
Topic 4. Tax burden and tax distribution		6	2	1			3							
Topic 5. Tax avoidance and tax evasion		6	2	1			3							
Together for course module 1		34	14	6			14							
Course module 2. Theoretical foundations of taxes and the tax system														
Topic 1. The tax system and the basics of its organization		6	2	1			3							
Topic 2. Tax policy and tax mechanism		6	2	1			3							
Topic 3. Organization of tax service and tax work		8	4	1			3							
Together for course module 2		20	8	3			9							
Course module 3. Indirect taxation														
Topic 1. Excise tax		12	4	4			8							
Topic 2. Dues		10	4	2			4							
Topic 3. Value added tax		16	6	6			4							
Together for course module 3		38	12	12			12							
Course module 4. Direct taxation														
Topic 1. Corporate income tax		16	6	6			4							
Topic 2. Income tax		12	4	4			4							
Topic 3. Environmental tax		6	2	2			2							
Topic 4. Rent		6	2	2			2							
Topic 5. Property tax		6	2	2			2							
Topic 6. local fees		6	2	2			2							
Topic 7. A simplified tax system for small business entities		6	2	2			2							
Together for course module 4		58	20	20			18							
Total hours		150	56	41			53							

4. Topic seminar studies „ Tax system ”

not provided

5. Topic practical studies

№ з/п	Names of topics	Number of hours
1	Topic 1. The economic nature of taxes	2
2	Topic 2. Taxation principles and tax relations	1
3	Topic 3. Optimal taxation	1
4	Topic 4. Tax burden and tax distribution	1
5	Topic 5. Tax avoidance and tax evasion	1
6	Topic 6. The tax system and the basics of its organization	1
7	Topic 7. Tax policy and tax mechanism	1
8	Topic 8. Organization of tax service and tax work	1
9	Topic 9. Excise tax	4
10	Topic 10. Dues	2
11	Topic 11. Value added tax	6
12	Topic 12. Corporate income tax	6
13	Topic 13. Income tax	4
14	Topic 14. Environmental tax	2
15	Topic 15. Rent	2
16	Topic 16. Property tax	2
17	Topic 17 Local fees	2
18	Topic 18. A simplified tax system for small business entities	2

Topic laboratory studies „ Tax system ”

not provided

7. Quiz, test kits to determine the level of learning students.

1. History of taxes
 2. Functions of taxes
 3. Classification of taxes
 4. Tax Service of Ukraine
 5. The essence of value added tax
 6. VAT payers and their registration
 7. Object and base of value added tax
 8. The amount of value added tax rates
 9. Documenting value added tax transactions
 10. The procedure for calculating and paying value added tax
 11. Transactions that are not subject to value added tax
 12. Transactions are exempt from value added tax
 13. Tax credit
 14. Registration of excise tax payers
 15. Object of excise taxation
 16. Transactions that are exempt from excise tax
 17. Excise tax rates
-

18. The procedure for determining and paying excise tax
19. Common Customs Tariff of Ukraine
20. Accrual and payment of duties
21. Tariff preferences and duty-free movement of goods
22. Taxpayers and the object of corporate income tax
23. Taxation of transactions of a special type of corporate income tax
24. Privileges and transactions are exempt from corporate income tax
25. The procedure for calculating the corporate income tax and reporting of the payer
26. Taxpayers and the object of taxation of personal income tax
27. Base of taxation of personal income tax
28. Tax rebate granted to personal income taxpayers
29. Personal income tax rates
30. Single tax payers
31. The procedure for determining the income of single tax payers
32. Single tax rates
33. Tax period and terms of payment of the single tax
34. Taxpayers and the object of land tax
35. Land tax rates
36. Procedure for accrual and terms of land tax payment
37. Fee for special use of water
38. Fee for special use of forest resources
39. Fee for subsoil use
40. Payers of the single social contribution
41. Base of accrual of the single contribution
42. The amount of the single contribution
43. The procedure for calculating and paying a single contribution
44. Environmental tax
45. Tax on real estate other than land
46. Fee for parking spaces for vehicles
47. Tourist tax
48. Transport tax
49. Tax system and principles of its construction
50. Scope of the Tax Code
51. Tax policy and its content
52. Organizational structure and functions of state tax authorities

Tests

1. One of the types of direct taxes is:
 - a) value added tax;
 - b) payment for land;
 - c) excise duty;
 - d) duty.

 2. One of the types of indirect taxes is:
 - a) income tax;
-

- b) tax on vehicle owners;
- c) real estate tax;
- d) duty.

3. Does not apply to fees:

- a) state duty;
- b) rent fees;
- c) payment for land;
- d) fee for exploration work.

4. Local meetings do not include:

- a) fee for environmental pollution;
- b) parking fee;
- c) market fee;
- d) hotel tax.

5. Local taxes include:

- a) VAT;
- b) income tax;
- c) payment for land;
- d) advertising tax.

6. The subjective factors that cause deficiencies in the taxation system include:

- a) insufficient experience in corporate taxation in a market economy;
- b) insufficient number of experienced and trained specialists;
- c) delay in the development and adoption of certain legislative documents on taxation;
- d) shortage of public financial resources.

7. The gross costs do not include:

- a) the cost of current and overhaul;
- b) the amount of funds contributed to insurance reserves;
- c) the cost of maintaining medical examination points for employees;
- d) the amount of real estate taxes paid.

8. In what form can dividends be paid:

- a) in cash or in the form of shares;
- b) only in cash;
- c) only in the form of shares.

9. Payments for resources do not include:

- a) real estate tax;
- b) payment for land;
- c) excise duty;
- d) fee for environmental pollution.

10. In Ukraine, the following are used as indirect taxes:

- a) sales tax, turnover tax and duty;
- b) sales tax, sales tax and VAT;
- c) turnover tax, VAT and duty;
- d) excise duty, VAT and duty.

11. The real payers of indirect taxes are:

- a) buyers (consumers);
- b) manufacturers;
- c) wholesale intermediaries;
- d) retail intermediaries.

12. The rate of 3% is taxed income:

- a) under insurance contracts from the object of taxation;
- b) legal entities and individuals who sell cars;
- c) business entities that trade in jewelry;
- d) legal entities and individuals engaged in transactions of purchase and sale of non-cash currency.

13. Local self-government bodies have the right to:

- a) introduce only those taxes and fees that are provided by law;
- b) set rates that do not exceed the limits provided by law;
- c) set a rate lower than the minimum for individual taxpayers or exempt from tax in general;
- d) to establish benefits for individual taxpayers only in the form of a rate lower than the minimum.

14. A simplified system of taxation has been introduced for legal entities if:

- a) the average number of employees does not exceed 100 people, and the amount of revenue from sales for the calendar year - 1 million hryvnias;
- b) the average number of employees does not exceed 50 people, and the amount of revenue from sales for the calendar year - 1 million hryvnias;
- c) the average number of employees does not exceed 50 people, and the amount of revenue from sales for the calendar year - 500 thousand hryvnias;
- d) the average number of employees does not exceed 25 people, and the amount of revenue from sales for the calendar year - 1 million hryvnias.

15. A small business entity that pays a single tax does not pay:

- a) income tax and fishing tax;
- b) a fee for mandatory state pension insurance;
- c) fee for compulsory state social insurance;
- d) none of the national fees and charges.

16. The fourth group of single tax payers includes:

- a) natural persons - entrepreneurs who use the work of employees or the number of persons who are in an employment relationship with them, does not exceed 50 people at a time; - the amount of income does not exceed 3,000,000 hryvnias;
-

b) legal entities - business entities of any organizational and legal form, in which the average number of employees does not exceed 50 people; - the amount of income does not exceed 3,000,000 hryvnias;

c) legal entities - business entities of any organizational and legal form, in which the average number of employees does not exceed 50 people; the amount of income does not exceed 5,000,000 hryvnias.

8. Methods of education

Methods used in the presentation of learning material and courses:

- Analytical method involves mental or practical decomposition of the whole into parts for the isolation of essential features of these parts (in terms of definitions of fiscal discipline management, classification of such categories as taxes, fees, revenues, expenses, etc.);

- Synthetic - a technique that involves a combination of theoretical and practical analysis of selected elements or properties of the object and phenomena into a single unit;

- Deductive method involves the movement of learning material from general to specific, single;

- Traduktyvnyy method - the kind of reasoning in which the link and the conclusions are judgments the same degree of generality (from individual to individual, from the general to the public). In terms of individual mental activity students use the following teaching methods: problem statement, research, partly retrieval.

The use of these methods are based on a consistent and purposeful statement to students problem problems solving which are under the direction of a teacher actively acquire new knowledge that contributes to the intellectual development of the individual

9. Forms of control

Exam

In preparation for the exam, the student independently carries systematize your knowledge, as well as other topics and questions for self-study, which is included in the course «Tax System». The test is conducted at scheduled examinations. Examinations conducted by the Commission, consisting of: flow lecturer, coaches, conducting seminars. Examinations are conducted in writing, by the same tickets, which consist department. Each ticket has a number. At trial handed down key questions, tasks that require creative responses and the ability to organize knowledge and apply them in solving analytical problems and so on.

10. Розподіл балів, які отримують студенти

Student assessment is carried out in accordance with the provision "On exams in NUBiP of Ukraine", approved by the rector of the University on February 27, 2019, Protocol No. 7

The amount of points for all types of educational activities	Score on a national scale
90 - 100	well
74 - 89	good
60 - 73	satisfactorily
0 - 59	unsatisfactorily

In order to determine the rating of a student (learner) from the mastering of discipline R (up to 100 points), the obtained rating from the attestation (up to 30 points) is added to the student (listener) rating of the educational work of the NRC (up to 70 points).

11. Methodological literature of discipline

1. Березовська Л.О. податкова система:навчальний посібник для студентів економічних спеціальностей вищих навчальних закладів. К.:ЦП «Компрінт»,2017. – 675с.

2. Податкова система [Електронний ресурс] – Режим доступу: <https://elearn.nubip.edu.ua/course/view.php?id=3103>

12. The educational literature of discipline

Basic Books:

1. Бюджетний кодекс України // Офіційний вісник України від 13.08.2010., № 59. [Електронний ресурс] – Режим доступу до кодексу: <http://zakon1.rada.gov.ua/laws/show/2456-17>

2. Митний кодекс України. Відомості Верховної Ради України : документ 4495-17, редакція від 01.01.2018 року. URL : www.rada.gov.ua

3. Податковий кодекс України // Офіційний вісник України від 02.12.2010., № 2755-VI. [Електронний ресурс] – Режим доступу до кодексу: <https://zakon.rada.gov.ua/laws/show/2755-17>

4. Бечко П.К. Основи оподаткування [Текст]: навч. посіб. / П.К. Бечко, О.А. Захарчук. - К.: Центр учбової літератури, 2009. - 168 с.

5. Мединська Т. В., Чабанюк О. М. Спеціальні податкові режими: загальні положення, облік і звітність: Навчально-практичний посібник. – К.: Алерта, 2017. – 240 с.

6. Податкова система: Навчальний посібник / [Баранова В.Г., Дубовик О.Ю., Хомутенко В.П. та ін.]; за ред. В.Г. Баранової. – Одеса: ВМВ, 2014. – 344 с.

7. Податкова система України: тренінг-курс : навч. посіб. / О. М. Тимченко, Ю. В. Сибірянська, С. М. Кокшарова та ін. ; за заг. ред. О. М. Тимченко ; передм. Т. І. Єфименко. – К. : ДННУ “Акад. фін. управ. ління”, 2012. – 656 с.

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Textbooks, teaching aids

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