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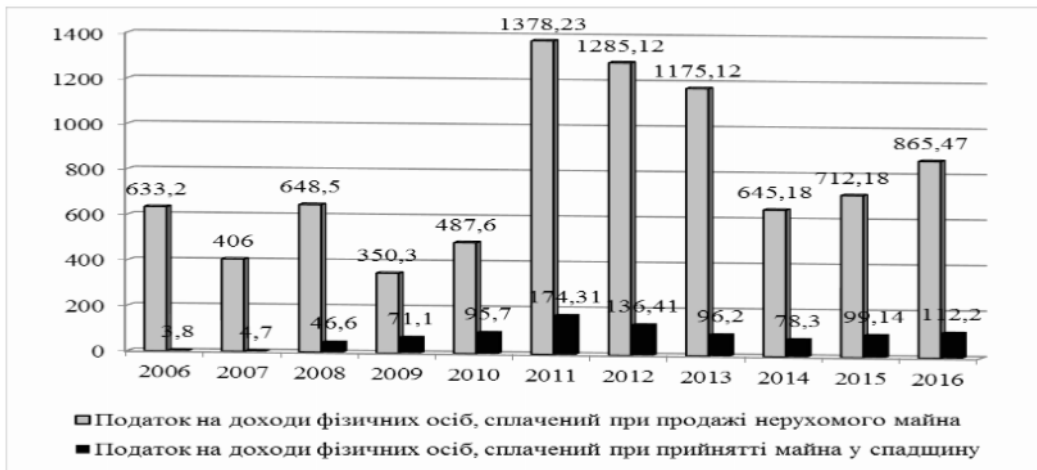
, 2004–2016 ., %

2004	3,6	0
2005	2,8	0
2006	2,5	0
2007	2,4	0
2008	2,9	0
2009	4,0	0
2010	4,1	0
2011	3,2	0
2012	3,5	0
2013	3,6	0,01
2014	3,7	0,01
2015	2,9	0,03
2016	3,1	0,05

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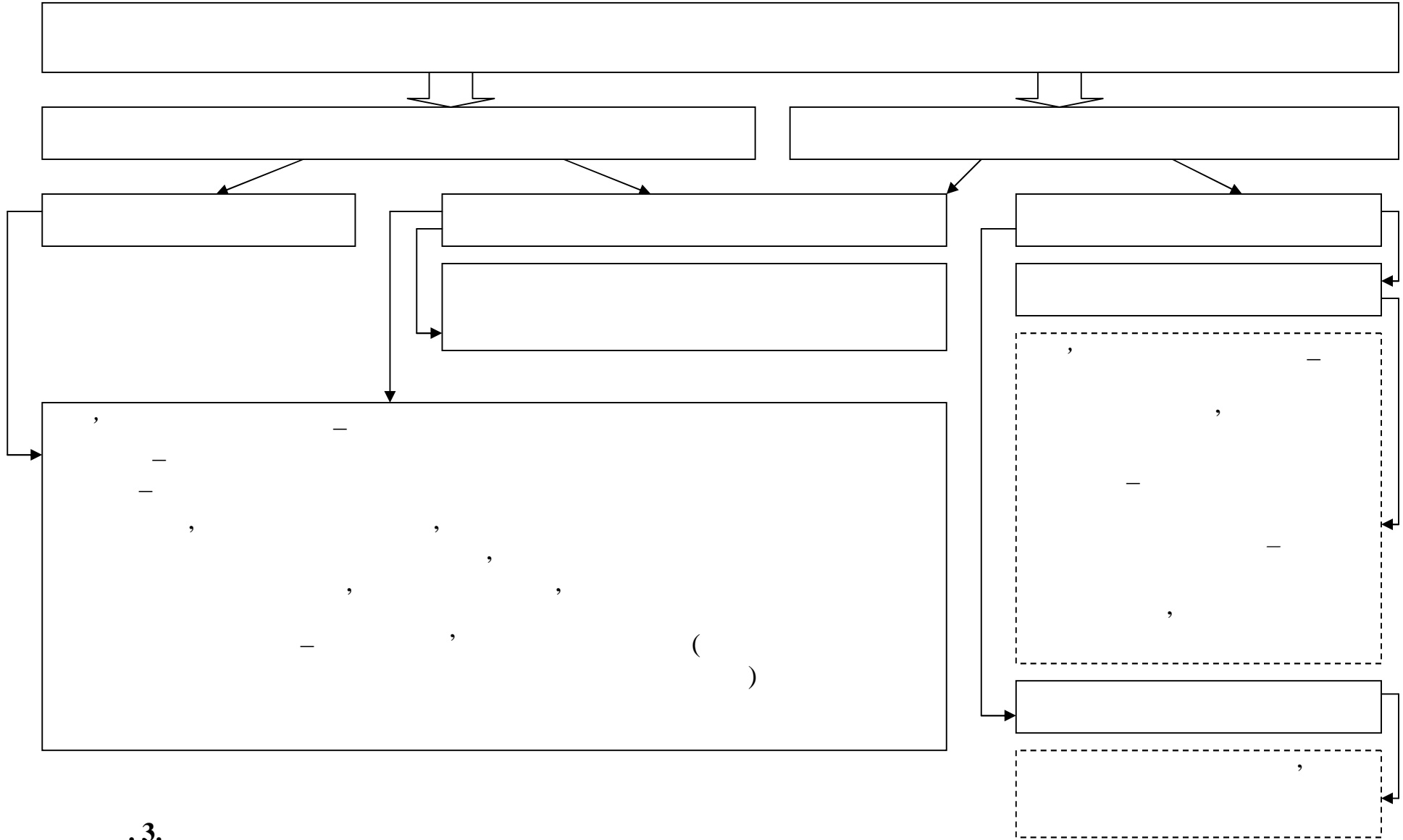
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	-9,20	-0,1	-18,13	-0,2	1,30	0
	-11,10	-0,1	-17,17	-0,2	-16,22	-0,15
	-9,27	-0,1	-14,44	-0,15	-10,10	-0,1
	-10,36	-0,1	-11,99	-0,1	-11,41	-0,1
	7,72	-0,1	-3,76	0	-2,68	0
	42,76	+0,4	27,32	+0,2	34,68	+0,35
	-3,24	0	-5,97	-0,05	-6,87	-0,05
	-9,78	-0,1	-13,01	-0,1	-9,69	-0,1
	-6,14	-0,05	-9,95	-0,1	-1,38	0
	16,81	+0,15	33,54	+0,3	38,14	+0,4

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$$\left\{ \begin{array}{l}
 \textit{Taxrevenue} \rightarrow \max \\
 \textit{Incomedifferentiation} \rightarrow \min \\
 \textit{Labortaxburden} \rightarrow \min \\
 \textit{Localbudget expenditures efficiency} \rightarrow \max \\
 \textit{Taxrate} \in (0; \max \textit{ agree}) \\
 \textit{Amount of expenditure} \in (0; \max \textit{ agree})
 \end{array} \right. \quad (1)$$

: taxrevenue –

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labortaxburden –

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local budget expenditures efficiency –

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tax rate –

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2. / . . // : . – 2014. – 20. – . 73–77. – 0,5 . .
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8. Melnik A. M. Improving the inheritance taxation as element of real estate taxation: the experience of the UK / A. M. Melnik // . – 2016. – 16. – . 69. – 0,5 . .
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12. / . // . – 2016 . – , 2016 – . 57–60. – 0,2 . .
13. / . // . – 2014. – 1. – . 59–67. – (: , ,) – 0,5 . .

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SUMMARY

Duilko A.M. Formation and Development of Real Estate Tax in Ukraine. - Manuscript. – Manuskript.

Dissertation for the degree of candidate of economic sciences, specializing in 08.00.08 – money, finance and credit. –University of the state fiscal service of Ukraine, Irpin, 2017.

The thesis is devoted to the substantiation of theoretical and methodological foundations of improving taxation of real estate in Ukraine.

Some form of taxation of real estate, and especially their use in different countries are investigated. The essence of real estate as an object of taxation and its classification is developed. The evolution of economic thought about the nature and necessity of taxation of real estate is explored. Factors and conditions taxation of real estate are systematized. The relationship preconditions taxation of real estate in

Ukraine with its fiscal and regulatory consequences is analyzed. The fiscal consequences of taxation of real estate in Ukraine is estimated. Criterion parameters tax benefits on taxation of real estate is grounded.

The conceptual basis for improving the taxation of real estate in Ukraine is developed. The directions of strengthening positive fiscal and regulatory effects of taxation of real property through methods of assessment of the tax base are proposed. Directions of tax optimization of real estate in Ukraine are suggested.

Keywords: real estate, real estate tax, property, tax rate, real estate transfer, property transfer tax, inheritance tax, privilege, fiscal consequences, regulatory consequences.

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