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APPROACHES TO DETERMINING THE CONTENT AND STRUCTURE OF TAX ADMINISTRATION

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ABSTRACT

An inextricable element in the management and development of the tax system is tax administration, a process that brings together the interests of the state, society, and business. The tax administration system is currently experiencing a rapid invasion of the tax system into all aspects of society, which transforms it into a single mechanism for addressing the socio-economic interests of all participants in tax relations. The purpose of the study is to disclose and interpret the substantive characteristics of tax administration, taking into account modern socio-economic realities. The study utilizes general scientific research methods, generalization and justification, and the axiomatic method. It is concluded that at the present stage, tax administration is an effective tool to achieve a balance between the interests of the state and taxpayers.

Keywords: tax system, tax payer, state tax policy.