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Didenko Svitlana Volodimirivna, candidate of economic sciences, associate professor of department of account and audit. **Zhushman Yana Vsevolodivna**, student. Poltava national technical university of the name of Yu. Kondratyuk. **Account of calculations of enterprise with a budget from a tax value-added.** The structure of the tax system of Ukraine and economic essence of tax value-added is exposed in the article. Certainly methods of calculation and order of payment of tax. The basic aspects of account of tax are studied value-added and the ways of his improvement are set.

Keywords: tax system; tax value-added; account of tax are studied value-added.

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