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The article is devoted to the determination of the effectiveness of the tax procedural norms in the Ukrainian legislation. The authors reviewed the approaches and international experience to determine of the effectiveness of the law. Necessity of providing a qualitative assessment of the effectiveness of existing procedural tax norms are grounded. The authors suggest to authorize State Fiscal Service of Ukraine to assess the efficiency of tax procedural norms in the Ukrainian legislation.

Keywords: procedural norms of tax law, the effectiveness of the rules, legal security.

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