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COMPARATIVE ANALYSIS OF LEGAL REGULATION OF VALUE ADDED TAX IN SEPARATE COUNTRIES AROUND THE WORLD

The article examines the legal regulation of value added tax in Ukraine and other countries carried out a comparative analysis based on the obtained data. In particular, attention is paid to the mechanism of calculation, calculation and collection of VAT in countries such as: UK, France, USA and Japan.

Key words: *funds of funds, budget revenues, tax, indirect taxes, value added tax, tax rate, tax payers.*

8 %

1-9
30 %

(Board of Customs and Excise) [3, . 127-128].

4 2011 (), 17,5 %.

«Value Added Tax Act 1994».

1954 (taxe sur la valeur ajout e)

50 % (19,6 %)

39 5,5 % 29

2,1 % - TV. 1 2010

(- 19,6 %, - 5 %) [2, c. 120].
(Code Général des Impôts),

(Direction Générale des Impôts)
[2, c. 126-127].

[3, 103].

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