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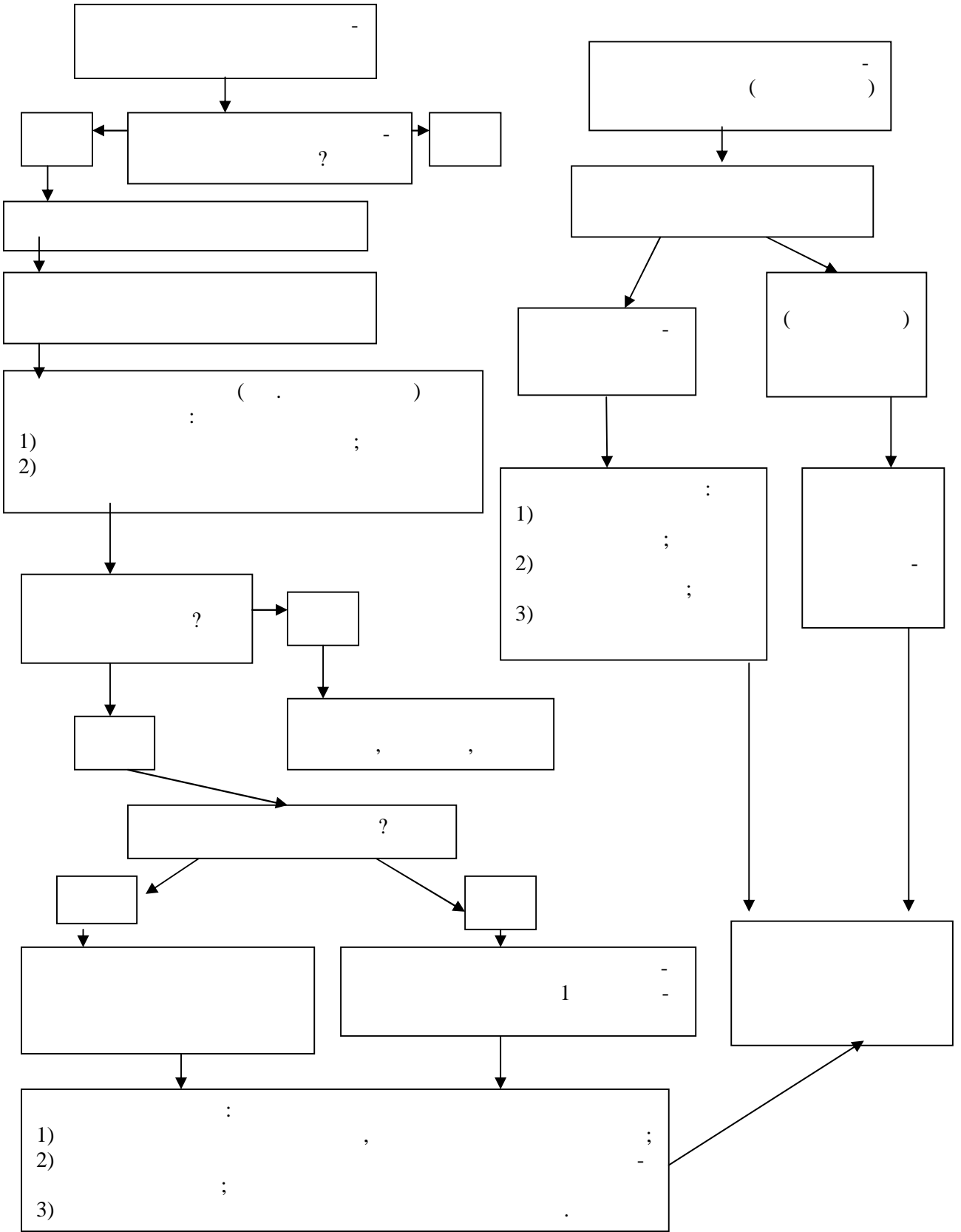
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**THE PROCEDURE FOR PRE-TRIAL SETTLEMENT OF TAX
DISPUTES: PRESENT STAGE OF DEVELOPMENT**

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Abstract. The procedure for pre-trial settlement of tax disputes firmly established in the tax system of our country. Each turn of its development only confirms the need for the fact of its existence. Though the process of its integration in our tax system is not yet fully completed, but, we can already say with certainty about the positive results of its application.

Keywords: tax system, pre-trial order of settlement of tax disputes, appeals the order of tax authorities, tax dispute resolution stages.