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Legal Forms of Implementation of Foreign Tax Policy in the Context of European Integration of Ukraine

Viktoriia V. CHAIKA

Department of Financial Law, National University of the State Fiscal Service of Ukraine, Irpen, Ukraine
chaykaviktoriya86@gmail.com

Liubov M. KASIANENKO

Department of Financial Law, National University of the State Fiscal Service of Ukraine, Irpen, Ukraine
kasyanenko_l@ukr.net

Tamara A. LATKOVSKA

Department of Constitutional, Administrative and Financial Law,
Chernivtsi Law Institute of the National University 'Odessa Law Academy', Chernivtsi, Ukraine
tamaralatkovska@gmail.com

Nadiia Yu. PRYSHVA

Department of Financial Law, Taras Shevchenko National University, Kyiv, Ukraine
n_pryshva@i.ua

Vasyl V. TOPCHII

Department of Criminal Law and Criminology,
National University of the State Fiscal Service of Ukraine, Irpen, Ukraine
30.01@nusta.edu.ua

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Abstract:

The article defines the basic legal forms of implementation of the foreign tax policy of Ukraine. Particular attention is paid to characterizing the features of the EU tax policy. The assessment of the current state of approximation of the Ukrainian tax legislation to the EU standards is based on the legal analysis of the provisions of the Association Agreement between Ukraine and the EU and other regulations. The issue of approximation of the Ukrainian tax legislation to the *acquis communautaire* in the field of energy taxation has been updated. The legal forms of tax cooperation between Ukraine and the OECD are analyzed. The following areas of Ukraine's foreign tax policy are emphasized: joining the BEPS Action Plan and the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting. The legal description of certain provisions of bilateral agreements of Ukraine with the EU Member States and OECD in the area of avoiding double taxation of income and property is provided. On this basis, the conclusion is made about the decisive role of the contractual legal form in the process of implementing the foreign tax policy of Ukraine.

Keywords: OECD; foreign policy; Monetary Union; Association Agreement with the EU for Ukraine; processes of harmonization.

JEL Classification: F35; F42.