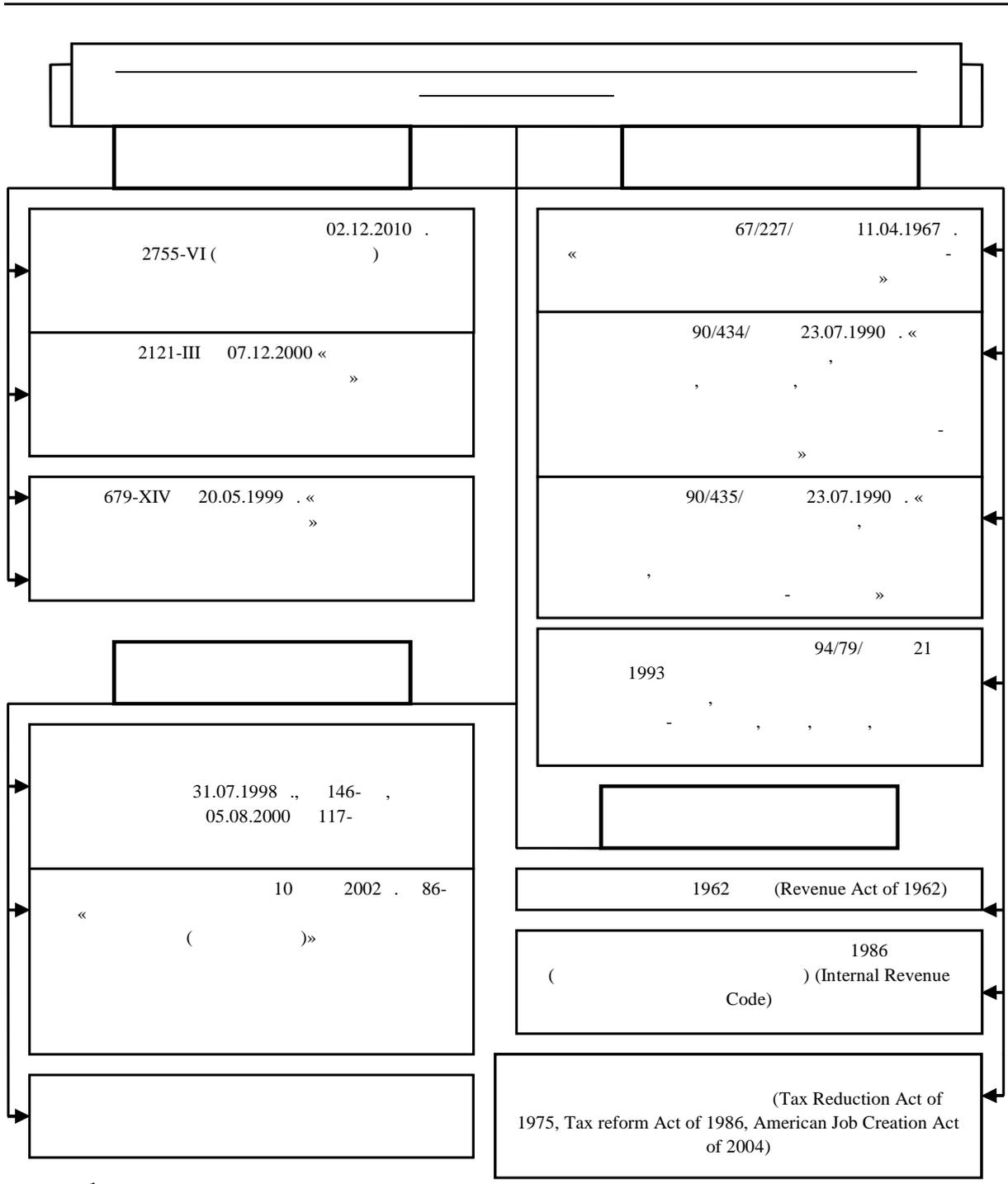

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FEATURES OF THE MODERN PRACTICE OF TAXATION OF BANK PROFITS AND LENDING TO THE REAL SECTOR OF THE ECONOMY IN FOREIGN COUNTRIES

The article analyzes the features of the tax profits of banks in different countries with influence on the ratio of lending to the real sector of the economy. Due to the ever increasing scarcity of the financial resources in the real economy the problem of creating an effective system of regulation of taxation of profits of banks and lending to the real sector of the economy has recently become even more relevant.

Keywords: tax profits, banks, tax legislation, lending the real economy.



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30 : 12%, 18%, 25%, 30%.

[11, c. 62].

, () [12].
 18%.
 , [13].
 [13]
 « » [14] 348 17.07.2014 .,
 « »
 2009 48 « » [14],
 [15].
 [16] 20 %.
 ()
 29 [17] 2014 954,
 2030 [18],
 1 2014 31,2%.
 2014 — 15%, 2016 90 — 10%.
 1 2015
 () [19]. 170
 — 8% — 20% —

[19] 10 %.
25 2013 «
2014 » 8% [20].

:
;
(10 %);
158
[21].

28 2008 2012 «
»,
12

(,).

[22, с. 31],

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