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Korchinskiy Vladimir Evgen'evich,

Ph.D. in Economics, associate professor,
Department of Public Finances and Banking,
V.I. Vernadsky Crimean Federal University,
Simferopol.

Karev Svetlana Valerevna,

Master's degree student of specialization «Finance and credit»,
V.I. Vernadsky Crimean Federal University,
Simferopol.

**THEORETICAL AND METHODOLOGICAL FOUNDATIONS OF THE DIRECT
TAXATION**

The article analyzes the approaches to determining the economic essence of the tax category. The basic theories of taxation are considered. The basic principles of taxation and tax classification features are highlighted. The distinction between direct and indirect taxes is grounded.

Keywords: tax, direct taxes, indirect taxes, taxation, tax theory, principles, functions.

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