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доцент**TAX MANAGEMENT OF LARGE TAXPAYERS  
IN THE LIGHT OF COOPERATION EVOLUTION  
WITH FISCAL AUTHORITIES (DOMESTIC AND  
FOREIGN EXPERIENCE)****ПОДАТКОВИЙ МЕНЕДЖМЕНТ ВЕЛИКИХ  
ПЛАТНИКІВ ПОДАТКІВ У РОЗРІЗІ ЕВОЛЮЦІЇ  
ВЗАЄМОДІЇ З ФІСКАЛЬНИМИ ОРГАНАМИ  
(ВІТЧИЗНЯНИЙ ТА ЗАРУБІЖНИЙ ДОСВІД)**

**Urgency of the research.** Issues of tax management of large taxpayers in the light of cooperation evolution with fiscal authorities on the basis of domestic and foreign experience are highlighted. Offers on the improvement of fiscal management policy in the sphere of tax management of large taxpayers in Ukraine have been developed.

**Target setting.** The article is aimed at investigation of problems of Ukraine's tax policy in the context of reformation and change of taxation rules, principles and approaches to the methods of state budget replenishment, means of tax discipline achievement, etc.

**Actual scientific researches and issues analysis.** The works of such well-known economists, lawyers, financiers as A. S. Vatamaniuk, Ie. V. Grosheva, V. P. Hoy, O. V. Klymenko, V. V. Kohotov, Iu.S. Makhynich, I. V. Leshchukh, L. A. Solovieva, O. Iu. Timantsev are dedicated to the issue of organization of work with large taxpayers.

**Uninvestigated parts of general matters defining.** Problems of genesis and evolution of tax management programs for large taxpayers, both in Ukraine and abroad, remain insufficiently elaborated.

**The research objective.** To analyse the establishment of regularities in the evolution of tax management of large taxpayers in Ukraine by means of definition of the stages of work organisation of fiscal authorities with large taxpayers in order to integrate the best practices of fiscal management in tax activity of the Office of Large Taxpayers of State Fiscal Service of Ukraine.

**The statement of basic materials.** Economic growth of business makes an increasing impact on other relations and large enterprises become an independent object of state's economic and legal policy. Becoming a leader in tax deductions, states identify large business entities assigning them the status of a large tax payer (a large taxpayer, hereinafter referred to as LTP) with what they declare selection of a special form of their tax management.

**Conclusions.** Evolution of tax management of LTP in Ukraine is being implemented by gradual cooperation transformation from the stage of tax administration to enhanced cooperation. It is seen that enhanced cooperation the idea of which is to establish a high level of confidence in fiscal authorities, is the highest standard of tax management of LTP.

**Keywords:** large taxpayer; tax management; tax; fiscal authorities.

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**Актуальність теми дослідження.** У статті висвітлені питання податкового менеджменту великих платників податків у розрізі еволюції взаємодії з фіскальними органами на підставі вітчизняного та зарубіжного досвіду. Розроблено пропозиції для удосконалення політики фіскального урядування у сфері податкового менеджменту великих платників податків в Україні.

**Постановка проблеми.** Стаття спрямована на дослідження проблем податкової політики України в контексті реформування та змін правил оподаткування, принципів та підходів до методів наповнення державного бюджету, засобів досягнення податкової дисципліни тощо.

**Аналіз останніх досліджень і публікацій.** Питанню організації роботи із великими платниками податків були присвячені праці таких відомих економістів, юристів, фінансистів, як О. С. Ватаманюк, Є. В. Грошева, В. П. Гой, О. В. Клименко, В. В. Коготов, Ю. С. Махиніч, І. В. Лешух, Л. О. Соловійова, О. Ю. Тіманцев.

**Виділення недосліджених частин загальної проблеми.** Недостатньо опрацьованими залишаються питання генезису та еволюції програм податкового менеджменту великих платників податків як в Україні, так і за кордоном.

**Постановка завдання.** Проаналізувати встановлення закономірностей еволюції податкового менеджменту великих платників податків в Україні через виокремлення етапів організації роботи фіскальних органів із великими платниками податків з метою інтеграції кращих передових практик фіскального урядування в податкову діяльність Офісу великих платників податків Державної фіскальної служби України.

**Виклад основного матеріалу.** Економічне зростання бізнесу справляє все більший вплив на інші відносини, і великі підприємства стають самостійним об'єктом економіко-правової політики держави. Стаючи лідером і у податкових відрахуваннях, держави ідентифікують великих суб'єктів господарювання, присвоюючи їм статус large tax payer (великий платник податків, далі – ВПП), чим декларують обрання особливої форми їх податкового менеджменту.

**Висновки.** Еволюція податкового менеджменту ВПП в Україні здійснюється поступовою трансформацією взаємодії від етапу податкового адміністрування до розширеного співробітництва (enhanced cooperation). Вбачається, що enhanced cooperation (розширене співробітництво), ідея якого полягає у формуванні високого рівня довіри до фіскальних органів, є найвищим етапом податкового менеджменту ВПП.

**Ключові слова:** великий платник податків; податковий менеджмент; податок; фіскальний орган.

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**Urgency of the research.** Formation of effective tax management practice for large taxpayers is a complex task of fiscal administration policy for each state. Achievements of leading foreign policies in the work with large taxpayers demonstrate not only stable indicators of tax revenues but also create opportunities for transforming the entire "philosophy" of relations between controlling authorities and taxpayers into a regime of confrontation, transparency and trust. However, success of integration of positive experience in Ukraine cannot be achieved only by copying foreign service programs, this process requires a deep study of evolution of domestic economic and legal tradition of interaction between fiscal authorities and large taxpayers.

**Target setting.** Tax policy of Ukraine from the beginning of the years of independence and until now faces constant changes in the rules of taxation, principles and approaches to methods of state budget replenishment, means of tax discipline achievement change. Transition to tax support is one of the consequences of a long search for an optimal tax management model for large taxpayers, which harmoniously combines coercive measures with service. Nevertheless, even such model is not perfect, as statistics of tax conflicts evidences non-fulfilment of tax obligations, as well as illegal interference of fiscal officials in operational activities of economic entities.

**Actual scientific researches and issues analysis.** The works of such well-known economists, lawyers, financiers as A. S. Vatamaniuk, Ie. V. Grosheva, V. P. Hoy, O. V. Klymenko, V. V. Kohotov, Iu. S. Makhynich, I. V. Leshchukh, L. A. Solovieva, O. Iu. Timantsev are dedicated to the issue of organization of work with large taxpayers.

The scientists studied the influence of large taxpayers on economic situation in the state, specifics of large taxpayers servicing, activities of tax authorities to support large taxpayers, problems and ways to improve the activities of specialized tax departments concerning work with large taxpayers, etc.

**Uninvestigated parts of general matters defining.** The problems of genesis and evolution of tax management programs for large taxpayers, both in Ukraine and abroad, remain insufficiently elaborated.

**The research objective.** The aim of the article is to reveal regularities of evolution of tax management of large taxpayers in Ukraine by means of definition of the stages of work organisation of fiscal authorities with large taxpayers in order to integrate the best practices of fiscal management in tax activity of the Office of Large Taxpayers of State Fiscal Service of Ukraine.

**The statement of basic materials.** Large-scale globalization processes and transformations in Europe in the early twentieth century became a prerequisite for the development of a large-scale entrepreneurship. Competition and strengthening of economic ties gradually led to formation of multi-sectoral companies from associated and subsidiaries.

Economic growth of business makes an increasing impact on social relations, and large enterprises become an independent object of state's economic and legal policy. Differentiation of economic entities into small, medium and large makes it possible to apply adequate and necessary measures of regulatory influence, for example, such as antimonopoly and antidumping policy, policy of granting subsidies, compensations, targeted innovations, state orders, subsidies in order to ensure interests of other market participants, increase of rate of gross product and social status of population.

Becoming a leader in tax deductions, states identify large business entities, assigning them the status of a *large tax payer* (a large taxpayer, hereinafter referred to as LTP) with what they declare selection of a special form of their tax management.

Pacific Centre for Financial and Technical Support clearly notes the importance of separation of LTP in national tax infrastructure, in particular, by the fact that LTP constitutes the largest share of revenue, namely, reformation of approaches to tax control of LTP is an integral part of reformation of entire tax system. Concentration of attention on LTP can lead to general improvement of procedures for collecting tax reports and tax climate of taxation as a whole and also prevent from budget losses [1, p. 4].

According to the information provided by the representatives of the members of the Intra-European Organization of Tax Administrations, 90% of member countries not only allocate a special position of LTP but also apply tax programs for work with them that differ from programs for other categories of payers [2, p. 5].

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Among other things, the Organization for Economic Cooperation and Development notes that the existence of a special mechanism for LTP administering in poor countries is a big advantage for capitalization of their gross domestic product. Despite considerable financial costs of this work, states should make every effort to ensure proper servicing of LTP [3, p. 21]. That is the reason why recommendation of IMF to Ukraine to introduce advanced foreign practices of LTP tax management seems rational, since it is an effective mechanism for restoration of state's economic potential.

It is no secret that in every country the specificity of business improvement and its corresponding transformation into tax system is determined by mutual development of tax policy institutes, legislation, and also caused by macro- and microeconomic factors. In Ukraine, evolution of tax management of LTP, in our view, can be described in most correct way in three stages.

**The first stage of LTP tax management is "tax administration".** Institute of a large (special) taxpayer, fees, payments began to appear in tax policy of Ukraine due to the impact of negative consequences of global financial and economic crisis on weak economy of the country, necessitated strengthening of state-regulatory measures for special budget-forming enterprises with the goal of additional payments to the state budget. For example, after worsening of global financial crisis in August-September 1998, imbalance in the state budget and significant shortfall in it, slow pace of structural changes, imperfection of banking system, and loss of a large number of enterprises caused deterioration of financial situation and state of national economy as a whole. In connection with this situation, in order to increase real revenues to budgets and the development of stock market, the Cabinet of Ministers of Ukraine decided that the State Tax Administration should establish separate tax control for the largest taxpayers (in particular, for those who have large debts to the budget and extra-budgetary funds), to strengthen control over accuracy of accrual and completeness of their payment of taxes, fees (mandatory payments) to the state budget [4]. As a result, the specific nature of fiscal policy towards these enterprises was manifested in strengthened control measures, namely: increase of level of preventive and other measures for work with large business entities that interacted with fictitious enterprises, with enterprises in the sphere of trade with highly liquid material valuables, oil and gas products, results of intellectual property, excisable products. LTP category should also include enterprises that have a large debt to the budgets.

LTP tax management regime was characterized by an organizational and administrative form of interaction with regulatory bodies, which manifested itself in: the presence of clearly expressed coercion; exclusive paper form of document circulation and exchange of tax information; continuing nature of tax procedures; low level of trust to tax authorities; high amount of shadow turnover and corruption; lack of a special unit for work with LTP.

Tax authorities implemented the following procedures concerning LTP at the first stage: accounting; determination and declaration of tax liabilities; settlement procedures (tax refunds); management of tax debt and ensuring its collection; tax audit; bringing to responsibility; consideration of appeals against decisions of action (inaction) of tax authorities.

This implies that the first stage of evolution of LTP tax management in Ukraine manifested itself in the form of regulatory administration which is characterized by the following idea: work of tax authorities with LTP is an authoritative organizational and administrative activity that is ensured by coercion as the most effective mean of performance of tax obligation. In such relations, supervisory authority acts as a regulator which uses its administrative potential to influence obligatory activity of LTP.

**The second stage of LTP tax management is "tax support" (modern period).**

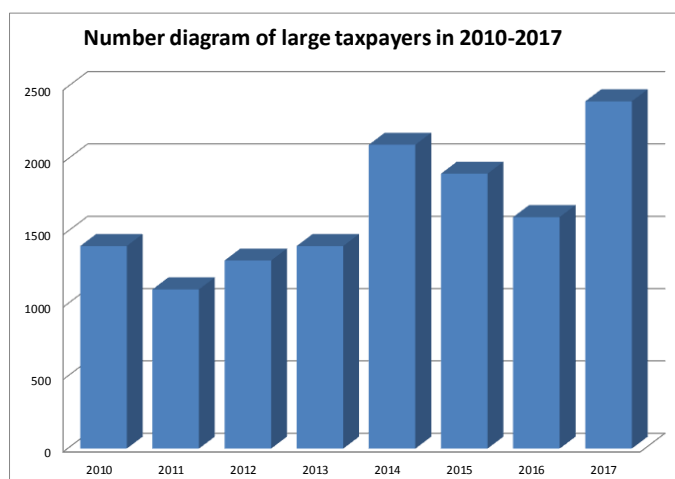
With creation of specialized central and territorial subdivisions for work with LTP in 2012, a new approach has been initiated in understanding the nature of interaction with LTP as VIP-enterprises and informal transition to a new tax management system of LTP - "tax support". Conceptual slogan of the Office of large payers (at that time- the Central Office for large payers servicing of the State Tax Service of Ukraine) sounds like that: "from fiscal body to service department."

The tendency to create specialized service centres exclusively for LTP is not an innovation of Ukrainian fiscal administration. Practice of organizational structure of tax authorities with allocation of specialized units for servicing of the largest payers in foreign countries has appeared in the 1980s and is generally accepted today. For example, in the United States a division that deals with account and control of the LTP has been established - Large and Mid-Size Business Division, working with payers

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whose turnover is more than 10 million US dollars. In 2002, a full-scale Directorate for Large Payers (Direction des Grandes Entreprises) was established in France. In the Netherlands, there is a division for work with large payers - Large Corporate Division. In Austria, tax authority for work with large and international companies - Austrian Taxation Office. In New Zealand, in the organizational structure of Department of Taxes and Charges, there is a sector for taxation of corporate taxpayers [5, p. 14-18].

Taking into account the chosen model of selection of category of LTP in Ukraine based on the analysis of amount of tax deductions and amount of income from all activities for the last four consecutive tax (reporting) quarters since the beginning of formation of the first registers, the number of LTP in Ukraine has constantly changed (Fig. 1)



**Fig. 1. Information received on the basis of analysis of official information of SFS of Ukraine**

Today, tax management of modern Office of large payers is functionally divided into the following directions: *front office* as service support and *back office* - classical tax administration. Procedures for administering of LTP in the back office mode do not provide direct intervention in operational activities, but are only accompanied by means of service, namely: provision of administrative, information and settlement services, support of electronic tax reporting work, provision of tax consultations, creation of a personal coordinator for each LTP, projects of tax education, etc.

The *back office* regime provides implementation of accounting procedures, procedures for determination and declaration of tax liabilities, settlement procedures (tax refunds), management of tax debt and assurance of its collection, tax audit, prosecution, consideration of complaints, applications, reports on decision of action (inaction) of tax authorities.

Characteristic features of relations between controlling bodies and LTP characterizing *the tax support regime* are the following: existence of division into voluntary and compulsory stage of performance of tax obligations; fast service improvement; gradual loss of signs of coercion, subordination to the activities of regulatory bodies; increase of efficiency of administration procedures; full transition to electronic document management; increased consultative work; individual approach to each LTP; increase of level of LTP tax culture, increase of confidence in fiscal bodies; safeguards for the rights and interests of LTP in relations with other public authorities.

By the way, it should be noted that the transition of the Office of large taxpayers to individual support as a transfer period of evolution of tax management of the LT provides: firstly, formation of favourable climate in taxation environment; secondly, it is a mean to increase tax and legal culture of payers; thirdly, encouragement of voluntary performance of obligation to pay taxes and fees (mandatory payments); fourthly, granting of consultations, feedback and other tools for convenient servicing of payers; fifthly, decrease in interference of controlling bodies in economic activities of payers which generally created the effect of "invisibility" of fiscal authorities; sixthly, improvement of communicative means of communication between public and public financial institutions; seventh, assistance in formation of dialogue and trust of payers and supervisory bodies, and also consolidates efforts to replenish the budget.

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This period of interaction with LTP is accompanied by systemic changes in the work of the Office of large payers (personnel, logistics, information and consulting, control and verification work, etc.). In addition, consequences of the work of the Office of large payers have a decisive influence on the work of servicing of other payers and in general on implementation of tax policy, since defining feature of the activities of the Central Office is an attempt to evade from tax administration regulatory model for tax support.

***The third stage of LTP tax management is "enhanced cooperation" (projected future period).***

The analysis of the world practice of work with LTP for today gives grounds to talk about outdated and relative inefficient modern domestic model of LTP administration - *tax support* in view of the following. Firstly, fundamental procedures for monitoring and verifying compliance with tax legislation are implemented fundamentally in a new way. Secondly, special attention is paid to the processes of tax planning, provided by automated analytical processes of taxation. Thirdly, at the formation of management policy of LTP personal interests and risks of economic activity are taken into account. Fourthly, there is a reorientation of national accounting and settlement standards to international ones, especially concerning participation of LTP (their isolated units) in international commercial relations.

With understanding that, trust is the basic category of effective tax interaction; many economically developed countries are beginning transition to a new type of LTP tax management, the strategic objective of which is not budget allocations but a high level of trust, cooperation of LTP and fiscal authorities as partners to achieve a common goal. This type of cooperation in the foreign practice of fiscal policies is called "enhanced cooperation".

For the first time, the practice of expanded cooperation was introduced in the Netherlands in the form of Horizontal Monitoring [6]. The experiment on implementation was established in 2002 as an idea of unification of efforts of public and tax authorities and was experimentally launched in 2005. As a voluntary participant, 20 enterprises were involved, with which the compliance agreements<sup>1</sup> were signed.

The content of supervision (monitoring) agreement for each enterprise was individual but the basic principles were still common, for example, the agreement does not specify the amount of taxes that a taxpayer must pay after a certain period. The agreements concern only procedural matters, in particular, such as intensity of future audits, etc.

Later, the method of Horizontal Monitoring in the Netherlands started to be applied not only to LTP but to medium and small businesses.

The system of tax management of expanded cooperation in the UK (Real Time Audit and High Risk Corporates Programme) was also launched in the mid-2000s with creation of the Service Centre for Large Business [7] and transition to its administration of about 770 customers. The goal of Real Time Audit, like in the Netherlands, was to reformat the relationship between tax authorities and taxpayers from confrontation to cooperation. As in the Netherlands, the Horizontal Monitoring system in the UK is not regulated by special regulations.

The main principle of possibility of agreement conclusion on enhanced cooperation in the UK is to get by LTP of a "low risk" status which makes fiscal authority trust such a payer. In general, award of this status gives an opportunity not only to establish a dialogue with tax authorities, but also deprives of scrupulous verification of tax declarations by controlling bodies, reduction of interference in economic activities of an enterprise etc. The key goal of Real Time Audit is to build trust relationships not to tax officials, but to the tax system itself in the UK as a whole [8].

Compliance Assurance Process (hereinafter referred to as CAR) is a model of enhanced cooperation in the United States. It is a method of identification and solution of tax issues through open, cooperative and transparent interaction between tax service and LTP, as well as international transnational taxpayer companies on a voluntary basis. The CAP program is designed to pay taxes voluntarily with a lower tax burden.

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<sup>1</sup> Compliance agreement is a "gentlemanly" agreement between public fiscal administration and a taxpayer, based on transparency, trust and understanding in order to effectively perform tax obligation.

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The essence of the CAP's work is a real-time cyclical interaction between the IRS (US Internal Revenue Service) and LTP concerning the issues related to: submission and processing of tax reports, provision of tax consultations, discussion of problematic business issues, conclusion of long-term contracts and their reflection in tax reports. After presentation of general declaration, its results are discussed and defended by LTP, on the one hand, and may be appealed or counter-argued by the IRS. Based on the results of discussion of the declaration, it is post-checked for the correctness of drafting and filling. If there are no questions from the IRS, the declaration is accepted and after that, tax reporting year is closed for such a payer. In case of certain issues, the IRS solves them with the payer in a dialogue or judicial regime [9].

Advantages of the CAP system are the same as for controlling bodies (for example, the IRS understands strategies of large enterprise, understands costs of tax control for such payers), and for LTP themselves (reduction of administrative pressure on enterprise, reduction of litigation, increase of confidence in controlling body and the tax system as a whole, advantages in granting benefits, high social and market image).

It should be noted that the basis of management philosophy of enhanced cooperation is rethinking of a paradigm of the relationship between LTP and fiscal authorities. The objectives of such cooperation are to develop a common policy for accelerated resolution of tax disputes, reduce resource and labor costs for tax services, and focus on internal audit control covering the scope of tax obligations.

Horizontal Monitoring as a form of fiscal supervision over performance of tax obligations of LTP is carried out on the basis of a transparent connection between taxpayers and tax administrations, the essence of which is preliminary disclosure of corporate business information to an inspector-consultant of supervisory authority that are of special significance for tax purposes [10].

In our opinion, the advantages of tax management of the enhanced cooperation model from tax support are the following: publicity and transparency of tax procedures; a high level of implementation of achieved indicative indices by means of prior approval; simplicity and speed of tax audit procedures; trust and fair practices in partnership; deactualisation of judicial procedure for solution of disputes; high efficiency of internal audit services; stability and predictability of tax indicators; the deep understanding of the essence of business processes of LTP; assurance of overall transparency of business; the low level of interference in LTP's financial and economic activities.

Taking into account the fact that level of confidence in supervisory bodies in Ukraine is rather low, introduction of such a system of cooperation is not currently an urgent task, but only a strategic objective of fiscal policy.

**Conclusions.** Therefore, evolution of tax management of LTP in Ukraine is being implemented by gradual cooperation and transformation from the stage of *tax administration* to *enhanced cooperation*.

It is established that with the foundation of a specialized division of fiscal bodies - the Office of Large Taxpayers in Ukraine, significant changes in technologies of LTP tax management have occurred, as a result of which a regulatory model of *tax administration* (under which tax authority uses enforcement method in implementation of fiscal policy) has been transformed into *tax support* (which is based on individual servicing of each LTP), which is a new kind of quality of LTP tax management.

It is seen that enhanced cooperation, the idea of which is to build a high level of confidence in fiscal bodies, is the highest standard of LTP tax management. The best experience of foreign practices of fiscal management demonstrate positive results of introduction of expanded cooperation in work with LTP with the possibility of further spreading this policy to medium and small businesses.

In Ukraine, transition to the Horizontal Monitoring method (as an instrument of enhanced cooperation) concerning LTP is recommended to be carried out only in an experimental way.

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