

LAW

G.B. Vlasova

(Rostov state university of economics. Rostov-on-Don, Russia)

Law nature of tax law positions

It is considered the nature, functions and types of tax legal positions of ships. On Ba Island the latest theoretical work defines the concept of tax legal positions and requirements for their content. Litigation legal positions are text containing justification suggested solution. Tax legal positions are very diverse. Of particular importance are the law-making and law enforcement positions. The diversity of nature of tax legal positions reveals the following features: transformative, unification, source, law and law explainig.

Key words: stance, taxes, judicial legal position, judiciary, source of the IP-rights application, interpretation.

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