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 2. ; , 2010. – . 83.
 3. : . . :08.00.10 /
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4. – URL: <http://www.nalog.gov.by/ru/article289/>
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RESUME

The article describes the features of special tax regimes in different countries, we studied the conditions of their use by small businesses. We have analyzed the experience of state policy in this field of the CIS countries, Western Europe and the United States. Some form of tax incentives for small forms of business in foreign countries are isolated and disclosed. We have described the differences between the Kazakhstan small businesses and small businesses of developed countries.