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**TAX ADVISING: THE POSSIBILITIES OF USING POLISH EXPERIENCE  
IN THE DOMESTIC CONDITIONS**

**I. R. Bezpal**’**ko**

*Ukrainian Academy of Printing,*

*19, Pid Holoskom St., Lviv, 79020, Ukraine*

*irynabs83@i.ua*

***Research methodology.*** *The methods of comparison, analysis, synthesis and abstract-logic have been used for theoretical generalizations and conclusions. The method of generalization and systematization has been used to* show *the causes and effects of reforms in Ukraine and the* necessity *to develop domestic institute of tax advising.*

***Results.*** *The necessity of development of tax advisory institute in Ukraine with reference of its integration into the European community has been determined. The experience of Poland of the formation and regulation of the tax advisory market has been analyzed.*

***Novelty.*** *The reasons of underdeveloped of market of consultative services in the field of taxation in Ukraine have been analyzed. The necessity of government control of market of tax advising in Ukraine based on consolidation of legislation of its operation, decision of the place, role, rights and duties of tax consultants in the system of tax legal relationships has been founded.*

***The practical significance.*** *The acceptance of using Polish experience of the formation and further development of the tax advising in domestic conditions has been determined.*