

# **Tax Disputes and Ways of Their Pre-Judicial Settlement**

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**Abstract:** The paper explores the problems of pre-judicial settlement of tax disputes, as well as ways to resolve them, using the example of international experience. Tax disputes are a natural result of the interests of parties. The degree of the need for tax control has been studied, the pre-judicial procedure for resolving tax disputes has been studied from the perspective of its consideration as an instrument of tax control implemented by the Federal Tax Service of the Russian Federation. The procedure of dispute settlement in the field of taxation at the present stage of development of the tax system of Russia is described and analyzed.