

**Abstract of the Article**  
**"Defining Types of Tax Competition"**  
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Today development of national tax systems takes place under the decisive influence of tax competition. That is why there is no necessity in developing of theoretical and methodical vehicle for studying this phenomenon. Topicality of this subject is conditioned by the fact that understanding of character and features of tax competition are impossible without determination of its types.

The purpose of this article is to define types of tax competition under conditions of globalization of world economy.

Definition of forms and types of tax competition is debatable in economics literature; therefore today general approach is absent. Besides in most cases scientists lack unified approach when selecting and examining descriptions of tax competition classifications. Often researchers make no difference between such concepts as "type" and "form" of tax competition. Authors offer logical communication chart for such categories as "maintenance", "form", "type", and on this basis necessity to examine tax competition as form of economic competition is grounded and it is proposed to identify certain displays of tax competition that have general signs as well as its types but not as forms.

On the basis of analogies method in relation to the signs of classifications of economic competition and taking into account works of economists in the field of tax competition authors suggest classification of types of tax competition based on the list of entries in accordance with their functions and status; territory of action; particular branch sign; instruments; methods of competitive activities; on the objects of tax competition; actions of participants in accordance with which fourteen types of tax competition are selected. Practical application of this classification will be necessary for deep understanding of the phenomenon of tax competition in all its variety. The prospect of subsequent scientific researches in this direction is the detailed analysis of certain displays of types of tax competition in Ukraine.