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## Theory and Practice of the Unified tax: Innovation in Taxation

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### Abstract

In the present article the essence of the “single tax” (EH) as a new ideology in the economic relationship in the marketplace. The essence of the new paradigm in taxation is based on mutual trust, government and business, which is secured by contractual obligations. The effectiveness of the new tax system was tested in an experiment at a furniture factory “Goliat-Vita”.

**Keywords:** Unified tax, economic experiment, tax treaty, innovation, social contract, anticorruption mechanism, e “shadow economy”.

