

Effectiveness of the Tax Authority's Information System in the Field of Tax Assessment

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Abstract

The article discusses the effectiveness of the Tax Authority's information system in the field of tax assessment. It analyzes the current state of the system and proposes improvements. The research is based on a survey of tax assessors and taxpayers.

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ABSTRACT

Xij H ZfWì ZfaUnrf Y YbaogWc UggYaglg NXle VhYbYXle glgñ
hYfckb]hY XKU VfcgñWVbXkjh hYWad' gcbk'g UFYUnifg]h'
ZbXh'gcf]gl\lg]fYgñWj YcZk\ hYfgVñihUf YURUnñVñ]gcf Y Yb'
Wfyg'

=bfj]k]h UYcfdñcZ7\]ZigñW< fUf: lg 'GobYk\cklgUdcZggfUX
XUbUf7ciaVU@k'GWc' VZfy\lg'Udb]a Yhlc' hYI b]PXGUPgG dYa Y
7ci fñZUbchY5a MVB' Uk' d'cZggf XgñVXhYgWc Ufññh'f'g'U'gile' gY'
ciHU' fYU'U]hZfa U]cbzle kY\]adffUnhY]hZfa U]cbhi gñVfZU'Xle'
ññf'U'ibM]gX1Xa Yhdb]D*7M]bñacg]Wc Uf YñWj cif le UdbUW
hYfkc'f_ k]h U'cdB'a]ñZfU'Y'hU'a YYñlc' fñ]ZAVh Yf ckb'c'fññWj YX
cd]hcg' Gi hñYU'hc'f hYb'kYhdb'le' IU_ 'Uci hñWc Uf Uf]ZH Yik YYa Yf

YdibUcZHI FyUW

.....b\drifcZkZggf7fg9Ug

HYgVWcZWjU' [Ug'RUQb'ZUfYghg'Ngdb'bg'USg'7UjU' [Ug'
RUQb'UcYnpYgUIFYUj Ym]gl bZWBUDaci hczfY Yi Y' nNg'UWaacb
ZUfYcZaUmW hqYDU "Ug'-biHY5igUjU'7UjU'; UghU. FUdUz

Yd fU zHI FyUW

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b\chifcZkZgf^fgJUg

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'Uf YU gbygU dimgY dmfYMBXUj YWad]UBWwgg]bhUH YfU VbZlg
cikY] \ hYfVWgZwadrh] k]h U' ggha fxi]fa Ylg⁹⁶...

HUhb]U' g]XicZfa YXhYZi bXU]cb'UXdf\Ug]hg]fU]cb'UgkY' ZfUai W
acfyYfHgj YVXicZgWc'fmi]MUfYcb'U' Wad]UBWwgg]bchdbn'ihY
a YaVgczhUicf]]bU'Na' VihMichYfU' gWc'Ug'UgkY'"9' Ug'UbXHUHBLA'
dVlg' YXUW]WY' YU' U]cb'ZHYkcf' 'cZ7YX]WUBZc'XUX]g]jadU'cbhYf
ckb'gWc'Ug']dUXhUicZchYfU' Ua']hg]U]cb'gWc'Ug' K]h' dby'cf'acfy'Z
hUicf]]bU'Na' 'UgkY' 'Ugk]h' 'Uf'WU'hdg'9' Ug'g'kcf']b'hYU'fU'cZU'
Wad]UBWwgg]b'5i' gU]U'cd'ad'X]a']e' Wad'fYh'Y5i' gU]U'cb'Y' dmf'YBM'k]h'
hUicZchY' Vih'U'g' U'g'Zf' YU'ad'Y']b']h'Y'HI' '7cad]UBW'7cdg' cZ'@f] Y
7cd'fU]cb'g'k]h' HUBBLA' U'XD.]]d'@]]hY⁹⁸' bUai' Wac'fY'W]h]g]X'Z'RUH
BLAZ'g' Ug'UXD.]]d'@]]hY' X'ad'g'UX'X'U'U' Wad]UBWwgg]b'5i' gU]U'
W]h]i' Y']e' V' 'Uf] Y' U'X' f]f'g]g]]Z' bdk]hg]U'U]h' ' U']g]i' ga' Y']Z'f]g' U'
Ua' Y]cfU]cb⁹⁹...

Df'Ug]acg]Y'df' ~nle'hYUf] YVXicZU' Wad]UBWwgg]Wc'Ug']e'ckY'Y'Z
U'f'k'f'U]h] 'idhYf'ckb]g]X'ih'U]h]U]]f'ci' d'cZ'g' Ug'F]W]Y'Z'HUHBLA' U'X
KU'c'Y'd'Vlg' YXU' U]f]W'Z']HI' '7cad]UBW'7cdg' 'Fy]U'AWA' h'c'X'c'd' m'UX
9ad]U' '9']X'W'Z'ca' '5i' gU]U'c]h]h] 'hYf' a' h'c'X'c'd']W' U'hd'U'W']e'
Y'U'U]h] U' Wad]UBWwgg]U'ch] k]h' hYa'U'm'W'c]W'G'U'X'h'Y'h]]h] h'U'k'Y'h
]le' h'U'a' h'c'X'c'd' r]f'G' W'X'W'a' Y'U]cb]g'c'Z'Na' Y'X'i' g] U' Y'U'X'g]]W']e' U'
Ua']hg]U]cb'gWc'Ug'kcf'X'k]Y''

? UhYf]Yf]W]Y]g]]Z'f]h]b]U]m]c' `d] Y'k]h' i'g'G'ih'Ykcf' 'cZ'g' Ug'F]W]Y'Z
HUHBLAZ'U'X'K'U'c'Y']h]]g]U'U'X'U'Z' i' b'U]cb' h'U'Y'd'X'a' U'Y'h'Y']b] Y'g]h'
cZ'Y'k' 'G'ih' K'U'Y'g'd'Y'c'Z'h'Y'kcf'X'g' 'X'U]h] 'U'W'a']W]h]g]]Z'ch]e' 'X'U]h] '
U'W'a']W]h]h] Z'f'h'Y'g]X'ic'Z'U' Wad]UBWwgg]'H'Y]ad'f]U'W'cZ'g' Ug'g'
kcf' 'cb']U' Wad]UBW'wgg' Z'f' h'Y'Z'Y'X' cZ']U' Ua']hg]U]cb' W]h]ch' Y'
i'X'Y'g]a'U'X'

Hc'cZ'Z'Z'X'g]]h] h'Y'X'U'U']g]h'a'Z'U' U'W'a']W'c'g]g] \]h'Z'h'Y]ad]W]h]g]
cZ'U']c']W'f]Z'fa' Z'f'h'Y'X'U'f]e'X'ic'Z'U' Ua']hg]U]cb'U'X'U' Wad]UBW']H'Y'
acg]Y'i']U'V'Y'U'X'Z'Y'U'U'U']f]Z'fa' 'd'ic'cb]U'Z'ca' 'h'Y'c'f]g']W]Y' Y'cZ'Y'U'ca']g]g'
a'U'nd'f]Y']e' V' d' ' U' 'cgA' 'dU]h]

Yf nkc f_ z9j Ug UWMFXhUmWadY JmIghYWgicZYi Jm5g\lgWadJUBW
kcf_ WfYgcbYh\micVgj Yg\ckY YZ WadY JmXj Ygi d WadJUBW Vgg'
DAUgFW[hgh hUfYUdg]d]hg]fX9j Ugle WbAdUYNI 'gad]ZWIcd'
5gkjh WJBU] UghU UcbUXWadJUBWVgg'9j Ug\Ugkf]Nbei JYUdibhY
led]WZNI WadY JmUXNI 'gad]ZWIcd'"

≡XWZb88%29j Ug\ jagZMbNWXhYFYj UHXdglad] hYgMadVg-biHI '
; g YbUBW -gg Yg' AUU] h' GgnA' 7cadY JmI 9j Ug cVgj YX hUhaogI
RIdmGj ci bUf] nK hYfVgic Wadnkjh hYNI 'Ug' H Ynz Yh YfNfbg'
UXdinhYfNI Yg'HYni YbUnli ghUthYfNI 'ggNa lgZ]fUXZVNIH Yn
\jY]hZUX]hghUf]h hUmfj YghYfj ci bUf]WadJUBW"

Gi HI 'ggNa WadY JmUg'9j UgfNW[hgXZi] j Ygfy'le Vh' JbH]dU'UX
i b]bH]dU'cbWadJUBW* HUfcbWadJUBW' YXgic NI fY Yi Ycgg'gUX
JhUg' W'g'XUXkY] \h'cgg'p' Hi g'NI WadY JmI]gZ]gU]bXcZNIp'
D`h] lq YhYhYWgicZWadY JmIkh \lgchYkcf z\ckY YZ9j UgZMgX
d]f]Wf'ncbhYfYUdg]dcZWadJUBWVgg'UXhYWfYgcbYh] Xg]bH]j Y
le Y] UY]b'YHfYNI f]U'Uj] JmUhc] [\`YUg' UWck Y'XhUWadY JmI
ifYVghYNI GgnA]d]hg]f]bWUXi b88a]bYgi g]b]lgZ]bYg'p'"

HI 'ggNa WadY JmI'gacjnhYZi hczHY Y]gUfY'FY Yi YUhc]JNg'UY
bcW]W]Hic]adYa Yhk\UthY Y]gUfY'YUg'MfY Yi YUhc]JNg'FWj Y
hYVLa Yk\YbNI d]mG]fYi bUthkjh hYNI 'ggNa' HI 'gNW]gg]bhYi b]fX
GUGZYi Yh'Wf]XhUf]f'cZHY-bmUfY Yi YGj]Wad]j UgdKdYle'
Wadnkjh hYNI 'Ug'Gi hZ]f'VYg'gNa Yk\]W'Xg]f]U'YgWadJUBW'
Gna VUW] UfYgcbj YfYi UcbUf]cUWle NI Ua]hg]U]cbUXYZfWa Yk
5ig]U]UgUthYgiga Yk\ UfacYU]UWk]b]f]W[hgh hUf]f]g]b]Uk]ghY
VgkUhc]ad] Uf]Ud]m'WadJUBW*.

