

## The impact of the Tax Administration in the financial analysis of the economic operators

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### Abstract

The Tax Administration, as a modern and efficacious public body which serves the society and guarantees a high level of transparency and modernisation of services, thus becoming the main source of revenue of the Albanian state, has the mission to provide encouragement in order to achieve the highest level of compliance and voluntary tax compliance, and to guarantee a high level of public trust towards the integrity and efficacy of the Tax Administration. In its mission, the Tax Administration administers the collection of taxes and social insurance contributions, urging for voluntary compliance and requesting from everybody to understand and comply with legal obligations. The Tax Administration has the task to ensure rigorous implementation of the Tax Legislation, define and ensure comprehension and reasonable implementation of these laws, the Law "On the Tax Procedures in the Republic of Albania", specific tax laws and relevant sub-legal acts, and treat all taxpayers equally and impartially.

**Key words:** Tax Administration, voluntary compliance, tax legislation.

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