

The Role of the Control Inspector in the Increase of Performance of the Tax Administration

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Abstract

The importance of the activity and performance of the Tax Administration means that it is important to study them in order to understand how the Tax Administration operates. The objectives of this institution are the collection and administration of taxes, national taxes, public payments, social insurance contributions; implementation of the current tax legislation, keeping a balance between the rights and obligations of taxpayers; have the greatest possible impact on the taxpayers' community by improving how they meet their obligations; prevent tax evasion and tax fraud; and use any available instrument to make the tax payers meet their obligations and also make use of every service available to them. If after careful analysis of the financial statements the Tax Inspector considers the entities as risky, these entities should be the focus of a wide range of controls. This would avoid frequent audits at entities that do not pose a risk and saves time and administrative costs, reduces dissatisfaction caused by unreasonable controls, and assesses the accountability and the transparency of the entities.

Keywords: The Control Department, tax risk, financial reports.

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