

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 author emphasizes the importance of a modern and efficient information system for the Tax Authority to ensure the proper functioning of the tax system.

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ABSTRACT

Xij H ZfWì ZfaUnrf Y YbaogWc UggYaglg NXle VhYbYXle glgñ
hYfckb]hY XKU VfcghaWa VbXkjh hYWad' gcbk'g UFYUnifg]h
ZbXh'gcf]gl\lg]fYgNWj YcZk\hYfgVniH Uq YURUnmVbZ]gcf Y Yb
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=bfj]k]h UYcfdñcZ7\YZigWY< fUf: lg 'GobYk\cklgUdcZggfUX
XUbUf7cia VU@k'GWc' VZfy\lg'Udb]a Yhlc' hYI b]PXGUPgG dYa Y
7ci fEzUchY5a MVB' Uk' dcZggf XG]VXhYgWc Uf m]HfHgyUgile' gY'
ciHU' fYU]h]Zfa U]cbzle kY] \]adffUnhY]Zfa U]cbhi ggWfYZUxle'
fNxf U]ibM]gX1Xa Yhcb]H*7M]bnaogWc Uf YN]j c i f le UdbUW
hYfkc f_ k]h U]cdBa]ZfUf hUa YYnle f]ZAVh Yf ckb d fWbWj YX
cd]jdg' Gi hYU]hcf hYb'kYhcb'le' RU_ 'Uci hgWc Uf Uf]ZH Yik YYa YY

YdibUcZHI FyUW

.....b\drifcZkZgf^fgJUg

HYgVWcZWjU' [Ug'RUQb'ZUfYghg'Ngdb'bg'USg'7UjU' [Ug'
RUQb'UcYnpYgUfYUj'Ym'gl' bZWBQac'hcZfY'Yi'Y' n'Ng'UWaacb'
ZUfYcZaUm'W' h'Yg'U' "Ug'-b'i'HY5ig'UjU'7UjU'; Ug'U. FUdUz

Yd fU zHI FyUW

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b\chifcZkZgf^fgJUg

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'Uf YU gbygU dimgY dMfYMBU Uj YWad]UBWAgg]bhUH YfU VBZlg
cikY] \ hYfVWgczWadn] k]h U' ggnA fxi]fA Ylg⁹⁶...

HU]h]U' g]Xizfa YXhYZi bXU]b'UXdM Udg]hg]fU]b'UgkY 'ZfUai W
acfyYfHg] YVXizZgWcfm]fU]fYcb'U' Wad]UBWAgg]bchidn]mihY
a YaVgczhUicf]]bU'Na VhMchYfU' gWcfUg]UgkY "9 UgUBXHU]Bla'
dVlg YXU]fWY U U]b'cZHYkcf_ 'cZ7Y]WUBZfXU]X]g]adU]cbhYf
ckbgWcfUg]dUXhUicZchYfU' Ua]bg]U]b'gWcfUg⁹⁶ K]h' dYcfacfyZ
hUicf]]bU'Na 'UgkY' U'gk]h' 'UfWU'hdg'9 Ug]kcf_ 'b'hYUfUcZU'
Wad]UBWAgg]b'5i g]U]UdcadYX]a le WadfyhY5i g]U]b'Y dMfYMBk]h'
hUicZchYf Vih]g] U'gZf YUadY]b']HYHI '7cad]UBW7cdg' cZ@f] Y
7cd]U]b'g]k]h HUBla UxD.]]d@]]Yf⁹⁶ :bUai WacfyW]h]g]X]HU
Blaz9 UgUBXD.]]d@]]Yf Xadg]UXhU]U' Wad]UBWAgg]b'5i g]U]U
W]h]i Y le' VY 'Uf] Y U]X f]f]g]]Z bck]hg]U]h] ' U' Y]g]ga Y WZlg U
Ua Y]cfU]b⁹⁶...

Df U]g]ag] Yd] ~nle hYUf YVXicZU' Wad]UBWAgg]WcfUg]d'ckY YZ
U]f]k]f]d]h] 'idhYfckbg]X]hU]h]U]]fci dcZ9 Ug]F]W]Y]ZHU]Bla U]X
KU]c' Y dVlg YXU' U]f]WZ]HI '7cad]UBW7cdg' FYU]AWA Yhc'c'd m]UX
9ad]W' 9]X]W Zca' 5i g]U]U] cih]h] ' hYf a Yhc'c'd]W' U]h]UW le'
Y U]U]h] U' Wad]UBWAgg]U]d] k]h hYaUmWc]W]G]UXhYh]]h] hU]k]Yh
]le hU]a Yhc'c'd r]f⁹⁶ G W]X]W]a Y]U]b]g]cZ]Na YX]i g] U] YU]X]g]]W]e U'
Ua]bg]U]b'gWcfUg]kcf]X]Y''

? UhY]f]F]W]Y]g]]Zf]h]U]m]c' d] Y]k]h i g'G]h Ykcf_ 'cZ9 Ug]F]W]7

