MOŽNOSTI ZLEPŠENIA VÝBERU DANÍ V SR

OPTIONS FOR IMPROVING TAX COLLECTION IN THE SLOVAK REPUBLIC

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Abstrakt

The key task of the Slovak Republic's Financial Administration is to meet the statutory income levels, monitor revenue and take measures to achieve their fulfilment. Against this background, it is equally important to focus on preventing tax collection and promoting voluntary revenue, estimating the occurrence of tax arrears, tax debtors, supporting the implementation of tax simulation on the basis of behavioural analysis of economic behaviour, and subsequently taking effective measures for successful tax collection.

Key words: *Effectiveness. Financial administrative. Tax administrator. Tax collection. Tax control. Tax evasion.*