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INTENTIONAL REDUCTIONS OF THE CORPORATE TAX BASE – VIEWS AND ASSUMPTIONS

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Abstrakt

The effectiveness of the tax system depends greatly on the willingness of individuals to pay taxes. The economic science in the last decades has been paying more and more attention to the behaviour of individuals in situations when they decide whether to pay or not to pay the tax. Less is known about behavioural aspect of decisions for corporate legal entities. Based on literature review we identify the key factors that influence decision-making regarding the intentional reduction of the corporate tax base: the amount of possible tax savings; deterrent factors.

Key words: *Tax compliance. Behavioural economics.*