ELIMINÁCIA DAŇOVÝCH ÚNIKOV PROSTREDNÍCTVOM INOVATÍVNYCH PRÍSTUPOV K DAŇOVÝM SUBJEKTOM

ELIMINATION OF TAX EVASION THROUGH INNOVATIVE APPROACHES TO THE TAX SUBJECTS

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Abstrakt

Researches focused on more effective tax collection remains topical, relevant and necessary. Tax evasions are a social phenomenon in Slovakia, which is amplified by the media coverage of massive forms tax frauds. Such an environment creates the impression in the society that the tax evasion has overall social dimension. Recent research confirms the opposite and vast majority of taxpayers payed taxes under tax law. Similar conclusions have been drawn by our research, which was carried out by university students. The results of the survey point to a lower level of perceived risk of tax audits by investigated entities. Nonetheless, entities show higher rates of tax morality. In view of the above, it is necessary for the State to approach taxpayers differently on the basis of the taxpayer's measured reliability. The article describes the models, approaches and system of tax identification and their reliability.

Key words: *Tax evasion. Tax collection. Tax morality. Tax authority. Tax compliance. Tax policy.*