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Assessment of effectiveness of the on-site tax control based on the optimal system of quality indicators

The study of different methods for assessment the effectiveness of tax control shows that the same quantitative indicators characterizing the results of tax audits are used. However, the authors group them into a system in different ways and give them definitions and interpretation with some degree of variability. Some of them pay attention to the development of general indicator, while others offer systematic approach. Therefore, the question of creating an optimal system of indicators remains. In this article, the author proposes and justifies a system of indicators that will allow quickly determine the effectiveness of both the on-site control of the tax inspectorate and the control activities in general.

Keywords: tax control, on-site tax audit, efficiency assessment methodology, system of performance assessment indicators.

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