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State of New York Popular Mechanics Weekly World News

Managing Income Tax Compliance through Self-Assessment

2014-03-11

modern tax administrations seek to optimize tax collections while minimizing administration costs and taxpayer compliance costs experience shows that voluntary compliance is best achieved through a system of self assessment many tax administrations have introduced self assessment principles in the income tax law but the legal authority is not being consistently applied they continue to rely heavily on desk auditing a majority of tax returns while risk management practices remain largely underdeveloped and or underutilized there is also plenty of opportunity in many countries to enhance the design and delivery of client focused taxpayer service programs and better engage with the private sector and other stakeholders



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2004

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2001-10

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