

Estimation of the quality of tax administration in the Russian federation

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Abstract

© 2015, Mediterranean Center of Social and Educational Research. All rights reserved. This article is devoted to approaches to the estimation of the quality of tax administration, the basic criteria for estimation of the quality of tax administration, use in scientific literature and in practice of tax authorities is considered; emphasis made on the influence of factors of entrepreneurship activity in regional aspects of tax administration; possibilities of using of some indicators of the quality of tax administration are summarized; the conclusion is made on the necessity of estimation of the quality of tax administration by direct and indirect indicators.

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Keywords

Collecting of taxes., Criteria for estimating the quality of tax administration, Quality of tax administration, Tax administration