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Tax Perception of Public Officials in Turkey: İzmir Sample / Türkiye’de Kamu Görevlilerinin Vergi Algısı: İzmir Örneği

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ABSTRACT

Taxes are the most important instrument in meeting the common needs of the society. The manner and method of the vehicle collected from ancient times until today, has continued to increase its importance in society varies. It is the most important financing tool in today’s democratic society in public expenditure with tax, social, the political and economic functions. Public spending financed by taxes paid by individuals at the same time they obtain the right to ask the account. Taxes, social, political and economic aspects with, is a constitutional duty and legal and does not contain elements of algebra, attitudes and behaviors on individuals against the tax will have an impact on. Attitudes and behavior of tax payers, perceptions about tax, tax avoidance and tax losses and leaks, will lead to psychological effects, such as ...The most important sources of perception and awareness of public officials on duty at the tax revenue of this study, conducted in İzmir has tried to analyze the field work. The most important sources of perception and awareness of public officials on duty at the tax revenue of this study, conducted in İzmir has tried to analyze the field work.

KEYWORDS Tax Perception; Tax Psychology; Tax Avoidance

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