

FINANCIAL CONTROL AND TAX CONTROL ON SUSPECT TRANSACTIONS

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Abstract:

The efficiency of the fiscal and financial control is in a large measure conditioned by the legislation in which the activity takes place. This efficiency must always be referred to the mission of the fiscal control, which is to encourage the taxpayers to comply fiscally voluntary and to observe the fiscal legislation.

Keywords: *fiscal control, taxpayer, fiscal legislation*

JEL codes:: *H25, H26*