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## LAW ENFORCEMENT ACTIVITY OF A TAX OFFICER

Tax officers/inspectors are employed in the office of the chief inspector of taxes within the office of the revenue commissioners. The office is responsible for the day-to-day administration of the various taxes, and tax inspectors are involved in determining tax liabilities, assisting members of the public with their tax situations, individual and company audits, and investigative work aimed at combating tax evasion.

The inspector of taxes grade is the highest level at which staff are recruited to the inspectorate stream from which senior posts are filled.

His/her work activities are [1]:

- assessing, collecting and managing taxes and duties that account for over 93 per cent of exchequer revenue;
- administering the customs regime for the control of imports and exports and collection of duties and levies on behalf of the EU-working in co-operation with other state agencies in the fight against drugs and in other cross-departmental initiatives;
- carrying out agency work for other departments;
- collection of PRSI for the department of social, community and family affairs;
- providing policy advice on taxation issues.

As a revenues officer a person will collect rents, council tax, non-domestic or business rates and deal with the related administrative work.

On a day-to-day basis he/she may typically [2]:

- calculate rents, council tax and business rates;
- send bills and issue reminders;
- collect and process payments;
- deal with enquiries face to face and by letter, phone or email;
- keep accurate clerical and computerised records;
- recover arrears of rent or council tax;
- make home and business visits;
- identify possible discounts on charges like council tax and business rates;

- take legal action where necessary;
- attend court when required.

The work conditions of a tax officer are as follows [3]:

- work in a government office, usually during normal office hours;
- have to work some evenings or weekends;
- able to work part time or flexitime;
- have to travel to interview clients at their company premises;
- have to work under pressure at times;
- have to make difficult and unpopular decisions, sometimes in confrontational situations;
- have to move to different locations at the request of your employer.

#### Reference list

1. Tax officer/inspector [Електронний ресурс]. - Режим доступу :

<https://gradireland.com/careers-advice/job-descriptions/tax-officerinspector/> / Дата користування: 17.10.15.

2. A revenues officer [Електронний ресурс]. - Режим доступу :

<https://nationalcareersservice.direct.gov.uk/advice/planning/jobprofiles/Pages/local-government-revenue-officer.aspx> / Дата користування: 18.10.15.

3. Tax officer [Електронний ресурс]. - Режим доступу:

<https://www.planitplus.net/JobProfiles/View/515/5> / Дата користування: 20.10.15.

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#### THE WORK OF THE LAW ENFORCEMENT AGENCIES OF HUNGARY NOWADAYS

Every country must ensure an active and a serious work of the law enforcement, that nothing could cause a crisis within the country. Therefore it is important to evaluate the performance of its own security forces to do research and to consider a foreign experience.