

- 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.

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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.

So I selected the police of Hungary as the topic of my report to show you the work of the law enforcement agencies of Hungary during the onrush of refugees from Serbia

Law enforcement services in Hungary are provided by two principal agencies:

- National Police, which includes the border police (Ministry of Interior);
- National Tax and Customs Office (Ministry of National Economy).

The Hungarian Police is the main and largest state [law enforcement agency](#) in Hungary. It carries nearly all general police duties such as criminal investigation, patrol activity, traffic policing, border control.

The Counter Terrorism Centre is a special police force with nationwide jurisdiction. It mainly deals with counter-terrorist activities, the majority of the police officers serving in the body are trained as SWAT officers to fight against armed criminals. The National Protective Service is a special police force under the direct control of the Minister of the Interior, with nationwide jurisdiction, mainly dealing with anti-corruption activities within the government sphere.

In Hungary there are also municipal / local police forces with very limited jurisdictions.

['If Europe fails on the question of refugees, then it won't be the Europe we wished for'](#) stated Angela Merkel, the German Chancellor. Europe is facing its biggest refugee crisis since the end of the Second World War. The closing of borders - such as Hungary's fence - has only highlighted the unstoppable nature of the wave of migrants. With no coherent system for legal migration, asylum or refugee routes in Europe, and a lack of alternatives, the smuggling of illegal migrants has become an increasingly profitable business.

As everybody knows, Hungary has been here before, and remembers the onslaught of the late mediaeval Ottomans on the Balkan and Austrian Hungarian Empire, and the genocide and enslavement and transport of the Christians, and their replacement with Muslim Turks into the Balkans, and very obviously it does not wish to see a repeat performance.

Hungary sealed most of its border with Croatia on Friday night - the second time in a month it has [cut off the main route](#) for migrants into the EU.

Last month Budapest closed its border with Serbia, which was then the primary route into the EU for thousands of migrants a day, after constructing a razor wire fence along the frontier.

A government spokesman said more than 380,000 asylum seekers had crossed Hungary's borders this year, most en route to Germany or beyond, and the total could reach 700,000 by year-end.

Hungary has now built a razor wire fence along its Croatian frontier. Migrants in Croatia will be forced to head towards Slovenia in hope of passing from there to Austria and Germany.

So now we can see how it's important the work of the law enforcement agencies of Hungary and we can find as advantages and disadvantages of their doings.

Trace the work of the law enforcement agencies of Hungary for the last two months:

1) Disadvantages:

- on September, Hungarian police have deployed tear gas and water cannon against asylum seekers, who broke through a razor wire fence at the border crossing with Serbia. At least 20 police officers and two children have been injured in clashes. Police have been reportedly trying to control the crowd, who were throwing plastic bottles, stones and concrete at them. Many may recognize this as a violation of human rights. Hungarian police protecting the borders of their own country and civilians, used unacceptable measures against migrants from other countries, which deal with the war.

- police throw food items at a large crowd of people who scramble to catch them. Children can be heard screaming in the background. It was inhumane and it really speaks for these people that they didn't fight over the food despite being clearly very hungry.

- on October, police rounded up 9,380 migrants crossing Hungary from Serbia, police told Reuters. Budapest announced it will reject refugees illegally entering the country from neighboring Serbia.

- at least nine people including four children separated from their families by Hungarian police during the breach of a border fence in Roszke. Hungarian police picked up a mother and child and took them away. And this isn't the first accident of such behavior of Hungary police.

2) But we also can define the advantages of police work:

- first and the main is that these professionals are trying to protect their land and civilians, who wants to be convinced that they can walk freely at night on the street or go to the store. If we imagine a situation where all refugees imbued in Hungary and will put their orders and demand of comfortable living conditions (and the number of refugees exceeds 200,000), the country will fall into a crisis and unable to protect either their own inhabitants and migrants who every day becomes more and more.

- these migrants are not as good as the TV show us. They make a gesture of cutting your throat on camera, riot instead of choosing the peaceful way, break the law, they toss their children over the fence to distract the police and use their children as bait and shields. They throw rocks at policeman and injuring them and waste and throw away the water/food that was given to them.

- police are taking lawful and proportionate measures to protect the Hungarian state border and the external frontier of the European Union," law enforcers said in a statement. When the European Union decides to help migrants and which regulations write, European countries are struggling with the onrush of migrants, most of whom want to go to Germany for better life.

In conclusion, "We know that this is not the best, but only the second-best solution," Hungarian Foreign Minister Peter Szijjarto said, announcing the closure earlier. It's so an ambiguously and heads of states must stop the onrush of refugees as very soon the police can't exercise their powers in accordance with international standards.

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