

2008 . 1406 2,1 , 2009 – 1019 3,8
 [16].

Doing business (2007-2011 .) [5],

(. 1).

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			(-)	(%)	
2007	174	98	2185	60,3	128
2008	177	99	2085	57,3	139
2009	180	99	848	58,4	145
2010	181	147	736	57,2	142
2011	181	135	657	55,5	145

[13, III].

80-

(Semi-Autonomous Revenue Authorities – SARAs).

(1988 .), (1991 .), (1994 .), (1987 .), (1988 .),
 (1999 .); : (1985 .), (1991 .), (1997 .), (1999 .),
 (1996 .), (1997 .), (1998 .), (2000 .); - :
 (1992 .), (1994 .); : (1991 .), (2008 .).
 2005 ."

50%

[14, 6-8].

SARAs.

O. Fjeldstad [4], R. Taliercio [11], A. Das-Gupta, M. Engelschalk, Mayville [3], M. Kidd, W. Crandall [9]

SARAs

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E. Terkper "Accounting challenges for semi-autonomous revenue agencies (SARAs) in
 developing countries" [12] SARA, :
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 [12, 4].

SARA O. Fjeldstad,
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 SARAs, -
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 , 1998 . SUNAT (SARA). -
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 , SUNAT 895 .
 1993 2,6 2003 ., [8, 14]. SUNAT -
 5,9% 1991 14% 2005 ., -
 50-60% 1990- 38% 2005 . SUNAT -
 [9, 28].
 , SARA, -

SUNAT : Tanzanian Revenue Authorities (TRA)

TRA, 10 TRA

5 [8, 19]. SARA,

(URA) Uganda Revenue Authorities

URA URA [9,

32].

Secretaria da receita federal (SRF). 1968

97% 1997

[9, 36].

SARA, 2008

The Swaziland Revenue Authority (SRA).

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[1]. SARA

[15, 271]. SARAs

PricewaterhouseCoopers, 240 10 50 [17; 18]. SARAs

4 SARAs SARAs

[10]. (.2).

SARAs

	%	%	%	%, %	%	%	%
	52	33	10	0	0	0	4
	4	17	34	36	6	0	2
	8	18	53	18	0	0	4
	2	6	18	48	16	6	4

Jr. Taliercio,

[11, 5].

[2; 6;; 7; 8],

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SARAs. :

SARA,

A. Imam F. Jacobs [7].

[7, 22-23].

SARA.

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[11, 11].

[15,

261].

SARA

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