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   Nota di contenuto Fundamentals of risk-based audits -- Key principles of risk-based audits -- Risk-based audits : assessing the risks -- Approaches to audits for different taxpayer segments -- A risk based approach to large businesses -- Simplified risk scoring for SME's -- Infrastructure for risk analysis -- Database and it framework for risk analysis -- Building and integrating databases for risk profiles in the United Kingdom -- Data warehouse and data mining tools for risk management : the case of Turkey -- Country experiences in risk based tax audits -- Sweden -- The Netherlands -- Bulgaria -- India -- Ukraine -- Kazakhstan -- Which audit selection strategy? : a review -- Conclusion: lessons for reforms.

   Sommario/riassunto This book serves as a toolkit on risk-based audits and brings together country experiences for implementing risk-based audit systems. Risk management is an important element of effective and efficient

compliance management in revenue administration. It is impossible for any revenue administration to control and check every single taxpayer, and an unnecessary waste of scarce enforcement resources on routinely examining low-risk, compliant taxpayers. The opportunity costs for such roving examinations are high. Just as a private business allocates its resources to areas they feel have the most po