

# **The Necessities of The Application of Tax Transparency in Financial Taxes and Fees Authority (Field Study In Syria)**

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## **Abstract**

This Study aimed primarily to determine the necessities of the application of tax transparency in in taxes and financial charges Authority in the Syrian Arab Republic, by defining the concept of tax transparency, and objectives of tax transparency, which helps to increase tax revenue, and activating the role of the internal control of tax and disclosure, as was exposure to practice for the application of transparency tax, and the obstacles to development in taxes and financial charges Authority in the Syrian Arab Republic, and then a field study through targeted questionnaire sample of Chartered Accountants to explore their views on the importance of tax transparency by virtue of the direct subject of the tax relationship, the study found that the application of the tax transparency contribute to increasing the awareness of tax charge so as to enhance trust between the taxpayer and the tax and financial charges, and will help to achieve justice in the tax treatment between taxpayers, which is reflected in the increase of tax proceeds

**Key words:** tax transparency, taxes and fancial charges Authority , tax revenues