

# Tax Efficiency: Literature Review

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## **Abstract:**

The paper deals with the development of the topic of tax efficiency, which represents one of the main directions of research and discussion in the field of public finance. The paper covers the traditional research areas such as administrative and compliance costs of taxation (AC, CC) and the excessive tax burden/deadweight loss (DWL), i.e., distortions resulting from taxation. The importance of this topic is growing in environmental protection and tax-based incentives. Tax efficiency is also crucial for long-term economic growth and the productive capacity of economies. The aim of this paper is to identify the main trends in tax efficiency research and to analyse the methods of data collection and evaluation. The paper is based on a systematic review of publications indexed in Scopus and Web of Science.

**Key words:** Tax Efficiency, Administrative Costs, Compliance Costs, Deadweight Loss, Tax Policy

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