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## TAX BASE DETERMINATION BY ASSESSMENT - CONTROVERSIES FROM CROATIAN AND BOSNIA AND HERZEGOVINIAN LEGISLATION AND PRACTICE

*Summary:* The paper deals with the institute tax base assessment which is applied in cases when the tax authorities cannot determine the tax base because they believe that the information provided by the taxpayer in his tax return is incorrect or incomplete, or when it was not even submitted. The assessment is only part of the procedure for determining the tax base as the most important element in determining the tax liability, which most often occurs during inspection (tax) supervision. Assessment is initiated by objective circumstances, with the fact that public law bodies have the discretionary right regarding the choice of methods of realization. Within the assessment procedure itself, there should be no room for discretionary power with regard to the reasons for the assessment or with regard to the assessment results. After presenting the theoretical framework of the assessment institute, especially in terms of the purpose, goal and methods used, the paper presents the most important controversies related to the normative regulation of the tax assessment institute in two related legal systems - the Republic of Croatia and Bosnia and Herzegovina, comparatively viewed in the context of normative systems and practice that they exist in other countries.

**Key words:** tax assessment, tax base, tax authority's entitlement for assessment, expertise