

**COMPARATIVE STUDY CONCERNING THE CORPORATE TAX
BETWEEN THE FRENCH AND ROMANIAN COMPANIES**

**STUDIU COMPARATIV CU PRIVIRE LA IMPOZITUL PE
PROFIT DATORAT DE SOCIETĂȚILE ROMÂNEȘTI ȘI
FRANCEZE**

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Abstract:

It's interesting to compare the corporate tax establish in Romania with one other tax from a rich country, France for example. A possible investor could say the filed the field of application (subjugated companies and territoriality), the rules of taxable profit's determination and the methods of imposition (tax rate, declaratory obligations and tax payment).

Key words: Corporate tax, benefit, tax, deficit