

CONSIDERATIONS REGARDING THE HARMONIZATION OF ROMANIAN FISCAL SYSTEM WITH THE FISCAL SYSTEMS OF EU COUNTRIES

CONSIDERAȚII PRIVIND ARMONIZAREA SISTEMULUI FISCAL ROMÂNESC CU SISTEMELE FISCALE ALE STATELOR UE

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Abstract:

This paper analyzes the Romanian fiscal system harmonization in the context of globalization and European integration. We consider two definitions of the fiscal system. The first definition considers it as all the taxes in a state. Analyzing the structure of Romanian fiscal system, we conclude that it is integrated into the EU one, regarding indirect taxation and social contributions, but not in which respect direct taxation. Secondly, the fiscal system is viewed as an ensemble of relations, methods, processes (regarding the tax base, tax rates and tax payers) through which a state collects the taxes for realizing the economic objectives. From this point of view, we have analyzed the adoption of EU acquis in the Romanian fiscal legislation and we find out that Romania carried out the task assigned.

Key words: *fiscal system, tax harmonization, coordination, European integration*

JEL classification: E6, H2, H87