

WHAT IS A GOOD FISCAL SYSTEM?

CE ESTE UN SISTEM FISCAL BUN?

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Abstract:

The economists can deliver various answers at this question and that happen because they are part of a different generation or because they embrace different economic ideas or theories. Generally, were developed three approaches on this issue. That is why we discuss about the optimal taxation theory, equitable taxation theory or about the fiscal exchange approach. Beside these, a concrete economic framework can determine the political decisions that make a fiscal system good or bad.

Key words: *fiscal system, equitable taxation, optimal taxation, fiscal exchange*

JEL classification: *D31, E21, E62, H21*