

Title

PROPOSALS FOR SIMPLIFYING THE METHOD OF ESTABLISHING AND DECLARING TAXES AND FEES IN VIEW OF IMPROVING THE EFFICIENCY OF COLLECTION OF TAX RECEIVABLES

Theme proposed by: ANAF

Director:

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Purpose:

Identifying ways to improve the efficiency of tax collection within the framework of the existing fiscal legislation (without pursuing proposals to increase the tax revenue share in GDP through changes to the Fiscal Code that would imply modifications to the tax architecture or tax rate adjustments), by enhancing taxpayer compliance methods to ensure the payment of fiscal obligations to the state.

Objectives:

Determining the level of tax compliance in reporting and payment across European Union countries and Romania's positioning in this context.

Analyzing factors influencing the degree of tax compliance.

Identifying the level of taxpayer trust in the National Agency for Fiscal Administration (ANAF).

Methods for anticipating tax non-compliance risks.

Design/Methodology/Approach:

Statistical analysis of differences in tax collection rates across various Member States. Inventory of factors that may influence the degree of tax collection and trust in the National Agency for Fiscal Administration (ANAF), and testing these factors from the perspective of Romanian taxpayers, analysis conducted on the basis of a questionnaire distributed to experts from the fiscal field (tax consultants, chartered accountants, other individuals holding decision-making power in the fiscal field at the level of taxpayers).

Results/originality:

The results mainly indicated a moderate to high level of trust among the respondents regarding ANAF's actions, but the general view is that the declarative system needs simplification. The research concluded with a proposal for measures that can be implemented to increase the level of tax compliance.

Impact on the society:

The research led to the identification of ways to improve the efficiency of tax collection within the constraints of existing fiscal legislation (without aiming for proposals to increase the share of tax revenues in GDP through changes to the Fiscal Code that would entail adjustments in tax architecture or rates), by enhancing taxpayer compliance methods for fulfilling fiscal obligations to the state.