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TAX AMNESTY FOR SOCIAL CONTRIBUTION IN ROMANIAN LEGAL FRAMEWORK

Abstract:

When the state representatives realise that the fiscal liabilities are too hard to comply with and the taxpayers are very tempted to avoid the payments, alternative solutions might be used. In order to move on with their daily activities, the taxpayers need to ease tax burden and a solution to rebalance the general budgetary collect/spend mechanism is to consider an amnesty regulation. Some legally stated fiscal liabilities are to be cancelled, in order to facilitate the continuity of the activity of the taxpayers and to insure further payments to the budget, despite the present diminish of the budgetary incomes. The recent Romanian fiscal amnesty is analyzed, starting with its motivations, the applicable procedures and the possible misinterpretations. The fiscal authority role and actions are presented, in comparison with the action of the beneficiaries of the law. Also, the results amnesty generated and the influence on the taxpayers' activity are analyzed, through the relevant case law already generated on the topic. The negative influence of the tax amnesty is pointed out as a result of the research.

Keywords:

contributions, fiscal amnesty, tax regulation.

JEL Classification: K22, K31, K34