

THE ROLE AND IMPORTANCE OF ACCESSIBILITY IN CONSTITUTION OF STATE BUDGET REVENUE IN ROMANIA AND IN THE OTHER MEMBER STATES OF THE EUROPEAN UNION

CHIRCULESCU MARIA FELICIA

PH.D. ASSISTANT UNIVERSITY “CONSTANTIN BRÂNCUȘI” TARGU JIU

chirculescu_felicia@yahoo.com

Abstract

The work is topical even though there have been many concerns over the time of the importance of revenues collected from excises at the level of the state budget in Romania and in other EU Member States. Due to the complex nature of the revenue generation to the state budget, the attempt to find the best modality of realizing the revenues to the state budget has not yet come to a solution. Regarding the objective of the paper, it is the exposition of the excise duty role in the constitution of the state budget revenues for the period 2010-2016 for Romania and for the period 2010-2015 for the European Union.

The results of the excise tax analysis in establishing the state budget revenues in Romania for the period 2010-2016 indicate that although in absolute terms the revenues realized to the state budget from excises increased by ROL 9,343.9 million, however, the influence generated in the gross domestic product If the level of excise duties in GDP was 317% at the level of 2016, this share was 3.37%. At European Union level, the share of excise tax in the average tax revenue is low (1.1%), but as it results from the content of the work in 2015 in Estonia there was a 13.2% level of the excise tax rate in the tax revenues, Well above the EU average, followed by Luxembourg (6.8%) and Ireland (6.2%).

Keywords: *excise duty, consolidated general budget, European Union*

Classification JEL: *H61, H72*

1. Introduction

Research on public finances shows that taxes and duties are direct instruments of the competitive economy, the fiscal policy implemented allows to determine both the volume and the origin of the financial resources necessary for the state, namely the volume and destination of public expenditures, as well as the economic, social and other objectives Which have to be achieved in the process of mobilizing and distributing resources.

Iulian Văcărel in his paper entitled Public Finance [5] motivates the preference for indirect taxes as follows: "it requires a short period of time from the moment when the tax decision is taken (requires modest settlement costs, increase of the quota) through a normative act and until it becomes operational; Perceiving and tracking; - are more veiled, being included in the sales price of the products (service tariffs), and the dissatisfaction of the buyers (beneficiaries) is directed against the economic operators that are operating higher prices (tariffs) and not the state, which ordered the increase of taxes, The buyer (the beneficiary) does not know how much of the price paid for the product (service) is the economic agent and how much he gets into the public treasury.

With regard to the policy pursued by the European Union in harmonizing the European Union, it was based on the removal of obstacles to the exercise of the freedoms of establishment and movement of goods, services and capital, but also the abolition of border control and the restriction of fiscal competition between states.

According to the provisions of the Treaty of the European Union (Article 93), the Council is the competent body to make provisions binding on Member States to ensure the harmonization of legislation on indirect taxes. In this respect, the general regime, the ownership, circulation and control of excisable products were regulated by the Council Directive no. 92/12 with subsequent amendments.

By Council Directive no. 92/12 as amended and supplemented the excise regime for three groups of products, namely: mineral oils (petroleum products), alcohol and alcoholic beverages and tobacco products [1].

In Romania the regime of products subject to excise duties is regulated by Government Ordinance no. 27/2000 which was completed (by several Government Emergency Ordinances).

Directives of the Council of the European Communities no. 92/12 with its subsequent amendments and completions have been partially transposed into Romanian regulations. According to the provisions of the Fiscal Code, excise duties (special consumption taxes) are due to the state budget for products such as: alcohol, alcoholic beverages, wines and beer; Tobacco products; Mineral oils; other products. In the latter category the products are diverse, for example: coffee, furs or crystals, to cars, microwaves or hunting rifles.

The general objective of the paper is those to identify the importance of excise duties in setting up the state budget in Romania, but also in the other Member States of the European Union. The specific objectives proposed in the paper are those regarding the conceptual delimitations and practical aspects of indirect taxes, the role of excise taxes in

indirect taxes and in the total revenues constituted in the Romania state budget during the period 2010-2016, the share of the indirect taxes in GDP and their weight in the fiscal revenues of the state in Romania and in the other Member States of the European Union, the share of excises in GDP and in the tax revenues both in Romania and in other European Union Member States.

In practice, the contribution of indirect taxes to the formation of state tax revenues differs, as a rule, depending on the level of economic development. In developed countries, the indirect taxes are lower than the direct taxes, and the share of direct taxes in the total revenues collected from the state budget is differentiated from one country to another.

If, in developed countries, indirect tax contributions to the tax revenue of the state are lower (up to 40%) than direct income, this ratio is in the developing countries.

In Romania the ratio between direct and indirect taxes on the formation of state tax revenues is in favor of indirect taxes. This is explained by the low level of incomes, profits and wealth (or wealth assets) owned by individuals and businesses in these countries, which may have the effect of collecting more direct taxes.

But, from the point of view of taxpayers, indirect taxes are profoundly immoral, being applied to all who buy (rich and poor), and without discrimination, while the direct ones apply only to wealthy people, who pay from them because Earns profits and possesses wealth.

As for the rates used to establish indirect taxes, they are not differentiated according to the income, wealth or personal situation of those who buy the goods subject to indirect taxation. As a result, there is the false impression that they would affect, to the same extent, the income of all consumers of products, services and works.

In reality, indirect taxes particularly affect low-income people, as indirect taxes are typically seen in the sale of consumer goods, the value of which is much higher in the budgets of the poor (eg the value of food Reaches 60% of their income).

Practice shows that the share of indirect taxes in income is even higher as the revenues are lower.

Indirect taxation has the big advantage of return because it implies not a profit, an income, a fortune, but a circulation, a sale, a purchase, a consumption. Another advantage is the speed of tax collection and, at the same time, it is less expensive than direct taxation.

2. Importance of excise duties in the establishment of the state budget in Romania

Excise duties constitute an important budgetary resource, through which they pursue a number of budgetary policy objectives. It is mainly about covering public spending as much as possible.

Excises are an important source of revenue, with minimal spending on the state apparatus. Higher quotas affect prices for alcoholic beverages, cigarettes, cars and fuels.

The analysis of the state budget law in recent years shows an increase in the share of excise duties in the total indirect taxes, as well as in the total tax receipts. We can see an evolution of the share of excise duties in the total tax receipts, an increase due to the increase of the scope of this indirect tax, from products considered luxury to mineral and gaseous waters containing sugar or flavoring substances.

Table no. 1 Evolution of the amount of total revenues, tax revenues, indirect taxes and excises to the state budget of Romania during 2010-2016

- million lei-

Years	Total income	Tax revenue	Indirect taxes	Excise
2010	68.050,7	56.305,1	41.222,4	16.212,3
2011	79.371,2	69.527,7	53.227,9	17.805,9
2012	87.171,5	75.615,8	56.202,2	18.910,8
2013	90.561,4	80.175,2	59.432,2	19.798,0
2014	95.370,1	80.538,1	56.187,7	22.755,4
2015	105.705,6	89.572,7	62.965,9	24.654,4
2016	101.476,	87.323,3	58.862,7	25.556,2

www.mfinante.ro

The data presented in table no. 1 highlight that the revenues from indirect taxes increased from 41,222.4 million lei in 2010 to 58,862.7 million lei in 2016, this being done in practice by extending the tax base as well as by increasing Tax rates over a certain period of time [13].

Regarding the revenues from the excise duties, the share of these amounts increased by 16,212.3 million lei in 2010 to 25,556.2 million lei in 2016 [13].

The state's fiscal policy has been to resort to indirect taxes to supplement its budget revenues, as these types of taxes are contained in consumer goods prices and in tariffs for works and services. Thus, when the goods are purchased or some services are provided, the taxpayer also bears the indirect tax.

The analysis of the share of tax revenues, indirect taxes and excises in the total revenues set up at the level of the state budget of Romania in the period 2010-2016 is presented in table no. 2.

Table no. 2 The evolution of indirect taxes and excise duties in total revenues Of the state budget of Romania, and the share of excise duties in indirect taxes during 2010-2016

%

years	Indirect taxes / Total income	Excise / Total Income	Excise / Total Income
2010	60,58	23,82	39,33
2011	67,06	22,43	33,45
2012	64,47	21,69	33,65
2013	65,63	21,86	33,31
2014	58,92	23,86	40,50
2015	59,57	23,32	39,16
2016	58,01	25,18	43,42

Source: Own calculations based on data displayed by the Ministry of Public Finance

The data in table no. 2 shows a constant share of excise duties in the total revenues of the Romanian state budget in the period 2010-2016, with some fluctuations in the years 2012-2013, reaching 21.69% in 2012 from 23, 82% in 2010.

In 2016, the share of excise duties in the total revenues of the state budget of Romania increased to 25.18% [13].

It should be noted that the share of excise duties in total indirect taxes has increased from 39.33% in 2010 to 43.42% in 2016.

The analysis of the evolution of public resources mobilized within the public budget of Romania highlights the predilection of the governments in the analyzed period, 2010-2016, for indirect taxes and the reduction of the direct tax roles.

Increased tax collection from indirect taxes has been achieved by extending the tax base as well as by increasing tax rates in the application of indirect types of taxes compatible with the market economy system and the practice of developed countries as well as through the investment process.

3. Importance of excise duties in the establishment of the state budget in Romania and the other Member States of the European Union

Under the provisions of the Treaty of the European Union (Article 93), the EEC Council is competent to make binding provisions for Member States to ensure the harmonization of legislation on indirect taxes. Thus, the general regime, Possession, movement and control of products subject to excise duties have been regulated by the Council Directive no. 92/12 with subsequent amendments.

On the basis of this directive, the excise regime was regulated only for three product groups, namely: mineral oils (petroleum products); alcohol and alcoholic beverages; tobacco products.

The system of excise duty applicable to other products shall be determined by the competent authorities of the Community countries, provided that their taxation does not require the carrying out of border checks. Those authorities are entitled to charge taxes (other than value added tax) and service charges [5].

In practice, any product subject to excise duty, which enter into a suspensive regime between the territories of different Member States, must be accompanied by an administrative or commercial document. If an irregularity or an offense has been detected during the movement which entails the chargeability of the excise duty has been detected during the movement, it shall be due to the Member State in which it was committed by a natural or legal person who has guaranteed the excise payment.

In practice, any product subject to excise duty, which goes into a suspensive regime between the territories of different Member States, must be accompanied by an administrative or commercial document. Where an irregularity or an offense which gives rise to the chargeability of the excise duty is found to have occurred during the movement, it shall be due to the Member State in which it was committed by the natural or legal person who guaranteed the payment of the excise duty.

Products subject to excise duty and released for consumption may be subject to excise duty reimbursement by the tax authorities of the Member State of consumption if they are not intended to be consumed in that Member State. According to Community Directive no. 92/12 of the Council, products subject to excise duty shall be exempt from excise duty where they are intended:

- be delivered within diplomatic or consular relations;
- International bodies recognized as such by the authorities public authorities of the host Member State and members of such bodies within the limits and under the conditions laid down in the conventions establishing such bodies or by means of headquarters agreements;
- the forces of any Member State of the North Atlantic Treaty other than the Member State in whose interest the excise duty is payable and of the armed forces covered by Decision 90/840 / EEC (Article 1).
- consumed under an agreement with third countries or with international bodies, to the extent that that agreement has been admitted or authorized to benefit from value added tax exemption.

The Council of the European Union may unanimously authorize votes Member State to conclude with a third country or an international body an agreement providing for exemptions from excise duty.

In addition to the Commission, there is an excise committee composed of representatives of the Member States, chaired by a representative of the Commission.

Member States may exempt small wine producers from their obligations relating to the production, processing and holding of products subject to excise duty, As well as those relating to the movement and control of those products covered by the Directive 92/12, Titles I and II.

Table no. 3 The evolution of indirect tax rates in GDP and in tax revenues in the Member States of the European Union

	The share of indirect taxes in GDP						Share of indirect taxes in tax revenue					
	2010	2011	2012	2013	2014	2015	2010	2011	2012	2013	2014	2015
Belgium	13,1	13,1	13,4	13,4	13,3	13,2	30,5	29,9	29,9	29,2	29,2	29,3
Bulgaria	14,2	13,8	15,0	15,4	14,9	15,5	54,9	54,4	56,0	54,7	52,4	53,5
Czech Republic	11,3	12,1	12,5	12,9	12,0	12,5	34,8	35,9	36,6	37,0	35,5	36,5
Denmark	16,4	16,5	16,5	16,6	16,4	16,4	36,4	36,6	36,0	35,7	33,3	35,2
Germany	10,9	11,1	11,1	11,0	10,9	11,0	29,7	29,8	29,2	28,7	28,5	28,5
Estonia	13,9	13,6	13,9	13,5	14,1	14,6	41,8	43,2	43,9	42,6	43,2	43,2
Ireland	10,9	10,4	10,6	10,8	11,1	8,9	39,3	37,4	37,4	37,7	38,1	37,3
Greece	12,7	13,6	13,7	14,2	15,6	16,2	39,7	40,4	38,5	40,0	43,5	44,5
Spain	10,4	10,1	10,6	11,3	11,7	12,0	33,1	32,3	32,8	34,2	34,6	35,5
France	14,8	15,2	15,4	15,6	15,8	16,0	35,1	35,1	34,6	34,5	34,6	35,0
Croatia	18,0	17,5	18,3	19,0	18,9	19,7	49,7	49,5	51,1	51,9	51,3	52,4
Italy	14,1	14,3	15,4	15,1	15,5	15,3	34,0	34,4	35,5	34,7	35,8	35,5
Cyprus	14,5	13,8	14,0	13,8	14,9	14,9	45,3	43,3	44,4	43,7	44,8	45,1
Latvia	11,9	11,8	12,2	12,4	12,8	13,0	42,5	42,5	42,7	43,3	44,2	44,4
Lithuania	12,0	11,8	11,4	11,3	11,5	12,0	42,5	43,4	42,1	41,7	41,7	41,4
Luxembourg	12,2	12,4	12,9	12,9	13,3	12,2	32,6	33,1	33,4	33,6	35,0	32,3
Hungary	17,6	17,5	18,7	18,5	18,5	18,9	47,1	47,5	48,6	48,7	48,4	48,4
Malta	13,1	13,5	13,2	12,9	13,7	13,7	42,1	42,4	41,1	39,9	40,5	40,7
Netherlands	11,6	11,2	10,9	11,3	11,7	11,7	32,2	31,2	30,3	30,8	31,2	31,0
Austria	14,5	14,5	14,8	14,7	14,6	14,6	35,1	35,1	35,1	34,2	33,8	33,4
Poland	13,9	14,0	13,1	13,0	13,0	13,0	44,3	43,9	41,0	40,7	40,6	40,1
Portugal	13,3	14,0	14,0	13,8	14,3	14,6	43,8	43,2	43,9	40,4	41,7	42,4
Romania	11,9	13,0	13,2	12,8	12,8	13,4	45,3	46,5	47,6	46,9	46,5	47,6
Slovenia	14,2	14,2	14,6	15,2	15,1	15,0	38,3	38,7	39,4	41,2	41,1	40,7
Slovakia	10,2	10,7	10,0	10,4	10,8	11,0	36,6	37,4	35,6	34,7	34,7	34,1
Finland	13,0	13,9	14,2	14,5	14,5	14,3	31,9	33,1	33,2	33,2	33,0	32,5
Sweden	22,4	22,1	22,3	22,3	22,0	22,1	51,8	52,0	52,4	52,0	51,6	51,1
United Kingdom	12,3	12,8	12,8	12,9	12,9	13,0	36,6	37,5	38,3	38,7	39,4	39,0
EU 28	13,0	13,2	13,4	13,5	13,6	13,6	34,9	35,0	35,0	34,8	35,0	35,1

www.ec.europa.eu

Observing the data in table no. 3 we can see that for the period 2010-2015 in Romania, the share of indirect taxes in GDP registered an approximately equal level with that recorded at the level of the European Union, which is not maintained in the case of the indirect tax rates in the tax revenues, where the spread is About 10 percentage points.

Regarding the Indirect Taxes Indices in GDP ratio over the period 2010-2015 only in Ireland there was a significant decrease of this indicator, from 10.9% in 2010 to 8.9% in 2015. Significant increases for the indicator The share of indirect taxes in GDP occurred in countries such as Bulgaria (from 14.2% in 2010 to 15.5% in 2015), the Czech Republic (from 11.3% in 2010 to 12.5% in 2015), Greece (from 12.7% in 2010 to 16.2% in 2015), Spain (from 10.4% in 2010 to 12% in 2015), France (from 14, 8% in 2010 to 16% in 2015), Croatia (from 18% in 2010 to 19.7% in 2015), Italy (from 14.1% in 2010 to 15.3% in the year 2015), Latvia (from 11.9% in 2010 to

13% in 2015), Hungary (from 17.6% in 2010 to 18.9% in 2015), Portugal (from 13.3% % In 2010 to 14.6% in 2015), Romania (from 11.9% in 2010 to 13.4% in 2015) And Finland (from 13% in 2010 to 14.3% in 2015) [11].

In the structure of the Member States of the European Union, in 2015, the highest level of the indirect tax burden in GDP was recorded in Sweden (22%), supported by Croatia (18.9%) and Hungary (18.9%) [11].

Taking into account the extreme values and the average values for the Indicative Indirect Taxes Indices in the analyzed period, we notice that for this indicator, the states that form the EU28 are less dispersed than the indices of the indirect taxes in the tax revenues.

This classification is not maintained by the indicator indirect tax rates in the tax revenues where, according to data from table no. 3, the highest level was recorded in Bulgaria (53.3%), followed by (52.2%) and Sweden (51.1%).

Table no.4 Evolution of the share of excise duties in GDP and in tax revenues in the Member States of the European Union

	Share of excises in GDP						Share of excise duties in tax revenues					
	2010	2011	2012	2013	2014	2015	2010	2011	2012	2013	2014	2015
Belgium	0,6	0,6	0,6	0,6	0,6	0,6	1,4	1,3	1,3	1,2	1,3	1,3
Bulgaria	0,1	0,1	0,2	0,2	0,2	0,2	0,5	0,6	0,6	0,6	0,6	0,6
Czech Republic	1,5	1,8	1,8	1,7	1,4	1,7	4,5	5,2	5,1	5,0	4,2	5,0
Denmark	0,2	0,2	0,2	0,1	0,2	0,2	0,4	0,4	0,3	0,3	0,3	0,3
Germany	0,8	0,8	0,8	0,8	0,8	0,8	2,1	2,3	2,1	2,1	2,1	2,0
Estonia	4,4	4,5	4,6	4,4	4,5	4,5	13,2	14,2	14,5	13,9	13,7	13,2
Ireland	1,9	2,0	1,9	2,0	1,9	1,5	7,0	7,2	6,8	6,8	6,4	6,2
Greece	0,2	0,2	0,2	0,2	0,2	0,2	0,7	0,7	0,5	0,5	0,4	0,6
Spain	0,2	0,2	0,1	0,1	0,2	0,2	0,5	0,5	0,5	0,4	0,5	0,5
France	0,1	0,1	0,1	0,1	0,1	0,1	0,3	0,3	0,3	0,3	0,3	0,3
Croatia	0,5	0,5	0,5	0,4	0,2	0,1	1,4	1,5	1,5	1,0	0,4	0,3
Italy	0,1	0,1	0,1	0,1	0,1	0,1	0,3	0,3	0,3	0,3	0,3	0,3
Cyprus	0,5	0,4	0,3	0,2	0,2	0,2	1,7	1,3	1,0	0,7	0,6	0,7
Latvia	0,2	0,2	0,2	0,1	0,2	0,2	0,8	0,6	0,5	0,4	0,5	0,6
Lithuania	0,3	0,3	0,3	0,3	0,3	0,3	1,0	1,0	1,0	1,0	1,0	1,0
Luxembourg	3,4	3,3	3,3	3,1	3,1	2,6	9,0	9,0	8,6	8,0	8,0	6,8
Hungary	0,1	0,1	0,1	0,1	0,1	0,2	0,4	0,4	0,3	0,3	0,3	0,4
Malta	0,2	0,2	0,2	0,2	0,2	0,2	0,6	0,5	0,7	0,5	0,5	0,5
Netherlands	1,5	1,4	1,4	1,4	1,4	1,6	4,3	4,0	3,8	3,7	3,9	4,3
Austria	0,1	0,1	0,1	0,1	0,1	0,1	0,3	0,3	0,3	0,2	0,3	0,3
Poland	0,3	0,3	0,4	0,5	0,5	0,6	1,0	1,0	1,2	1,4	1,7	1,9
Portugal	0,7	0,7	0,7	0,6	0,6	0,6	2,3	2,3	2,1	1,7	1,8	1,7
Romania	0,4	0,5	0,5	0,4	0,4	0,4	1,4	1,7	1,7	1,4	1,3	1,5
Slovenia	0,2	0,2	0,2	0,2	0,1	0,1	0,6	0,6	0,5	0,5	0,4	0,4
Slovakia	0,2	0,2	0,2	0,2	0,2	0,2	0,8	0,8	0,6	0,5	0,5	0,5
Finland	0,1	0,1	0,1	0,1	0,1	0,1	0,2	0,2	0,2	0,2	0,2	0,2
Sweden	0,2	0,2	0,1	0,1	0,1	0,1	0,4	0,4	0,3	0,3	0,3	0,3
United Kingdom	0,2	0,2	0,2	0,2	0,2	0,2	0,6	0,5	0,5	0,5	0,5	0,5
EU 28	0,4	0,4	0,4	0,4	0,4	0,4	1,1	1,2	1,1	1,1	1,1	1,1

www.ec.europa.eu

Analyzing the share of excises in GDP at the level of the European Union for the period 2010-2015, we note that in Romania the recorded level is identified with the EU27 average (0.4%). The highest share of excise duties in GDP is recorded in Estonia (4.5%), Luxembourg (2.6%) and Czech Republic (1.7%). Finland is the EU country with the lowest level of excise duty in gross domestic product (0.1%).

Statistics show us above the EU average of the share of excise duties in GDP, in 2015 (0.4%) there are nine countries: Belgium (0.6%), Czech Republic (1.7%), Germany (0.8%), Estonia (4.5%), Ireland (1.5%), Luxembourg (2.6%), the Netherlands (1.6%), Poland (0.6%) [11].

Regarding the share of excises in the fiscal revenues at the level of the Member States of the European Union, for the period 2010-2015, according to the data in Table no. 4, if we compare the level recorded by Romania with the EU average²⁸, the spread is 0.3% In 2010 with an increase of 0.5% in 2011 and 0.6% in 2012 respectively, returning to a 0.3% difference in 2013 and decreasing to 0.2% in 2014, following To change this difference in the 2015 rise to 0.4%.

At 2015, the highest level of excise tax revenue is recorded in Estonia (13.2%), Luxembourg (6.8%) and Ireland (6.2%).

Significant reductions in the indirect tax indicator in tax revenue were recorded in Ireland (from 7.0% in 2010 to 6.2% in 2015), in Croatia (from 1.4% in 2010 to 0, 3% in 2015), in Cyprus (from 1.7% in 2010 to 0.7% in 2015), in Luxembourg (from 9% in 2010 to 6.8% in 2015) and in Portugal (from 2.3% in 2010 to 1.7% in 2015).

Compared to the EU27 average of the share of excise duties in tax revenues, in the year 2015 (1.1%) ten countries recorded a level above the EU average: Belgium (1.3%), Czech Republic (5%), Germany (2%), Estonia (13.2%), Ireland (6.2%), Luxembourg (6.8%), the Netherlands (4.3% 1.7%) and Romania (1.5%).

4. Conclusions

The main impact of indirect taxes on the state budget it is constituted by the insurance of budgetary revenues, on their basis can be insure the budgetary financing expenditures of the government.

The influences generated on the state budget depend directly on the tax rate of indirect taxation. Practice shows that not any increase in taxing also generates the increase in budget revenue, due to the movement of the tax base, as a result of the consumer and producer's response to the introduction and increase of taxation.

The analysis shows that the share of excise duties in total indirect taxes has increased from 39.33% in 2010 to 43.42% in 2016.

The analysis of the evolution of public resources mobilized within the Romanian state budget highlights the predominance of the governments in the analyzed period, 2010-2016, for indirect taxes and the reduction of the direct tax roles.

At the level of the Member States of the European Union in 2015, the highest level of excise tax revenue is recorded in Estonia (13.2%), Luxembourg (6.8%) and Ireland (6.2%).

In each EU Member State it is estimated that there is a threshold beyond which the increase in indirect taxation does not lead to growth, but to a decrease in budget revenue.

In times of subproduction crisis, as in the case of Romania, a relaxed fiscal policy is recommended, which encourages the offer, thus increasing the tax base and, implicitly, increasing the revenues set up to the state budget. In practice, it requires differentiation of indirect taxes so that certain activities are encouraged and others discouraged.

5. Bibliography

- [1]. Council Directive no. 92/12
- [2]. **Moșteanu Tatiana** coordinator, Budget Finance - Theoretical Synthesis and Practical Applications, Economic Publishing House, Bucharest, 2001
- [3]. **Popeangă Vasile, Dobrotă Gabriela, Popeangă Vasile Nicolae**, Public Finances: theoretical and practical guide, Economic studies Publisher, Târgu Jiu, 2002

- [4]. **Stoica E. C.** and company, Budget and Public Treasury, University Publishing, Bucharest, 2009
- [5]. **Văcărel I. eds.**, Public Finance Edition VI, Didactic and Pedagogical Publishing, Bucharest, 2007
- [6]. **Văcărel I.**, The system of taxes and duties in the European Union and Romania in "Esen - 2: An Open Project - Problems of Romania's Integration into the European Union - Requirements and Evaluations. Department of Economic, Legal and Sociological Sciences of the Romanian Academy, National Institute for Economic Research, Economic Information and Documentation Center
- [7]. **Talpoș Ioan**, Romanian Finance, Sedona Publishing House, Timișoara, 1998
- [8]. Law 500 of 11 July 2002 on Public Finances
- [9]. Law 227/2015 on the Fiscal Code with subsequent amendments and amendments
- [10]. Ordinance no. 27/2000 regarding the regime of products subject to excise duties, with subsequent amendments and amendments.
- [11]. Taxation trends in the European Union, Eurostat
- [12].*** www.insse.ro
- [13]. ***www.mfinante.ro