

TAX CULTURE: APPROACHED AS A NEW CONSTITUENT ELEMENT OF THE FISCAL SYSTEM

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Abstract

In the present research the fiscal system is approached from the perspective of its resemblance to a tree, whose photosynthesis is influenced by the way in which its components interact and develop, as well as according to the relationship of the fiscal system with the elements of the external environment and fiscal policy objectives. The main purpose of this study, which aims to be achieved, is to introduce, for the first time in the literature the concept of tax culture, as an indispensable component of the fiscal system and to highlight the importance and interdependence between it and the elements constituents of the fiscal system. This qualitative research is divided into five sections, which have the role of achieving the main goal, and the research methodology involves the study of literature and finally we can offer our own conclusions, designed to bring pluses in knowledge. The results of the research show that, on the one hand, the tax culture refers to the education of the taxpayer through specific programs, in terms of compliance with payment, and, on the other hand, the development of national culture also refers to a metamorphosis of tax administrations, because they play an important role in modern fiscal systems. The development of a fiscal system that serves the economy also requires efforts to create a national tax culture that, in the long run, can have a significant impact on both government revenues and also on the growth and development of a stable state-citizen relationship. This research strengthens the idea that the development of the national tax culture, as an element of the fiscal system, is an important step in achieving fiscal policy objectives.

Keywords: tax culture; fiscal culture; fiscal system; tax system; fiscal apparatus; tax compliance; components

JEL classification: H20, H3, Z18.

1. Introduction and context of the study

In order to understand and outline the context of this research and of course to make it possible to study the components that the fiscal system has, this study will start from the definition of the fiscal system from an operational point of view. This theoretical research, of qualitative type, based on the analysis of the literature, aims to delimit the components of the fiscal system, and the main purpose of this study is to highlight the importance of tax culture in these components. Thus, the introduction of the fiscal culture, as a constitutive element of the fiscal system, will represent an element of novelty in the specialized literature. Also, another element of novelty, which is pursued through this research, is the approach of the fiscal system, by resembling it with a tree.

In order to start the research, in the first phase it is necessary to define the fiscal system, from an operational point of view, starting from the conceptual definitions of the main terms with implications on it, presented in table no. 1.

Table no. 1 Main terms with implications for the fiscal system

TERM	CONCEPTUAL DEFINITION
System	The set of elements (principles, rules, etc.), in a state of mutual dependence, which form an organized whole.
Policy	The totality of the goals and objectives pursued by certain classes or groups to achieve their interests, but also the methods and means by which these goals and objectives are achieved.
Fiscality	The set of laws, regulations and provisions whose object of action is the establishment and collection of taxes.
Apparatus	The set of means that serve a specific purpose.
Mechanism	How a phenomenon or system works.
Tax	Mandatory cash contribution, levied by the state on citizens, in order to cover public expenditures.
Culture	Possession of various knowledge in various fields; all this knowledge.

Source: made by the author, based on the Explanatory Dictionary of the Romanian Language, accessed on <https://www.dex.ro>

Taking into account the conceptual definitions presented above, we can define the fiscal system, from an operational point of view, as representing the set of interdependencies through which government expenditures are covered through the taxation system, respectively by the formation of fiscal revenues, under close monitoring and control of activity of the taxpayers (by the fiscal apparatus), taking into account the observance of the legislation in the fiscal field, but also of the functioning of the entire process of collecting the fiscal revenues (respectively, the fiscal mechanism).

In addition, compliance with tax legislation is an important goal in creating the environment for state-citizen cooperation and can be achieved by instilling, in time, the tax culture at the national level. All these component elements of the fiscal system, which will be addressed further (taxation system, fiscal apparatus, fiscal mechanism and tax culture), are in interdependence relations, being conformed to the fiscal policy of the state, which for influencing the national economy use as instruments of action the budget expenditures and the taxes and fees.

This paper is divided into five sections, respectively: the first section refers to providing the general framework of the study and the presentation of the objectives; the second section considers the study of the specialized literature, regarding the present research case; the third section highlights the resemblance of the fiscal system to a tree, whose constituent elements are interdependent. Also in this section are presented new opinions on the components of the fiscal system. The fourth section presents the importance of the concept of tax culture, so that it is possible to provide a comprehensive definition of this term, and at the end, the last section presents the conclusions of the research and highlights the fact that this research can bring more knowledge in the literature.

2. Literature review

The concept of fiscal culture appears quite rarely in the literature, being a phenomenon that has grown relatively recently, as a result of awareness of its importance in societies. The concept of fiscal culture has been studied, both from the point of view of taxpayers and from the point of view of those who collect taxes. The literature, in the area of tax culture, includes research on tax compliance, tax evasion, tax administration, as well as the tax behavior of those involved in the taxation process [3].

Two decades ago, this concept was first officially defined by the German author Birger Nerre, who defines tax culture as "all interacting formal and informal institutions connected with the national tax system and its practical execution, which are historically embedded within the country's culture, including the dependencies and ties caused by their ongoing interaction" [19]- [21].

He sees the tax culture as a mentality in voluntary compliance, but also in the application of tax laws, being compatible with the organizational culture of tax authorities. We believe that this

definition can strengthen the idea that this phenomenon can be part of the components of the fiscal system, because through the tax culture can be influenced the practice of the taxation process, but also the relationship between the tax authorities and taxpayers, at the level of a country.

Another definition of tax culture is related to the fact that it is a part of the national culture and is mainly related to the principles of taxation, being a component part of them [25]. Fiscal culture was also addressed in the study of fiscal behavior, in order to highlight the implications of institutional constraints on taxpayers' fiscal attitudes and to test the relationship between government decisions, fiscal responsibility instruments and the sustainability of public finances [23].

Tax culture is a complex process that is influenced by the economic, social, but also political environment of the society. Research has concluded that people with a high level of education, compared to people with a low education, have a greater openness to tax compliance and the acquisition of a long-term tax culture, due to the high level of knowledge of tax laws, but also to the high degree of awareness of the importance of tax legislation [9], [27]. Also, the fiscal culture at national level can be determined to a large extent by its subject, respectively the person or group of people, but also by its real behavior, which largely depends on the level of economic development of social and professional groups [6].

Tax culture has been studied in parallel with the phenomenon of tax evasion, concluding that fiscal culture plays an important role in the development of society and the state and has positive effects on reducing the effects and size of the hidden economy [12]. It has also been found that the higher the tax culture is at the individual level, the lower the occurrence of the phenomenon of tax evasion [30]. It concludes that in order to improve the fiscal culture, there is necessary to create more transparent and accountable public institutions that could be more public-oriented. This means that citizens need to be informed about how the money are spent and what future benefits they will get [15].

3. The fiscal system tree

Fiscal policy is dependent on the dynamics of the economy and responds according to economic conditions, so the size of tax revenues generated through fiscal policy also depends on factors such as: tax culture of the taxpayer and the control body, the health of the business and the mode of action of the tax administrations, respecting the income collection mechanism. We can say that the development of states, from an economic, social, political, but also cultural point of view, depends largely on the ability of its governments to collect public revenues, as well as to ensure the stability of the existing fiscal system, which can create optimal conditions for economic development.

Starting from the idea that the fiscal system can be a powerful tool for economic and social development, depending on how the fiscal policy is adapted at national level [1], [5], we consider that we can look at the fiscal system as a "tree", which is part of the "forest" of national and European strategies and policies, according to figure no. 1.

The fiscal system is composed of three main elements, recognized in the literature as: fiscal mechanism, taxation system and fiscal apparatus [4], [7], [11], [17], [28]. Based on this, the tree of the fiscal system is composed of the following parts:

- The root of the fiscal tree, materialized through the fiscal mechanism, respectively the techniques, methods and instruments, without which the realization of the process of ensuring the revenues to the state budget, cannot start;
- The stem of the fiscal tree is concretized by the fiscal apparatus, respectively the institutions of fiscal administration and control, those that are set in motion together with the fiscal mechanism and with the observance of the legislation in force, and based on their performance depends the efficiency of the fiscal income assurance process;
- The leaves of the fiscal tree are concretized by the tax system of a state, as well as by the laws and regulations of fiscal nature regarding its elements, respectively the subjects of taxes, the

tax base, as well as the quotas practiced. It is a fundamental, perhaps the best, source of public expenditures funding.

In addition to the three components of the fiscal tree, we can add water, a vital element in the process of photosynthesis, materialized in our situation of tax culture, a relatively new concept studied in the literature, not being synonymous with the concepts of morality and tax compliance, but rather it is the result of them. Through this paper, this element of tax or fiscal culture is introduced for the first time in the components of the fiscal system, due to its high degree of relevance.

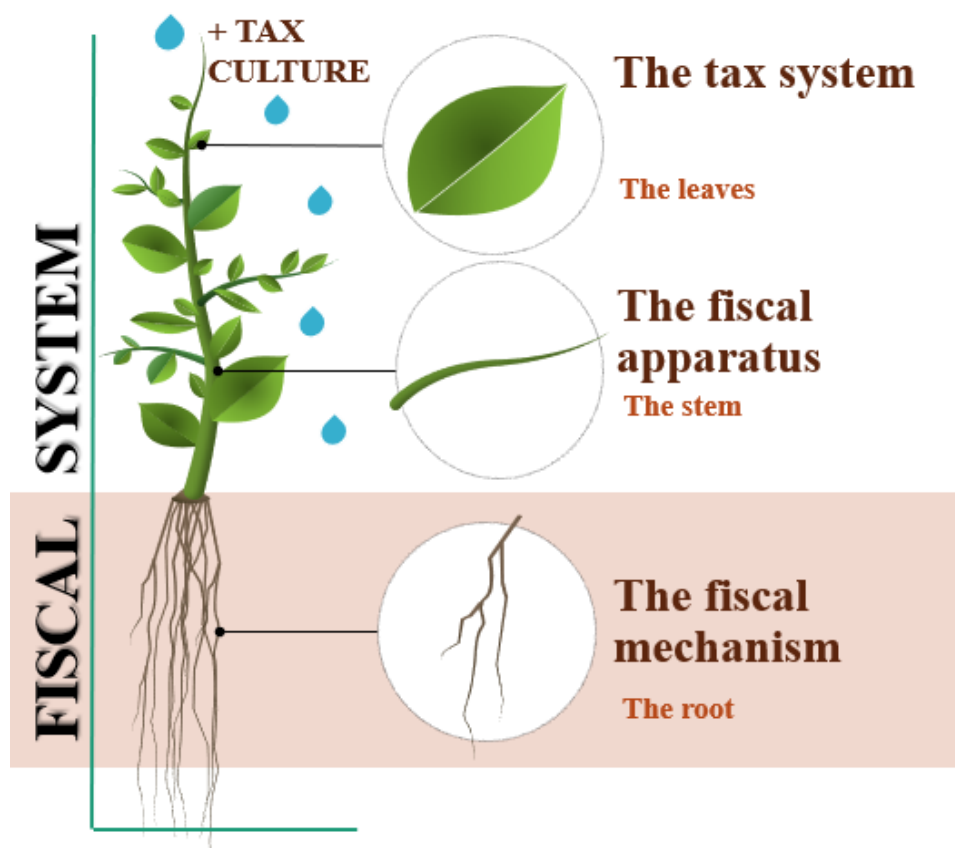


Figure no. 1 The fiscal system tree

Source: made by the author based on the study of the literature, figure created using the Office Powerpoint program

Based on figure no. 1, we can say that water or tax culture plays an important role in the development of the fiscal tree, representing the substrate that strengthens the interdependence between the three components and their objectives, being a vital element of the fiscal system.

The fiscal culture strengthens the link between taxpayers and tax authorities, which influences the efficiency with which the fiscal apparatus manages to collect the mandatory levies and with which the fruit of this tree can be poured on the economy, respectively fiscal increases within the budget.

Based on this approach, the fiscal system can be seen as a tree whose photosynthesis is influenced by the way in which its components interact and develop, as well as its relationship with the elements of the external environment, in order to comply with fiscal policy strategies and objectives.

Below are briefly detail the four components mentioned above, with the presentation of the main features:

A. The tax system is the legislative component and the basic element of the fiscal system, which includes all compulsory levies, namely taxes, fees and social contributions, and without an institution to deal with their collection and without an engine to put into operation this system, taxation would be nothing more than new legislation. In this paper, the tax system refers only to

mandatory tax levies, collected at the level of the general consolidated budget, without taking into account the many taxes and duties collected by local governments.

B. The fiscal mechanism can also be called the procedural component of the fiscal system and is a set of tax rules, techniques and instruments, which determine the implementation and organization of the fiscal system [26] and which the tax authorities can use, so that the process of collecting mandatory levies, to be able to start and operate. Depending on the tasks set, the instruments available, the subject of taxation and the mode of operation, the fiscal mechanism can be addressed through two component subsystems, namely: the mechanism for collecting taxes from taxpayers and the control mechanism for ensuring the payment of taxes [10].

The optimal functioning of this component depends very much on the procedures, tools and methods of tax administration, as well as on the human action of the taxpayer and the control body, which means that the fourth component of the fiscal system, namely tax or fiscal culture is also in a relationship of interdependence with the fiscal mechanism.

An efficient taxation system, which supports the economic situation, but also completes the state's budget, is a key factor in the functioning of any country with a market economy. The process of applying, collecting and controlling taxes is a complex one, and for this reason it is necessary to have legal provisions and regulations to be put in place by the competent authorities; here comes the third component element of the fiscal system, namely the fiscal apparatus.

C. The fiscal apparatus represents the institutional ensemble, which manages the fiscal system and which deals with the process of assessment and collection of taxes from taxpayers. According to the European Commission, its main objective is to refine and implement strategies to promote trust, transparency and encourage the taxpayer to comply with tax obligations, so as that the non-compliance with tax legislation, or the phenomena of tax evasion and corruption can be kept to a minimum level [14]. And, according to the widespread definitions, it can be specified that the purpose of the fiscal apparatus is to collect a sufficient volume of public resources to cover the state's expenditures so that the public deficit to be at minimum levels, but also to ensure that in achieving this objectively, all taxpayers, both from the public and private environment, bring their contribution, in accordance with the provisions of national legislation, respectively with the provisions of the Fiscal Code and the Fiscal Procedure Code, in the case of Romania.

The topic of tax administration and control, but also of the increased importance of modernizing the approaches of the tax system are studied extensively in contemporary literature [2] and place great emphasis on increasing the quality of tax inspections, which lead to increases in revenues.

Globally, measures are proposed for allocating more resources to improving the fiscal apparatus, instead of measures that take into account tax and fees increases; as well as more efforts, from the highest level to the level of the desk operator, in order to obtain a qualitative fiscal administration, which is directly correlated with the productivity of the private environment and with the financial resources of the state [8]. In this way, we consider that the allocation of more resources to the qualification of the tax authorities will bring, in the long run, not only increases among the collected revenues, but also among the economic and social environment.

In order to achieve the objective of eliminating the phenomenon of tax evasion, a special importance is also given to reducing the phenomenon of corruption at the level of control bodies, given that this encourages the use of illicit acts from a fiscal point of view. The more corrupt the taxpayer perceives the control body, the more the phenomenon of evasion is encouraged, because the decision to resort to evasion is considered to be directly proportional to the taxpayer's perception of the corruption of the tax system [24].

The fiscal apparatus goes beyond its role only to collect revenues, because the tax authorities also involve interactions with the taxpayer. Therefore, we believe that the tax apparatus must act in the sense that it can become an instrument in the economic and social development of the nation, to prevent tax evasion and to provide the best services to taxpayers, but also to the society.

In a broad sense, we can define the fiscal apparatus as the authority for organizing the fiscal process, with managerial character and in continuous improvement, which can become a binder in

the relationship between taxpayer and state, in the sense of socio-economic development of society and which in its activity will take into account compliance with the laws and regulations of the state. We believe that the need for the existence of the tax authority must be felt, both at a personal level and at the level of the business environment, so that the barrier between public control institutions and citizens falls. Therefore, the main direction of action, of this fiscal component, should be directed towards this goal.

D. The tax culture can be seen as the social component of the fiscal system, being the result of the actions of compliance and fiscal morality, but also of those of evasion from payment. The design of fiscal systems and the perception of the public services provided can be factors in respecting or not respecting the taxation process, and the tax culture plays an important role in this context, given that it is not just about the education of the taxpayer, but also takes into account the behavior of the tax administration.

4. The importance of tax culture as an element of the fiscal system

Modern fiscal systems require a new way of communication, both at the legislative, procedural and institutional component, by promoting a transparent, simple, concise dialogue, through which taxpayers are encouraged to pay mandatory and non-compulsory levies. From this statement, arises the importance of considering, for the first time in literature the concept of tax culture, as an essential component of the fiscal system.

The cornerstones of fiscal culture, which lead to its formation and consolidation, are considered to be the following [31]:

- Fiscal morality, respectively the motivation of the citizens to pay the obligatory levies;
- Compliance with the payment, respectively the actual action of extinguishing the fiscal obligations;
- Trust in state institutions, respectively in the organization of the fiscal system;
- The mode of action of the tax authorities.

If the above elements represent the cornerstones of the tax culture, from the point of view of the factors that can influence its increase or decrease, at the level of nations, we can enumerate:

- economic development of the country;
- the social and demographic position of citizens;
- level of education and culture of citizens.

Although the factors that influence the tax culture and on which the efficiency of the fiscal system depends are rarely analyzed, the three factors above have been taken into account for the study of the macroeconomic impact on the fiscal culture, at the level of the European Union states [18]. The study used a generalized mathematical model for assessing fiscal culture, developed to study the influence of macroeconomic factors on fiscal culture change over a period of ten years. The result of the analysis was summarized in the conclusion that the three factors, presented above, have a positive influence in 12 EU Member States and lead to the growth of the tax culture at national level. The only exception was in the case of Romania, where macroeconomic factors decreased the general growth of the fiscal culture at the country level, by 4.27%. This result may be caused on the one hand by underdeveloped taxation systems as well as by the economic and social policy of the state; and, on the other hand, the very low level of tax culture of our country can contribute to the change of macroeconomic indicators.

The governments of developing countries are making more efforts, compared to developed countries, to mobilize their revenue growth through taxes and fees and they need to obtain constant own resources, so that the objectives within the framework of the Europe 2020 Strategy to can be achieved, respectively the smart growth (knowledge-based economic growth and innovation), inclusive growth (encouraging a high employment rate) and sustainable growth (resources are being harnessed efficiently) [13]. To this end, the Organization for Economic Co-operation and Development (OECD) attaches particular importance to tax culture and emphasizes the need for

and importance of taxpayer education in the formation and development of fiscal culture at the national level. It also emphasizes its role in modern tax collection strategies, providing an inspiring guide for the development of national strategies [22].

The OECD encourages the creation of a general culture of tax compliance, based on the rights and responsibilities of citizens and the collection of tax payments, as an integral part of their relationship with the state. The OECD study found that around the world, governments and tax administrations are developing innovative taxpayer education programs, so that tax culture is formed by informing and employing both current and future taxpayers, which means that preparing the next generation is an important goal of culture-building programs.

The way in which the development of the fiscal culture is pursued, in order to increase the fiscal revenues, does not focus only on explaining the reason why taxes should be paid, but it tries to strengthen the commitment attitudes for the common good. In this sense, the social value of the taxes and fees and its connection with the way of spending public financial resources are emphasized, but also the harmful effects of tax fraud and corruption for a society and its citizens.

By building the fiscal culture, we are witnessing a transformation of the state-taxpayer relationship, as well as a metamorphosis of the tax administrations, which, in the conditions of developing modern fiscal systems, it is necessary to make significant efforts to no longer be perceived as coercive and repressive agents. Some examples, mentioned in the OECD guide, by which countries have tried to raise awareness and facilitate citizens about tax legislation, as well as methods of filing taxes, include:

- Lebanon, in which an annual fiscal calendar was established to recall the dates for the submission of fiscal documents;
- South Africa, where there is no talk of conscious tax compliance, but mobile vehicles have been set up in rural areas, providing tax information to citizens;
- Zambia, where there is a weekly radio program that allows taxpayers to call directly and ask questions regarding fiscal issues;
- Bangladesh, in which, in order to remind citizens of the payment of tax obligations, it has established the national Tax Payment Day since 2008, on 15 September;
- Morocco, Kenya and Malaysia focus on tax education for citizens, from school and by providing relevant information on television; etc.

At the level of the European Union, through the TaxEdu platform, the aim is to educate young European citizens about the functioning of the fiscal system, its components, but also about tax evasion and how tax compliance affects their lives.

Regarding Romania, in order to build the fiscal culture, but also to strengthen the state-citizen relationship, in order to increase revenues in conditions of minimum tax evasion and tax fraud, the following elements have been implemented to facilitate the fiscal process [16]:

- The ETICA project, a project co-financed by the European Social Fund, which aims to develop public authorities and institutions, in the sense of promoting values such as honesty, interest, transparency and ethics. This project aims to educate the fiscal apparatus on the development of knowledge, skills and abilities, in order to facilitate the taxpayer-tax administration relationship;
- E-government platform, designed to provide technological communication solutions between public administrations, businesses and citizens. It has been implemented as a result of the EU Strategy on e-Government, e-payments and e-invoicing in the context of the digital single market.
- Virtual Private Space (SVP) respectively a platform that allows obtaining information on the tax situation, electronic filing of tax returns and electronic receipt of documents and tax administrative documents, and Ghișeu.ro allows the payment of taxes, fees and fines contraventions as a queue management system and reduction of time at the counter;

- The concept of “self-service”, which was implemented in all territorial tax units and involves the use of a computer by taxpayers, with the assistance of ANAF staff, in order to educate them in the use of remote services.

According to the presented, we consider that the idea according to which the fiscal culture must represent a component element of any fiscal system is strengthened because, through it, the real practice of the taxation process is influenced, but the relationship between the state and taxpayers, at the level of a country, is also influenced.

5. Conclusions

The development of a fiscal system that serves the economy involves efforts to create a national tax culture that, in the long run, can have a significant impact on both the growth of government revenues and the development of a stable relationship between state and citizen, in order to increase welfare.

The fiscal culture can be seen as the social component of the fiscal system, being the result of the actions of fiscal compliance and morality, but also of those of evasion from payment. Through this research, we can conclude by providing a comprehensive definition of the term fiscal culture or tax culture. Thus, the tax culture represents the totality of educational relationships undertaken at the level of the fiscal system, in order to optimize tax revenues and includes the attitude and behavior of participants in the taxation system, both the taxpayer and the tax administration, being an essential component of the fiscal system, whose purpose is to implement at national, institutional, but also personal level, of the idea that taxes are not only a means of increasing revenues, but can be a valuable element on the road to development.

Following the research on the delimitation of the component elements of the fiscal system, it was concluded that in order to increase tax revenues, economic stability and decrease of tax evasion, we consider that is very important to develop a national tax culture. It must take into account a complex set of factors and objectives for improving the state-taxpayer relationship, which will inevitably lead to the development of the fiscal system.

On the one hand, the development of a national tax culture refers to the education of the taxpayer through specific programs, in terms of compliance with the payment, in order to understand the fact that the tax revenues of the state, respectively those revenues from mandatory tax levies, are in a closed and repetitive circuit. Namely, if there were no efficient collection to the state budget, the government would not be able to provide services to citizens, it would not be possible to redistribute revenues, nor would it be able to cover its public expenditures, so as to have positive effects on the economy. This would inevitably lead to social, financial and economic degradation.

On the other hand, the development of the national tax culture also refers to a metamorphosis of the tax administrations, because the fiscal apparatus plays an important role in modern fiscal systems and it is necessary that its behavior to be fair, transparent, taxpayer-oriented and without traces of corruption. In short, everything refers to the action of both - the state and the population - towards the common good. For this reason, through this paper, this element of fiscal culture is introduced for the first time in the components of the fiscal system, due to its high degree of relevance.

It is found that the modernization of the fiscal system is not achieved only through regulations, decisions and strategies on taxes, but involves a long period of time, to allow the shaping and consolidation of the tax culture. It is considered that it will have positive long-term effects, and Romania is on this path, in which, for the time being, the formation of fiscal culture will not take place overnight, without sacrifices from the competent institutions and authorities. In future reasearch, this problem should be approached not only from a theoretical point of view, but also from the point of view of an empirical analysis, necessary to offer practical solutions in terms of fiscal policy-making, in order to increase fiscal compliance and reduce the phenomenon of evasion at the national level.

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