

## PRINCIPLES AND PROCEDURES ON FISCAL

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**Abstract:** *Fiscal science advertises in most analytical situations, while the principles reiterated by specialists in the field in various specialized works*

*The two components of taxation, the tax system relating to the theoretical and the practical procedures relating to tax are marked by frequent references and invocations of the underlying principles to tax.*

*This paper attempts a return on equity fiscal general vision as a principle often invoked and used to justify tax policies, but so often violated the laws of fiscality.*

*Also want to emphasize the importance of devising procedures to ensure fiscal equitable treatment of taxpayers.*

*Specific approach of this paper is based on the notion that tax equity is based on equality before tax and social policies of the executive that would be more effective than using the other tax instruments.*

*I want to emphasize that if the scientific approach to justify the unequal treatment of the tax law is based on the various social problems of the taxpayers, then deviates from the issue of tax fairness justification explaining the need to promote social policies usually more attractive to taxpayers.*

*Modern tax techniques are believed to be promoted especially in order to ensure an increasing level of high efficiency at the expense of the taxpayers' obligations to ensure equality before the law tax.*

*On the other hand, tax inequities reaction generates multiple recipients from the first budget plan, but finalities of unfair measures can not quantify and no timeline for the reaction, usually not known.*

*But while statistics show fluctuations in budgetary revenues and often find in literature reviews and analysis relevant to a connection between changes in government policies, budget execution and outcome.*

*The effects of inequality on tax on tax procedures and budgetary revenues are difficult to quantify and is among others to this work.*

*Providing tax equity without combining it with the principles of discrimination and neutrality in the tax to ensure an objective of fiscal policy.*

**Keywords:** *fiscal science, the principles of taxation, fiscal, tax, fiscal revenues, budget, crisis*

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Imposition of the theoretical principles of science is tax procedures such as the practical form of taxation, the latter being comprised of specific operations taxation.

The principles, generally, there are rules, customs, descriptions or definitions accepted in time by repeating to their individualization as dedicated as such time.

How the tax is an important part of social life, from ancient times it was a high regulatory component level in different periods in the evolution of society.

Feeding practices are emerging as national budgets techniques quite late, we can say that the great empires like the Roman Empire, Byzantine Empire or state organizations during the later Middle Ages and especially in modern times have used techniques that have evolved time, so to speak in contemporary modern tax procedures and techniques.

Although ways to attract financial resources from state treasures states or organizations have the same economic content, however, different forms from country to country while

also differed. But the great thinkers and especially classical political economy, Adam Smith precursor fails to define the rules governing the taxation process more objective to be achieved, namely in the form of imposing peaks.

Maximums were imposed along the remaining time and raised in the special cases in the literature so far is talk of three groups of principles of taxation, namely the principles of fiscal efficiency, fiscal equity principles and principles of economic policy and social.

Principles of taxation yield based on the idea that taxes should be placed so that it brings maximum revenue with minimal state expenditure, in other words, is characterized by productivity. Productivity in turn is an indicator that expresses the efficiency, and in this case is also a feature of the tax cost.

As an indication, in general, productivity expresses the ratio between results and effort, and if taxes this indicator is the ratio between tax revenues and state efforts to attract them, in fact, tax administration costs.

These costs are quantified and the fiscal system can be determined, in fact, are the fiscal costs of maintenance. We know that if indirect taxes tax procedures involve a higher tax payers in the process starting with maintenance records purchases and sales, continuing with the calculation of taxes, their declaration and of course their pay.

The participation of contributors to the tax administration requires an effort on their part and savings from the tax authority.

It is interesting to determine the involvement of taxpayers in the administration of taxes and how constitutional law is the imposition of tax by taxpayers that they were required to maintain records on tax and other obligations, such as declarations on a particular type of data carrier, or the obligation to submit and maintain certain records prior accounting and other information related to trim taxes otherwise.

On the other hand in case of direct taxes is based on a fiscal apparatus restricted

participation of taxpayers, meaning that taxes on buildings, land, vehicles, tax on personal income from independent activities carried out by the retained the source of rents from agricultural activities and other with the end of regulation, the unit tax on the taxpayer prepares the tax statement, enforceable document, it will be followed to the collection of amounts assessed.

If the profit tax, income microenterprises, dividends and others taxpayer tax return and calculate the actual tax. And if those indirect taxes and direct tax authority has the right and obligation to control activity for each tax separately. In this context we can say that indirect taxes are more profitable than direct taxes.

Tax return is influenced by the level of accuracy of tax law, if it allows or not or if you fraudulent tax evasion against the law even if it is located that you do not leave room for interpretation. If the tax is paid by all taxpayers who have taxable same table, it is characterized by universality, quality tax cost.

So we know that in fact violated tax laws are fraudulent or are bypassed by the taxpayers, so that part of planned to collect tax revenues do not reach the collection. Level budget tax revenue is a function and device performance fiscal control, the device should be based on tax laws and procedures of tax control equivocal performance.

The level of failures to receive is not equal to the degree of tax evasion primarily because we do not know if the planned revenues are well grounded and if he can not evolve as macroeconomic indicators once assumed the public budget planning.

The most important problem of collecting the fraudulent evasion of taxes is an important topic as complicated as it is.

In the literature often talks about avoiding the tax law on an escapist phenomenon without breaking the law, called the fraudulent evasion.

In this context I put my problem reporting escapist content phenomenon, if we refer to

tax law, if we refer to planned tax revenues or the principle of universality of taxation. In the first case the tax law is not broken, so in terms of jurisdictional comparison is pointless.

Reporting on planned tax revenue does not generate an eloquent comparison to the process of planning can be faulty and so the comparison suffering. Remains third comparison, the principle of imposing, this principle can be violated, in which, however, does not violate law rule than universally accepted.

I personally, not breaking the law does not accept such employment, considering honest trader and indicates those interested in just talking about tax evasion, fraud phenomenon par excellence. Principles violation of universality, a principle is violated continually bare fact, primarily affecting profitability and return on any taxation can be no question of tax fairness.

A tax and cost is characterized by stability, a tax that must be seen as two spots of view, namely, the stability of the tax law and tax revenue stability. Stability of resistance translates into tax law tax law in time, which means that the law would be well located and comprises all the details required in the tax case.

Cash inflows fiscal stability means that when tax rates change and change proceeds in the same way. It is said that excise taxes are stable so that when tax rates rise and increase revenues.

If these taxes are apparently betting heavily on the psychological factor of about certain flaws in the case of alcohol and tobacco, the habit if auto fuel.

Another quality of taxes, namely the imposition of convenience, in fact one of the maxims of taxation, taxation with fairness, certainty of imposition of taxation and economic qualities, put forward by Adam Smith, can be considered a necessary feature cost taxes, and contributing to increasing the collection tax revenue.

Fairness is a principle of taxation often invoked in literature, but it seems the most difficult fiscal respected in practice. Fair treatment for all taxpayers from the tax authorities is a goal difficult to achieve in practice in tax and general appropriateness societate. Totusi promotion, discrimination and neutrality to the tax authorities may result in equal treatment from the tax law.

Equality before the treasury can be absolute when the taxpayer owes an equal amount of Tax expressed in absolute terms, or may be relative when the taxpayer owes a relatively equal nsuna expressed in relative numbers, in percent, this is the proportional share.

In time, when economic and social life to sophisticated and revenue obtained from various sources the question of contributory capacity taxpayers, taking into account their economic situation, their social, family, their health status and other variables to justify differential treatment to the tax authority, in other words one that can pay more to do.

They rely so under the influence of leftist thought after the French Revolution to provide income tratamentul echitabil public increasingly larger.

The literature talks about horizontal equity and vertical equity on, the evolution of the concept of tax fairness.

Treatment involves horizontal comparison income of two or more persons get equal pay but from different sources, and if vertical equity is to compare the incomes of two or more different persons who earn income from the same source, context in which Professor Constantin Tulai in his "Public Finance and Taxation" highlights the risk of such comparisons, in fact beneficial to express report with the taxpayer, to transfer the emphasis on gender equality before tax through tax.

Time evolution of the concept of tax equity reflects the intent to transfer treasury importance to gender equality through taxes or tax reports, obviously in financial purposes. Accepting equality through taxes, accept and practice invasive in terms of tax