

ANTIFISCALITATE UNIVERSE

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Abstract: *Management Company affairs and especially to ensure a minimum of autonomy on each landing, the presidency of the Republic, to the presidency local public authorities, is inevitably linked to the monetary factor because, in fact govern an effective means to commit expenses ansablu and for this must be identified and collected resources. Training resources and employment costs is made by decision of a financial nature and technical tool to balance and self is "budget" throughout the circulatory system complexity that has methodological procedures and technical tools but for identifying and sizing revenue, while the expenditure After all nationally required officers to ensure autonomy and made according to how much money you have to act like a legitimate economy here that: "Who owns the gold holdings and power. But it is a formidable enemy and it is called "antifiscalitate" And antifiscalitate malevolent attack on open fields, on the vulnerable by failing to balance budgets, the gaps and flaws. Unprofessional if the entire complex is managed, the effects can be devastating*

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Finance classical conception, the public budget was considered an act, but limited to a list of expenses and revenues, without specifying any connection with the status and interests. First rose above the "budget-table" was a great thinker and statesman of the Roman Empire, Cicero (106 - 43 BC) who, in the year AD 55 and gave appropriate sentences for a construction budget able to balance all economic national. Cand you read it now seems more present than ever:

"The budget should be balanced, must replenish treasury, we must increase revenue and reduce debt and spending, arrogant public servants should be moderate and controlled, said Cicero, helping other countries should be removed because otherwise they owe to go bankrupt. People must again learn to work, work hard in any place and live on the backs statului. Acestea issue of crisis are the secrets!"

Increasingly complex in terms of economic and social life today, the doctrine of complete financial picture on budget and tied its existence and status of the entire national economy going. So how is it defined, more recently, scientists Finance "Budget forecasts and authorizes the legislative form, costs and state resources in line with a certain economic and social policy." This definition highlights the need for parliamentary approval of budget indicators, giving it the force of law and binding. However it stressed that the budget is forecasting an act of public resources and how to use them, so a balance of economic equilibrium.

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And yet, although, even has a whole arsenal of scientific and methodological, between the provisions contained in the state budget law and implementation of public revenue and expenditure Permanent differences arise which require some remedial and approval by the legislative power of rectification within a year budget, which not seldom distorted the original intentions.

Configuration state budget is influenced by perceptions of political, economic and social specific period, and the interest groups that exercise political power, so they go up there with the interests of public finance science party that turns into a social science.

As an official document shows the approved budget of expenditures will be made in future, as the size of revenue that can be mobilized to the state over a financial year. The economic approach emphasizes the concept of budget and macroeconomic correlations particularly the level and evolution of gross domestic product. In modern economics, the budget is considered a key variable in determining the level of gross domestic product and use of resources. In this context, fiscal policy generates many disputes, and its effects are most often contraindicative.

Budget structure is infinitely more complex, so that resources are public finances and manages a system of budgets, including: (a). Budget, (b). The state social insurance budget, (c). local budgets, (d). special funds budgets, (e). Treasury and Budget (f). instituitii budgets of other public autonomous nature - all in terms of ensuring overall financial balance of the economy.

An essential problem in the budget process is the distribution of income and expenditure between different levels of budget system. This distribution is compared with the duties incumbent on every level to achieve public actions but also depending on the nature and size of resources, among which ensure certain connections but specific taxation balances.

In terms of budget execution, namely the establishment and collection of revenue, on the one hand, that hiring and spending allocations, on the other hand, it is support and the fundamental purpose of government is the government itself and its quality and performance depend on the quality executive power.... but that eventually effect people feel it..!

Budgetary execution, means:

- Taxation, that all the methods, techniques and character incentive levers through which to mobilize the necessary resources to this budget and are governed by legislation (say tax code);

- Hiring and spending of resources, distribution and redistribution, a process as complex as you good quality household, but honesty and fairness and probity and professional training of each governor.

Unfortunately, in both levels, as we showed last year, things are becoming worse and instead of improving, at least to learn from mistakes, everything is acute because the style is "pompiestic".

What happens in Romania on-line see taxation (even supported) by all and perhaps the wisest situation was characterized "Macromodel Simulations for the Romanian Economy" (<http://ssm.com/abstract=1620521/iunie> 2010) of Acad.Emilian Dobrescu "tax system is completely inverted, as there is something else, so that no one understands, no one respects and foreign investors shun our country, in any other European countries tax evasion and the underground economy do not reach exorbitant rates that are common to us".

I went to see that phenomenon that dominates the law (including state budget law) is "antifiscalitate", meaning a mixture of abuse, fireworks, conflicting decisions. justification without justification, lies substantiated with false numbers, enslaving power of representatives of all sorts of interest groups, and the mule still others, all aiming fiscal rule violation and its correct functioning impiedecarea.

Recently, the portal "9AM/30.06.2010" I saw the following comment: "underground economy in Romania has reached 40% of GDP (ie 47 billion or 200 billion, while tax evasion is 15 billion euros (43 billion)).

I do not know how real ditch, but these figures were used by the prime minister to justify unpopular various measures taken in recent years, among them reducing staff salaries budget, reducing the number of people in the administration..... Member of functions by removing vacant posts, reducing the operating costs of public institutions,... but others continue to grow and after which nothing is seen.

Tax evasion, as the main form of antifiscalitate, is one of the phenomena - economic complex of the utmost importance that states face today and unintended consequences of which seek to limit as much as possible, eradication is impossible. The state must be concerned about systematic and effective prevention of and limiting phenomenon and escapist, but it can trigger tax evasion, following two main purposes: one purpose "positive" argued the desire to stimulate capital formation and purpose "adversely" reflected in support of interest groups, often mafia-like, with all the procession of consequences on the general state of the country.

If we forget that the state budget for the current year is income, 66.6 billion lei, we realize the dimensions of these astronomical figures, which by reducing to a reasonable order of magnitude would allow us to pay us a few years a foreign debt that exceeded 175 billion at March 31 this year... But here are too much "if".

Antifiscalitate continuously acted more harshly or "stealthily" depending on ability and accuracy of governors, so to counter them have created all sorts of control and supervision institutions were born of scientific techniques and methods of prevention of, discover and sanction, but not always achieve the

expected success because here the human factor plays a decisive and highly dependent on the political and professional color is this man!. For state authorities, for those who want to defend themselves all the taxation fairness made various tips, different requirements on which I want to stop less.

Central issue is to do everything to ensure healthy public finances. Finances are a very dynamic construction to grow and replace the tax with the development of society, but it antifiscalitate to diversify and change their forms of manifestation and often becomes more aggressive. Therefore you should really know some strategic issues on taxation and escapist, about balancing sequential Finance on carelatiile public from the private economy, about partnerships, limited skills and all about a concept and strategy and financial economico general.

Everyone talks of taxation, economic leverage of its functions, the economic equilibrium stabilization mechanism, but government is an essential look: fiscal obligations must colectate. Ministerul Finance and has a colossal machine, more than 350,000 employees should deal with tax collection, there are reporting systems, tax declarations, control levers, but nobody does anything. I'll give you some examples:

a) Ministry of Finance has placed on the Internet "list register taxpayers outstanding obligations of the state social security budget on March 31, 2010" (www.anaf.ro) and the summing up of hundreds of positions is found that the remaining 42 billion represents for large taxpayers and 28 billion for small and medium taxpayers. Please note that these people were detained employees and now house the central fund flows are not using them in their personal goals and business, and it's everything you need for payment of pensions for two years, ignoring the current best-payers revenues.

b). In February 2010, Economy Minister Adrian Videanu publicly stated that arrears would get insurance fund to pay pensions over the next two years and that more than 15,000 economic agents not only did tax payment but have not made any binding declarations assessments for fiscal year ended.

c) Perhaps the same is true with other tax obligations, otherwise not explain why in 2009, according to the execution of the house, the state budget only gathered 56.0 billion compared to the 103, provided 8 billion. Specialized bodies of the European Union itself found that in Romania, every year it is charged 28 to 30% of taxes and other tax revenues owed by taxpayers (and no longer collects this ever).

Why this situation has been reached (for prime argument that "have a difficult situation and hence did not pay 'seems childish)? Is it poorly managed tax - on the one hand, and a total lack of concern regarding their collection?

There are three types of escapist:

(A). Some are not: they did not ever going to pay voluntarily.

(B). Others can not because taxes are too high.

(C). And most people do not believe and will not, and saying: Why leave the state to mock my money, so in May we, see you, can escape.

We want to draw out money from tax evasion? It will be impossible to reach the first class until we go to these two. But to move the system to be attacked and destroyed the fourth way, the clique that is atypical and tax dodgers hidden under state protection, tax authorities and those are most of them were invented in Romania, and their debt (which I see some officials now call amnesty) bears a generic name "arrears"

However, if there is political will and skill fiscal budget claims may recover without any problems because we have enough levers to provide specific financial, but also many instruments of coercion.

There, too, and accounting procedures to raise revenue collection, but not appropriate aplicam.Asa "accrual" in the Financial Regulation of the EU No 1605.. 2002 and which expressly provides contarea OGnr.70/2004 distinct "claims found" clear and "the income" - on the one hand, then the "costs incurred" and that the "paying them" - on the other parte. In this way, differences between the two pairs of entities would be "revenue forgone" and "unpaid obligations". But here, in the state budget but would not operate on alternative "cash", inherited from antedecembrista and the consequences can be seen: on a landing until the third of adequate revenue budget arrears and gradually becomes lost or prescribing, the other landing state providers will not pay benefits on time, no VAT refund agents due exporters dereglandu their own economy.

But European and international accounting standards, and aligning systems indeeosebi after unification in a single package for financial reporting rules, intervened in 2009 (IFRS - financial reporting standards) applicable mandatory in Romania from a ian.2010 (Ord. nr.3055/2009 MFPs), offering the most important discovery since infant weapon evasion intentions (in effect under this empire has been created), blinding of arrears, late payments to hide. Either they are the most important financial and fiscal factors to stimulate the economy, the defense budget for braking tendencies theft of public money only that this new accounting must be learned, and this is hard. Except for specialized academics, the accounting managers of large companies, a few chartered accountants and statutory auditors there is still much ignorance, and among the "experts" and tax inspectors is so quiet that fear grab you!

Yet, budget management, budget revenues are not the real problem, but costs for that once shared the consolidated budget, start a general effervescence each institution, posted as separate budget position (officer), how to spend money faster allocated, because many believe it is meant and so justify their job! Do not

try to speak the human factor here, but here are some suggestions that come from science and technical expertise coupled with information provided by Finance "International Accounting Standards"

Adjustment costs to revenue. Any tax increase has the same result as inflation: reduce the purchasing power. When the tax is excessive, as with labor taxation, he ruined companies and send employees in the black economy. Therefore not forced note will not stretch more than plapoma not spend more than you (cover up the credits) so that we get a foreign debt of 100 billion (or 140 mild.impreuna with those of firms).

Eliminate chronic deficits. In a cycle of 10 years to be deficient not only years but years of surplus. Use the following rule: expenditure for the current year may not exceed the previous year's income. That way, the budget has a cyclical component: when revenues increase - is surplus and deficit reduction occurs only in years.

Mortgage budgets. Each contribution has a clear destination. For example, social funds are spent as intended only (no investment, no cars, no to pay, nothing!); Going wage income tax: 36% from the local budget, county budget 10%, 17% of fund balancing of local budgets, 37% from the central budget for wage costs, income tax - for central administration salaries, VAT is split evenly between education and health etc.. Each sector knows exactly what type of contribution is based, and knows he needs to adjust receipts.... But these mortgage rates to follow and not easily given up before those who "have more mouth" or politics more appealing color (it was christened "adjustment").

Insolvency officers. Who wants to lend, borrow on its own. Who can not give money back may declare insolvency, without the State have any obligation to bailout. For example, judges did not simply give to trial for Court and earn bonuses. If the Court does not have money to go to home consoles!

Private management, competitive administrative services, from access to European funds to higher public investment, the size of motorways. It is a utopia to put them to manage pension funds makers salaries of these funds, or to manage European funds on those who consuma.Nu, ended with this system! Now companies are turning to specialized technical management and accounting, and costing less than the huge mass of wage costs to the personnel engaged in administration.

These are just some suggestions that spring from equilibrium theory, the principles and accounting policies, the correlation between need and extra bilantiere.Mai but also a general economic picture, an understanding of economic and monetary circulation inevitable.

We want handcuffed economy and tax evasion? Then you must start by doing everything for the health of public finances. Finances are a very dynamic construction to grow and replace the tax with the development of society, while

antifiscalitatea diversify, change their forms of manifestation and often becomes more aggressive. Therefore you should really know about some strategic issues and tax fraudsters themselves and especially to defend.

Calling all the old systems, which we have heard more than learn, or we learned in practice - as some still stick currency - so far not been done almost always appear to understand that nimic.Trebuie forms and new methods antifiscalitate taxation but also to counteract the latter must specialists with advanced knowledge of finance theory and practice. But it is necessary to consider that aibe finance and taxation represents a package of levers and instruments to stimulate economic development creating added value, to maintain the balance of development durable.Trebuie to understand that when you are born once problem in general, but more so for financial as it comes to money, is born and solution to solve them! But this razor need to know finance, not as you turn came under the algorithm.

I stop here, though would have much to say. Note scale as finance and taxation are a science and that it must not only learned but also respected. Otherwise we will be good, because finance ensure economic power, finance and local institutional autonomy are provided, but finances are young and instrument of order and discipline in economic.