

# A Brief History of Taxation and the Solution to the Lump-Sum Tax, in Times of Crisis and Recession

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## Abstract

*Since the multiple moments of the European history of taxation, since the creation of the European states, to the acknowledgement of the fiscal rights of all the citizens of these states after the French Revolution in 1789, since the economic crisis during the period 1929 – 1933, to the fiscal policy of the Second World War, extended through the broad introduction of the VAT on the European level, almost all of them represent significant steps towards a globalization of taxation within the European Union focused upon common policies regarding the direct taxes (the directive regarding the fusions, the directives concerning the subsidiaries, the directives regarding the interest and dividend payments) and on the indirect taxes (the 4th directive concerning the value added tax and the customs union). The present article tries to cover only three key historical moments at national level, selected among the multiple aspects specific to the Romanian taxation, with an emphasis on the creation of the State, on the Organic Regulations of 1831 (tribute; ro. patenta, a tax paid for a certain trade or industry; indirect taxes), on Cuza's Reform of 1859 (land tax, the elimination of the fiscal privileges), on the Revolution of 1848, with the universality of its assertion, for the period 1921 – 1933, as one of the greatest fiscal reform in Romania, on the absence of some market mechanisms that obviously reduced the impact of taxation, or on the transition period and on the period of implementing the community acquis. These three historical moments or periods are the Phanariote century, the inter-war period and the global economic recession. The final fruits of these historical presentations are the lump-sum tax and its role in full crisis, as noted in the conclusions of the brief history of Romanian taxation.*

**Key words:** *taxation, lump-sum tax, globalization of taxation, crisis*

**JEL Classification:** *E32, H21, H25, K34*

## Introduction

### Taxes during the Phanariote Age

#### Introductory General Issues

The governing power of the settlements in the early Romanian lands, post-Dacian, was in the hands of a caste, which used to be passed from generation to generation through the legacy left to all children. Members of this caste were called *cnezi*, who, in their turn, for the judgment of the matters between them and the villagers, as well as in order to lead the villagers in wars, used to designate the worthiest of them as their military chief, called Waywode (ro. *Voevod* or *Voievod*). The population had duties towards the *cnezi* and waywode, giving them some of their

products, working for them for a number of days per year, and on holidays and other days of celebration they used to give them gifts and *plocoane* (homage gifts entering in the obligations of liege men towards their liege lords). Taxes in cash seem not to have existed, except for those which were cashed as customs, and belonged entirely to the waywode. Wallachia was created by the end of the 13<sup>th</sup> century through the union of the two voivodeships Litovoiu and Gorjului, on both sides of the Olt River. Moldavia was founded by the mid-century of the 14<sup>th</sup> century, being created by a great number of Romanians from Maramureș, who had crossed the mountains and had settled between the Carpathians and the Prut River, in order to escape the sovereignty claims of Hungarians.

Every year, duties consisted of *taxes* (ro. *dări*), everything one had to give to the Lord, or of the *tithe* (ro. *dijmă*), the tenth part of the production, and they usually were the so-called *works for the Lord*, in the form of: carrying or transportation by carriages; grazing or feeding the lord's horses; the remount, namely the ensuring of horses necessary for bringing the urgent news; the haymaking; sturgeon fishing, three days per year for the Lord; and for the community, *the lordly works*, in the form of the obligation to work for a number of days per year for the Lord in order to repair the Lord's fortresses and mills.

Incomes consisted of the *customs duty*, levied on the borders between countries, cities and counties, the *tribute* (ro. *bir*) per capita, the *income* from the salt mines and the *sum* coming from fines. Tax levy was carried out by a whole apparatus of tax agents. The principalities did not have a social and economic private life, but they depended on the situation of the powers that surrounded them, namely the Turks, Russians and Austrians.

### **The Phanariote Century and Its Taxation**

The Phanariote Age or the Romanian Phanariote Century is placed from the historical point of view between 1711 and 1811, when each Lord who came in the country used to redeem the throne, undertaking to pay an annual amount to the Sultan as well. At the same time, they imposed the hardest tallages, namely: *tithe* (ro. *dijma*), one of ten beehives; *goștină*, a fee of 8 bani for each pig sold; *oerit*, a fee of 10 bani for each sheep sold; *văcărit*, a fee of 30 bani for each ox or cow sold; *pogonărit*, a fee of 2.24 old lei for an acre of vine in property; *vinărit*, a fee of 2 bani per pail (ro. *vadră* = ten liters) of wine; *tutunărit*, a fee of 4.48 lei per acre planted with tobacco plus the so-called *plocon* of 0.80 lei; the *customs duty*, levied on both import and export, in amount of 3 percents; *fumărit*, a fee of 5 lei on each large tavern from Bucharest and Craiova; *căminărit*, a fee of 66 bani per barrel of wine, sold in fairs; *săpunărit*, a fee of 1 ban per kilogram of soap.

Boyars and Monasteries were exempt from *dijmă*, *văcărit*, *fumărit* and *cârciumărit*. For goods in transit they used to pay a customs duty of 3.33% when going to Câmpulung, and another duty when returning via Rucăr, with the exception of goods that passed through Brăila, for which they paid only one customs duty. For internal consumption goods, they used to pay a customs duty of 4%, as well.

Later, on March 31<sup>st</sup> 1862, the following tax laws were voted, recalling those corresponding to the Phanariote period, which unified the *land tax*, setting it to 4% of the net income of the fixed property, the *contributions* for bridge and road crossing, setting them to 12 old lei and 4.44 new lei per year, the fee of 10% on the so-called *mort-main*, the lack of inheritors implying the intervention of the state who could choose that the goods of museum interest be distributed to the specialized museums, the personal contributions, setting them to 36 old lei or 13.33 new lei per year, for the 25 year-old persons, and 30 old lei or 11.11 new lei per year, for the persons aged between 20 and 24.

Enduring almost continuously the occupation of foreign armies until 1856, the Romanian people, before and after the Union of the Principalities, passed through and defeated all

vicissitudes of times, subjugating the diplomatic, political, social, economical and financial hardships. They will form the moral pledge of tomorrow's Romania and may serve as "leverage" for its economic and financial development in the far-away future.

The civil servant is defined ever since the beginnings as a veritable civil army during times of peace, and the effort of his work is often identified with the sacrifice of the soldier on the fighting fields, comforted by the encouragement given by the gained glory, immediately acquired through the sacrifice of his life.

### **A Few Final Remarks on This Period**

The glory of the civil servant during the times of peace is hardly gained, being materialized in the prosperity of the State, a prosperity hardly gained after a tense and continuous work, which has no other reflex but that of dignity, at the shelter of the interior peace whose first catalyst it is. The civil servant reaches his full mission when he forms around him a school for all citizens of the country, a school of high morality and order, due to which the country's economic and cultural life thus developed in all times and countries. This is, in fact, the social and political role of the civil servant, in the State, that he fulfilled less often than he should have, but that he will have to fulfil especially in the future, a context in which he deserves the attention of the governments for the improvement of his material life. Considering the statements and the pieces of advice of a life spent in the administration of the finance of the great French people, and putting them next to our opinions expressed above, they will not be able, however, to bring an improvement to the present situation without assiduous work, without order in all the domains of the public activity, within the legal frame, well determined and coordinated between them from the financial and economic point of view, and especially from the point of view of severe savings when spending the public money. Romania will be able to exit the current crisis, much easier than any other country, provided that, in the legal acts of the government, the policy be focused on the reclamation of the public finance, without which one will not be able to resume the interrupted course of the country's progress beginning with the date of the outburst of the world crisis.

## **Taxes during the Interwar Period**

### **Few Historical and Theoretical Elements Referring to the Interwar Taxation**

The basis of the state finances of modern Romania was laid by the Organic Regulations of Muntenia and Moldavia during the period 1831 – 1832. From the point of view of the budget, these constitutional documents meant, in fact, the transition from the Byzantine feudal financial and fiscal system formed during the previous centuries, to the system of regular annual budgets, based on revenues collected and administered by certain rules, subject to the political and legal control of the State's constitutional institutions.

The general scheme of the ordinary budget revenues, according to their official classification, as presented in 1923, is the following: the *direct taxes*, elementary and global; the *indirect taxes*, in the form of customs duties, taxes on *țuică* and *rachiu* (types of brandy), taxes on beer, wine, sugar and glucose, oil, the luxury tax and the turnover tax, the tax on shows; the *State monopolies*, in the form of tobacco, salt, cigarette paper, matches, playing cards; the *incomes from CFR (the Romanian Railway Company) and PTT (the Post, Telephone and Telegraph Services)*, from the Danube and sea harbors, from the shipyard of Turnu Severin, from the docks of Galați and Brăila; the *public domain revenues*, from forests, rush beds, ponds, fishing and Danube canals, the State's pasturelands, nurseries and cellars, the public gardens, horse stables and dairies; the *subsidies* from local budgets for various services provided by the State institutions, the police, gendarmes, guards, notaries, the maintenance of schools and courts,

churches and roads; the *special incomes* coming from managing the ministries, depending on the size and the composition of each one. The turnover tax is a novelty upon the introduction of the Romanian fiscal system. Practiced for the first time in the USA, after the secession war, it was based on the idea, as simple as it is ingenious, of taxing a commodity each time it passes from one hand to another, thus constituting a source of budgetary revenues; the greater the source of budgetary revenues, the more complex its circuit from the producer to the consumer.

The times of war and crisis that encouraged speculation and multiple operations with the same goods were particularly suitable for such taxes. The results of implementing the taxation system during the circulation, per each sales operation, in “cascade” or “snow ball”, proved to be so fruitful that, after the First World War, this type of tax was adopted by almost all capitalist countries.

### **The Interwar Fiscal Period**

In the chaotic situation after the First World War, with the production down, with a circulation of goods distorted by the speculation in those times, the Romanian legislator preferred, for the time being, the French form of the cascade tax, leaving for later the German solution, respectively in 1927, when the industrial production became more organized and stable. The turnover tax was known in another form as well, that of being levied only once, at the place of production, on the occasion of the release of products, used by the German system.

The law of Nicolae Titulescu, from August 1<sup>st</sup> 1921, provided the luxury taxes of 15% and 10%, the tax of 3%, 6% and 10% on the volume of sales of the public houses, with a large shopping concourse, and the *general tax* of 1% on the total turnover of each business, be it common or accidental. By introducing this tax in the Romanian tax system, they created a source of budgetary revenues, which, without affecting the yield of the existing taxes not in the least, proved to be one of the most productive sources. Announced as a provisional measure, the turnover tax was the only tax in the fiscal legislation of N. Titulescu which was kept under the liberal government that followed. It not only has not been abolished, but it has also become, with the time, the most important link of the whole indirect tax system of Romania, between the two world wars.

By 1923, the general turnover tax on any business was replaced by a system of single taxation of the products when being put into circulation from the place of production or from the customs. The new taxes included the sum of all successive cascade tax levies plus the increase resulting from the differences in tax on the benefits coming from one sale to another. On the whole, the tax was increased by almost 40%, marking up the goods by almost 2%. Through the new regime of the *luxury tax* and the turnover tax introduced in 1933 by the law of Virgil Madgearu, in which the quotas of the turnover tax have increased by 66% beginning with the first year of functioning of the special arming budgets, the fiscal “ideal” was almost reached; the tendency towards perfection that has made the reform of this tax, even if it was accused of having engaged increased pressures of taxation, is particularly annoying by its very nature and character, but rescuing at the same time.

In close connection with the reform of the turnover tax there is the history of the *stamp tax on bread*, of 1 leu per kilogram, introduced in 1931 in order to create the necessary means to cover the bounty on exports of wheat. Under the same pretext of evasion and difficulty to control, this stamp tax was also included, in 1933, into the turnover tax system and levied in the form of a bakery quota.

The real taxation was even greater, if we take into consideration the “*occult taxation*” that we will talk about below. The so-called extra-budgetary funds that had not passed through the treasury filter formed an occult annex to the budgets of the central and local institutions for a series of years. Speaking of the “inherited financial mess”, some pointed out the fact that the ministries, the county prefectures and police prefectures, as well as the different courts, founded

within the period 1934-1935, were using without limitation the various fees and taxes whose product was spent without any control, showing that the number of special extra-budgetary funds summed up about 10% compared to the incomes registered at the ordinary state budget.

In the years 1935-1936, some indicated the fact that the Capital's Police Prefectures was administrating, outside the budget and without control, over 20 types of fees. Why does it sound so familiar and why does such a way of taxation coexist nowadays too?

### **Present Echoes and Final Issues**

Even though there are some reservations about the accuracy of assessments made, it is beyond any doubt that the practice of the occult extra-budgetary tax system had an extraordinary development. The existence of special occult funds in such an important proportion means, in fact, the creation of a second state budget, supplied with illegal tax revenues and meant to cover some unregistered expenses in the state budget.

The real explanation must be searched, of course, not in the "spontaneous reaction" of the public institutions, as the great playwright, Ion Luca Caragiale, used to say, but in the abusive practice of the various central and local authorities, known and tolerated by the central organs, to place on the taxpayers' shoulders an additional tax burden, without needing the minimum lawfulness and justification that the elaboration of the budget involves.

For example, in order to build the new palace of the Prefecture of Bucharest, they collected for years, besides the so-called "bricks", the name of the voluntary cash contributions of citizens, a kind of nowadays' sponsorship, followed by the emergency fees for any complaint, special fees for obtaining the registration numbers of vehicles, for the furnished rooms and nightclubs, at the office for the population, emergency fees for the passport, etc.; we must also point out the tax of 1 leu on bills in restaurants.

Nowadays, about 92% of the revenues cashed for the state budget are collected only by means of seven charges; the rest of over 480 charges contribute to the budget with only 8%. I do not think that this situation is to anybody's liking, because the numerous charges bring more losses than money, as the administration cost of most charges supposes much greater financial effort than what is collected from them.

## **The Lump-sum Tax in the Recession Period**

### **A Short History of a Global Financial Crisis**

Three years ago, the situation of international financial markets was stable, and the real estate domain seemed a more than safe and profitable investment. The present situation is completely different. The moment of the crisis outburst was February 7<sup>th</sup> 2007, when HSBC announced that it had problems caused by the subprime loans, bad mortgage debts supporting the economically disadvantaged areas. "Dominoes" began to fall on April 2<sup>nd</sup> 2007, when New Century Financial announced bankruptcy.

Specialists in the field ensured that the USA would not go through a "great depression" similar to the one in October 24<sup>th</sup> 1929, despite the gradual moderation of the economic growth. The EDF central bank system officials and those of the American Treasury stated that they faced the declining confidence of the consumers, the reduced launching of new real estate projects, reduced retail sales, as well as the decrease of the industrial production. This is why the USA Treasury began a series of programs, through the federal housing agencies and the federal mortgage corporations, in order to refinance the mortgage debtors and to stop the falling prices of houses, but without success. Finally, the government was forced to nationalize the companies in bankruptcy, like Fannie Mae, Freddie Mac, AIG or to facilitate, together with EDF, the

takeover of some insolvent banks by some more powerful actors of the money market, the case of Bear Stearns, Washington Mutual or Wachovia and Lehman Brothers.

### **The Crisis in Europe**

The first wave of the American crises reaches Europe officially on August 9<sup>th</sup> 2007, when the French bank BNP Paribas announced that it could not face the cash withdrawals from two of its funds. On September 13<sup>th</sup> 2007, Northern Rock British bank demanded the help of the Bank of England, and the panic began to cover the continent. On October 1<sup>st</sup> 2008, it was the turn of the Swiss bank system to feel the panic shudders when UBSAG bank announced that it was having problems. In order that the crisis “recipe” should be complete, the increase of the cost of the barrel of oil up to the value of 71 dollars, as well as the exchange rates disequilibrium interfered. As a result, the industrialized states revised their energy policy, as well as the far too generous lending offers; in Great Britain there’s no mortgage loan covering 100% of the building’s value any more. Due to the financial crisis in Hungary with a 70% exposure to loans in Swiss francs, the type of loans granted in “exotic” currencies disappeared. The liquidity crisis, followed by the first bank bankruptcies and nationalizations, is also the case of the three banks in the Republic of Iceland, which are now under the control of the state which is negotiating an emergency loan of 4 billion Euros from the banking system of the Russian Federation. Fifteen states of the European Union, members of the euro area, have announced that they will implement a plan to rescue the banks, including a guarantee of bank deposits.

The number of the unemployed in Great Britain has increased by 164,000 persons in the period June – August 2008, this growth being considered the biggest since 1991. The government in Madrid has made known the intention to reduce by 35% the jobs for foreign workers in the context of a rising unemployment. While the Republic of Ireland is already in recession and Germany admits that it is “on the edge”, France prefers to talk about a “growth pause” in 2009.

### **The Crisis in Romania**

Our country was not fully stricken, as it had happened in the case of USA or Great Britain, but the shock waves were felt on various levels of the economy: more expensive fuel, higher instalments, the inflation above prognostics, the regress of real estate transactions, investments postponed and abrupt stock market falls, rising employment. The first increases of instalments in the case of all loans, regardless of the credit currency, granted to companies and to the population, can be noticed at six banks: Banca Românească, Piraeus Bank, UniCredit, Marfin Bank, Raiffeisen Bank and Garanti Bank. There are also export problems of some enterprises because of the foreign companies, which do not have ready cash to pay their contracts in force. Because of this economic phenomenon, they are forced to diminish their production. This is the case of the ArcelorMittal Steel Facilities of Galați and Hunedoara that are reducing their production in order not to remain with the sheet metal and wire rolling mills in stock. The management of Henkel Romania, adhesives division, intends to give up a 10 million Euros investment in a factory in the area of Moldova as they will not have an outlet for the building materials or for adhesives, because of the stagnation of the real estate sector. And we may go on with other examples.

### **The Public Finance in the Crisis and Recession Periods**

A proper introduction in the taxation of economic recessions imposes the understanding of the lump-sum tax, this form of taxation that has perplexed and confused both the business environment and the political environment. In order to get to that, I will first describe the notion of finance which may have multiple meanings. In English law, it means administration, especially public, of money, the financial support of an enterprise or the financial resources of a state, of a company or of a person. In Romanian, the concept of finance is used frequently, especially in current speech, to refer to money, cash resources or to financial institutions.

Thus, public finance becomes with the years an intervention instrument of the State at the economic and social level. The state budget revenues must ensure not only the financing of the state apparatus, according to the conception of the classic public finance, but also the stimulation and the orientation of the economic development and the adjustment of the social conditions, namely of the standard of living. Depending on charges and taxes, some industries may become more attractive, if the reduction of the taxation quota is proposed. Whether by means of taxation, or by using part of the profits, especially those very high profits which may be redistributed at the social level...

### Romanian Taxation in Times of Economic Recession

After Romania's EU accession, one of the main changes was connected to the taxation of the microenterprises' revenues, the latter having the possibility to opt for the payment of a taxation quota of 2% of the turnover in 2007, of 2.5% in 2008 and of 3% in 2009. Beginning with 2010, the possibility to pay the income tax could be eliminated. The microenterprise is the legal person who on December 31<sup>st</sup> of the previous fiscal year cumulatively meets certain conditions: it produces revenues, other than those resulting from consultancy and management, in proportion of over 50% of the total revenues; it has registered among his objects of activity the production of goods, the rendering of services and trade; it has between 1 and 9 employees and it has revenues that have not exceeded the equivalent in lei of 100,000 euro.

At the same time with the Emergency Decree no. 34 and of the Decision no. 488, the annual minimum tax, called the lump-sum tax, came into force beginning with May 1<sup>st</sup> 2009, and it seemed predestined to the fiscal waves that had generated it.

While determining the profit tax, "the so-called tribute given by Wallachia and Moldavia to the Ottoman Empire" will be considered. The calculation of the minimum tax to be paid for the corresponding trimester or year is made by being situated in a category of incomes provided in the table attached, depending on the turnover, "the daily earning in the family's barn", registered on December 31<sup>st</sup> of the previous year.

The turnover consists of the total value of the goods supplies and services gathered in a calendar year, excluding the tax.

**Table 1.** Values of the minimum annual tax for 2009 and 2010, depending on income range

No.	Total Annual Incomes (Lei)	Minimum Annual Tax For The Period May-December 2009 (Lei)	Minimum Annual Tax For The Year 2010
1	0-52.000	1.467	2.200
2	52.001-215.000	2.867	4.300
3	215.001-430.000	4.333	6.500
4	430.001-4.300.000	5.733	8.600
5	4.300.001-21.500.000	7.333	11.000
6	21.500.001-129.000.000	14.667	22.000
7	Over 129.000.001	28.667	43.000

Source: the Emergency Ordinance no. 34 from April 11<sup>th</sup> 2009, published in the Official Gazette no. 249 from April 14<sup>th</sup> 2009.

But in order to better understand what comes next, we will illustrate it: supposing that "our blood brothers" were associates in a company and they achieved, last year, an economic activity from the sale of vegetables, fruits and other belongings, adding up 220,000 lei, according to the chart, they would have to pay 4,333 lei this year.

At the end of this semester, by subtracting the expenses from the achieved incomes, they will have a 10,000 lei profit, and thus I will calculate what our brothers will have to "give to the tax collector" on June 30<sup>th</sup> 2009:  $10,000 \times 16\% = 1,600$  lei, if the old tax is calculated; thus, they owed and paid for the 1<sup>st</sup> trimester 800 lei =  $5,000 \times 16\%$  that we have to subtract from the next

duty, namely for the 2<sup>nd</sup> trimester, through the operation  $1,600 - 800 = 800$  lei.

But “in our courtyard”, we have switched to the new taxation chart for the months of May and June; this is why we have to take into consideration the 4,333 lei tax corresponding to the total annual income of 220,000 lei in the above-mentioned table, and thus the following algorithm results:  $6,500 \text{ lei} / 12 \text{ months} = 542 \text{ lei} \times 2 \text{ months} = 1,083 \text{ lei}$ . Thus, for the 2<sup>nd</sup> trimester, the company owes a tax of 1,083 lei, not 800 lei. The amount of 1,083 lei will be entered in the Statement 100 regarding the payment obligations for the state budget, corresponding to the 2<sup>nd</sup> trimester of the present year. For the 3<sup>rd</sup> year, the algorithm will be:  $6,500 \text{ lei} / 12 \text{ months} = 542 \times 3 \text{ months} = 1,625 \text{ lei}$ , representing the minimum tax to pay, the same for the 4<sup>th</sup> semester.

**Table 2.** The algorithm for minimum tax to pay

No.	Period	Income	Expenses	Gross Profit	Tax Quota	Calculated Tax	Minimum Tax to Pay
1	1 <sup>st</sup> trimester	25.000	20.000	5.000	16%	800	0
2	2 <sup>nd</sup> trimester	25.000	20.000	5.000	16%	800	1.083
3	3 <sup>rd</sup> trimester	25.000	20.000	5.000	16%	800	1.625
4	4 <sup>th</sup> trimester	25.000	20.000	5.000	16%	800	1.625
<b>5</b>	<b>Year</b>	<b>100.000</b>	<b>80.000</b>	<b>20.000</b>	<b>16%</b>	<b>3.200</b>	<b>4.333</b>
6	1 <sup>st</sup> trimester	25.000	20.000	5.000	3%	750	0
7	2 <sup>nd</sup> trimester	25.000	20.000	5.000	3%	750	1.083
8	3 <sup>rd</sup> trimester	25.000	20.000	5.000	3%	750	1.625
9	4 <sup>th</sup> trimester	25.000	20.000	5.000	3%	750	1.625
<b>10</b>	<b>Year</b>	<b>100.000</b>	<b>80.000</b>	<b>20.000</b>	<b>3%</b>	<b>3.000</b>	<b>4.333</b>

Please notice in the table above the comparison, firstly between the amount of the owed tax of 3,200 lei, with a quota of 16% and the lump-sum tax of 4,333 lei, in the case of the company situated in the category of small and medium enterprises, and secondly between the amount of the income tax of 3,000 lei, with the quota of 3%, and the lump-sum tax of 4,333 lei, in the case of the company in the category of microenterprises. Starting with the next year, namely 2010, the analyzed taxpayers will apply the prepayment system, a quarter of the amount owed for the previous year, paid each trimester, followed by the adjustment at the end of the current year.

For example, our brothers’ company will have to pay for the 1<sup>st</sup> trimester of the year 2010 the amount of 1,075 lei resulting from the algorithm:  $4,300 / 4 = 1,075$  lei.

### **Final Conclusions and Issues**

Therefore, next year, the microenterprise in the table will have to state that it is a company which has the obligation to pay a profit tax quota of 16%, and according to the turnover of 100,000 lei, both analyzed companies will be situated in an inferior taxation chart, “because of the phenomenon called recession”, and thus they will have to pay, at the end of the year, a minimum tax of 4,300 lei, a fact that will be fine, in our opinion, considering the inflation of 5%. This year’s newly established taxpayers, who declare they are paying the profit tax, do not have to pay the lump-sum tax in 2009. Let’s say that, in July, our brothers declare the temporary inactivity for a period of three years of the two companies analyzed initially, through a request for filing of amendments, at the Trade Register Office under the authority of Argeş Court. Thus, they will not owe the lump-sum tax any more, waiting for the local and foreign governors to find the antidote to the current crisis on the global level. Some envisage the fact that the actual lump-sum tax will not accumulate the expected funds for the state budget by the end of 2009; therefore, the legislative proposal to increase the VAT at 22% and the unique quota to 18%, beginning with the next year is tabled by the specialists in the Ministry of Finance. This fact would bring a new wave of cost increases.



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## O succintă istorie a fiscalității și soluția impozitului forfetar, în vremuri de criză și recesiune

### Rezumat

*Din multiplele momente ale istoriei europene a fiscalității, de la formarea statelor europene, la recunoașterea în urma revoluției franceze din anul 1789 a drepturilor fiscale pentru toți cetățenii acestor state, de la criza economică din perioada 1929 – 1933, la politica fiscală a celui de-al doilea război mondial, extinsă prin introducerea generalizată în plan european a TVA - aproape toate reprezintă pași semnificativi către o globalizare a fiscalizării în Uniunea Europeană, axată pe politici comune privind impozitele directe (directiva privind fuziunile, directive privind filialele, directive privind plățile de dobânzi și dividende) și pe impozitele indirecte (directiva a IV-a privind taxa pe valoarea adăugată și uniunea vamală). Articolul de față încearcă să parcurgă doar trei momente istorice esențiale în plan național, selectate din multiplele aspecte specifice fiscalității românești, cu accent pe formarea statului,*

*pe regulamentele organice din 1831 (birul, patenta, impozite indirecte), pe reforma lui Cuza din 1859 (impozitul funciar, eliminarea privilegiilor fiscale) pe revoluția de la 1848, cu universalitatea impunerii, pe perioada 1921 – 1933, ca una de mare reformă fiscală în România, pe lipsa unor mecanisme de piață ce diminuau evident impactul fiscalității, ori pe perioada de tranziție și de implementare a acquis-ului comunitar. Aceste trei momente sau perioade istorice sunt secolul Fanariot, perioada interbelică și recesiunea economică globalizată. Fructele finale al acestor prezentări istorice rămân impozitul forfetar și rostul acestuia în plină criză, așa cum se remarcă din concluziile succintei istorii a fiscalității românești.*