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**IMPLICATIONS OF FISCAL CONTROL IN THE EFFICIENCY OF THE  
FISCAL SYSTEM OF THE REPUBLIC OF MOLDOVA**

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## CONCEPTUAL MARKINGS OF THE RESEARCH

**The topicality of the research theme and the importance of the problem** addressed resides in the importance of fiscal control from various perspectives, emphasizing its role in ensuring economic stability, in promoting fiscal equity and in ensuring the sustainability of public finances. The implications and the role of fiscal control in effective fiscal administration, allows the collection of fiscal revenues and the maintenance of the budget balance. By maintaining strict fiscal control, governments can obtain more favorable terms on international loan markets but also maintain investor confidence in a country's economy. Fiscal control does not only refer to the collection of revenues, being involved in the supervision of the efficient use of public funds in accordance with the strategic priorities of the state; in managing public expenditures and establishing a correct fiscal policy.

The essence of fiscal control is determined by the prevention of excessive budget deficits that can lead to the unsustainable accumulation of public debt, by the need to avoid economic and financial crises, but also by ensuring economic resilience. Fiscal control is a fiscal administration tool that contributes to ensuring macroeconomic stability.

The efficiency of the tax system through an adequate tax control becomes essential to ensure the correct and fair collection of tax revenues, the reduction of tax evasion and the development of the general business climate. Moreover, in the global context of accelerated technological changes, tax control must keep pace with new challenges and opportunities related to the optimization of tax administration and the tax system as a whole.

The development and implementation of tax policies well adapted to the specifics of the Republic of Moldova through the prism of compliance with the commitments assumed by the Association Agreement is a primary problem of the tax administration bodies. Since the signing of the Association Agreement between the Republic of Moldova and the EU in July 2014, the harmonization and application of a tax administration system according to European standards has become an assumed objective. In this context, the national authorities through the Government of the Republic of Moldova presented several reports on the progress of the application of the association agreement, followed by several reform processes regarding the regulation of fiscal facilities in order to align the national framework according to the commitments assumed by the Association Agreement. On June 22, 2022, our country acquired the status of a candidate country for the EU, and in December 2023, the EU leaders decided to open negotiations for the accession of the Republic of Moldova to the EU, which implies a new set of obligations regarding reforms and changes to financial administration systems and fiscal.

### **Description of the situation in the field of research and identification of research problems.**

The current situation of the fiscal control process is characterized by a series of developments and challenges that reflect the economic, technological and social transformations of recent years. Digital technologies have become an essential element in the fiscal control process.

Therefore, information systems significantly improve the efficiency and transparency of the tax administration process and allow several renowned international institutions to carry out studies and research on tax control, monitoring the level of tax compliance and combating tax evasion. Institutions such as the Organization for Economic Cooperation and Development; International Monetary Fund; World Bank; European Commission; International Institute for Fiscal and Customs Administration; United Nations; The World Trade Organization carries out studies, analyses, statistical reports, in order to develop effective tax policies and to improve tax control practices at the global level. Thus, the efforts made ensure the level of tax compliance and strengthen the actions to combat tax evasion.

**The degree of study of the research topic.** The scientific community has been and is concerned with the subject of fiscal administration. Studies in the field investigate a wide range of issues regarding tax administration, tax control and the efficiency of the tax system, providing significant theoretical and empirical insights into the field. We find that local authors concerned with the field of tax administration are oriented towards such fields as finance, accounting, law, management, etc.

Studies and research on fiscal aspects can also be found in other international contexts. For example, the study of Alsharari N.M. and Abougamos H. focus on the impact of fiscal and public reforms on the structure and efficiency of the tax system, assessing how these reforms influence the tax system. Raudla R. and Douglas J.W., 2022 examines the relationship between fiscal control and flexibility and their impact on budget execution and fiscal system efficiency. At the same time, the study by Danescu T. and co-authors, 2011 examines internal control and good governance, including the evaluation of the effectiveness of internal control measures and their contribution to increasing the integrity and transparency of the tax system. Tsindeliani I. and others in 2021 analyze the financial sustainability of the tax system, identifying the necessary directions to ensure it. Steshenko J.A. and Tikhonova A.V., 2018 propose integrated approaches for assessing the effectiveness of tax incentives and identifying effective practices for the

progress of the tax system. Străpuț C.'s study focuses on this topic by identifying and evaluating fiscal risks, thus contributing to the adjustment of fiscal control processes and increasing the efficiency of the fiscal system.

The works that make significant contributions to the theoretical foundation of the concepts of the tax system of the Republic of Moldova include textbooks and monographs aimed at the professional field, studies and research, the business environment, etc. The most relevant aspects regarding the research in question can be found in the authors Manole T., Cobzari L., Kuzmina O., Moraru T., Balaban E., Ulian G., Hîncu R., Manoli M., Zlatina N., etc.

Recent studies and articles discuss a variety of issues with reference to fiscal administration and efficiency in the Republic of Moldova. The authors investigate the impact of the governance of public enterprises on financial stability and economic resilience, offering a perspective on the contribution of these aspects to the efficiency and sustainability of the fiscal system, such as those of the authors Berghes N., Timuș A. and Cociuș V., Graur A., Casian A., Stratan A., Gutium T., Șavga L., Noroc D., T Vragaleva. The study carried out by Stratan A. and Calmîc O. examines the progress and challenges in the evolution of the economic competitiveness of the Republic of Moldova in which the authors analyze the economic evolution of the country and identify the aspects that influence its competitiveness in the context of globalization, offering a perspective on the involvement of these factors in the efficiency of the system fiscal. These studies contribute to the complex understanding of various aspects of the tax system and to the identification of directions for its improvement in the Republic of Moldova.

**The field of research** is determined by the need to determine the implications of fiscal control in the efficiency of the fiscal system.

**The research object** is fiscal control and the efficiency of the fiscal system of the Republic of Moldova; the analysis of the impact of fiscal control on the fiscal system, the evaluation of its efficiency and effectiveness, as well as the identification of the strong and weak points of the fiscal system and the mechanisms to strengthen them.

**The purpose of the work:** it is to identify the way of the involvement of fiscal control in the efficiency of the fiscal system of the Republic of Moldova by exploring the conceptual, methodological and practical aspects of fiscal control and the way in which it can influence the performance of the national fiscal system.

**Research objectives:** The main objectives of the thesis are structured in:

- concretization and analysis of concepts, stages, forms and processes that are the basis of fiscal control in the Republic of Moldova;
- identification and argumentation of the main approaches used in the evaluation of the efficiency of the fiscal system;
- establishing and interpreting the legislative and normative framework in the field of fiscal control;
- determining the key components for an efficient fiscal system;
- establishing performance areas within the tax system of the Republic of Moldova using Method 1 (M1) or Method 2 (M2) TADAT "Tax Administration Diagnostic Assessment Tool";
- assessment of the impact of fiscal control on the fiscal system of the Republic of Moldova based on the analysis of fiscal controls performed by the State Fiscal Service;
- identifying the strong and weak points of the tax control system in the Republic of Moldova and how the tax control influences the collection of tax revenues, the reduction of tax evasion and corruption, as well as the increase in the transparency and efficiency of the tax administration;
- the identification of the aspects that work effectively within the framework of fiscal control, as well as the gaps and difficulties encountered in its implementation;
- the development of a set of indicators for the complex analysis of the implication of fiscal control on the fiscal system (generic - taxation);
- formulating recommendations for the development and improvement of fiscal control.

#### **Synthesis of research methodology and justification of chosen research methods**

The research in the field of fiscal control implications assumed a structured and methodical approach, which would allow the identification, analysis and optimization of fiscal control processes and strategies in order to make the existing fiscal system more efficient. Carrying out the research itself led to certain stages:

Identification of the research problem based on the analysis of existing literature, theories (the theory of taxation, theory of fiscal control, theory of fiscal efficiency), recognized concepts and methods in the field of taxation and fiscal administration, in order to identify possible gaps or unaddressed issues.

Establishing objectives and assumptions based on the identified problem. Objectives were established for the assessment of the performance of the tax system with the implications of effective tax control practices; SWOT analysis of the tax control process and identification of factors that influence tax compliance; evaluating the effectiveness of the implications of fiscal control in the collection of fiscal revenues.

Development of the methodology. To achieve the objectives, a methodology based on a combination of quantitative (through the analysis of fiscal data, analysis reports and statistical data) and qualitative (questionnaire, interview, observation) methods was approached to obtain more relevant results in establishing the prospects for achieving efficiency and the performance of the tax system.

Data collection and analysis. The selected research methods and techniques allowed the collection of the necessary data to ensure the relevance and reliability of the research results. The collected data were organized and processed using tools and techniques, depending on the chosen methodology

Formulation of conclusions. The theories, concepts and methods used are properly integrated and applied in the research to support the arguments and conclusions of the paper and to provide a rigorous and relevant analysis in the context of the research on the implications of fiscal control in the efficiency of the fiscal system of the Republic of Moldova.

**The scientific novelty and originality of the paper** The scientific argumentation of the research was carried out on the basis of the specific situation in the Republic of Moldova aimed at fiscal control and the efficiency of the fiscal system.

**The most significant results in support of scientific innovation** are:

- establishing a set of indicators regarding the estimation of the efficiency of the tax system, which will allow the identification of strategic priorities in terms of policy and tax administration;
- establishing a set of indicators of the effectiveness of the implication of fiscal control on the fiscal system, which allow establishing the effects of value and general yield;
- concretization of the concept of efficiency of the tax system in the base. the indicators proposed for determining the implication of fiscal control on the fiscal system;
- determining and establishing the key components of fiscal control that participate in the creation of an efficient fiscal system;
- determining the impact of tax control on the level of tax compliance of taxpayers, which demonstrates the effectiveness of tax controls in collecting tax revenues and preventing evasion;
- determining the vulnerable elements of the tax control system in the Republic of Moldova that facilitate the correct orientation and focus on weak points, to eliminate them and ensure the performance of the tax system administration;
- the formulation of recommendations, adapted to the current context, faced by the State Tax Service in order to develop practical and feasible guidelines for tax authorities in the context of harmonizing the national legislative framework with European Union Directives.

**The important scientific problem solved consists** in identifying the new elements of influence through which fiscal control can contribute to the efficiency of the fiscal system of the Republic of Moldova by applying the correlation model of the influencing factors of the performance of the fiscal system through the implications of fiscal control, a fact that will allow the correct establishment of the objectives of monitoring and evaluation of fiscal performance. Thus, a more efficient implementation of fiscal strategies will be ensured and will contribute to the development of a fairer and more competitive fiscal environment.

**The theoretical value of research.** The systematization of scientific research in the work allowed: the expansion and deepening of theoretical knowledge in the field of taxation through the critical analysis of existing theories and concepts applied in fiscal control and the efficiency of the fiscal system; reformulation of the operational system based on critical commentary and analysis of the relevant legal framework for control and the fiscal system; the development and definition of a set of indicators for the complex analysis of the implication of fiscal control on the fiscal system; adapting the theoretical aspects to the specific context of the Republic of Moldova, thus providing a relevant theoretical basis for decision-making and the development of fiscal policies in the country.

**The applied value of the research** consists in using the results and conclusions of the study to strengthen fiscal practices and policies in the Republic of Moldova, providing relevant information to fiscal authorities, the government and other political decision-makers for the understanding and formulation of effective policies in fiscal control and the fiscal system.

**Approving the results of the investigation.** The research results were presented at national and international scientific events: Proceedings of the International Conference Digital Age: Traditions, Modernity and Innovations (ICDATMI 2020), the article The Concept of Taxation and Its Role in an Economic Society Within the Context of Globalization; International Scientific-Practical Conference Global Economic Challenges: the Main Socio-Economic Directions of Development in the Post-Conflict Territories”, May 6, 2021, Bacu; The main tasks of financial management in the activities of the government for the period 2020-2023 International Doctoral Scientific Symposium "Contemporary trends in the development of science: visions of young researchers", June 15, 2021, Chisinau, INCE, article The object of operative fiscal control and the procedure for examining violations established

within the control; International Scientific Conference "Development through research and innovation", Edition 2, from August 27, 2021, Chisinau. Chisinau, Republic of Moldova ASEM; the article Mechanisms and particulars of carrying out fiscal controls in the territory of European Union countries; Proceedings of the 3rd International Scientific Conference on Sustainable Development (ESG 2022), St. Petersburg 2022, the article Analysis of the Estimation and Impact Methodology of Tax Evasion for Industrial Entities; VII. International Applied Social Sciences Congress - (C-IASOS – 2023) Valletta –Malta. 13-15 November 2023, Valletta. Ankara: the article Optimization of fiscal incentives on sustainability of buoyancy and tax elasticity in the Republic of Moldova. The practical approval of the research results is confirmed by the Ministry of Economic Development and Digitization of the Republic of Moldova and the Association of Professional Auditors and Accountants from the Republic of Moldova, who evaluated the significance of the study carried out.

**Thesis structure.** The thesis was configured from the introduction, three chapters, conclusions and recommendations, bibliography, appendices.

**Key words:** tax control, tax administration, tax legislation, performance area, performance indicators, tax system efficiency, tax revenues, taxpayers, efficiency indicators.

## CONȚINUTUL TEZEI

**Chapter 1.** Conceptual aspects regarding fiscal control, the concept and tools for assessing the efficiency of the fiscal system reflect the empirical study of the objectives, stages, forms and processes regarding fiscal control, the concept and approaches regarding the evaluation of the efficiency of the fiscal system as well as the theoretical foundations and application their practice. In this chapter, topics such as: notions of fiscal administration, fiscal control, fiscal system, etc. are presented in detail.

**The need for fiscal control** derives from the need to verify, supervise and take corrective measures regarding the ascertainment, determination and collection of taxes and fees due to the state to cover public needs [1].

The main mission of any tax administration consists in *"the correct collection of taxes, duties and other contributions owed by taxpayers to the public budget, with a minimum of costs for both the administration and the taxpayer"* [11]. **The tax administration** has the role of ensuring the application and compliance of the financial and fiscal legislation by taxpayers, and in this context, control can be defined as *"a function of the tax administration"* [3]. **Control** is defined as *"a factor that contributes to the maintenance of activity in a normal state, to the intelligent and competent solving of problems related to economic development and modernization, in conditions of real efficiency"* [4]. **Fiscal control serves** as *"an instrument at the disposal of the public power to ensure the formation of public revenues from fiscal sources, as well as to identify and correct omissions, undervaluations or errors in taxation"* [5]. Organized within the Ministry of Finance, fiscal control has territorial and local fiscal bodies.

In order to exercise any form of control, it is essential to have a precise and substantial organizational framework, as well as a clear and concise legislative-normative system, which mainly includes:

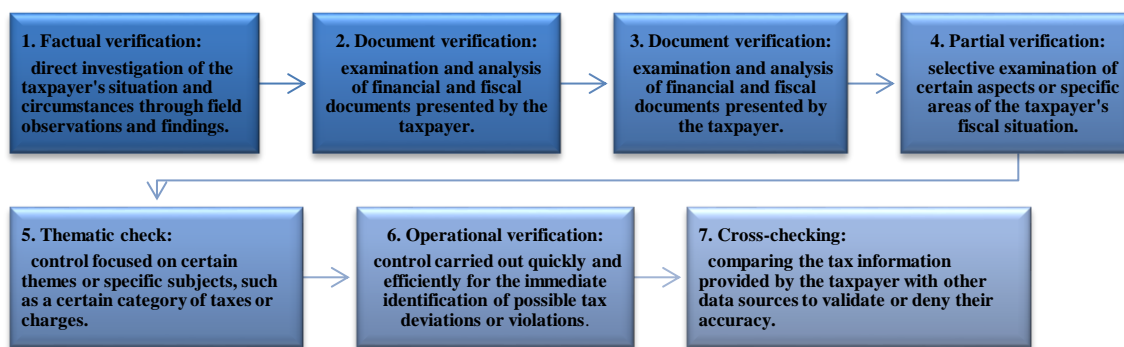
**1. The object of the control**, which consists in *"examining the way in which the anticipated program is implemented or has been implemented, as well as in the assessment of compliance with the established principles, with the aim of identifying errors, deviations, gaps and deficiencies, in order to remedy them and prevent them in the future"* [6].

**2. The specific functions of control**, which have the role of *"maintaining the directions of action within well-established parameters and identifying the factors that can disrupt or accelerate the development of activities, in order to promote those that have positive effects on the efficiency of all activities"* [7].

According to article 214 of the Fiscal Code no. 1163 of 24.04.1997, the purpose of fiscal control is to *"verify compliance with fiscal legislation by the taxpayer in a certain period or in several fiscal periods"* [10].

**Fiscal control** has a procedural nature and involves a set of methods and operations of organization and implementation, as well as capitalizing on its results through:

- **the form of fiscal control refers to the** *"concrete way of expressing and organizing the control activity"* [11];
- **the execution method refers to the** *"procedures, technical methods, operations and means applied and exercised in the process of carrying out the fiscal control by the fiscal body official who performs the control"* [11].



**Figure 1 – The methods of carrying out fiscal control**

Source: made by the underlying author [ 10]

According to the provisions of article 214, paragraph (2) of the Fiscal Code, fiscal control "is exercised by the State Fiscal Service and/or another body with fiscal administration powers, within the limits of their competence, either on the spot or at the taxpayer's headquarters (control chamber fiscal)" [10].

**The methods of carrying out fiscal control**, either on-site or at the office of the fiscal body or at another body with fiscal administration powers, are established according to Article 214 paragraph (3) of the Fiscal Code [10] and include the following methods presented in the figure 1.

These methods can be applied either in the framework of the fiscal control carried out at the taxpayer's headquarters (on-site control), or in the framework of the control carried out at the headquarters of the tax authorities.

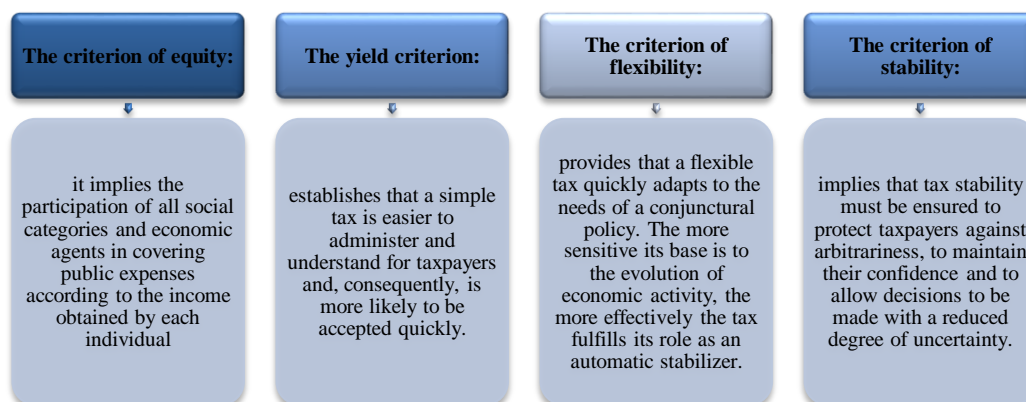
The specialized literature highlights a taxonomy of fiscal systems, being essential in the context of the problem addressed fiscal systems based on functional and technical-projective concepts [8], [9], [12].

Systems based on functional concepts adapt to the specifics and economic needs of a country, seeking to achieve tangible results in terms of economic performance, social equity and administrative efficiency through the implementation of targeted fiscal policies. These systems aim to achieve a balance between functional objectives and the complex realities of the economic and social context [6]. They represent a pragmatic and goal-oriented approach to the design and implementation of tax structures. In this perspective, the achievement of concrete functional goals is aimed at, such as: stimulating economic activity, reducing social inequalities or efficient management of resources [15].

Technical-projective fiscal systems are developed "in a technical and projective way, based on practical and technological aspects, such as administrative efficiency, ease of implementation and the ability to adapt to economic and social changes" [14]. They represent an innovative and pragmatic approach in the design and implementation of fiscal structures, based on practical, technological and projective aspects, which are developed with an emphasis on administrative efficiency, ease of implementation and the ability to adapt to economic and social changes.

In conclusion, we can say that technical-projective fiscal systems are centered on innovation and efficiency, having the potential to transform the way fiscal resources are collected and administered, and through the use of emerging technologies, these systems aim to create an adaptable, sustainable and ready to face the challenges of the future.

Due to the continuous orientation towards improvement, especially in developing economies, such as the Republic of Moldova, another important dimension of the analysis of the tax system is the methods and criteria for optimization. According to the opinion of P. Brezeanu [13], the efficiency criteria of the fiscal system are highlighted in figure 2.



**Figure 2 The efficiency criteria of the fiscal system**

Source: made by the underlying author [13]



The historical evolution of taxes and fees led to the awareness of the need for their administration by responsible and transparent authorities, answerable to the general public, thus this process generated the formation of *four fundamental principles of tax* legislation and administration, namely [24]:

**a) Clarity**

Tax laws and regulations must be clear and easy to understand for taxpayers, so simplifying them and removing ambiguities is essential to ensure correct understanding for both taxpayers and tax authorities. Of course, the implementation of this principle must avoid sophisticated language to prevent discrimination against people with modest incomes who may have difficulty understanding the complex details of the law.

*In the context of the Republic of Moldova, the principle of clarity in tax legislation and regulations is particularly relevant, considering the importance of a transparent and accessible approach in the tax field, and in order to develop this theme from the perspective of the realities of the Republic of Moldova, some detailed features have been highlighted in the table below.*

**Table 1 Characteristics of the principle of clarity of tax legislation in the Republic of Moldova**

Nr. crt.	Characteristics of the principle of clarity	Description of the efficiency of the tax system
1	Accessibility for taxpayers	➤ <input type="checkbox"/> In the Republic of Moldova, where there is a diversity of taxpayers with different levels of education and tax experience, ensuring clarity in legislation is essential, and the language used in tax documents must be simple and accessible, to be understood by all social categories, including people with modest incomes.
2	Prevention of discrimination	➤ <input type="checkbox"/> Considering the existing economic differences in the Republic of Moldova, the sophisticated language of the tax laws could lead to discrimination against people with modest incomes. By simplifying and clarifying tax rules, this discrimination can be avoided, ensuring that all taxpayers can understand and comply with their tax obligations.
3	Tax education	➤ <input type="checkbox"/> To ensure a better understanding of tax laws, the Republic of Moldova could invest in tax education programs aimed at both taxpayers and tax professionals, thus promoting a better awareness and understanding of tax rules.
4	Institutional transparency	➤ <input type="checkbox"/> In order to strengthen the principle of clarity, the fiscal institutions of the Republic of Moldova must provide transparent information regarding fiscal rules and the tax collection process. Clear publication of relevant and accessible tax information can help build taxpayers' confidence in the tax system.
5	Simplification of procedures	➤ <input type="checkbox"/> Another dimension of clarity in the context of the Republic of Moldova can be related to the simplification of tax procedures, the reduction of bureaucracy and administrative formalities can facilitate compliance with tax obligations and reduce the risk of non-compliance due to excessive complexity.

*Source: made by the author based on literature consultation, synthesis and adaptation for RM*

**b) Stability:**

Changes in tax law should be infrequent and within a known framework with clear provisions on transition and applicability, so frequent changes can adversely affect tax compliance and generate behaviors aimed at offsetting possible future losses, such as stockpiling excessive use of products subject to excise duties in anticipation of further increases. *The principle of stability in tax legislation plays an important role in the Republic of Moldova, contributing to the creation of a predictable fiscal environment and avoiding possible disruptions and reactive behavior of taxpayers (table 2).*

**Table 2 Characteristics of the principle of stability of the tax legislation of the Republic of Moldova**

Nr. crt.	Characteristics of the principle of stability	Description of the efficiency of the tax system
1	Predictability for taxpayers	➤ <input type="checkbox"/> Stability in tax legislation provides taxpayers with a framework of predictability over tax rules and their obligations, and infrequent and well-managed changes allow economic agents to plan their activities more efficiently and avoid unpleasant surprises associated with frequent changes.
2	Clear transition and applicability	➤ <input type="checkbox"/> Changes to tax laws, when necessary, must be accompanied by clear provisions on how they will be implemented and how they will affect taxpayers. Information regarding the transition and applicability must be communicated transparently, ensuring a clear understanding of how the changes will impact the business environment and the economy.
3	The risk of reactive behaviors	➤ <input type="checkbox"/> In an environment characterized by frequent changes in tax legislation, there is a risk that taxpayers will adopt reactive behaviors. These may include overstocking certain products to avoid the impact of subsequent excise duty increases or other strategies designed to offset potential losses from tax changes.
4	Tax compliance	➤ <input type="checkbox"/> The stability of tax legislation can help maintain tax compliance, as taxpayers are more likely to comply with the rules when they are stable and predictable, and sudden changes can cause confusion and difficulties in adapting to new tax requirements.
5	The impact on the business environment	➤ <input type="checkbox"/> In an effort to maintain stability, the tax authorities of the Republic of Moldova should carefully assess the impact of any proposed changes on the business environment, this involves consulting with economic agents and taking into account their feedback to avoid significant disruptions

*Source: made by the author based on literature consultation, synthesis and adaptation for RM*

### c) Cost-Efficiency

The identification, collection and verification of taxes should be done at the *lowest possible cost*, especially in developing countries where financial resources have previously been used without justification, and cost minimization aims not only at government expenditure, but also at the cost economic agents, especially with regard to withholding procedures.

*The cost-efficiency principle in fiscal administration in the Republic of Moldova is a vital aspect, having direct implications on government resources, economic agents and, implicitly, on the business environment. The development of this principle in the specific context of the Republic of Moldova is highlighted in table 3.*

**Table 3 Characteristics of the cost-efficiency principle of the tax legislation in the Republic of Moldova**

Nr. crt.	Characteristics of the cost-efficiency principle	Description of the efficiency of the tax system
1	Optimizing government resources	➤ In the Republic of Moldova, where financial resources may be limited, the optimization of the costs associated with the identification, collection and verification of taxes is essential, and the implementation of efficient systems and technologies, as well as the reduction of bureaucracy, can significantly contribute to the minimization of government expenses.
2	Efficiency in withholding procedures	➤ Withholding procedures, used for tax collection, must be simplified and streamlined in the Republic of Moldova. Economic agents, especially small and medium-sized ones, can be affected by the excessive administrative costs associated with withholding processes, thus the implementation of more efficient withholding mechanisms and less onerous procedures could reduce the efforts and costs involved.
3	Using technology for efficiency	➤ The adoption of modern technologies and IT solutions can lead to a more efficient tax administration in the Republic of Moldova, thus integrated IT systems, electronic collection of tax data and data analysis tools can contribute to the optimization of resources and the minimization of human errors.
4	Collaboration with the private sector	➤ The collaboration between the tax authorities and the economic agents of the Republic of Moldova can contribute to the identification and implementation of effective practices regarding the collection and verification of taxes, thus the constant dialogue and the exchange of feedback can provide a deeper understanding of the needs of the private sector and facilitate the processes fiscal.
5	Tax education and process simplification	➤ Special attention to tax education and process simplification can reduce the costs associated with tax compliance in the Republic of Moldova, and taxpayers can benefit from clarity about their tax obligations, and simplified procedures can reduce administrative efforts.
6	Effective control mechanisms	➤ The implementation of effective control and audit mechanisms can help minimize the costs associated with tax evasion and fraud through adequate supervision and the use of fraud detection technologies can increase the efficiency of tax collection and verification

*Source: made by the author based on literature consultation, synthesis and adaptation for RM*

### d) Convenience

The process of paying taxes and fees must be as little inconvenient as possible for taxpayers, thus the implementation of the staggered mechanisms can contribute to the creation of more acceptable payment conditions for taxpayers, thus avoiding excessive financial pressure and facilitating compliance with tax obligations.

*The principle of convenience in paying taxes and fees in the Republic of Moldova is an essential pillar in ensuring a balanced relationship between taxpayers and tax authorities (table 4)*

**Table 4 Characteristics of the convenience principle of the fiscal legislation of the Republic of Moldova**

Nr. crt.	Characteristics of the convenience principle	Description of the efficiency of the tax system
1	Staggering mechanisms and payment flexibility	➤ <input type="checkbox"/> In the Republic of Moldova, the implementation of tax payment stagger mechanisms can contribute significantly to the creation of acceptable payment conditions for taxpayers. By offering flexible payment terms and options, the financial pressure on taxpayers is reduced, especially those with lower incomes or fluctuations in economic activity.
2	Promotion of electronic payments	➤ <input type="checkbox"/> The development and promotion of electronic payments facilitates the process of paying taxes and fees, thus a modern online payment infrastructure can bring considerable benefits, such as saving taxpayers' time and reducing administrative costs for tax authorities.
3	Education and transparency	➤ <input type="checkbox"/> Properly informing taxpayers about the options available for paying taxes can help increase awareness and understanding of the process. Transparency about payment deadlines and deferral options can reduce uncertainty and encourage taxpayers to meet their tax obligations more efficiently.
4	Constant dialogue with taxpayers	➤ <input type="checkbox"/> An open and constant dialogue between tax authorities and taxpayers can identify their specific needs regarding the tax payment process, and receiving feedback and adapting procedures according to the actual requirements of taxpayers can contribute to creating a more comfortable tax environment.
5	Accessibility of fiscal services	➤ <input type="checkbox"/> Ensuring optimal accessibility to tax services, including through local tax agencies and online platforms, can facilitate the process of paying taxes, which can reduce barriers for taxpayers and encourage compliance with tax rules.
6	Promoting self-declaration and simplifying procedures	➤ <input type="checkbox"/> Encouraging self-declaration and simplifying tax procedures can make the process more taxpayer-friendly, and reducing formalities and complexity can create an environment where taxpayers can more easily meet their tax obligations.

*Source: made by the author based on literature consultation, synthesis and adaptation for RM*

We believe that, as methods of fiscal control, the ways of influencing the controlled persons can also be taken into

account, this approach is explained by the fact that the actions (or inactions) of the taxpayer, of the persons responsible within it and of other persons according to the legislation fiscal is the direct object of fiscal control. Thus, the correction of the activity of the economic agent is carried out by means of concrete influencing measures, including persuasion, coercion, stimulation and sanctions. The development of an effective mechanism for influencing taxpayers is essential for improving tax control activity.

By concretizing and analyzing the concepts regarding fiscal control, it was determined that it basically represents an essential tool for the state in monitoring and ensuring compliance with tax legislation by taxpayers. The forms and processes of fiscal control, which are the basis of fiscal control in the Republic of Moldova, aim not only to identify and correct possible fiscal irregularities, but also to determine the efficiency and transparency of the fiscal system. Determining the key components for an efficient tax system, it highlights the need for transparent and accountable tax administration, clear and coherent legislation, tax control based on risk analysis, as well as well-structured voluntary compliance measures that encourage compliance tax obligations by taxpayers.

**Chapter 2 The fiscal control implication instrument for the causal analysis of the efficiency and performance of the tax system** is based on the analysis of the particularities of the assessment methods of the fiscal control implication on the efficiency of the tax system.

The evaluation of the performance of the fiscal system is an essential process that is the basis of identifying the degree of efficiency and effectiveness of the fiscal policies implemented, thus ensuring that they optimally contribute to the collection of public revenues. The importance of this process lies in its ability to provide relevant data for continuous adjustment of tax strategies, prevention of risks of non-compliance and ensuring transparency and trust of taxpayers in the tax system.

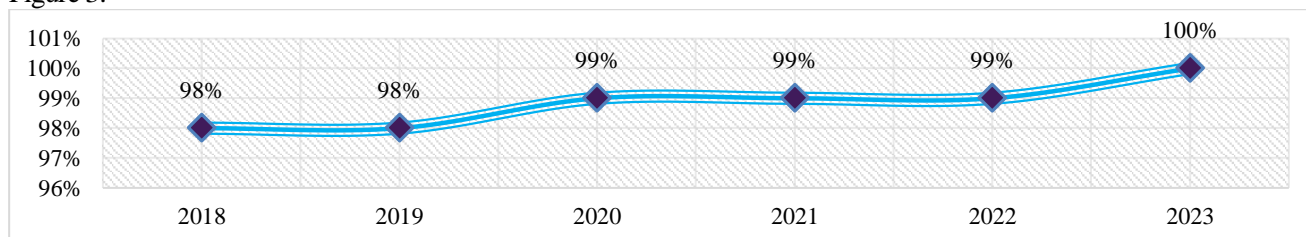
In order to examine the role of fiscal control in the performance of the fiscal system and to identify the particularities of its efficiency, an analysis of the fiscal controls performed by the State Fiscal Service in the period 2018-2023 was carried out.

The specific objectives of this analysis include: *assessing the impact of fiscal control on taxpayers' fiscal compliance in the period 2018-2023; identification of the main aspects and fiscal risks addressed by fiscal controls; analysis of the efficiency and effectiveness of tax controls in collecting tax revenues and preventing tax evasion; identifying gaps or inefficiencies in the fiscal control process and proposing solutions for its improvement; assessment of the level of transparency, fairness and equity in the application of fiscal controls by the State Fiscal Service; analysis of trends and changes in fiscal control modalities and priorities between 2018-2023; proposing recommendations and strategies for optimizing the tax control process in order to maximize the performance of the tax system.*

The results of fiscal controls carried out by the State Fiscal Service of the Republic of Moldova in the period 2018-2023 provide a detailed picture of fiscal activity in the country, highlighting both the number of controls and their impact on the collection of taxes and fees. Thus, in the first half of the analyzed period, the total number of fiscal controls registered a significant increase, reaching a peak in 2019 with 1,007 controls, this increase was later followed by a slight decrease, reaching 715 controls in 2023.

Significant fluctuations are attributed to factors such as *legislative changes, changes in tax policies and the identification of significant tax evasion practices in 2021.*

The total amounts calculated for fiscal sanctions followed a similar trend, thus in 2018, they were 60,280 thousand lei, reflecting the sanctions applied to taxpayers following controls, followed by a decrease in 2019 of 13,819 thousand lei, reaching 46,461 thousand lei, but this was compensated by a significant increase in 2020 reaching 34,233 thousand lei. Then, in 2021, there was a steep increase, reaching 186,917 thousand lei, the highest amount recorded in the analyzed period, but despite the decrease in the number of controls in 2022, the amount of fiscal sanctions remained at a significant level, totaling 170,330 thousand lei, and in 2023 the sum of 207,538 thousand lei has been accumulated. These changes in the *amounts of tax penalties suggest a more rigorous approach* in identifying and sanctioning tax violations in 2021. Figure 3.

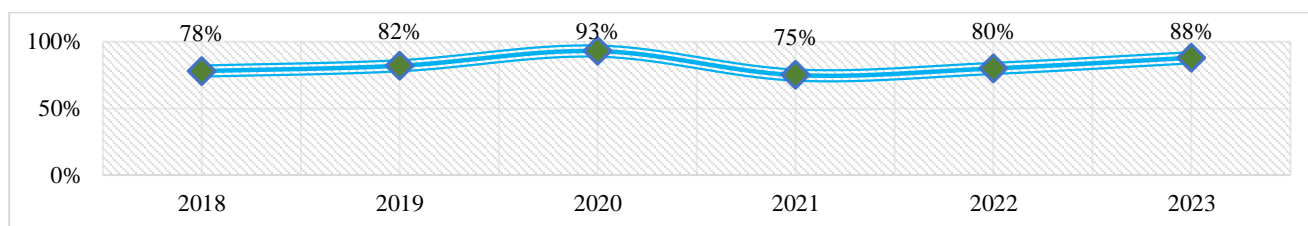


**Figure 3 Share of violations established out of the total number of on-the-spot checks carried out by the total verification method (%)**

**Source: developed by the author**

The share of established violations from the total number of checks carried out was constant at 98% - 99% in all the years under review, this suggests that most of the checks carried out identified violations of the tax legislation,

indicating an effective selection of taxpayers that required more in-depth investigations. Even though the number of fiscal controls decreased in 2022, their efficiency in establishing violations remained high, with a weight of 99%, this suggests that despite the reduction in the number of controls. They were focused on taxpayers with higher risks of violating the tax legislation, practically this can be interpreted as a strategy for efficient use of resources, focusing on the areas with the highest potential for tax revenue recovery. The result of the analysis of the statistics from 2023, identifies 100% of violations by taxpayers subject to fiscal controls.

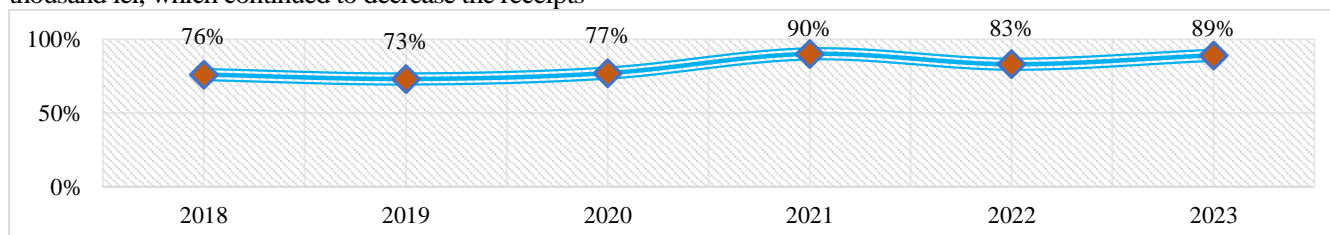


**Figure 4** The share of violations established from the total number of controls carried out by the total verification method (regarding the liquidation or suspension of the activity of the economic agent and other unplanned fiscal controls) (%)

Source: developed by the author

Throughout these checks, the percentage of established violations out of the total number of checks carried out varied considerably, if in 2018, the percentage was 78%, suggesting that a significant part of the checks led to the identification of violations, then followed a significant increase in 2019, reaching 82%, indicating an intensification of the effectiveness of controls in identifying irregularities. In 2020, the percentage reached a peak of 93%, indicating an increased focus on identifying violations, but in 2021, however, the percentage dropped to 75%, suggesting a reduction in the effectiveness of control.

The analysis of the totals for taxes, fees and penalties in thematic fiscal controls highlights the financial impact, thus in 2018 the total amount was 15,360 thousand lei, in 2019 the amount increased significantly to 31,750 thousand lei, indicating the intensification of efforts to identify tax revenues. In 2020, the amount stagnated at 31,792 million lei, but a notable increase took place in 2021 and 2022, reaching 84,983 thousand lei in 2021 and 97,140 thousand lei, and the total of fiscal sanctions showed significant variations, with a decrease in year 2021 at 20,398 thousand lei compared to 33,897 thousand lei in 2020. The amount of receipts for the year 2023 was 16,824 thousand lei compared to the planned 82,904 thousand lei, which continued to decrease the receipts



**Figure 5** Share of established violations from the total number of checks carried out by the thematic verification method (planned checks) (%)

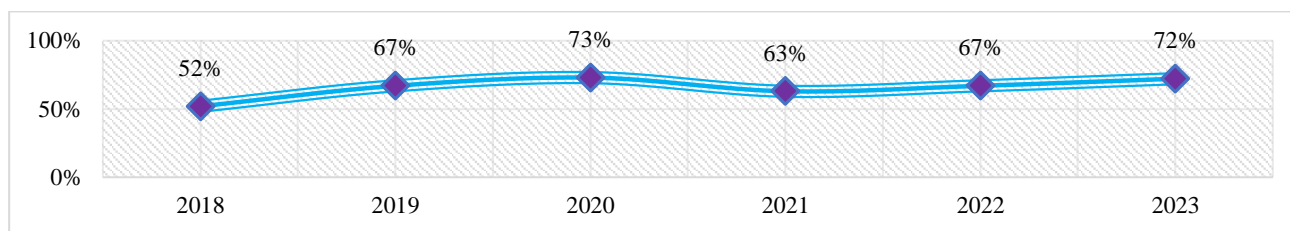
Source: developed by the author

In 2018 the percentage was 76%, indicating a significant effectiveness in identifying violations within thematic controls, but the percentage decreased in 2019 to 73%, then increased by 5% in 2020 compared to 2019 which suggests variability in the effectiveness of these controls. In 2021, the percentage increased significantly to 90%, indicating a greater concentration on identifying irregularities within this type of controls, but in 2022, the percentage decreased slightly to 83%, and in 2023 with a slightly higher percentage reaching 89% remaining at a significant level, underlining the continued effectiveness of thematic fiscal control.

The results of on-the-spot tax checks using the thematic verification method, with a special focus on issues such as VAT refunds, excise duties, registration/cancellation of VAT payers, income tax refunds and verification of the obligations of natural persons, in the period 2018-2023, reveal a picture detailed account of the efforts of the State Fiscal Service of the Republic of Moldova in ensuring fiscal compliance. Thus, the number of on-site fiscal controls by the thematic verification method in 2018 was 13,648, marking a considerable level of thematic fiscal activity, followed by a significant increase in 2019, when the number of controls reached 20,731, indicating an expansion of the thematic spheres addressed by the State Fiscal Service. In 2020, the number continued to increase to 26,114 checks, reflecting increased attention to specific issues such as VAT refunds and registration of VAT payers, and in 2021, although the number remained high at 25,107 checks, there was a slight decrease, which is maintained in 2022 reaching 23,049 controls, and in 2023 at 21,663.

Within these checks, the share of established violations from the total number of checks carried out varied between 52% in 2018 (the lowest share) and 73% in 2020 (the highest share). In 2021, the percentage decreased by 10% compared to the

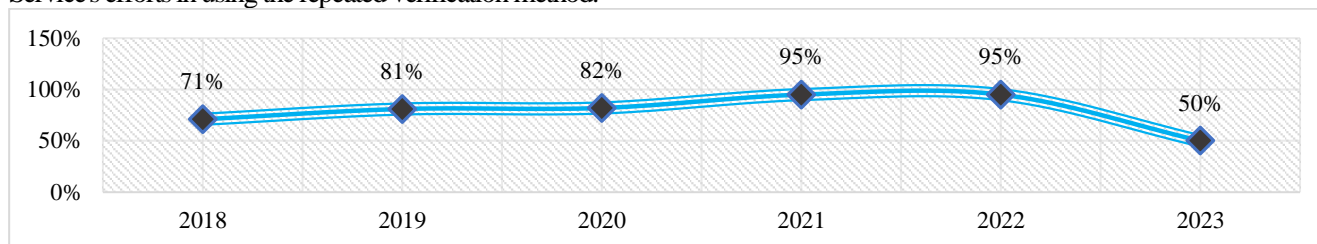
previous year, a decrease that could be the result of factors such as legislative changes that reduced the fiscal pressure, a more careful selection of cases for controls or a greater focus on the voluntary resolution of irregularities identified. Even though the total number of tax controls continued to decrease in 2022, their effectiveness in identifying violations and collecting tax revenues was maintained. This trend is highlighted by the percentage of established violations from the total number of controls performed.



**Figure 6 The share of violations established from the total number of controls carried out by the thematic verification method (regarding VAT refund, excise duties, registration/cancellation of VAT payers, income tax refund/verification of obligations of natural persons) (%)**

*Source: developed by the author*

The number of on-the-spot tax controls through the repeated verification method varied as follows: in 2018, 28 controls were carried out, and their number increased steadily in the following years, reaching 36 in 2019, 60 in 2020, 74 in the year 2021 and reaching a maximum of 97 controls in the year 2022, this increase indicating an intensification of the State Fiscal Service's efforts in using the repeated verification method.

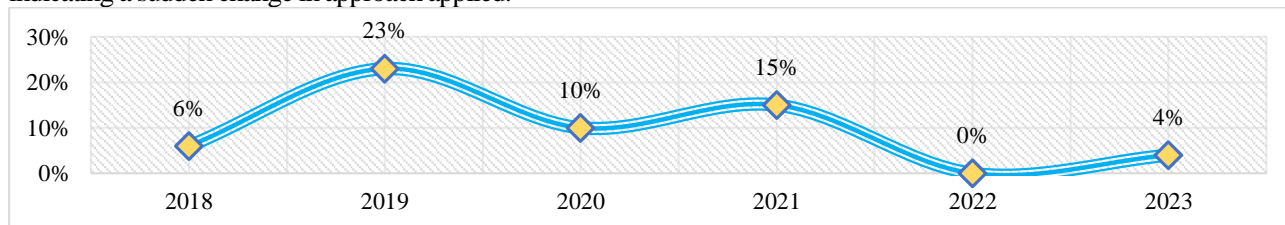


**Figure.7 Share of established violations from the total number of checks carried out by the repeated verification method (%)**

*Source: developed by the author*

During these repeated controls, the share of established violations from the total number of controls performed showed a significant increase over time, thus in 2018, the percentage was 71%, in 2019 it reached 81%, in 2020, the percentage of reached 82%, but significant increases occurred in the years 2021 and 2022, when the percentage reached 95%, underlining a highly effective approach in identifying and correcting tax violations within this type of controls. In 2023, the share of violations decreased by 50%.

The number of on-the-spot tax checks using the cross-check method reached the highest number in 2019, 1,049 checks, followed by 2020 with 698 checks, 2021 with 629 checks, but in 2022, their number decreased to only 2 controls, indicating a sudden change in approach applied.

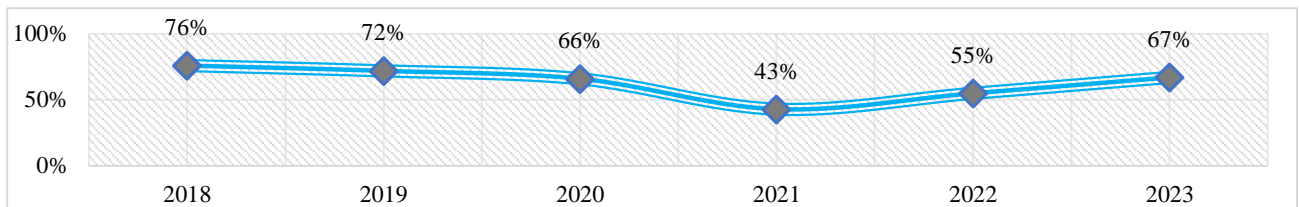


**Figure 8 Share of established violations from the total number of checks carried out by the counter-check method (%)**

*Source: developed by the author*

In order to evaluate the effectiveness of tax controls by countermeasures, it is important to analyze the percentages in terms of the weight of established violations from the total number of controls performed, thus in 2018, the percentage was 6%, indicating a relatively low effectiveness in identifying tax violations, followed by a significant increase in 2019 to a percentage of 23%, marking an intensification of the control activity and an efficiency of the processes for identifying violations. In 2020, the percentage dropped to 10%, and in 2021, the percentage increased to 15%. As a result of planning a reduced number of controls in 2022, no violations were detected, and in 2023 the number of violations was 4%.

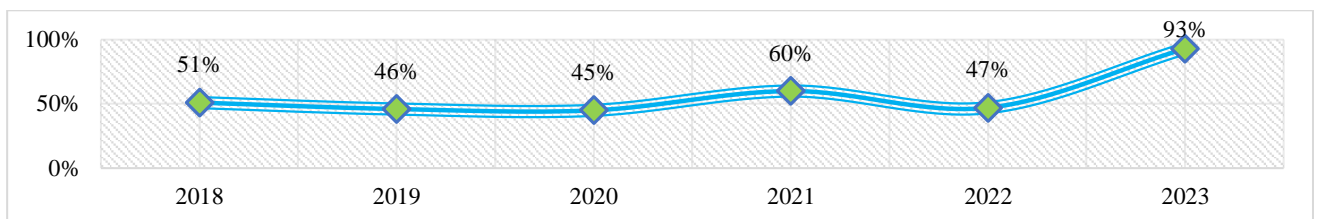
Regarding the number of fiscal controls carried out by the camera verification method, a significant increase was recorded in the analyzed period. In 2018, 4,100 checks were carried out, marking an intensive start of this verification method, their number increased continuously in the following years, reaching a maximum of 7,627 checks in 2021, followed by a slight decrease in 2022, when 7,084 checks were carried out. This significant increase indicates an intensification of the State Tax Service's efforts in using the chamber verification method to ensure tax compliance.



**Figure 9 Share of established violations from the total number of checks carried out by the camera verification method (%)**  
Source: developed by the author

As can be seen in Figure 9 in 2018, the percentage was 76%, in 2019 the percentage decreased slightly reaching 72%, suggesting changes in the profile of cases subject to these controls. In 2020, the percentage continued to decrease reaching 66%, which indicates an effectiveness in identifying violations, but with a downward trend. In the year 2021, the percentage registered a significant decrease reaching 43%, indicating a change in the effectiveness of the controls undertaken and in the year 2022, the percentage increased slightly to 55%, in 2023 it continued to increase up to 67%.

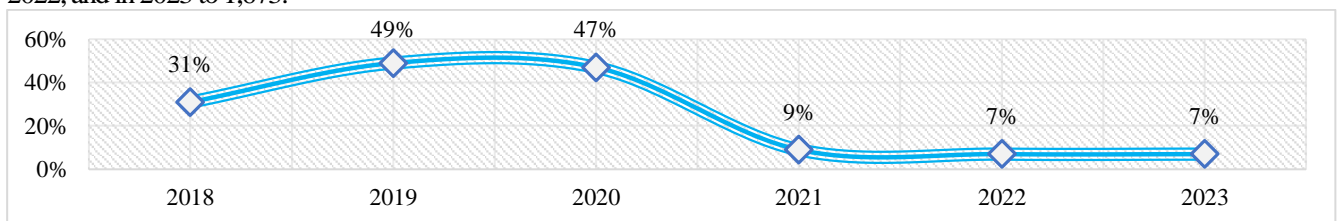
The total amount calculated for fiscal sanctions within operational controls also showed significant fluctuations, thus, if in 2018, the amount was 28,746 thousand lei, in 2019 the amount increased to 39,344 thousand lei, indicating an emphasis on the correction identified violations. In 2020, the amount decreased significantly compared to 2019, reaching 19,140 thousand lei, but also in the period 2021-2023, the amount decreased compared to 2020, reaching 7,872 thousand lei in 2021 and 1,905 thousand lei in 2022, and 293 thousand lei in 2023.



**Figure 10 Share of established violations from the total number of checks carried out by the operative method (%)**  
Source: developed by the author

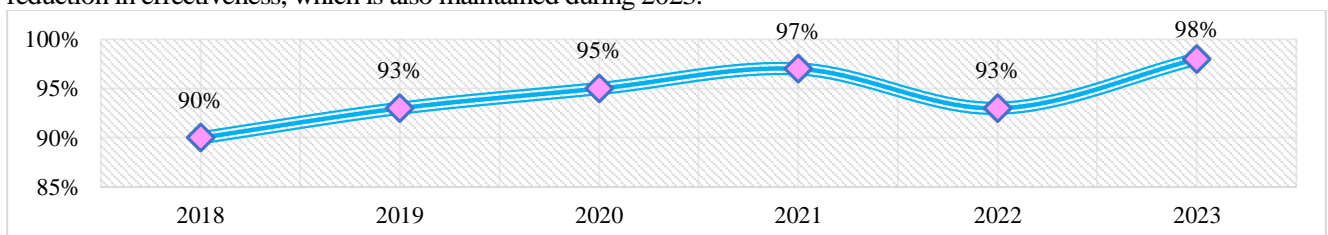
In 2018, the effectiveness of identifying tax violations within controls was 51%, showing relative performance, but in 2019, the percentage dropped to 46%, suggesting possible strategic adjustments. In 2020, the percentage remained constant at 45%, indicating an effectiveness similar to the previous year, in the penultimate year analyzed, the percentage increased significantly to 60%, highlighting an increased effectiveness, thus in 2023 the weight was 93%.

The results of the on-site fiscal controls through the partial verification method carried out by the State Fiscal Service of the Republic of Moldova in the period 2018-2023 reflect significant developments in the number of controls, the efficiency in identifying violations and the financial impact on taxpayers. Thus, the total number of tax controls carried out by the partial verification method in 2018 were 182, marking the beginning of the use of this method, but their number increased significantly in 2019 to 209, and doubling in 2020, reaching 572. In 2021-2022, the number increased further to 862 in 2021 and 1,207 in 2022, and in 2023 to 1,673.



**Figure.11 Share of established violations from the total number of checks carried out by the partial verification method (%)**  
Source: developed by the author

The percentage analysis of the share of established violations from the total number of checks carried out was 31% in 2018, 49% in 2019 and 47% in 2020. In 2021, the percentage dropped significantly to 9%, reflecting a change significant in the effectiveness of this verification method, decreasing also in 2022 when it reaches 7%, indicating a slight reduction in effectiveness, which is also maintained during 2023.



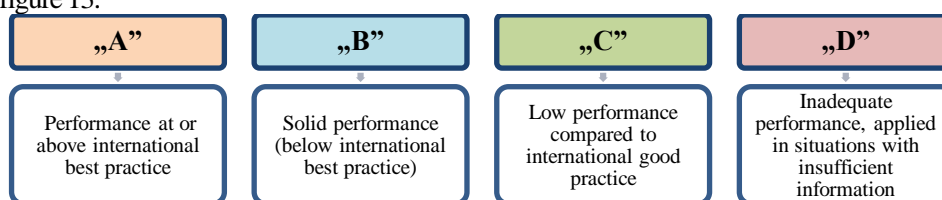
**Figure 12 Share of established violations from the total number of checks carried out (%)**  
Source: developed by the author

The share of violations identified in relation to the total of controls showed a constant evolution, thus in 2018, the percentage was 90%, reflecting a high effectiveness in identifying fiscal violations, in 2019, it increased significantly to 93%, suggestive of a intensification of fiscal sanctions and efforts to correct identified violations.

In 2020, the percentage reached 95%, indicating a constant effectiveness in identifying violations, and in 2021, the percentage increased by 2% to 97%, reflecting an increased effectiveness in identifying tax violations. In the last year analyzed, 2022, the percentage dropped slightly to 93%, suggesting a modest decrease in effectiveness in identifying violations.

Estimating the performance of national and regional tax systems is a concern of government authorities, international institutions and economic experts, who seek to ensure an efficient, fair and sustainable tax administration. There are several tools that can be used to assess tax administration performance, including the TADAT (Tax Administration Diagnostic Assessment Tool) which is internationally recognized as a comprehensive benchmark that provides a detailed and objective assessment of strengths and gaps from the fiscal administration systems and which was selected for carrying out the research in question precisely because of the particularities similar to the research objectives.

The influence of the results of the fiscal control on the improvement of the performance indicators of the national fiscal system aims to present the analysis of the results of the TADAT assessment conducted in the Republic of Moldova between September 19 and October 4, 2022 and highlighting the improvement of the performance indicators based on this report. Structured around the TADAT framework, the report looks at 9 performance areas and 32 high-level indicators essential to assessing tax administration performance, and each of the 55 measurement dimensions associated with these scores is scored on a four-point 'ABCD' scale, reflecting the level of performance compared to international good practices as presented in figure 13.



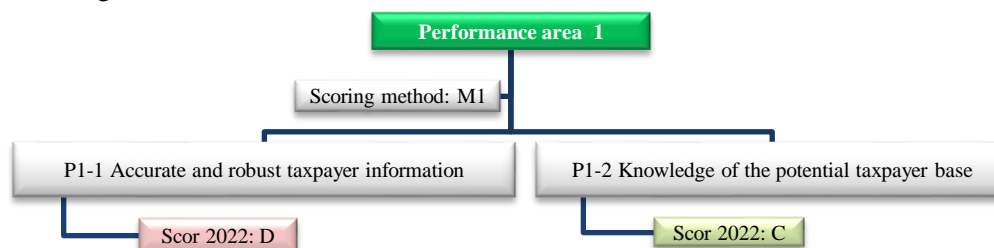
**Figure 13 Scores reflecting the level of performance of the tax system compared to international good practices**  
Source: elaborated by the author according to [23]

The TADAT framework focuses on direct and indirect taxes essential to central government revenue, such as corporate income tax, personal income tax, value added tax and internal excise duties. This approach is evidence-based and TADAT assessments provide an objective picture of the components of the tax administration system, identifying strengths and weaknesses, facilitating the coordination of external support and providing a basis for reform agendas, and as a weakness, the TADAT report does not cover the regimes special tax or customs administration.

**The State Fiscal Service** of the Republic of Moldova is engaged in a sustained effort to improve its operational capacity and to provide fundamental tax administration processes, with a particular focus on IT. The IT Sector Review is funded by the World Bank, and other key international partners active within the Inland Revenue Service include the US Treasury's Office of Technical Assistance, the Swedish Tax Administration and the International Monetary Fund (IMF), and in parallel, the Govt. elaborates an extensive tax policy reform, which will influence the development priorities of the tax administration [22]

#### Analysis of performance outcome domains

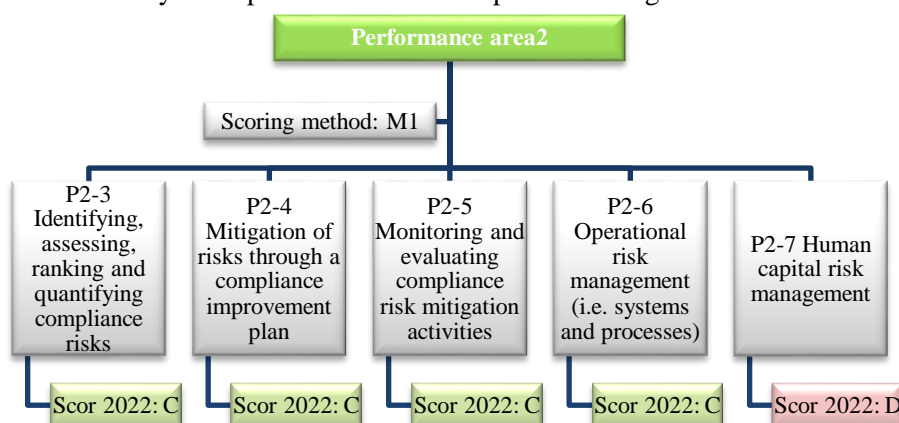
**A. Performance area 1: Strengthening the integrity of the registered taxpayer base**, this indicator is evaluated in two dimensions: (1) the adequacy of the information in the tax administration registration database, which evaluates to what extent the information held in the database supports the interactions effective with taxpayers and fiscal intermediaries, such as fiscal advisers and accountants and (2) the accuracy of the information in the database, evaluating the degree of correctness of the information contained in the database, and the scores obtained by the Republic of Moldova are presented in the figure 14.



**Figure 14 Scores obtained in performance area 1 within the tax system of the Republic of Moldova**  
Source: made by the author based on the TADAT report

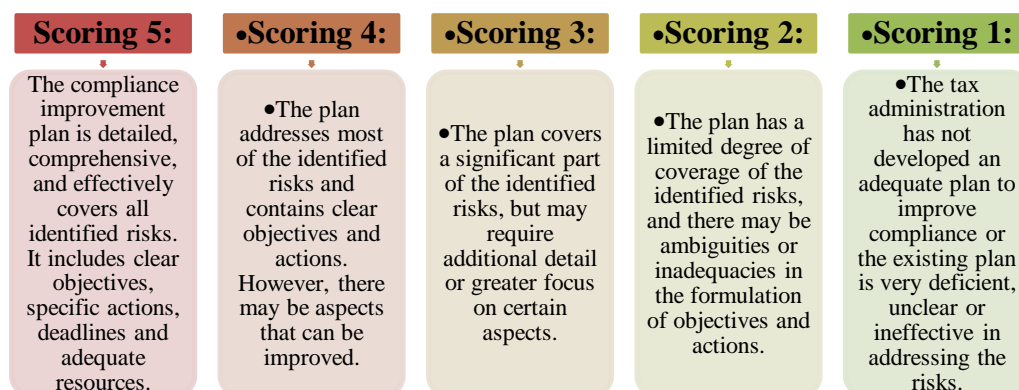
#### B. Performance Area 2: Effective risk management

Risk management is essential to effective tax administration and involves a structured approach to identifying, assessing, prioritizing and mitigating risks, being an integral part of strategic and annual multi-year operational planning. The evaluated scores obtained by the Republic of Moldova are presented in figure 5.



**Figure 15 Scores obtained in performance area 2 within the fiscal system of the Republic of Moldova**  
 Source: made by the author based on the TADAT report

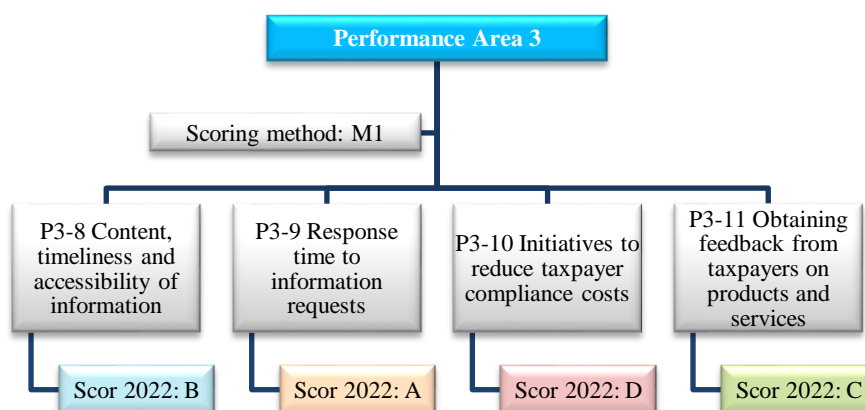
**The indicator:** *Mitigating risks through a compliance improvement plan within the State Fiscal Service* of the Republic of Moldova assesses the extent to which the tax administration has developed a compliance improvement plan to address the identified risks (figure 16)



**Figure 16 Scores of the compliance improvement plan to address the risks identified within the Republic of Moldova**

Source: made by the author based on the TADAT report

**C. Performance Area 3: Facilitating voluntary compliance**, the tax administration of the Republic of Moldova must adopt a service-oriented approach to taxpayers, ensuring that they have access to the information and support they need to fulfill their obligations and exercise their rights under the law. The scores evaluated by TADAT obtained by the Republic of Moldova in this field are presented in figure 17.

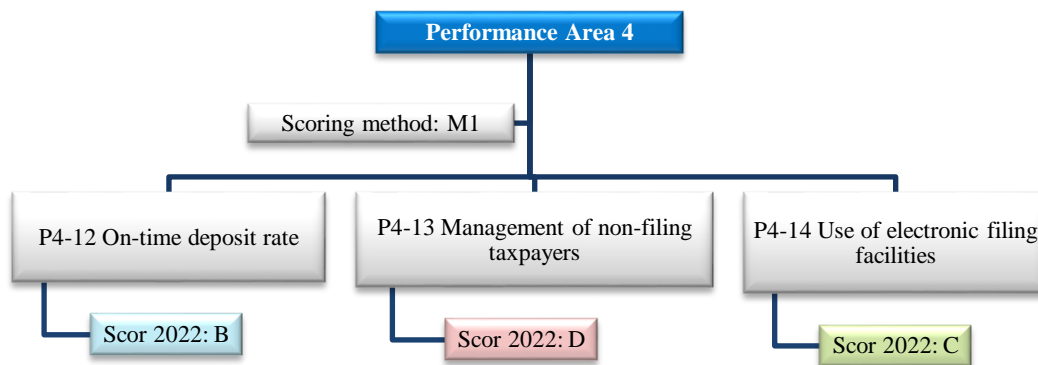


**Figure 17 Scores obtained in performance area 3 within the fiscal system of the Republic of Moldova**  
 Source: made by the author based on the TADAT report

**D. Performance Area 4: Timely filing of tax returns remains** the primary method by which a taxpayer's tax liability is established and becomes due and payable. As mentioned under performance area 3, there is, however, a tendency



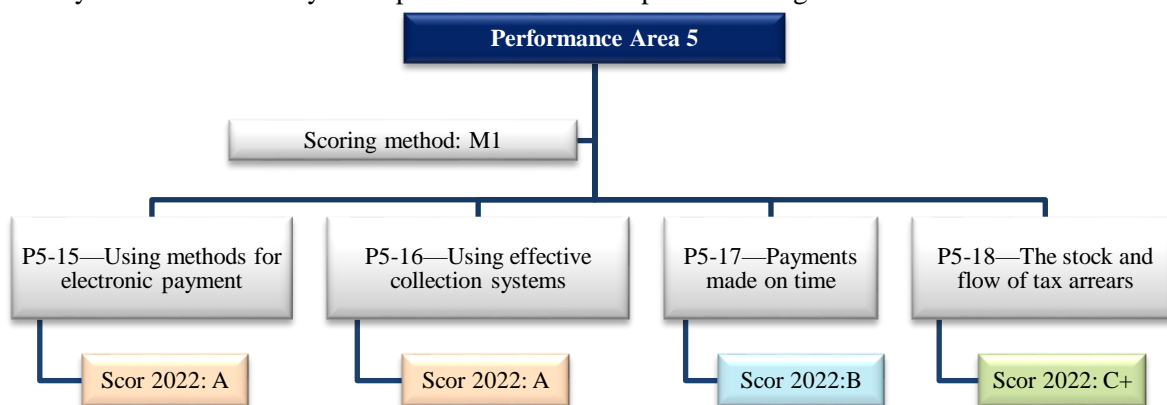
to simplify the preparation and submission of returns for taxpayers with relatively uncomplicated tax affairs (through pre-filled tax returns) The TADAT evaluated scores obtained by the Republic of Moldova are presented in frame of figure 18.



**Figure 18 Scores obtained in performance area 4 within the fiscal system of the Republic of Moldova**

Source: made by the author based on the TADAT report

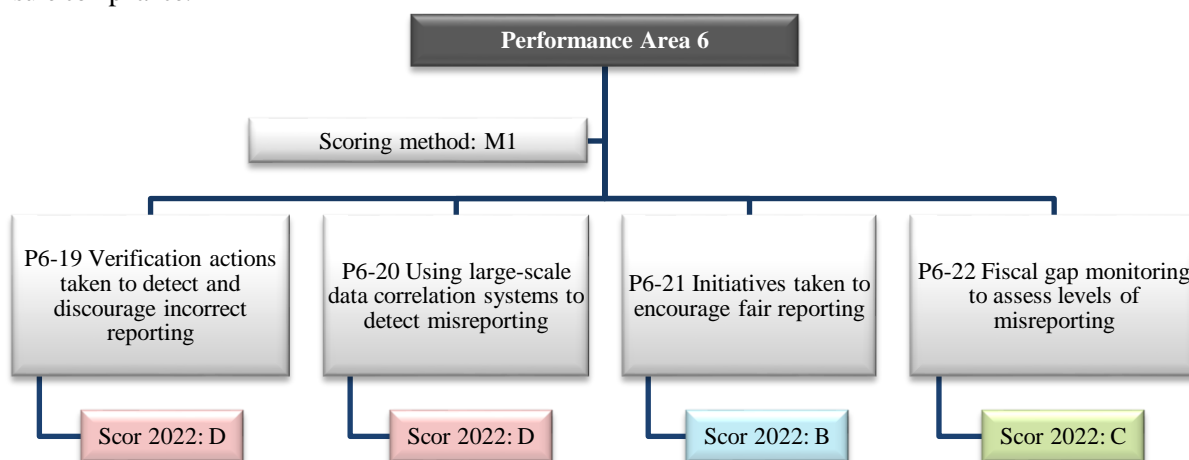
**E. Performance Area 5: Timely payment of taxes** Tax laws and administrative procedures specify payment requirements, including deadlines (due dates) for payment, who is required to pay, and methods of payment. The scores evaluated by TADAT obtained by the Republic of Moldova are presented in figure 19.



**Figure 19 Scores obtained in performance area 5 within the tax system of the Republic of Moldova**

Source: made by the author based on the TADAT report

**G. Performance Area 6: Accurate reporting in returns**, the tax administration of the Republic of Moldova should regularly monitor tax revenue losses from incorrect reporting, with a particular focus on business taxpayers, and take action to ensure compliance.

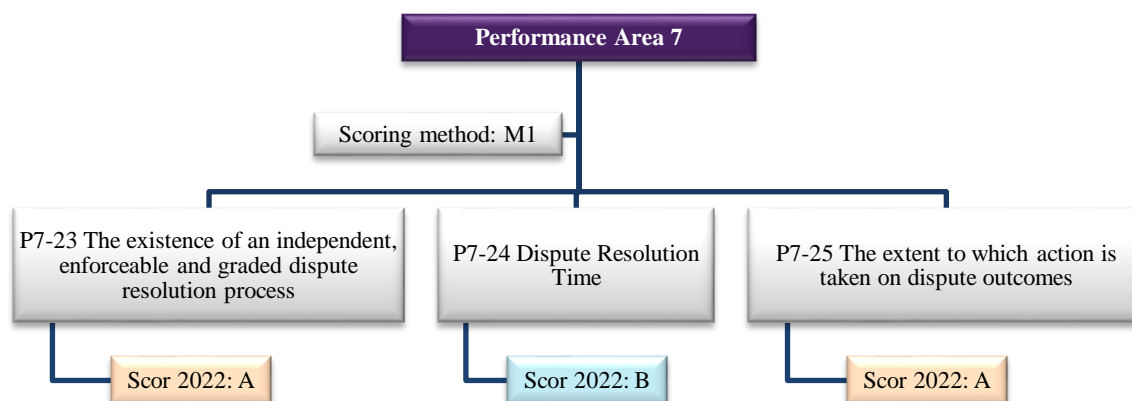


**Figure 20 Scores obtained in performance area 6 within the tax system of the Republic of Moldova**

Source: made by the author based on the TADAT report

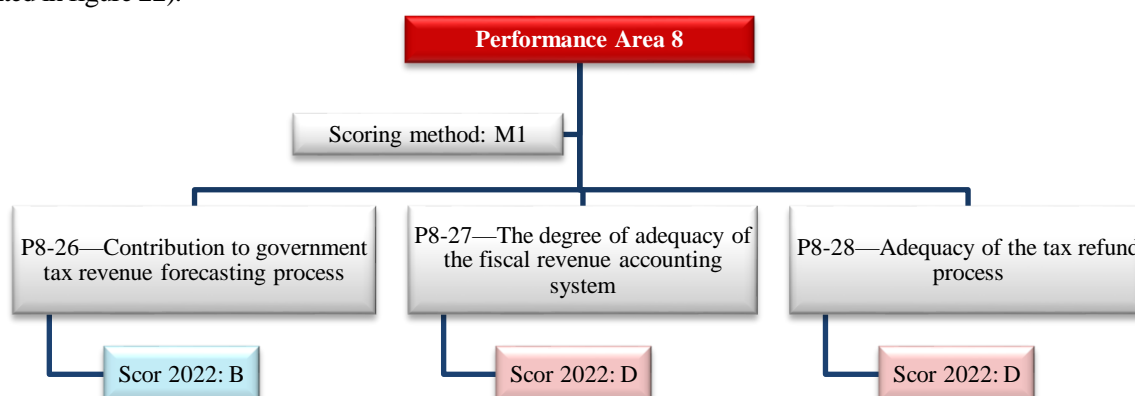
The State Fiscal Service conducts tax controls and audits with a focus on risks, covering all taxes and major sectors, thus the annual audit program identifies cases in high-risk segments.

**G. Performance Area 7: Effective Tax Dispute Resolution** focuses on the process by which a taxpayer requests an independent review, based on fact or interpretation of law, of a tax assessment resulting from an audit. The scores evaluated by TADAT obtained by the Republic of Moldova are presented in figure 21.



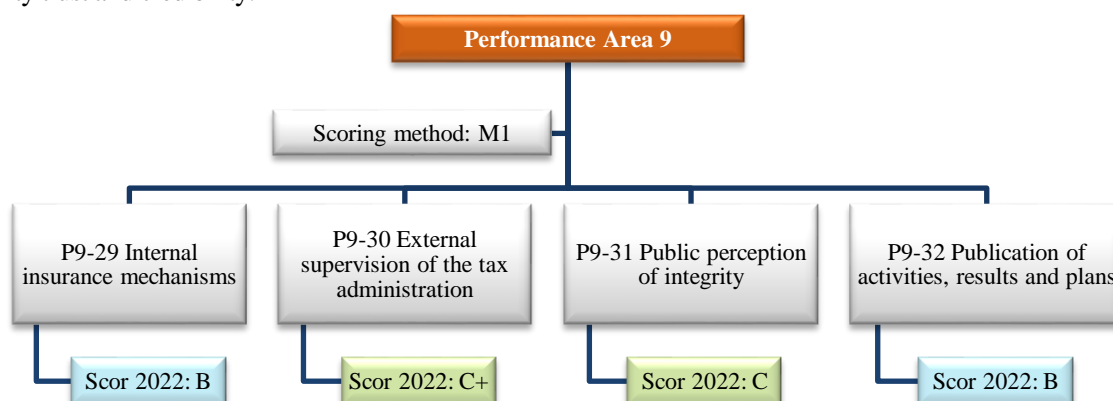
**Figure 21 Scores obtained in performance area 7 within the fiscal system of the Republic of Moldova**  
 Source: made by the author based on the TADAT report

**H. Performance Area 8: Effective revenue management** focuses on three key activities carried out by the tax administration of the Republic of Moldova in relation to revenue management, namely: (1) providing input to the government budget processes of fiscal revenue forecasting and fiscal revenue estimation, (2) maintaining a system of revenue accounts and (3) paying tax refunds. The scores evaluated by TADAT obtained by the Republic of Moldova are presented in figure 22).



**Figure 22 Scores obtained in performance area 8 within the fiscal system of the Republic of Moldova**  
 Source: made by the author based on the TADAT report

**I. Performance Area 9: Accountability and transparency** are fundamental to good governance and must be institutionalized to reflect how tax administrations use public resources and exercise their authority. Tax administrations should be transparent in their actions, accountable to the minister, the government, the legislature and the public to build community trust and credibility.



**Figure 23 Scores obtained in performance area 9 within the tax system of the Republic of Moldova**  
 Source: made by the author based on the TADAT report

Thus, we establish that performance indicators can contribute to the development of strategies and plans to improve the compliance of the national Fiscal System, a fact that will directly contribute to increasing the performance of the fiscal system. In this context, we mention the importance of the implications of fiscal control in eliminating the risks found when estimating the 9 performance areas of the fiscal system. The risks, according to performance area 1, 4, 6 and 8, in our opinion, are classified as critical for the efficiency and performance of the tax system, because monitoring the veracity of information, avoiding the submission of declarations, the lack of complex databases, the

lack of mechanism for requests for VAT refunds are consequences of the lack of control actions, a fact also confirmed by the risk established in performance area 6. To the extent of ascertaining the effectiveness of fiscal control in the activity of the fiscal administration, we consider the involvement of fiscal control in the fiscal administration of the Republic of Moldova important and exclusive for the efficiency of the system.

**Chapter 3 The implications of fiscal control in the efficiency of the fiscal system of the Republic of Moldova** presents the identification of strong and weak points in the fiscal control process and factors that prevent the increase of the efficiency of the fiscal system. Measures regarding the improvement of the performance indicators of the fiscal system by streamlining the fiscal control process.

Thus, for a more complex analysis of the implication of fiscal control on the fiscal system (generic - taxation), we recommend the following indicators:

1) **Efficiency of the taxation system or effective taxation** ( $e_f$ ). As a landmark indicator that shows implication is the fiscal pressure which, through the lens of the organization of the fiscal system, represents the function of tax revenue collection. Estimation of total tax efficiency as a ratio between total tax revenues ( $V_f^t$ ) and GDP, analyzed dynamically and compared to the **efficiency of general taxation**<sup>1</sup> ( $e_g$ ) it will highlight trends in the governance and management of the tax system and the taxpayers' response to them.

$$e_f = \frac{V_f^t}{\text{PIB}} \quad (1)$$

$$e_g = \frac{V_f}{\text{PIB}} \quad (2)$$

Where,

$V_f^t$  = fiscal revenues obtained from taxes and fees ( $V_f$ ) + Contributions and mandatory insurance premiums ( $A_o$ )

Fiscal efficiency indicators, in our opinion, must be estimated on several dimensions: sectoral, at tax level but also taxpayer (category of taxpayers – SMEs, large enterprises, etc.) in order to measure taxation in detail, to highlight the area of discord and problem in system management.

As a result of determining the indicators, we would find that fiscal efficiency remained constant at a level of 0.20 for most years, with a slight decrease in 2019 to 0.19, this indicates that, on average, 20% of GDP of the Republic of Moldova is collected in the form of total tax revenues. This constancy indicates that the tax system managed to maintain a stability in revenue collection in relation to the economic growth of the country, and the efficiency of general taxation varied between 0.10 and 0.11 during the analyzed period, indicating a relative stability of the revenues obtained from taxes and fees as a percentage of GDP.

2) **The elasticity of taxation calculated at the total and general level**, estimated indicates how much tax revenues vary in response to a percentage change in GDP, providing insight into the stability and efficiency of the tax system.

$$E_f = \frac{\Delta V_f^t / V_f^t}{\Delta \text{PIB} / \text{PIB}} \quad (3)$$

Where the elasticity of taxation at the total level  $E_f$ , is directly proportional to the variation  $V_f^t$  total tax revenues and inversely proportional to the variation of the GDP.

Thus, the elasticity of total taxation ( $E_f$ ) fluctuated considerably during the analyzed period, thus in the period 2018-2019, the elasticity of 3.41 showed an increase in tax revenues more than three times faster than the GDP, while in the period 2019 -2020, it turned negative at -5.89, indicating a steep decline in tax revenues amid the economic contraction caused by the COVID-19 pandemic. In 2020-2021, the elasticity returned to 3.88, reflecting a strong recovery in tax revenues, and in 2021-2022, it increased to 6.25, indicating increased efficiency of the tax system and better revenue collection in the context of the recovery economic.

$$E_g = \frac{\Delta V_f / V_f}{\Delta \text{PIB} / \text{PIB}} \quad (4)$$

And, the elasticity of general taxation  $E_g$  will express the ratio between the variation of tax revenues  $\Delta V_f / V_f$  the variation of GDP.

In the period 2018-2022 the elasticity of general taxation ( $E_g$ ) fluctuated, thus the value of 4.12 showed that revenues from taxes and fees grew four times faster than GDP, indicating robust collection, while in 2019 -2020 elasticity decreased to -2.22, reflecting the negative impact of the pandemic on these revenues. In the period 2020-2021, the elasticity increased considerably to 8.51, signaling a rapid recovery of tax revenues, and in the period 2021-2022, it reached 12.71, indicating an accelerated growth in tax and fee revenues, possibly due to the expansion of tax bases and improvements in collection.

<sup>1</sup> the fiscal revenues collected from fees and taxes will be taken into account (with the deduction of Contributions and mandatory insurance premiums)

- 3) **The efficiency (level) of tax compliance** – reflects the efficiency of taxation in general and the activity of voluntary tax collection, it is calculated as the ratio between voluntarily paid tax revenues ( $V_f$ ) and calculated tax revenues ( $V_c$ ). This index is recommended by several authors such as V.G. Panskov (2001) [21], T.V. Gritsyuk [18] (2002), Григорьева К.С. și Гринкевич А.М. (2019) [16],[17])

$$e_c = \frac{V_f}{V_c} \quad (5)$$

The evolution of the efficiency of tax compliance ( $e_c$ ) showed notable variations during the analyzed period, thus in 2018, the efficiency level was 0.62, indicating a moderate compliance of taxpayers, and in 2019 it slightly decreased to 0.60, reflecting a small reduction in participation voluntary payment of taxes, due to changes in fiscal policies. In 2020, the efficiency continued to decrease to 0.58 due to the impact of the pandemic on the ability to pay taxes, but in 2021 it increased to 0.65, suggesting a post-pandemic improvement. In the last year analyzed, 2022, the efficiency reached 0.72, the highest level, reflecting better tax administration and an increase in taxpayers' trust in the tax system.

4) **Efficiency of fiscal enforcement** (adapted from V. Dandara, this has the name - Voluntary collection of taxes indicator and indicator of efficiency of collected taxes and according to E.V. Ivanova [19], [20] this expresses the implication of fiscal control when paying taxes to both by voluntary compliance as well as the payments made as a result of deferred fiscal obligations from the previous reporting periods (deferred obligations paid later will become, from the point of view of the budget, deferred revenues)-  $V_a$

$$e_e = \frac{V_f}{(V_f + V_a)} \quad (6)$$

The high level of efficiency of tax enforcement, with indicators between 0.94 and 0.96 during the analyzed period, suggests that the majority of tax revenues are collected through voluntary compliance, reflecting an efficient tax system and satisfactory voluntary compliance of taxpayers. The minor decrease in 2021-2022 indicates persistent economic difficulties and an increased need for enforcement measures, but without significantly compromising the overall performance of the tax system, and to improve and maintain this efficiency, it is essential to strengthen taxpayer confidence, increase transparency and efficiency administrative and promoting voluntary compliance.

5) **Efficiency of tax collection.** This indicator reflects both the efficiency of taxation and the effectiveness of the activity of the control bodies, because the reduction of tax debts or arrears<sup>2</sup> ( $D_f$ ), would mean an efficiency of both the tax system, which is more predictable and democratic for the taxpayer, but also of the control authorities that succeed through control tools to increase tax collection..

$$e_c = \frac{V_f}{(V_f + D_f)} \text{ sau } e_c = \frac{V_f}{D_f} \quad (7)$$

Where,

$D_f$  – the totality of taxes, fees and contributions calculated and owed by taxpayers, but unpaid or not paid into the budget, including deferred payments, outstanding amounts as a result of bankruptcy procedures, restructured debts.

Tax collection efficiency ( $e_c = V_f / D_f$ ), the indicator decreased from 26.62 in 2018 to 18.55 in 2021, which indicates an increase in outstanding tax debts in relation to voluntarily collected revenues, and in 2022, the indicator increased slightly to 19.87, suggesting an improvement in tax collection due to more effective control measures. The high level of tax collection efficiency, with constant indicators of 0.97 in the period 2018-2021, indicates an efficient tax system in the Republic of Moldova, reflecting a stable performance of the tax administration through voluntary compliance. The slight drop to 0.96 in 2022 suggests a slight increase in reliance on coercive measures to collect revenue, but not significant enough to significantly affect overall performance. The improvement in collection in 2022 is underlined by the increase in the  $V_f / D_f$  indicator to 19.87, suggesting a better management of tax debts and an increase in taxpayer compliance.

The following indicators (6-10) will reflect the yield of fiscal control in relation to the implemented fiscal system (the activity related to control in order to fulfill tax obligations by taxpayers). These are:

- 6) **The indicator of fiscal compliance  $K_f$**

$$K_k = \frac{V_f}{(V_f + V_a + P)} \quad (8)$$

Where P - additional payments paid in consolidated BPN as a result of field and office control

The evolution of the tax compliance indicator ( $K_f$ ) varied significantly during the analyzed period, thus in 2018, the value of 0.89 shows that 89% of tax revenues were collected voluntarily, reflecting a good degree of taxpayer compliance, and in 2019 it increased to 0.92, indicating an improvement in voluntary compliance and less reliance on coercive measures. In 2020, the indicator rose to 0.95, indicating excellent fiscal compliance, but in 2021 it dropped to 0.83, reflecting a deterioration caused by the effects of the COVID-19 pandemic, and in 2022, the indicator increased slightly to 0.88, signaling an economic recovery and a better adaptation of taxpayers to the new post-pandemic conditions.

- 7) **The yield indicator of fiscal control  $K_a$**

<sup>2</sup> arierate - totalitatea impozitelor, taxelor, contribuțiilor calculate și datorate de contribuabili, dar neplătite sau nevarsate în buget

$$K_a = \frac{V_f}{V_f + V_s} = \frac{V_f}{V_f + (V_a + P + S + V_f)} \quad (9)$$

The sum of the tax revenues additionally accumulated at the BPN in the form of tax obligations forcibly collected (following the enforced execution of tax obligations), the sanctions and penalties paid in the budget as a result of the tax control ( $V_s = V_a + P + S + P_e$ ) viewed dynamically reflects the efficiency of the activities and control tools that the authorities have (office controls, on-site/field controls, unannounced controls, fiscal education, etc.)

Where:  $P_e$  – additional payments calculated following the tax audit but not collected in the budget.

In 2018, the evolution of the tax control yield indicator ( $K_a$ ) had a value of 0.89, which showed good tax compliance, with 89% of tax revenues collected voluntarily, reflecting a solid efficiency of tax control. In 2019, the indicator increased to 0.92, indicating an improvement in voluntary compliance and the efficiency of fiscal control, due to more efficient management and better use of resources, but in 2020, the indicator slightly decreased to 0.91, but maintaining a level high performance, despite the pandemic challenges. In 2021, the value decreased to 0.83, signaling an increased dependence on fiscal control measures for revenue collection, amid the economic difficulties of the pandemic, and in the last year analyzed, 2022, the indicator rose to 0.87, suggesting a partial recovery of compliance voluntary and a relatively good efficiency of fiscal control activities.

#### 8) *The yield of tax enforcement $K_f$*

$$K_f = \frac{V_s}{(P + S + P_e)} \quad (10)$$

Increased levels of tax enforcement yield in the period 2019-2021 (1.94-2.17) reflect a high efficiency of tax enforcement measures, showing the authorities' ability to collect more additional revenue than the amount of sanctions and penalties applied, and the decrease from 2022 to 1.10 indicates a reduction in the effectiveness of tax enforcement measures, due to economic difficulties or changes in the tax control approach. This analysis highlights the importance of effective enforcement measures and appropriate policies to maintain high yield and effective collection of additional tax revenue.

#### 9) *The yield of enforced compliance $K_s$*

$$K_s = \frac{D_f}{V_s} = \frac{D_f}{V_a + P + S + P_e} \quad (11)$$

This indicator must be reduced, the reduction would mean the fulfillment of fiscal obligations as a result of fiscal control and forced withholding of payments

The efficiency of tax authorities in enforcing enforcement measures and collecting tax arrears can influence the yield of enforced compliance, and economic crises, high unemployment and other economic difficulties can affect taxpayers' ability to meet their tax obligations, increasing tax arrears. Thus, the variable values of the forced compliance yield (0.30-0.57) indicate fluctuations in the efficiency of enforcement measures, reflecting changes in the behavior of taxpayers and in the application of fiscal control measures by the authorities, and the decrease to 0.26 in 2021 indicates an increased efficiency of the measures enforcement, which may reflect better tax management and taxpayer compliance, and the moderate increase in 2022 shows a slight increase in tax arrears, but the maintenance of this relatively low level suggests that the tax authorities continue to manage effectively fiscal enforcement measures.

#### 10) *The enforcement yield* – the reduction would mean the fulfillment of the tax obligations.

$$K_{es} = \frac{D_f}{P + S + P_e} \quad (12) \quad \text{și respectiv } K_{ap} = \frac{V_a}{P + S + P_e} \quad (13)$$

In 2018, the value of the  $K_{es}$  indicator was 0.57, indicating a moderate efficiency of enforcement measures, with outstanding tax debts representing 57% of the total sums collected coercively, and in 2019, the indicator increased to 0.93, reflecting an increase in of outstanding debts compared to the amounts collected, which suggests a low efficiency of tax enforcement. In the year 2020, the  $K_{es}$  indicator rose to 1.14, indicating a continuation of the trend of reduced efficiency, with outstanding tax debts exceeding the amounts collected coercively, and in the year 2021, the  $K_{es}$  indicator decreased significantly to 0.53, indicating a major improvement in efficiency, and in 2022 it increased to 0.67, indicating a slight decrease in efficiency compared to 2021, but maintaining relatively effective control over outstanding tax debts. The evolution of enforcement performance in relation to collected revenues ( $K_{ap}$ ) also showed variations in the efficiency of tax revenue collection, thus in 2018, the  $K_{ap}$  indicator was 0.85, suggesting a good efficiency of collection by enforcement, with 85% from the additional revenues collected. In 2019, the indicator increased to 0.92, indicating increased efficiency, and in 2020-2021 it reached 0.98, showing a maximum use of enforcement, but in 2022 it decreased to 0.83, indicating a slight reduction in efficiency, possibly due to changes in the application of control measures or economic difficulties.

Research and scientific and analytical works by authors from other countries, especially those from Romania, also deal with the field of efficiency and impact through quantitative and qualitative methods, these being the most representative to see the results of the tax administration policy for the economy and society. Although the methods and instruments of fiscal control, as well as the control approach, have changed significantly in the last decade, their impact analysis is still an objective of major importance.

As a result of the indicators proposed for determining the implication of fiscal control on the fiscal system, a new vision is formulated regarding the concept of **efficiency of the fiscal system superimposed** (corroborated) *on fiscal control, which in our opinion, must reflect the effects of value and general yield, expressed both by the absolute amount of value with which this function contributes to the achievement of certain objectives: the fulfillment of tax obligations, the increase in the level of collection and voluntary compliance, but also those aimed at tax education, the increase of tax morality, etc.* Estimating efficiency on this dimension means both quantitative and qualitative commensuration.

Estimating the implication of fiscal control on the fiscal system will contribute to identifying the transmission channel of the impact of fiscal control actions or establishing the most optimal control measures that allow voluntary compliance, adjustment and optimization of fiscal policies to maximize long-term fiscal yield and sustainability.

Thus, we believe that the indicators proposed for a complex analysis of the implication of tax control on the tax system will allow the precise quantification of the efficiency and effectiveness of control measures, the evaluation of correlations between the intensity of controls and the level of tax compliance, as well as the identification of the determining factors that influence the yield of tax collection. These indicators will contribute to the foundation of the scientific theories underlying taxation, at the same time they will provide support in the process of formulating recommendations for new policies and strategies for the efficiency of tax administration, having a direct impact on the stability and sustainability of public finances.

*The current characteristics* of the national tax system in the Republic of Moldova comprehensively define the consequences of a period of progress and a constant trend of improvement, so according to the data provided by the Ministry of Finance of the Republic of Moldova, the tax system currently contributes to the development of the state (from tax revenues collected in National Public Budget) with an annual income from taxes and fees exceeding 21 billion lei.

*The efficiency of fiscal control* in the Republic of Moldova is essential for ensuring an efficient collection of fiscal revenues, stimulating economic growth and ensuring a transparent and friendly fiscal environment for taxpayers. Following the analysis of the data provided in the questionnaire, several relevant aspects were identified that highlight the strong points of fiscal control in the Republic of Moldova, highlighted graphically in table 5.

**Table 5 Strong points of fiscal control in the Republic of Moldova**

Nr. crt.	Important criteria	Description of the criteria
1	<b>Efficiency in revenue collection</b>	➤ this criterion is considered essential by 41.70% of the respondents, because an efficient collection of revenues is essential to ensure the resources necessary for the provision of public services.
2	<b>Stimulating economic growth</b>	➤ for 54.80% of the respondents, the stimulation of economic growth is a particularly important criterion in the evaluation of an efficient fiscal system. A tax system that encourages investment and innovation can contribute to economic development and job creation.
3	<b>Clarity and fiscal support for taxpayers</b>	➤ this criterion is considered important by 63.50% of respondents, because a transparent and easy-to-understand tax system can contribute to increasing trust and tax compliance on the part of taxpayers
4	<b>Carrying out planned fiscal controls</b>	➤ this method is considered the best by 34.80% of the respondents, because it gives the tax authorities the opportunity to plan and carry out detailed and rigorous inspections according to the risks and the profile of each taxpayer
5	<b>Carrying out unannounced tax audits</b>	➤ for 29.60% of respondents, this approach is preferred, because unexpected checks can be surprising and can help reduce tax evasion and non-compliance
6	<b>Electronic monitoring</b>	➤ this method was considered effective by 47.00% of respondents, as the use of technology and IT systems can allow tax authorities to more effectively monitor and automatically verify the correctness and completeness of tax returns

*Source: developed by the author based on data from the survey analysis*

The efficiency of tax control in the Republic of Moldova is essential for ensuring a fair and transparent tax system, which promotes the correct collection of tax revenues and stimulates economic growth. The implementation of effective methods of verifying the veracity of the calculation of taxes and fees contributes to strengthening the integrity and credibility of the fiscal system.

The analysis of the data provided in the questions reveals several weak points of fiscal control in the Republic of Moldova, identified following the answers provided by the respondents, these weak points are presented in table 6.

Within the influence of the performance indicators of the fiscal system as a result of fiscal control, the respondents assessed as important the ensuring of the correct collection of fiscal revenues, the reduction of the share of non-compliant taxpayers, the reduction of the level of fiscal evasion, the contribution to the increase of fiscal transparency, the improvement of the perception of the fiscal system of to taxpayers, maintaining fiscal stability in the economy and forming an efficient and fair fiscal system.

**Table 6 Weak points of fiscal control in the Republic of Moldova**

Nr. crt.	Important criteria	Description of the criteria
1	<b>Lack of transparency in fiscal control</b>	➤ <input type="checkbox"/> for 31.30% of the respondents, the lack of transparency in the fiscal control process is a major concern. this issue can affect the perception of the fairness and equity of the tax system, contributing to low taxpayer confidence
2	<b>Errors or incorrect interpretations of tax laws</b>	➤ <input type="checkbox"/> for 38.30% of respondents, there are concerns related to possible errors or incorrect interpretations of tax laws by tax inspectors. these situations can lead to unfair treatment or financial losses for taxpayers
3	<b>Extended duration of fiscal controls</b>	➤ <input type="checkbox"/> for 34.80% of the respondents, the prolonged duration of fiscal controls is a significant problem. these lengthy audits can negatively impact taxpayers' business and cash flow, generating uncertainty and additional costs
4	<b>Perception of bureaucracy and complexity</b>	➤ <input type="checkbox"/> for 41.70% of respondents, the perception that fiscal control is too bureaucratic and complicated is a major problem. this excessive bureaucracy and complexity of tax procedures can create frustration and affect understanding and compliance with tax rules
In addition, the negative influence of tax audit results on taxpayers is highlighted by several aspects, such as:		
5	<b>Generating stress and disrupting economic activity</b>	➤ <input type="checkbox"/> for 35.70% of the respondents, fiscal control can generate stress and disrupt the economic activities of taxpayers, affecting them negatively
6	<b>The high costs of legal aid</b>	➤ <input type="checkbox"/> for 33.90% of respondents, the need to hire legal assistance to deal with tax issues is a significant concern. these high costs can be a financial burden on taxpayers
7	<b>Changing fiscal strategies and the impact on financial planning</b>	➤ <input type="checkbox"/> for 36.50% of respondents, the tax audit may cause taxpayers to change their existing tax strategies, which can be costly and affect their financial planning
8	<b>Fines and financial penalties</b>	➤ <input type="checkbox"/> for 38.30% of the respondents, the risk of receiving fines and financial penalties following the tax audit is a significant concern. these penalties can affect taxpayers' financial situation and cause additional difficulties

*Source: developed by the author based on data from the survey analysis*

Fiscal control in the Republic of Moldova presents both strong and weak points, according to the feedback obtained from the respondents. Strengths include efficiency in revenue collection, which is seen as essential for supporting public services and stimulating economic growth, which can be achieved through a tax system that encourages investment and innovation, and tax clarity and support for taxpayers are important for to increase confidence and tax compliance.

Thus, we believe that the complex analysis of the implication of tax control in the efficiency of the tax system was possible thanks to the qualitative evaluation, through the questionnaire, which offered certain perspectives from the taxpayers, allowing the identification of the strengths and weaknesses of the current tax control practices. This approach facilitated a deeper understanding of how control measures influence tax compliance and highlighted the need to develop measures to increase the efficiency of the tax system.

## GENERAL CONCLUSIONS AND RECOMMENDATIONS

As a result of completing the research and achieving the established objective, to demonstrate and identify ways of the implication of fiscal control in ensuring the efficiency and performance of the national fiscal system, we formulate the following conclusions:

### Conclusions:

1. The theoretical and methodological analysis regarding the implications of fiscal control allowed the realization of the concept of efficiency of the fiscal system. The types of tax control were identified and detailed, the methods and procedures used were described, in terms of the role that tax control plays in ensuring tax compliance and preventing tax evasion.

2. The fundamental principles of the tax administration legislation were specified from the perspective of the realities of the Republic of Moldova, expressed through specific characteristics and elements to make them more efficient. This result will contribute to the optimization of the national regulatory and administrative framework, will rationalize the fiscal control process, making the economic activity of taxpayers more efficient.

3. The critical analysis of economic, legal and psychological factors that determine fiscal performance highlighted the scientific connection between the notions of efficiency versus performance attributed to the contemporary fiscal system. This context provides the basis for evaluating the performance and efficiency of the fiscal system involved in ensuring optimal fiscal administration for the Republic of Moldova, thus emphasizing the importance of a balance between efficiency and performance, through the implications of fiscal control.

4. The impact of tax control on tax compliance of taxpayers, achieved in the last 5 years, was established, which demonstrates the effectiveness of tax controls in collecting tax revenues and preventing evasion. In this sense, the efficiency of fiscal controls presents a support for the correct planning of the types of controls carried out by the State Fiscal Service of the Republic of Moldova in maintaining the sustainability and equity of the national fiscal system. Therefore, the lack of a

permanent fiscal control diminishes the performance of the fiscal system, having negative economic repercussions in the long term.

5. The analysis of the risks of fiscal administration through the implications of fiscal control as a catalyst allowed the directing of controls to areas with increased risk, ensuring the establishment of new criteria for selecting control cases and contributing to the establishment of fiscal policies by the Ministry of Economic Development and Digitalization of the Republic of Moldova on the development of fiscal policies that are oriented to stimulate economic activity and reduce social inequalities.

6. In order to ensure the effective implementation of the reforms and determine the performance of the fiscal system, 9 areas of influence were established for the national fiscal administration. In the framework of the empirical analysis carried out in the thesis, the performance of the national system was estimated by Method 1 (M1), Method 2 (M2) TADAT "Tax Administration Diagnostic Assessment Tool", in the quality of an internationally recognized instrument. The results of the assessment will contribute to increasing the responsibility of the tax administration in front of international partners and will strengthen the position of the Republic of Moldova at the international level.

7. It was demonstrated that the performance areas established in the research represent an effective way of determining the vulnerability indicators for the national fiscal system. By means of this methodology, the correct orientation and focus on weak points is facilitated, in order to eliminate them and ensure the performance of the administration of the tax system.

8. The analyzes carried out led to the establishment of a set of indicators regarding the estimation of the efficiency of the tax system, such as: The tax compliance indicator; The yield indicator of fiscal control; The yield of tax enforcement; The yield of enforced compliance; Foreclosure yield. The calculated value of these indicators ensures the identification of strategic priorities in terms of policy and tax administration, and allows the establishment of tactics and tools to make the tax control function more efficient. The results obtained from this systemic process contribute to the monitoring and evaluation of the effects of fiscal decisions, especially taken during periods of adaptation and modification of the fiscal system to the conditions of the country's integration into the EU.

9. The following indicators of the effectiveness of the implication of fiscal control on the fiscal system were estimated and recommended: Efficiency of the taxation system or efficiency of taxation; The elasticity of taxation calculated at the total and general level; Efficiency (level) of fiscal compliance; Efficiency of tax enforcement; Efficiency of tax collection. The calculation of the indicators allowed the establishment of value and general yield effects. By determining the absolute value of the indicators, the target objectives of fiscal control can be identified, such as: fulfilling fiscal obligations, increasing the level of collection and voluntary compliance, but also those aimed at fiscal education, increasing fiscal morality, etc.

10. The results of the survey determined the existence of risks such as: lack of veracity of information, avoidance of submitting declarations, insufficiency of complex databases, lack of mechanism for VAT refund requests. The elimination of established critical risks allow for increased adaptability and the achievement of an efficient fiscal system, resilient in the face of economic and social changes.

11. We believe that the results obtained from the analysis of the questionnaire outline a complex picture of the priorities and concerns of taxpayers. This confirms the need to promote transparency and effective communication with taxpayers, on the part of the tax authorities, which will ensure the consolidation and compliance of tax laws and the building of a relationship of trust and collaboration. For this purpose, respondents' estimates were used to formulate recommendations for fiscal administration, which will contribute to increasing fiscal transparency through the implications of control.

12. Reducing the level of tax evasion, as a result of effective tax control, ensures the identification and sanctioning of fraudulent practices used to avoid the payment of taxes, discouraging illegal behavior and recovering unpaid amounts, thus ensuring greater fairness in the tax system while protecting revenues fiscal. In order to increase the efficiency and performance of the fiscal system, based on the research carried out, the data collected following the questionnaire and the deduction, we propose certain recommendations to address the aspects indicated in the present research:

### **Recommendation**

The results of the research on the implications of fiscal control on the efficiency of the fiscal system of the Republic of Moldova can be applied to the formulation of policies and strategies in fiscal administration, especially the results of the study on the identification of strengths, weaknesses, opportunities and threats, as well as the performance indicators of the implications of control in the system tax in the following context:

- 1.1. Increasing transparency and clarity. It is recommended by simplifying tax procedures and providing clear and accessible information to taxpayers regarding tax requirements and compliance procedures.
- 1.2. Organization of consultations and communication with taxpayers. In this context, it is proposed that the Government establish mechanisms with the aim of more actively involving taxpayers in the decision-making process to collect their feedback on their experience with the tax system, and periodic consultations and two-way communication can help identify needs and taxpayers' concerns and adapting tax policies accordingly.
- 2.1. Investments in tax education. The government should invest in educational programs and awareness campaigns to ensure taxpayers' understanding of the tax rules, but also to encourage voluntary compliance.



- - 2.2. Intensification of efforts to combat tax evasion. Tax authorities should step up efforts to enforce tax laws and monitor taxpayers' tax behavior, more intensive monitoring and investigation of potential tax irregularities can help reduce tax evasion and more efficient revenue collection.

The results obtained when determining the vulnerability indicators through the establishment of the areas of influence are proposed for the optimization and efficiency of the fiscal system through:

- - 3.1. Correct planning of tax revenue estimates based on specifying tax revenue estimates.
- - 3.2. The use of technology in carrying out controls and tax administration: providing databases that can make the fulfillment of tax requirements easier and more efficient.
- - 3.3. Intensification of tax compliance actions: more intensive monitoring, investigation and sanctioning of tax irregularities can help to increase tax compliance and combat tax evasion.
- - 3.4. Standardization of processes and procedures for VAT refund: it is necessary to clearly establish the conditions and reduce the risk of errors in the refund process.

Based on the analysis performed and the assessments provided by the respondents, we can develop recommendations for managing and mitigating the risks associated with tax audits, which are as follows:

- - 4.1. Clarifying and harmonizing tax legislation so that misinterpretation or misinterpretation is minimised, this may involve revising and restructuring tax laws to make them more accessible and understandable for taxpayers and tax authorities.
- - 4.2. Transparency: Tax authorities should be transparent about tax control processes and involve taxpayers in tax policy decision-making, and public consultations and open communication can help increase trust and respect for the tax system.
- - 4.3. Fairness: Tax authorities should implement clear and transparent procedures to ensure that all taxpayers are treated fairly and that there is no form of favoritism or bias in the tax audit process.
- - 4.4. Protecting the rights of taxpayers, this may include providing free or low-cost legal assistance to taxpayers facing tax audits or tax disputes.
- - 4.5. Training and support for taxpayers to help them better understand their tax obligations and the tax audit process, so a better understanding of tax law and audit procedures can reduce the anxiety and stress associated with tax audits.
- - 4.6. Ongoing monitoring and evaluation to identify and correct any deficiencies or issues, and implementing a robust feedback and reporting system can help identify issues quickly and implement appropriate solutions.
- - 4.7. Promoting a culture of voluntary compliance by educating and raising awareness among taxpayers about their tax obligations and the benefits of voluntary compliance, this may involve information campaigns and educational programs designed to encourage compliance with tax laws.
- - 4.8. Enhancing communication and relationships with taxpayers to reduce the anxiety and stress associated with tax audits, this may involve providing clear and accurate information to taxpayers about the tax audit process and their rights.

Although the methods and instruments of fiscal control, as well as the control approach, have changed significantly in the last decade, their impact analysis is still an objective of major importance. Thus, we recommend 10 indicators for a more complex analysis of the implication of fiscal control on the fiscal system, such as: 1) Efficiency of the taxation system or effective taxation; 2) The elasticity of taxation calculated at the total and general level; 3) Efficiency (level) of tax compliance; 4) Efficiency of tax enforcement; 5) Efficiency of tax collection; 6) Fiscal compliance indicator; 7) Fiscal control yield indicator; 8) The yield of tax enforcement; 9) Yield of forced compliance; 10) The enforcement yield. Estimating the implication of fiscal control on the fiscal system will contribute to identifying the transmission channel through which fiscal control and audit policies influence taxpayer compliance, budget revenue collection, and macroeconomic stability. Simulation models can be used to design different scenarios for the implementation of tax control measures and to assess their effects on the long-term sustainability of the tax system. These evaluations allow the formulation of recommendations for tax policies that optimize the balance between the costs of tax control and the benefits generated, thus contributing to a more efficient and better performing tax system.

From an economic perspective, fiscal control not only influences budget revenues by increasing fiscal compliance, but also the investment behavior and financial decisions of economic agents. Excessive or perceived arbitrary fiscal control can discourage investment, affect productivity and lead to the relocation of economic activities to less regulated areas or the underground economy.

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## ADNOTARE

la teză pentru obținerea titlului științific de doctor în științe economice cu tema „Implicațiile controlului fiscal în eficientizarea sistemului fiscal al Republicii Moldova”, Șargu Nicu specialitatea: 522.01 – Finanțe, Chișinău, 2024

**Structura tezei:** Teza este constituită din: introducere, trei capitole, concluzii generale, bibliografie (208 surse). Lucrarea conține 152 de pagini de text de bază, 64 figuri, 18 tabele. Rezultatele obținute sunt publicate în 13 lucrări științifice.

**Cuvintele-cheie:** control fiscal, eficientizare, sistem fiscal, implicație, administrare fiscală, eficiență, dezvoltare, indicatori, arii de performanță, venituri fiscale, evaziune, contribuabili.

**Scopul cercetării:** demonstrarea implicațiilor controlului fiscal în eficientizarea sistemului fiscal național și influența acestuia la creșterea responsabilității fiscale. Stabilirea indicatorilor de evaluare a eficienței controlului fiscal utilizați la atingerea performanței și eficienței sistemului fiscal național care va contribui la optimizarea sistemului fiscal al Republicii Moldova, având în vedere necesitatea adaptării la noile realități economice, precum și asigurarea transparenței și echității în aplicarea politicilor fiscale, ce va permite o mai bună alocare a resurselor și o creștere a conformității voluntare a contribuabililor, consolidând astfel baza fiscală a țării și sprijinind dezvoltarea economică sustenabilă.

**Obiectivele cercetării** sunt structurate în patru direcții fundamentale, fiecare având un scop specific și clar definit în contextul cercetării privind implicațiile controlului fiscal în eficientizarea sistemului fiscal al Republicii Moldova: analiza conceptelor și metodologiilor de control fiscal, evaluarea impactului controlului fiscal asupra sistemului fiscal, identificarea punctelor tari și slabe ale controlului fiscal și formularea de recomandări pentru ajustarea controlului fiscal.

**Noutatea și originalitatea științifică:** stabilirea și determinarea componentelor-cheie ale implicațiilor controlului fiscal asupra creării unui sistem fiscal eficient; determinarea implicației controlului fiscal în creșterea eficienței sistemului fiscal; determinarea influenței rezultatelor controlului fiscal asupra eficientizării indicatorilor de performanță a sistemului fiscal național; elaborarea unui set de indicatori pentru analiza complexă a implicației controlului fiscal, identificarea și formularea modalităților de implicare a controlului fiscal din perspectiva transparenței și eficienței administrației fiscale; stabilirea elementelor vulnerabile ale sistemului de control fiscal din Republica Moldova în vederea ajustării cadrului legal.

**Problema științifică importantă soluționată în cercetare** constă în stabilirea modalităților prin care controlul fiscal poate contribui la optimizarea sistemului fiscal al Republicii Moldova, având în vedere obiectivele de creștere a colectării veniturilor fiscale, reducerea evaziunii fiscale și corupției, precum și asigurarea transparenței și eficienței administrației fiscale.

**Semnificația teoretică a cercetării** constă în extinderea cunoștințelor teoretice în domeniul fiscalității și administrației fiscale, adaptate la specificul Republicii Moldova, prin analiza critică a teoriilor existente și a conceptelor aplicate în controlul fiscal și eficientizarea sistemului fiscal.

**Valoarea aplicativă a lucrării** constă în utilizarea rezultatelor și concluziilor studiului pentru consolidarea practicilor și politicilor fiscale în Republica Moldova, oferind informații relevante autorităților fiscale, guvernului și altor decidenți politici pentru înțelegerea și formularea de politici eficiente în controlul fiscal și sistemul fiscal. De asemenea, cercetarea contribuie la dezvoltarea și implementarea unor politici fiscale mai eficiente, reducerea evaziunii fiscale și sporirea transparenței în administrația fiscală, consolidând capacitatea instituțională a autorităților fiscale și creșterea încrederii contribuabililor în sistemul fiscal.

**Implementarea rezultatelor științifice.** Rezultatele cercetării au fost aprobate de Asociația Contabililor și Auditorilor profesioniști din Republica Moldova pentru formularea direcțiilor abordate în procesul de consultanță. Recomandările formulate și înaintate Ministerului Dezvoltării Economice și Digitalizării al Republicii Moldova privind dezvoltarea politicilor fiscale sunt orientate să stimuleze activitatea economică și să reducă inegalitățile sociale.

## ANNOTATION

**in the thesis for obtaining the scientific title of doctor in economic sciences with the theme "Implications of fiscal control in the efficiency of the fiscal system of the Republic of Moldova", Șargu Nicu specialty: 522.01 - Finance, Chișinău, 2024**

**Thesis structure:** The thesis consists of an: introduction, three chapters, general conclusions, bibliography (208 sources). The work contains 152 pages of basic text, 64 figures, 18 tables. The obtained results are published in 13 scientific papers.

**Key words:** tax control, efficiency, tax system, implication, tax administration, efficiency, development, indicators, performance areas, tax revenues, evasion, taxpayers.

**The purpose of the research:** to demonstrate the implications of fiscal control in making the national fiscal system more efficient and its influence on increasing fiscal responsibility. Establishing the indicators for assessing the effectiveness of fiscal control used to achieve the performance and efficiency of the national fiscal system that will contribute to the optimization of the fiscal system of the Republic of Moldova, considering the need to adapt to the new economic realities, as well as ensuring transparency and fairness in the application of fiscal policies, which it will allow for a better allocation of resources and an increase in voluntary taxpayer compliance, thereby strengthening the country's fiscal base and supporting sustainable economic development.

**The objectives of the research** are structured in four fundamental directions, each with a specific and clearly defined purpose in the context of research on the implications of fiscal control in the efficiency of the fiscal system of the Republic of Moldova: analysis of concepts and methodologies of fiscal control, assessment of the impact of fiscal control on the fiscal system, identification of points strengths and weaknesses of fiscal control and formulating recommendations for improving fiscal control.

**Scientific novelty and originality:** establishing and determining the key components of fiscal control implications for creating an efficient fiscal system; determining the implication of fiscal control in increasing the efficiency of the fiscal system; identifying the influence of fiscal control results on the efficiency of the performance indicators of the national fiscal system; the development of a set of indicators for the complex analysis of the implication of fiscal control, the identification and formulation of the ways of involving fiscal control from the perspective of the transparency and efficiency of the fiscal administration; determining the vulnerable elements of the tax control system in the Republic of Moldova in order to adjust the legal framework.

**Important scientific problem solved in research** consists in establishing the ways in which tax control can contribute to the optimization of the tax system of the Republic of Moldova, considering the objectives of improving tax revenue collection, reducing tax evasion and corruption, as well as improving the transparency and efficiency of tax administration.

**The theoretical significance of the research** consists in the expansion of theoretical knowledge in the field of taxation and fiscal administration, adapted to the specifics of the Republic of Moldova, through the critical analysis of existing theories and concepts applied in fiscal control and the efficiency of the fiscal system.

**The applicative value of the paper** consists in using the results and conclusions of the study to improve fiscal practices and policies in the Republic of Moldova, providing relevant information to fiscal authorities, the government and other political decision-makers for the understanding and formulation of effective policies in fiscal control and the fiscal system. Also, research contributes to the development and implementation of more effective tax policies, reducing tax evasion and increasing transparency in tax administration.

**Implementation of scientific results.** The results of the research were approved by the Association of Professional Accountants and Auditors from the Republic of Moldova for formulating the directions addressed in the consulting process. The recommendations formulated and submitted to the Ministry of Economic Development and Digitalization of the Republic of Moldova, regarding the development of fiscal policies, are aimed at stimulating economic activity and reducing social inequalities.

## АННОТАЦИЯ

**в диссертации на получение ученого звания доктора экономических наук по теме «Влияние финансового контроля на эффективность фискальной системы Республики Молдова», Шаргу Нику, специальность: 522.01 – Финансы, Кишинев, 2024 г**

**Структура диссертации:** Диссертация состоит из введения, трех глав, общих выводов, библиографии (208 источников). Работа содержит 152 страниц основного текста, 64 рисунка, 18 таблиц. Полученные результаты опубликованы в 14 научных статьях.

**Ключевые слова:** налоговый контроль, эффективность, налоговая система, последствия, налоговое администрирование, эффективность, развитие, показатели, направления деятельности, налоговые поступления, уклонение, налогоплательщики.

**Цель исследования:** продемонстрировать влияние фискального контроля на повышение эффективности национальной фискальной системы и его влияние на повышение бюджетной ответственности. Установление показателей для оценки эффективности фискального контроля, используемых для достижения производительности и эффективности национальной фискальной системы, которые будут способствовать оптимизации фискальной системы Республики Молдова, учитывая необходимость адаптации к новым экономическим реалиям, как а также обеспечение прозрачности и справедливости в применении налогово-бюджетной политики, что позволит лучше распределять ресурсы и повышать добровольное соблюдение требований налогоплательщиками, тем самым укрепляя налогово-бюджетную базу страны и поддерживая устойчивое экономическое развитие.

**Задачи исследования:** структурированы по четырем фундаментальным направлениям, каждое из которых имеет конкретную и четко определенную цель в контексте исследования влияния налогово-бюджетного контроля на эффективность налогово-бюджетной системы Республики Молдова: анализ концепций и методологий бюджетный контроль, оценка влияния налогового контроля на налогово-бюджетную систему, выявление сильных и слабых сторон бюджетного контроля и формулирование рекомендаций по совершенствованию бюджетного контроля.

**Научная новизна и оригинальность:** установление и определение ключевых компонентов финансового контроля для создания эффективной налогово-бюджетной системы; определение значения фискального контроля в повышении эффективности фискальной системы; выявление влияния результатов налогово-бюджетного контроля на эффективность показателей деятельности национальной налогово-бюджетной системы; разработка комплекса показателей для комплексного анализа последствий налогово-бюджетного контроля, определение и формулирование способов привлечения налогово-бюджетного контроля с точки зрения прозрачности и эффективности налогово-бюджетного администрирования; выявление уязвимых элементов системы финансового контроля в Республике Молдова с целью корректировки законодательной базы.

**Решена важная научная проблема в исследовании** заключается в установлении пути, с помощью которых налоговый контроль может способствовать оптимизации налоговой системы Республики Молдова, учитывая цели улучшения сбора налоговых поступлений, сокращения уклонения от уплаты налогов и коррупции, а также повышения прозрачности и эффективности налогового администрирования.

**Теоретическая значимость исследования** заключается в расширении теоретических знаний в области налогообложения и налогового администрирования, адаптированных к специфике Республики Молдова, посредством критического анализа существующих теорий и концепций, применяемых в сфере финансового контроля и эффективности налогового контроля. фискальная система.

**Прикладная ценность статьи** заключается в использовании результатов и выводов исследования для улучшения налогово-бюджетной практики и политики в Республике Молдова, предоставления соответствующей информации фискальным органам, правительству и другим лицам, принимающим политические решения, для понимания и формулирования эффективных политика в области финансового контроля и налогово-бюджетной системы. Также исследования способствуют разработке и реализации более эффективной налоговой политики, снижению уклонения от уплаты налогов и повышению прозрачности налогового администрирования, укреплению институционального потенциала налоговых органов и повышению доверия налогоплательщиков к налоговой системе.

**Внедрение научных результатов.** Результаты исследования одобрены Ассоциацией профессиональных бухгалтеров и аудиторов Республики Молдова для формулирования направлений, рассматриваемых в консультационном процессе. Рекомендации, сформулированные и представленные Министерству экономического развития и цифровизации Республики Молдова, относительно разработки фискальной политики, направлены на стимулирование экономической активности и сокращение социального неравенства.

**ȘARGU NICU**

**IMPLICAȚIILE CONTROLULUI FISCAL ÎN EFICIENTIZAREA SISTEMULUI FISCAL  
AL REPUBLICII MOLDOVA**

**SPECIALITATEA 522.01. FINANȚE**

**Rezumatul tezei de doctor în științe economice**

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