

IMPACT OF THE QUALITY OF THE FISCAL SYSTEM ON MICROENTERPRISES

Summary

The fiscal system of the state is created by two autonomously functioning systems - tax system and non-tax system. The quality of the fiscal system could be determined as the degree of the realization of the fiscal function in the scope of state budget's incomes and expenditures, considering also the demands of: cheapness of the system; the quality of the organization and the control; the quality of the creation of administrative, insurance and tax law; the preservations of taxing sources; the convenience, justice and equal treatment of all sides.

The main thesis of the paper is that, the quality of the fiscal system can be described as the quality offered and expected by the fiscal system and the quality demanded by the microenterprises. The measurement of the quality could be the useful tool in the reform of the system of the public finance, which one of elements constitutes the reform of tax and non-tax systems (including the social insurance system).

Improvement in the quality offered and expected by the fiscal system, will contribute for reducing the span between the quality offered by the fiscal system and the quality demanded by the microenterprises, and could diminish the perceived fiscal burden.