

Study of Collecting Local Taxes and Debts in Romania and Determining Factors

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Abstract: This article aims at highlighting the importance of local taxes and debts at a national level, analyzing the value and amount for the period between 2013 and 2016. The Romanian taxes and debts system reveals a weak collection system, an inefficient administration and excessive bureaucracy, a relatively reduced taxable amount with many exceptions and legal tax deductions. In order to maximize public income and an efficient administration system, local public authorities must have as legal grounds norms which clearly state the manner of deciding, collecting and managing local public resources, without any ambiguity or confusion in interpreting them, but also avoiding weak links within legislation. Procedure manuals would also help to exclude procedural differences on income management between the local authorities.

Keywords: local taxes; legal tax deductions; income management

JEL Classification: H25

Introduction

Taxes represent an amount recovered by the state from the income or property owned by natural or legal persons, for the scope of covering public expense. The authority which imposes taxes is the state, and it has the right to impose taxes by means of central bodies and, sometimes, by means of the local state administration.

Local public authorities – local councils, town halls, have a duty to provide various services which are necessary to the community they represent. The expenses afferent to the public services are mainly supported from the revenue of the territorial and administrative division and the amount received from the state budget, income from other budgets and loans taken up by the local authorities, particularly for investments.

These public services aim to meet public interests of the local community, therefore the inhabitants of the territorial and administrative division should bring their financial contribution to support these services. Romanian Constitution thus

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stipulates there is a fundamental obligation of the citizens to contribute to local public expenses by paying local taxes and debts stated either by the law, or by Local Council decisions.

Local taxes and debts represent the revenue of the local budget, of the territorial and administrative division in which the people reside or have their legal premises, or in which they own goods submitted to taxation.

Local taxes and debts include tax on buildings, land, transport means, issuing certificates, permits and authorizations, taxes for using advertising and publicity means, for performing shows, hotel taxes, stamp duty, special taxes or other local taxes.

Taxpayers are represented by the natural or legal entities that hold ownership or possess the goods submitted to tax or which hold activities submitted to taxation, according to law.

The scope of local taxes and duties is financial, economic and social. The manner of expression of the scope is different from one stage of economic and social development to another.

1. Analysis of Centralized Local Taxes and Duties at the Level of Counties and Bucharest Municipality

Between 2013 and 2016, Romania recorded one of the lowest budget income levels, seen as share of the GDP, of all the European Union states, representing only 33.5% of GDP. Thus, tax revenue level relative to GDP in Romania (social security contributions and taxes) was 0.83% in 2016, 39.47% less than the E.U. average of 40.3%.

Compared to previous years, the structure of tax revenue remained almost the same, with no major changes in the local taxes and debts system or in the efficiency of collecting them. Indirect taxes remain the main component of tax revenue and their proportion is significantly above the E.U. average.

The taxation system in Romania reveals a weak collecting system, an inefficient administration and excessive bureaucracy, a relatively reduced taxable amount with many exceptions and legal tax deductions. However, in recent years a series of measures were taken leading to an improved situation. The below table shows the status of collecting local taxes and debts at a national level:

Table 1. Local Taxes and Duties Centralized at the Level of Counties and Bucharest Municipality

	2013 RON million	2014 RON million	2015 RON million	2016 RON million
GDP	625.617	674.300	704,542	758.500
Property taxes and duties	4.352,2	4.499,8	4,567.5	4.846,8
Tax for goods usage, permits for goods usage or for performing activities	1.243,9	1.278,9	1,340.9	1.354,9
Other taxes and duties for goods and services	36,8	46,8	53.7	44,8
Total	5632.9	5825.5	5962.1	6246.5

Source: <http://www.mfinante.gov.ro>

The General Government balance revenue recorded the following developments¹, from 2013 till 2016:

✓ National GDP improvement: in 2013 it had a value of RON 625,617 million, in 2014 a value of RON 674,300 million, in 2015 a value of RON 704,542 million, and in 2016 the highest value recorded, of RON 758,500 million, showing that Romania had an improved economy in the analyzed period;

✓ Evolution of property tax nationwide: in 2013 the value of property tax was RON 4,352.2 million, in 2014 a value of RON 4,499.8 million, in 2015 the amount of RON 4,567.5 million, and in 2016 of RON 4,846.8 million. This was beneficial for Romania, as the recorded results show that local taxes and debt collection contributed significantly to the evolution of GDP for the year 2016.

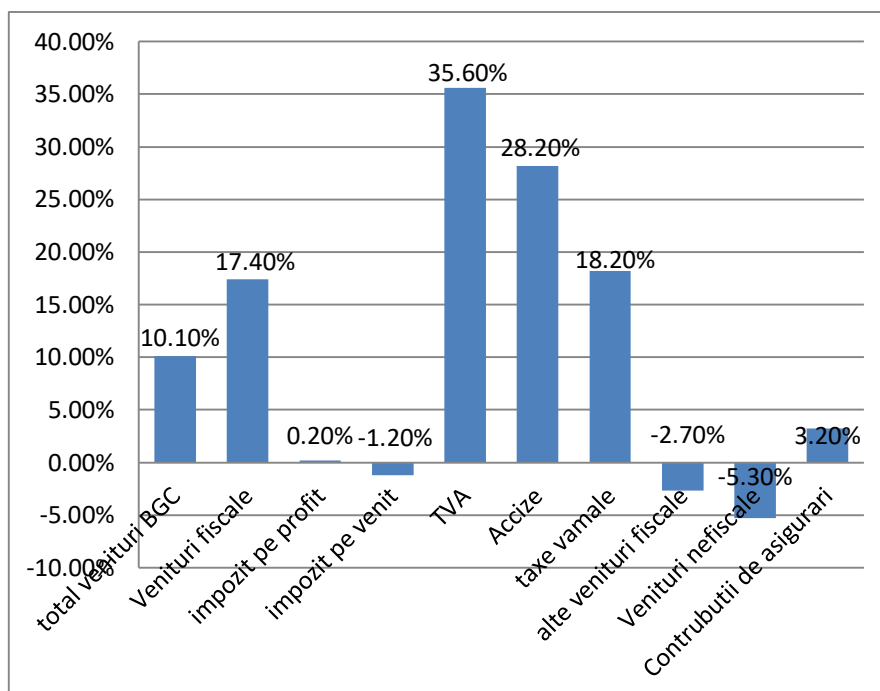
✓ Evolution of taxes for goods, permits to use goods or performing activities at a national level: in 2013 was recorded the sum of RON 1,243.9 million, in 2014 RON 1,278.9 million, in 2015 the amount of RON 1,340.9 million, and in 2016 RON 1,354.9 million. This shows a positive trend of state revenue, meaning that the population became more responsible and understood the importance of paying taxes when organizing events.

✓ Evolution of taxes and debts for goods and services at a national level: in the year 2013 were collected taxes for goods and services amounting to RON 36.8 million, in 2014 RON 46.8 million, in 2015 RON 53.7 million and in 2016 RON 44.8 million.

As total value of the contributions to the local taxes and debts system, in 2013 was recorded a total amount of RON 5632.9 million, in 2014 the amount of RON 5825.5 million, in 2015 the amount of RON 5962.1 million and in 2016 was recorded a total amount of RON 6246.5 million.

¹ General Government Balance - <http://www.mfinante.gov.ro>.

The below chart presents the development of local taxes and debts in the general government balance, divided per categories, for the period 2013-2016, in percentage:



Total venituri BGC=	Total BGC revenue	Taxe vamale=	Customs taxes
Venituri fiscale=	Tax revenue	Alte venituri fiscale=	Other tax revenue
Impozit pe profit=	Tax	Venituri nefiscale=	Non-fiscal income
TVA=	VAT	Contributii de asigurari=	Insurance contributions
Accize=	Excise duty		

Chart 1. Revenue Level of the General Government Balance for the year 2016

The receipts level in 2016, compared to the previous year¹:

- ✓ Receipts from the corporation tax increased by 0.2%. There was a 3.3% increase of corporation tax by economic operators as they restarted activities in the first trimester and a 41% decrease in corporation tax by commercial banks. Micro-enterprises tax revenue was lower by 40%, as minimum tax was eliminated and their activity performance was below estimates;
- ✓ Tax revenue collection amounted to RON 27,756.4 billion, increasing by 1.2%;

¹http://dpfbl.mdrap.ro/analize_bugete.html.

- ✓ V.A.T. tax had a positive trend compared to 2015, amounting to RON 51,675.1 billion, 35.6% less than the previous year, mainly due to decreasing V.A.T. from 24% to 19% starting with the second semester of 2015. Overall, V.A.T. collection was influenced by a 33% decrease in internal operation taxes and a 48% decrease in goods import taxation. V.A.T. refunds in 2016 were 29% lower than in 2015;
- ✓ Excise duties rose by 28.2% as excise was increased for the following goods: diesel (3.2%), lead-free gasoline (3.3%), intermediate goods (153%) and cigarettes (3.5%). Non-tax revenues also dropped 5.3% following a 57% decrease of non-tax revenue of the public authorities and institutions which are fully self-financed;
- ✓ Social security revenues in the general government balance rose by 3.2%, while on budget arms - State social security and Health Insurance National Fund were up by 2.3%, respectively 2.4%, while unemployment insurance dropped 0.9% compared to the same period of the previous year;
- ✓ The increase in revenue of the Social Security General Fund was owed to the legislative changes entering into force at the beginning of the year. The introduction of the social security tax for military personnel (according to the Pension Law, military personnel pension is no longer paid from the state budget, but from the social security budget) and other categories (copyright) led to increased revenue of the Social Security General Fund.

2. Analysis of the Main Local Taxes and Duties for the Period 2013-2016 in Relation to GDP

During the period 2013-2016, local taxes and debt collection in relation to GDP were as follows:

Table 2. Local taxes and duties relative to GDP for the period 2013-2016

	2013 %	2014 %	2015 %	2016 %
Total revenue	32%	31.7%	33.1%	29.5%
Property taxes and duties	0.7%	0.9%	0.8%	0.8%
Taxes for the usage of goods, permits for goods usage or for performing activities	0.7%	0.4%	0.5%	0.4%
Other taxes and duties for goods and services	0.2%	0.4%	0.4%	0.3%

Source: <http://www.mfinante.gov.ro/execbug.html?pagina=buletin>

The above table shows that from 2013 until 2016, the total revenue contribution related to GDP was as follows: in 2013 was recorded a percentage of 32% of GDP, in 2014 revenue dropped 0.3%, to 31.7% of GDP, compared to the previous year. In 2015 was recorded an amount of 33.1% of GDP, so an increase of 1.4% compared to 2014 and of 1.1% to 2013; and in 2016 was recorded a percentage of 29.5% of

GDP, much lower compared to previous years, with a 3.6% difference compared to 2015. This shows a negative trend for Romania, reflecting the country's economic development.

Property taxes and duties levels were as follows: in 2013 there was a percentage of 0.7% of the GDP recorded, while in 2014 there was a 0.2% growth in relation to the GDP. In 2015 and 2016 property taxes were at 0.8%, rising 0.01% compared 2013 and dropping 0.1% compared to 2014.

The taxes for goods usage, permits for usage of goods or performing activities recorded the following: in 2013 was recorded a percentage of 0.7% of the GDP, the highest percentage for the analyzed period. In 2014 and 2016: 0.4% of the GDP, dropping compared to 2013, and 0.5% for the year 2015.

Other taxes and duties for goods and services: the percentages were very low, as 2013 recorded 0.2% of the GDP, rising by 0.1% in 2016 (0.3%). In 2014, respectively 2015 was recorded a percentage of 0.4%, an increase compared to the other years.

Analysis of the main national taxes and duties in Romania is based on the fixed base index, chain base index, the degree of achievement, the total revenue percentages, own revenue, taxes and debts from the general population, minimum, maximum, national average of the main local taxes and debts, collecting the main taxes and duties from natural and legal persons by reference to the general population, surface, GDP and adapting revenue to inflation.

At county level, for groups between 50.01% and 70%, there was no rate of taxation recorded in the analyzed timeframe.

For groups 70.01% - 80% and 80.01% - 90%, we can identify a classification pattern for the analyzed period. In comparison, for years 2013 and 2016 there is an increase of revenue collection for group 80.01% - 90%, resulting in an increase and considerable improvement of the collecting activity by local public finances.

3. Analysis of Local Taxes and Duties Collection for the Period 2013 – 2016

The local taxes and duties collection level was analyzed during the period between 2013 and 2016, split into more groups compared to county analysis, in relation to each territorial and administrative unit, as shown in the table below:

Table 3. Debt Collection of Local Taxes and Debts for the Period 2013 – 2016

Groups of Debt Collection	No. of territorial and administrative divisions			
	2013	2014	2015	2016
>= 20.00%	0	0	2	0
20.01% - 30%	1	2	5	2
30.01% - 50%	44	46	62	43
50.01% - 70%	424	370	472	362
70.01% - 80%	681	537	584	539
80.01% - 90%	965	933	939	934
Above 90%	1,071	1,298	1,122	1,306
TOTAL	3,186	3,186	3,186	3,186

Source: http://dpfbl.mdrap.ro/analize_bugete.html

For the analyzed period, the group lower or equal to 20% included a low number of territorial and administrative units, such as¹:

- In 2015: Slobozia Moară locality in Dambovita district (16.35%) and Baltati locality in Iasi county (18.57%).

In 2013, 2014 and 2016 no territorial and administrative unit was below or equal to 20% in regard to tax collection.

For the group 20.01% - 30%, there is an increase of the territorial and administrative units over 2013-2015 between 1 and 5, and a drop in year 2016 to 2.

In relative terms, we notice the same for the following group, 30.01% - 50%, where in 2013 there were 44 territorial and administrative units and in 2015 the number increased to 62 units, reaching 43 in 2016.

In the following two groups (50.01% - 70% and 70.01% - 80%), the territorial and administrative units make up a third of the total and there is not significant fluctuation during the analyzed period.

The last two groups analyzed, 80.01% - 90% and above 90% comprise two thirds of the territorial and administrative units.

We shall continue by analyzing the degree of collecting local taxes and debts at the level of the territorial and administrative units represented by localities, towns, cities and sectors of Bucharest municipality, for the period 2013 – 2016.²

¹ M.D.R.P.A. by GR.D.P.A., Appendix 3, as per art. 33 line (4) let. b) of Law no. 273/2006 on local public finance, with subsequent changes and additions, respectively *Explanatory paper on allocating amounts from certain state budget revenue and amounts broken down from the tax revenue, for the scope of balancing local budgets*: http://dpfbl.mdrap.ro/analize_bugete.html.

² MM.D.R.P.A. by GR.D.P.A., Appendix 3, as per art. 33 line (4) let. b) of Law no. 273/2006 on local public finance, with subsequent changes and additions, respectively *Explanatory paper on allocating amounts from certain state budget revenue and amounts broken down from the tax revenue, for the scope of balancing local budgets*: http://dpfbl.mdrap.ro/analize_bugete.html.

At the level of territorial and administrative units represented by the localities, taxed and debt collection recorded a 2.23% growth in 2016 compared to 2015, from 82.54% in 2015 to 84.38% in 2016, similar to the nation-wide evolution for the same reporting period.

Local tax collecting degree over the past 4 years was also above the arithmetic mean of 81.91%, over the period 2013-2016, with no significant fluctuation.

In 2015, the lowest collection percentages in localities were recorded in Slobozia Moară locality in Dambovita district (16.35%) and Baltati locality in Iasi county (18.27%). The opposite occurred for localities Maldaieni, in Teleorman county, Bulzestii de Sus in Hunedoara county and Vulcana-Băi in Dambovita county.

In 2016, the lowest collecting percentage was recorded in Sandulesti locality, Cluj county: 24.39% and Bodganesti in Suceava county: 28.24%. The highest ones were in localities Beba Veche, Timis county and Ivansesti, Vaslui county.

At town level, local taxes and debts collection rose by 2.10% in 2016 compared to 2015, from 82.38% in 2015 to 84.11% in 2016, similar to the country's evolution for the same reporting period.

Local tax collection over the past 3 years was situated above the arithmetic means of 81.76% between 2013 and 2016, with no significant change¹.

In 2015, the lowest collecting level was recorded in Fierbinti-Targ town in Dambovita county: 35.96% and in Bolintin Vale, Giurgiu county: 41.34%. By contrast, Simleul Silvaniei in Salaj county and Videle in Teleorman county both recorded a 100% tax collection level that same year.

In 2016, the lowest collecting level was recorded in Mihailesti town, Giurgiu county: 46.74% and Faurei in Braila county: 50%. By contrast, Simleul Silvaniei in Salaj county and Eforie in Constanta county both recorded a 100% tax collection level that same year.

At city level, taxes and debts collection recorded a 1.07% decrease in 2016 compared to 2015, from 82.52% in 2015 to 81.64% in 2016, in contrast to the country performance at the level of localities and towns for the same period.

Thus, for the past 4 years the tax collection degree decreased constantly, as follows: 84.39% in 2013, 83.30% in 2014, 82.52% in 2015 and 81.64% in 2016, the latter representing the lowest level for the analyzed timeframe.

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In 2015, the lowest collecting level was recorded in Timisoara city, Timis county: 40.52% and Iasi city, Iasi county: 52.74%. By contrast, Miercurea-Ciuc in Harghita recorded 99.18% and Ramnicu Valcea in Valcea county: 99.28%, in the same year.

In 2016, the lowest collecting level was recorded in Targu Mures, Mures county: 50.08% and Focsani in Vrancea county: 53.19%. The highest was in Caransebes, Caras-Severin county and Medgidia in Constanta county, both at 100%.

For the territorial and administrative units of Bucharest municipality, the tax collecting level recorded constant increase for the period 2013 - 2015, from 91.70% in 2013 to 94.55% in 2015, but decreased in 2016 to 93.31%, lower by 1.32% than 2015.

Tax collection over the past 4 years was above the arithmetic medium of 91.60% for the analyzed period, between years 2013 and 2016.

Sector 2 recorded the highest level of duties collection of all territorial and administrative divisions of Bucharest Municipality, amounting to 99.98% in 2015 and 99.50% in 2016.

During the analyzed period, the level of collection recorded fluctuations based on the types of territorial units, showing discrepancies in the administrative capacity of collecting revenue from local taxes and duties.

One of the main reasons for units to have difficulties in handling expenses is that the revenue is lower to the income programmed at budget implementation, one of the causes being the collection of local taxes and debts.

Conclusions

The analysis of the revenue and expense budget of the territorial and administrative units shows the percentage of their own revenue in the total income and the proportion of state budget collection, grants and loans taken up by local authorities differs from one year to another, based on the Local Council objectives, local revenue collection and other factors.

Regardless of the volume and proportion of the revenue into the local budget and the local communities managing them, the structure of local budgets is the same for each locality, town or city.

Considering the importance of local budget revenue in supporting public services and developing the administrative and territorial units, local authorities constantly aim to maximize local public revenue and manage them efficiently. In order to maximize public revenue, the representatives of the local communities take measures to increase local taxes and debts, recover outstanding debts, impose the legislation in force regarding local taxes and debts and sanction administrative offences.

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Analysis of the main national taxes and duties in Romania is based on the fixed base index, chain base index, the degree of achievement, the total revenue percentages, own revenue, taxes and debts from the general population, minimum, maximum, national average of the main local taxes and debts, collecting the main taxes and duties from natural and legal persons by reference to the general population, surface, GDP and adapting revenue to inflation.

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One of the main reasons for units to have difficulties in handling expenses is that the revenue is lower to the income programmed at budget implementation, and one of the causes for this is the collection of local taxes and debts.

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