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Theoretical and Practical Study on Value Added Tax at National and Community Level (First part)

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ABSTRACT: Value Added Tax qualifies as an indirect tax. Indirect taxes are applied in the sphere of the circulation of goods or the provision of services and are included in the sale price of goods and services. In terms of taxation, the first interventions of the European Community concerned indirect taxes, motivated by the raising of borders between European states, and implicitly the raising of customs duties. As a result, they led to the development of normative acts regarding the harmonization of national legislation with European requirements in the matter of indirect taxes. The study follows aspects of a theoretical and practical nature regarding the Value Added Tax. The results of the research allowed us to clarify the theoretical conceptual framework regarding the Value Added Tax, and at a practical level, the research of the legislative framework was carried out over an extended period of time 2002-2022, which allowed us to observe, at the national level, the legislative evolution and the changes since its establishment of this type of tax until now and to carry out a comparative analysis of the Value Added Tax practiced by our country and the Community member states.

KEYWORDS: Value Added Tax, taxation, tax, indirect tax, technical elements, tax base, standard rate, reduced rates, very reduced rates

Introduction

The fiscal system is made up of all taxes and fees. One more classification generously group tax according to their nature, in: Direct taxes and Indirect taxes. By "institution," we mean "any norm (either formal, therefore codified, or informal, therefore uncodified) that has the state as its subject, intended to establish a rule or a coherent system of rules (that is, a procedure) in a certain field of activity or social action" (Dinga 2009, 508). Associated with the concept of institution in fiscal matters, we find the concepts of: taxation, taxes, contributions, taxes, fiscal system, fiscal methods, fiscal rules, and fiscal regimes.

Taxation is defined as a "system of collecting taxes, fees and contributions by public authorities in order to achieve the social and economic functions of the state" (Rotaru and Şaguna 2003, 345). According to the Explanatory Dictionary of the Romanian Language, taxation represents: "The set of laws, regulations and taxation methods" (DEX 2009). According to the DLRM source, taxation refers to a "system of laws, regulations, provisions concerning the fixing and collection of taxes" (DLRM 1958). In another opinion, taxation represents "the relationship between tax and income or the activity carried out by a natural and legal person. Taxation aims to ensure the financial resources necessary to cover public expenses, to influence the distribution of income, on decisions, the degree of taxation and individual consumption and to stimulate the efficiency and dynamics of production" (Voinea, Boariu and Soroceanu 2005, 62).

Taxation involves "a system of levying taxes and fees through a specialized institution of the state on the one hand to establish and calculate the amount of taxes and fees owed to the state by taxpayers and on the other hand to collect the taxes and fees owed by taxpayers" (Tulai 2003, 188). "The sociological legitimacy of the tax resides in the consent to the tax, that is, in its acceptance in principle. It cannot be dissociated from the origin of the tax itself and that is why the economic development of the state led to the emergence of the state and the tax as its financial support" (Tulai 2003, 188).

The specialized literature presents two fundamental theories regarding consent to taxes: exchange (compensation) and solidarity (sacrifice), which are embodied in:

1. The liberal fiscal theory in which the tax is appreciated as a compensation;
2. The communitarian fiscal theory in which the tax is appreciated as a sacrifice.

The middle ground between the "compensation tax (equivalent) and the sacrifice tax is the negative tax" (Tulai 2003, 199-200).

Taxation represents "the relationship between tax and income or the activity carried out by a natural and legal person. Because it aims to ensure the financial resources necessary to cover public expenses, to influence the distribution of incomes, decisions, the level of taxation and individual consumption and to stimulate the efficiency and dynamics of production" (Voinea, Boariu and Soroceanu, 2005, 62).

Taxation includes all taxes, fees and state social contributions. Taxation is achieved through the fiscal policy, which in tandem with the monetary policy, makes an important contribution to the realization of the national economic policy. In our opinion, "taxation represents an economic category that expresses distribution relations of a part of the incomes of taxpayers, natural persons and legal entities, which are mobilized in the form of tax revenues to the consolidated budget of the state and redistributed in the form of budget expenses in which the state ensures control in order to satisfy certain economic policy objectives" (Ţîrlea 2017, 15).

1. Research methodology

The study followed, on the one hand, the evolution over time of the Value Added Tax in Romania and, on the other hand, a comparative analysis with the Value Added Tax practiced by the EU member countries from the perspective of standard rates, reduced rates and very reduced rates. From this perspective, we have applied several methods: legislative research since the appearance of the Value Added Tax in 2002, until now, analysis, synthesis, comparison, induction, deduction, specialized opinions from specialized literature.

2. Conceptual theoretical aspects

Taxation includes all taxes, fees and state social contributions. According to their nature, taxes are classified into direct taxes and indirect taxes. The Value Added Tax is part of the category of indirect taxes with a significant weight in the total taxes. The Value Added Tax represents an indirect tax generated as a result of random operations, facts or acts, carried out by individuals and legal entities. The specificity of this type of tax "Value Added Tax" consists in the fact that it is borne by the final consumers and is carried out in several stages. The Value Added Tax is distinguished from direct taxes by the characteristics it presents.

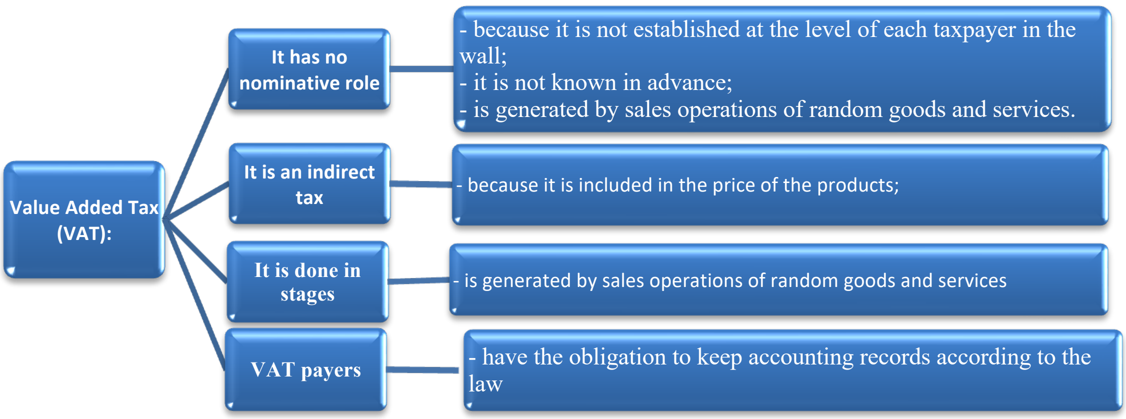

Figure 1. Characteristics of the Value Added Tax
Source: Authors

The current Fiscal Code has established Title VII for Value Added Tax entitled Value Added Tax, the content of which is presented in Table 1.

Table 1. Analytical structure of Title VII - Value Added Tax

Nr.crt.	Title Name	Analytical structure of Title VII - Value Added Tax
1.	**Title VII - Value Added Tax**	1. Definitions 2. Taxable operations 3. Taxable persons 4. Operations included in the scope of the tax 5. Place of operations included in the scope of the tax 6. The generating fact and the chargeability of the Value Added Tax 7. Tax base 8. Fee rates 9. Tax-exempt transactions 10. The regime of deductions 11. Personnel obliged to pay the fee 12. Special regimes 13. Obligations 14. Common Provisions 15. Transitional Provisions

Source: Fiscal Code, Law no. 227/2015 regarding the Fiscal Code, last update: OG no. 37/2022

Table 2. Definitions

Nr. crt.	Concept	Definitions of concepts
1.	acquisition	represents the goods and services obtained or to be obtained by a taxable person, through the following operations: supplies of goods and/or services, carried out or to be carried out by another person to this taxable person, intra-community purchases and imports of goods;
2.	intra-community acquisition of goods	obtaining the right to dispose, like an owner, of tangible movable goods shipped or transported to the destination indicated by the buyer, by the supplier, or by another person, on behalf of the account of the provider or the buyer, to a member state other than that of departure of the transport or dispatch of the goods.
3.	economical activity	when a person carries out several economic activities, economic activity means all the economic activities carried out by him;
4.	tax base	represents the consideration of a supply of goods or provision of taxable services, a taxable import or a taxable Intra-Community purchase, established according to Chapter VII of this Title;
5.	goods	represents movable and immovable tangible assets. Electric energy, thermal energy, natural gas, refrigerant and others of this nature are considered movable tangible goods;
6.	excisable products	are energy products, alcohol and alcoholic beverages, as well as processed tobacco, as defined in Title VIII, with the exception of gas delivered through a natural gas system located on the territory of the European Union or through any network connected to such a system;
7.	how to register for VAT purposes	represents the code provided for in art. 318 para. (1), assigned by the competent authorities in Romania to persons who have the obligation to register according to art. 316 or 317, or a similar registration code assigned by the competent authorities of another Member State;
8.	NC code	represents the tariff heading, tariff subheading or tariff code, as provided for in Regulation (EEC) no. 2.658/87 of the Council of 23 July 1987 on the Tariff and Statistical Nomenclature and the Common Customs Tariff, as amended by Implementing Regulation (EU) no. 1.101/2014 of the

		Commission of October 16, 2014. Whenever there are changes in the combined nomenclature established by Regulation (EEC) no. 2.658/87, the correspondence between the NC codes provided for in this title and the new NC codes is carried out according to the provisions of the methodological norms;
9.	tax return	represents the statement that is drawn up and submitted and submitted according to art. 323;
10.	special return	represents the statement that is drawn up and submitted according to art. 324;
11.		Directive 112 is Council Directive 2006/112/EC of November 28, 2006 on the common system of Value Added Tax, published in the Official Journal of the European Communities (OJCE), series L, no. 347 of December 11, 2006, with subsequent amendments and additions. References from the invoices sent by suppliers/providers from other member states to the articles of the 6th Directive, respectively Council Directive 77/388/EC of 17 May 1977 on the harmonization of the legislation of the member states relating to turnover tax - The common system regarding Value Added Tax: unitary basis of establishment, published in the Official Journal of the European Communities (JOCE), series L, no. 145 of June 3, 1977, will be considered references to the corresponding articles of Directive 112, according to the correlation table in annex XII to this directive;
12.	invoice	represents the document provided for in art. 319;
13.	importer	represents the person in whose name the goods are declared, when the import tax becomes payable, according to art. 285 and which, in the case of taxable imports, is obliged to pay the tax according to art. 309;
14.	intra-community delivery	has the meaning provided for in art. 270 para. (9);
15.	taxable person	has the meaning of art. 269 para. (1) and represents the natural person, the group of persons, the public institution, the legal person, as well as any entity capable of carrying out an economic activity;
16.	ceiling on intra-community purchases	represents the ceiling established according to art. 268 para. (4) lit. b);
17.	ceiling for distance sales	represents the ceiling established according to art. 275 para. (2) lit. a);
18.	tax	means the Value Added Tax applicable under this Title;
19.	collected tax	represents the tax related to the supply of goods and/or taxable services at the time the tax is due, made or to be made by the taxable person, as well as the tax related to the operations for which the beneficiary is obliged to pay the tax, according to art. 307 - 309;
20.	deductible tax	represents the total amount of tax owed or paid by a taxable person for purchases made or to be made;
21.	deducted tax	represents the deductible tax that was actually deducted;
22.	Intra-Communit y distance sale of goods	means a delivery of goods dispatched or transported by or on behalf of the supplier, including if the supplier intervenes indirectly in the transport or dispatch of the goods, from a member state other than the one in which the dispatch or transport of the goods to the customer ends, if certain conditions are met;
23.	delivery of goods	is carried out for a taxable person or a non-taxable legal entity whose Intra-Community purchases of goods are not considered taxable operations in Romania pursuant to art. 268 para. (4) and para. (8) lit. a) and art. 3151 para. (9) or the correspondent of these articles in the legislation of the destination Member State, if it is other than Romania, or for any other non-taxable person;
24.	the goods delivered	are not new means of transport or goods delivered after assembly or installation, with or without trial operation, by or on behalf of the supplier;

Source: Fiscal Code, Law no. 227/2015 regarding the Fiscal Code, last update: Government Ordinance no. 37/2022

In specialized literature, the Tax has the role of an instrument in the service of economic efficiency related to the function of allocation and regularization exercised by the state. It appears as “a means to correct the limits of the market mechanism and as an instrument of macroeconomic policy. The relationship between the allocation function of the state and the tax is generally justified by the existence of external effects and the tutelary will of the state.

As an instrument of macroeconomic policy, the tax contributes to the exercise by the state of the regularization function. It appears as a variable of the budget policy alongside public expenditures” (Negrea 2008, 17).

The use of different methodologies can be random. “The economic-financial diagnosis is a tool available to managers that allows the formulation of qualitative and/or quantitative value judgments regarding the state, dynamics and prospects of an economic agent.

The word diagnosis is of Greek origin and means “able to discern”. It has the same meaning in economics as it does in medicine. Regardless of the field of use, the diagnostic approach requires the complex analysis of the mechanism of formation and modification of specific phenomena.

The financial analysis represents a set of concepts, techniques, tools that ensure the treatment of internal and external information, in order to formulate pertinent assessments regarding the situation of an economic agent, the level and quality of its performances, the degree of risk in an extremely competitive environment dynamic (Niculescu 1997, 21).

“It can be appreciated that the wisest and most prudent fiscal policy promoted by a government is the art of knowing how to ensure the necessary revenues for the state without it being a burden, an injury to the private interests and the individual patrimony of natural and legal persons” (Beju 2002, 55).

The assessment of fiscal policy on economic activity must correctly delimit the concepts of automatic stabilizers and discretionary political action. The automatic stabilizer intervenes to mitigate the effects of the recession and increase demand. Discretionary political action can consist of reducing taxes or state intervention with public spending programs. Fiscal policy should ensure “financial management of the public economy, financing, both from the point of view of budget balance and sources. When the fiscal burden is too high, the size of the value newly created at the microeconomic level or of the economy in general is taken from the state budget without the possibility of expanding the national wealth. Receipts and taxes are found only as budgetary sources and levers to stimulate production, investment and consumption” (Tulai, Tulai and Bizo 2004).

“Fiscal policy, whether it is implemented at the national level by local public authorities, or at the union level by the union executive bodies, includes in itself both legal and economic elements” (Radu & Şaguna 2016, 22-23).

“The fiscal policy starts from the criterion of fiscal efficiency, of its high yield in order to ensure the highest possible revenues for the state budget, encouraging economic activity, investments, simultaneously with promoting equity in everyone’s contribution to the formation of revenues and ensuring social protection. The activity of forming public financial resources is followed by a process of redistribution” (Vel & collaborators 2008, 645).

3. Normative acts modifying the rates related to Value Added Tax in Romania. VAT rates applicable in EU member states

The current rates applied by the Value Added Tax according to art. 291 – The rates provided by the Fiscal Code, (Law no. 227/2015 on the Fiscal Code) are the following:

1). The standard rate applied to the tax base for taxable operations that are not exempt from tax or that are not subject to reduced rates, is: 19% starting from January 1, 2017, and valid until now.

2). The reduced rate of 9% is applied to the tax base for the following provision of services and/or supplies of goods:

a) delivery of prostheses and their accessories;

b) delivery of orthopedic products;

c) delivery of medicines for human and veterinary use;

e) delivery of the following goods: food, including beverages, except alcoholic beverages, intended for human and animal consumption, live animals and birds of domestic species, seeds, plants and ingredients used in the preparation of food, products used to supplement or replace food, except provided in para. (3) lit. k). Through the methodological norms, the NC codes corresponding to these goods are established;

g) delivery of water for irrigation in agriculture;

h) the delivery of fertilizers and pesticides used in agriculture, seeds and other agricultural products intended for sowing or planting, as well as the provision of services of the specific type used in the agricultural sector, provided for by common order;

i) water supply and sewage services.

3). The reduced rate of 5% is applied to the tax base for the following:

a) the delivery of school textbooks, books, newspapers and magazines, on physical and/or electronic media, except for those that have, entirely or predominantly, a video content or an audio music content and those intended exclusively or mainly advertising;

b) the services consisting in allowing access to castles, museums, memorial houses, historical monuments, architectural and archaeological monuments, zoological and botanical gardens, amusement parks and recreational parks whose activities are classified under CAEN codes 9321 and 9329, according CAEN codes;

c) the delivery of housing as part of the social policy, including the land on which they are built.

Table 3. Normative acts amending the Value Added Tax 2004-2022

Nr.crt.	Title Name
1.	Law no. 227/2015 regarding the Fiscal Code, art. 291
2.	Law no. 227/2015 regarding the Fiscal Code, art. 291
3.	Law no. 571/2003 regarding the Fiscal Code. Through G.E.O. no. 58/2010
4	Law no. 571/2003 regarding the Fiscal Code. Through G.E.O. no. 200/2008
5	Law no. 571/2003 regarding the Fiscal Code, by which: repeals Law no. 345/2002
6	Law no. 345/2002, by which: repeals G.E.O. no. 17/2000
7.	G.E.O. no. 17/2000, repeals G.O.no. 3/1992
8.	G.O. no. 3/1992. Amended by G.E.O. no. 215/1999:
9.	G.O. no. 3/1992. Amended by G.E.O. no. 2/1998
10.	G.O. no. 3/1992. By point 6 of G.E.O. no. 33/1994
11.	G.O. no. 3/1992. By point 6 of G.E.O. no. 33/1994

Source: Legislative framework of Value Added Tax

For the period to which we refer, the rates of Value Added Tax practiced in Romania are presented in Table 4:

Table 4. Analytical situation of Value Added Tax quotas in the period 2004-2022

Nr. crt.	Time interval	Legal basis	Cote de TVA
1	01.01.2017- prezent	Law no. 227/2015 regarding the Fiscal Code, art. 291.	19% 9% 5%
2	01.01.2016- 31.12.2016	Law no. 227/2015 regarding the Fiscal Code, art. 291.	20% 9% 5%
3	01.07.2010 - 31.12.2015	Law no. 571/2003 regarding the Fiscal Code. Through O.U.G. no. 58/2010, the standard VAT rate was increased from 19% to 24%.	24% 9% 5%
4	15.12.2008- 30.06.2010	Law no. 571/2003 regarding the Fiscal Code. Through G.E.O. no. 200/2008, the 5% rate was introduced.	19% 9% 5%
5	01.01.2003-30.06.2010	Law no. 571/2003 regarding the Fiscal Code, by which: repeals Law no. 345/2002; the quota of 9% was introduced.	19% 9%
6	01.06.2000-31.12.2003	Law no. 345/2002, by which: *repeals* G.E.O. no. 17/2000; the notions were introduced: (1) *"zero rate;* (2) *exempt operations without right of deduction".*	19%
7	15.03.2000-31.05.2000	G.E.O. no. 17/2000: - zero rate; - operations exempt from VAT.	19%
8	01.01.2000-14.03.2000	G.E.O. no. 215/1999: - the 11% rate is eliminated; - the list of products subject to zero quota is modified.	19%
9	01.02.1998-31.12.1999	G.O. no. 2/1998: - the reduced rate changes from 9% to 11%.	22% 11%
10	01.01.1995-31.01.1998	G.O. no. 33/1994: - the reduced rate of 9% was introduced.	18% 9%
11	01.07.1993-31.12.1994	G.O. no. 3/1992	18%

Source: Legislative framework of Value Added Tax

Table 5. Quotas applicable from January 1, 2022 in the EU member states

Nr. crt.	Name of the Member State	Member State Code	Standard VAT rate	Reduced VAT rate	Very low VAT rate
1	Austria	AT	20%	10%, 13%	-
2	Belgium	BE	21%	6%, 12%	-
3	Bulgaria	BG	20%	9%	-
4	Cyprus	CY	19%	5%, 9%	-
5	Croatia	HR	25%	5%, 13%	-
6	Denmark	DK	25%	-	-

7	Estonia	EE	20%	9%	-
8	Finland	FI	24%	10%, 14%	-
9	France	FR	20%	5,5%, 10%	2,1%
10	Germany	DE	19%	7%	-
11	Greece	EL	24%	6%, 13%	-
12	Ireland	IE	23%	9%, 13,5%	4,8%
13	Italy	IT	22%	5%, 10%	4,8%
14	Latvia	LV	21%	5%, 12%	-
15	Lithuania	LT	21%	5%, 9%	-
16	Luxembourg	LU	17%	8%	3%
17	Malta	MT	18%	5%, 7%	-
18	Netherlands	NL	21%	9%	-
19	Poland	PL	23%	5%, 8%	-
20	Portugal	PT	23%	6%, 13%	-
21	UK	UK	20%	5%	-
22	Czech Republic	CZ	21%	10%, 15%	-
23	Romania	RO	19%	5%, 9%	-
24	Slovakia	SK	20%	10%	-
24	Slovenia	SI	22%	5%, 9,5%	-
26	Spain	ES	21%	10%	4%
27	Sweden	SE	25%	6%, 12%	-

Source: European Union, www.europa.eu

The standard rates applicable in the member states are in the percentage range of 17%-27%. The member states respect the lower limits imposed by the European Directive. We note that a number of 5 states also apply very low quotas. Value Added Tax rates practiced in Romania have comparable and reasonable values with other states.

4. The results of the research

In order to fulfill its role and functions, the state must proceed to the mobilization of public financial resources from taxpayers, natural persons and legal persons. The creation of public financial resources is based on the collection of taxes, fees, contributions and non-tax revenues. Thus, the contribution that the Value Added Tax brings to the establishment of state resources has a significant weight both in Romania and in the EU countries. Practically, these sources come to respond to the functions of the state, they are concretized in: the allocation of resources; income redistribution; macroeconomic stabilization; regulating the behavior of society members. VAT was established as an indirect tax, which is applied throughout the economic circuit, up to the final user of the products or services, but only on the added value in each phase of this circuit.

The Romanian legislative framework in terms of Value Added Tax has been in continuous change as evidenced by the different quotas applied in the period 2002-2022. The legislative changes were adapted to the economic conditions of the periods in which they were practiced, but there were many. Frequent changes can generate effects such as: reduced flexibility of the fiscality; an unfair fiscal policy; an ineffective fiscal policy; a restrictive fiscal policy; an inefficient tax collection; on aspects of double taxation, reduction of state expenses in unjustified areas, incomplete legislative framework; interpretable legislative framework.

In the states of the European community, the economic mechanism differs from one country to another, being influenced by: economic policy; financial policy; monetary policy; social structure; fiscal policy; financial resources; material resources; dependence on other states; the level of development of the country.

Within the European Union, taxation has two components: 1. direct taxation; 2. indirect taxation. Article 110 of the TFEU is also applied in the matter of VAT, in the matter of other indirect taxation. We find these components at the level of our country as well as in all member states. Direct taxation at the community level is carried out only at the level of recommendations that fall under the exclusive responsibility of the governments of each member state.

Indirect taxation is attributed to the free circulation in the community market of persons, goods, services, goods. Regarding the indirect tax Value Added Tax, minimum quota limits are imposed at the community level, in the sense that for standard quotas the percentage should be at least 15% and for reduced quotas the sum of two reduced quotas should not be less than 5%. We note that the regulations do not refer to an upper limit for the standard rate, the reduced rates and the very reduced rates. The standard quotas applicable in the member states are in the percentage range of 17%-27%. We note that the lower limits imposed by the European directive are respected by all member countries. We note the fact that a number of 5 states also apply very low quotas. An analysis of the Value Added Tax rates applied in Romania, compared to the rates applicable in the other member states, led us to the conclusion that these values are comparable and reasonable.

Summing up, the particularities of the Value Added Tax can be found in the following aspects: it is an indirect tax; it has a universal character; it is included in the price of goods and services; it is a single tax; it is a neutral tax; although it qualifies as an indirect tax, it is called a tax; it presents a fractional payment; it is calculated for each stage of the production process; it is due at each stage of the production process; the transparency of the tax is ensured for all persons physical and legal by the fact that they are informed about the size of the tax.

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