

# THE ROMANIAN FISCAL SYSTEM - STRUCTURE AND LEVELS OF TAXES

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**Abstract:** *The fiscal policy represents the instruments used by the state in determining fiscal processes such as forming taxes and the distribution of public expenses for ensuring budget equilibrium. The purpose of these fiscal instruments is to ensure economic growth. The structure of the Romanian Fiscal System is defined by the tax code. This Code prescribes the levels of various categories of tax forms.*

**Key words:** *the fiscal policy, the fiscal apparatus, the fiscal system.*

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