

SINGULAR LEVEL VS. PROGRESSIVE TAXING SYSTEM

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Abstract: *An important part of State's income comes from collections that the State makes through taxes. The way the fiscal system is designed, which principles are promoted differ from country to country and from one historical stage to another. There is a dispute though: does the fiscal system have to be designed to meet fiscal equity requirements, so it can be as just as possible, or does it have to meet requirements to make economical activity as efficient as possible? The dispute is kept going by the fact that a just tax is not always efficient and vice versa.*

Key words: *fiscal system, efficiency, equity, economic growth.*

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