

## International Comparative Studies on Fiscal Behavior

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### Abstract

*From the title of the paper it can be seen that the purpose of the paper was thought and elaborated in two registers: one of the theoretical approaches of fiscal behavior and another of the empirical studies carried out in different states and geographical regions of the world. The following are the proposals objected to cover the two registers:*

- *Offering a conceptual framework for understanding fiscal behavior by relating it with the taxation, fiscal system, taxpayers and state authorities;*
- *Explaining the content and significance of the concept of fiscal behavior by highlighting the etymological course of the two terms of the concept;*
- *Defining and classifying the types of fiscal behavior, the way the state authorities should behave towards taxpayers and presenting the climates resulting from the taxpayer-authorities interaction;*

**Key words:** taxation, tax behavior, taxpayers, tax obligations

**J.E.L. classification:** H0, H1, H2, H3

### 1. Introduction

The subject of belonging and the etymological evolution of the words tax, taxation, tax and tax is dealt with extensively in the pages of many financial writings. By browsing them, we will find out that the Romanians left us with their linguistic dowry the terms of taxation and taxation, both with the sense of public obligation, and the term fiscus, having initially the meaning of basket or basket of reed or wicker used for pressing cheese, grapes, olives. Gradually, the fiscus became a basket for collecting and "pressing" the revenues of the prince and the treasurer of the state. In the seventeenth century, in a climate of French feudalism that was preparing for extinction, but which were still oppressive or absurd burdens and fiscal abuses on the peasantry, such as the waist, the capita, the gabela, the mill taxes, the fair, the passing of the river, the tax becomes an official institution with a role in collecting taxes and taxes, and the taxation becomes a conceptual whole of principles, norms and methods related to tax levies. What is not found developed in the specialized literature is the belonging and the etymological evolution of the phrase fiscal behavior. If from the Latin taxation the tax was derived, the word tax was derived from taxation, from taxus derived taxation, from behavior and fiscus derived a new concept, that of fiscal behavior. We analyze it from a triple perspective. First, the noun behavior has, in the Latin behavioral domain, the meaning of the way to act and react in certain circumstances depending on internal or external stimuli (Chihaiia, et al., 2000, p. 218). By extension, fiscal behavior will designate the way to act and react in different fiscal circumstances depending on the endogenous and exogenous factors.

Second, the noun behavior can be fragmented in the prefix com, deriving from the Latin cum, meaning together, and the verb verb, meaning to wear / carry / carry / bring / lead. From here behavior can mean to carry (with itself), to lead, to bring one's own perceptions, attitudes, motivations. Further, these verbs indicate a direction, a meaning and a place, so wearing / carrying /

bringing together may mean that perceptions, attitudes and motivations reach a place where their wearer is with at least one other person they interact with. . Consequently, we complete the meaning of the phrase fiscal behavior with the facet of the interaction: the fiscal behavior will designate the way to act, react and interact in different fiscal circumstances depending on the endogenous and exogenous factors. This meaning will be used as justification for chapter two (Ajzen, I., 1991).

Thirdly, a reaction is always expected from the interaction, even if it is just the expression of silence. Thus, the interaction creates a relationship between (at least) two parties based on a set of actions and reactions. Thus, tax behavior only makes sense in an environment of interaction with other taxpayers or tax authorities and only if it is reflected in the action of those with whom it comes into contact.

The idea of a "place", "topos" or "space" of interaction to which the behavior sends is essential, because: What purpose would the (fiscal) behavior still have in solitude? Why would he matter if there was no group of people to whom the taxpayer would manifest his perceptions, motivations, attitudes? Who would use the (fiscal) behavior if it did not affect the action of others? This will serve as a justification for the climate of interaction between taxpayers and authorities.

This type of interaction reveals the importance of the relationship on a horizontal level (trust in and from people at the same decision-making level, mutual power) and vertically (trust in and from people on higher decision-making levels, e.g. authorities). Therefore, fiscal non-compliance will be a "betrayal" of the horizontal relationship, called free-riding and the vertical relationship, called tax fraud.

Looking back, to the inhabitants of "Romei Repubblica", we will remember that they are the creators of the civil society model based on an ethical and organizational sense, dominated by full-fledged citizens (*optimo iure*) who claim their freedom against oppression and then win their equality in rights. as opposed to the "big ones", in which the public means *res populi* (Giardina, et al., 2001, pp. 24-25). If the Romanians, the inhabitants of this society, knew that a elaborate financial philosophy that would affect billions of people would be born out of the banal wine-making pan, which would affect billions of people, it would probably leave the state authorities with the language of death. to behave in a disciplined manner and to treat with respect, fairness and scrupulously all those who, on the other side of the barricade, make possible the existence of this philosophy, the taxpayers (Ajzen, I., 1993).

## 2. Literature review

This work was placed under the sign of a Cartesian reasoning, open with the following doubtful question: is it justified to be increasingly concerned about the way taxpayers behave, so the impact of psychology on their fiscal decisions, so that we can develop theories, models and a new scientific field? The experience of the last 5 years has invited us to witness the inability of some economic and financial thinking currents in forecasting and solving the crashes.

Joseph Stiglitz, Nobel Laureate in Economics, blames us for acknowledging the failure of free market theory. Recent studies justify us to be increasingly concerned about the impact of psychology on economic decisions, proving that part of the aforementioned paradigms is precisely because of the psychological factors that influence these decisions. Appealing to the history of economic thought, we will find that the need to study human psychology, in this case individual behavior, as a means of explaining economic reality, has cried on many other occasions, but these "cries" have not been listened to, proof being the crises global or regional challenges facing humanity (crisis of '29 -'33, mexican crisis '94 -'95, asian crisis of 1997, crisis dot.com). In the last quarter of the nineteenth century, neoclassicals, in particular the representatives of the Austrian school, build a paradigm of eminently psychological thinking (Popescu, 2002, p. 697). Carl Menger, founder of the Austrian School of Psychology, argues that the study of human psychology will lead to the decanting of laws governing economic activity. For the representatives of the institutionalism that appeared at the beginning of the 20th century, the institution will be a perimeter in which the behavior of an entire group of individuals is determined by economic and non-economic factors such as: customs, traditions, beliefs, social customs, geographical conditions (Popescu, 2002, p.878) . The concern for the study of psychology as an instrument in explaining

economic phenomena continues and is accentuated with the seventh decade of the last century, in the third stage of the evolution of the Chicago School. Through the writings of Gary Stanley Becker, timidly prefigured by Milton Friedman in 1946, economic approaches are essentially anthropocentric, focused on human capital theory, the way people's attitudes and aptitudes, feelings and knowledge influence their economic behavior.

Starting from one of the etymological meanings previously developed, a personal vision, by definition, regarding fiscal behavior will now be offered. Thus, tax behavior or taxpayers' behavior is the way in which, under the influence of endogenous and exogenous factors, they choose to act on fiscal obligations, react to fiscal policy and interact with other taxpayers and tax authorities. The definition follows from the idea that fiscal behavior manifests itself in a three-dimensional hypostasis. The way in which the taxpayer acts and reacts to fiscal obligations and fiscal policy reveals the way he manages his emotions, perceptions, attitudes and transposes them into the plan of fiscal decisions. I called this way the hypothesis of the introspective dimension of fiscal behavior. The way in which the taxpayer interacts with the other taxpayers discloses that his actions affect and are affected by their actions. This can be called the hypothesis of the horizontal dimension of fiscal behavior. And the way it interacts with the tax authorities reveals a report of the taxpayer to entities on higher floors of decision. Here we can talk about the hypothesis of the vertical dimension of fiscal behavior. This multiple hypostasis speaks to the complexity of fiscal behavior (Allingham, M.G. și Sandmo, A., 1972).

Referring again to the etymological acceptance of the concept of fiscal behavior, the question now arises: What happens when the taxpayer brings positive or negative attitudes to the "topos" or "space" of interaction with other taxpayers and with the tax authorities? The manifestation of positive attitudes towards fiscal obligations can generate fiscal compliance behavior, while the manifestation of negative attitudes means fiscal non-compliance. Franzoni (2000, p.55) teaches us that in order to comply with the tax, we must cumulatively fulfill the following four conditions: 1) Not to fully report the income obtained; 2) To determine correctly the value of the fiscal obligations; 3) Make timely tax returns; 4) And pay on time. In the literature, two types of behavior have been validated for compliance: voluntary and forced (imposed). Kirchler, Hoelzl, and Wahl (2008) explain what it means to comply voluntarily or forced.

### **3. Research methodology**

The market economy also moves the center of gravity of attention to the needs of the consumer of goods and services, starting to operate more and more with principles of the type "our client, our master". In this historical context, the concern for the analysis of the taxpayer from the perspective of his behavioral psychology is gaining more and more interest and meaning, which has been translated by empirical studies, mathematical formalization and a new scientific field.

Fiscal behavior, indissoluble in relation to fiscal obligations, in a retrospective of this work in which he was invited to explore, visit, build and travel through different approaches, opinions, conceptions, theories, fiscal, economic, psychological paradigms. , social, political, legal, technical, neurological questions are now conclusively asked: Where do the tax obligations come from? What am I? Where are they going?

The research method used is a descriptive, comparative one that analyzes several types of fiscal behaviors, based on examples from the economic reality.

### **4. In search of the (behaviorist) model between rationality, egocentrism and competition**

Economic models of fiscal compliance have aroused and continue to generate intense criticism. A first reason is that they portray all taxpayers as rational utility maximizers and interpret their behavior as a reaction to various financial benefits and losses. As Dean, Kenan and Kenny (1980, p. 44) state, "engaging tax studies in arid assumptions about how taxpayers would act if they were convicted of behaving rationally, like vending machines that maximize utility, does not. it may only delay the emergence of realistic fiscal theories and useful political perspectives. The second reason is to invalidate the predictions of the economic models of numerous empirical researches. In contrast to the economic theory that taxpayers defraud the state budget, empirical studies suggest

that most taxpayers are honest people (Porcano, 1988; Gordon, 1989; Erard and Feinstein, 1994b; Andreoni, Erard and Feinstein, 1998; Elffers, 2000) or that some taxpayers always comply, even when the risk of detection is low enough to commit tax fraud (Baldry, 1986).

After an intermezzo in the area of reasoning, it is time to pursue the perimeter of the psyche logic. The shortcomings of the economic models opened the door to the development of behavioral models of fiscal behavior. Built on the basis of the political and socio-psychological determinants of behavior, behaviorist models give up the prototype of the rational taxpayer and consider individuals who honor or not their obligations to the state based on attitudes, norms, beliefs, feelings, social or cultural characteristics such as age, gender, race, religion etc. (Schmoeders, 1960; Fishbein and Ajzen, 1975; Meier and Johnson, 1977; Lewis, 1978; Jackson and Milliron, 1986; Ajzen, 1991; Bordignon, 1993; Cowell, 1992; Erard and Feinstein, 1994a; Coleman and Freeman, 1997; Frey, 1997; Mumford, 2001; Wenzel, 2003; Wenzel, 2004a; Wenzel, 2004b; Wenzel, 2005a; Wenzel 2005b).

**The "slippery slope" framework model.** According to the "slippery slope" model created by Kirchler, Hoelzl and Wahl (2008), trust in authorities and the power of authorities are two primary factors that influence fiscal compliance.

Confidence in authorities represents "the general opinion of individuals and social groups that tax authorities are benevolent and act for the benefit of the common good", and the power of authorities is defined as "taxpayers' perception of the potential of tax agents to detect tax fraud and sanction it" ( Kirchler, Hoelzl & Wahl, 2008: 212). At the same time, trust and power increase the level of fiscal compliance, but its quality differs: increasing the level of trust in authorities determines the appearance of voluntary compliance; the increase of the power level determines the appearance of the imposed or forced conformation.

When the trust in the authorities and the power of the authorities are minimal, taxpayers are tempted to maximize their income through fraud. As a result, the level of tax compliance is minimal. On the left edge of the model along the power dimension, at a minimum level of trust in the authorities, the level of fiscal compliance increases under the influence of the increasing power of the authorities that stop the tax fraud (Croson, R. și Buchan, N., 1999).

The increase of the power of the authorities therefore generates forced conformity. On the right edge of the model, along the confidence dimension, at a minimum level of power, the level of fiscal compliance increases under the influence of increasing confidence in authorities that stimulate cooperation. Thus, increasing trust in authorities generates voluntary compliance. Moreover, the maximum level of fiscal compliance - regardless of its nature is obtained under conditions of high confidence and / or high power (Richardson, G., 2008).

According to the "slippery slope" model, the interaction between taxpayers and authorities gives rise to two types of climates, one synergistic and one antagonistic. The climates vary according to the perceptions of the taxpayers on the levels of trust in authorities and the power of the authorities. An increase in power can be perceived positively by tax payers. If they see in the authorities' attempt a legitimate attempt to stop the non-compliance behavior, their confidence will gradually increase. As a result, the amount of tax revenue collected increases, and the climate becomes synergistic. The approach of the authorities to increase the power can also be perceived negatively (as an illegitimate attempt to rob the population), a situation in which the taxpayers can lose their confidence in the authorities. As a result, the amount of tax revenues decreases, the climate becoming antagonistic. The dynamics of the two climates demand the separation of the concepts of legitimate power of authorities and coercive power of authorities. The first is voluntarily accepted by taxpayers because of its positive effects, while the second is rejected because of its compelling character. Usually, the increase of power is perceived as coercive in the antagonistic climate and legitimate in the synergistic climate. In a study of trust and power, Choudhury (2008) notes that the power variable diminishes the level of trust in the situation where authorities are guided by outdated laws and rules, and increases the level of trust when the authorities act properly in the spirit and letter of the law.

## 5. Journey through the mosaic world of tax cultures: stops on five continents

The way taxpayers relate to the tax system is also determined by the political regime of a state. In general, democratic regimes have higher values of voluntary compliance than socialist regimes, where compliance is almost entirely enforced. A striking example of stimulating forced compliance comes from China, where the Socialist government introduced the policy of the only child in 1978 (except for the specially administered regions of Hong Kong and Macao) to control the negative natural increase (ie, one million births recorded every five years). weeks). In this respect, employers pay the contribution for family planning of 0.8%, and non-compliant citizens are sanctioned by amendment, confiscation of property and even loss of jobs. The latest data indicate a softening of the aforementioned practices in the sense that the Beijing government would allow citizens to have two children starting in 2015. The level of trust in authorities is influenced by the type of political regime and determines the climate of interaction between taxpayers and authorities. Self-confidence, as shown in the second chapter (see socio-psychological factors), can stimulate or stop the perpetuation of non-conforming behavior. In general, citizens of democratic states report higher levels in both state representatives and other citizens than non-democratic states. The sources used are Edelman Trust Barometer 2012 and Eurobarometer.

There is an ongoing debate between direct and indirect taxation regarding the advantages and disadvantages of the two systems when balancing the revenues generated and the cost of compliance. Each state determines the proportion in which it levies direct and indirect taxes. Usually, in regions that incorporate especially developed states, the share of revenues generated by direct taxation (ie, income tax, wealth, etc.) in total budget revenues is higher than the share of revenues generated by indirect taxation (ie, general or special taxes). consumption). The sources used are the 2012 Deloitte Highlights reports.

According to the "slippery slope" model, the climate of the tax-authorities interaction can be: antagonistic or synergistic. In general, traditional democracies benefit from a synergistic climate that ensures a high level of fiscal morality (e.g., see Switzerland, Austria, Germany, Australia, etc.). The underground economy (ES) and the corruption index (CI) are inextricably linked, so that states with a high level of the underground economy enjoy "widespread" corruption. For example, countries such as China Romania, Russia, where practices specific to the socialist regime of using networks (ie, *guanxi* or counter) for obtaining personal benefits, are experiencing levels of underground economy of 20%, 32.6%, respectively 41.7% of GDP and with corruption levels perceived by 39 (80th place), 44 (66th place), respectively 28 (133rd place) according to Transparency International Corruption Perceptions Index 2012 (TICPI) determined for 176 countries and territories at worldwide. The TICPI index expresses the level of corruption perceived in the public sector (ie, bribing the representatives of local and central authorities, forging public money, tricking public procurement in favor of interest groups, inefficiency of actions to eradicate corruption) and has values between 0 (very corrupt country). and 100 (very clean country). Data on these two issues will be taken from the TICPI 2012 ranking and Schneider, Buehn and Montenegro (2010). Hoanza (1997, p.238) noted that "the international geography of fraud demonstrates the global spread of the phenomenon that encompasses all countries, whether they are highly developed or developing, located to the north or south, east or west", and the differentiation of the countries consists of "the severity of the disease and the treatment applied" (Tulai, 2003, p.312). The tax authorities adopt different strategies against tax fraud, from the most common (fines, incarceration) to the most ingenious (overflowing properties for measurement, monitoring the production of alcohol by electronic devices), from frugal strategies (regular tax inspections) to extremely expensive operations (overflights, interventions with special troops), from stimulating cooperation (reductions, exemptions, tax amnesties) to capital punishments. According to Huntington (1997, p. 37), cultures change under the relentless passage of time, and their impact on fiscal behavior varies from period to period. Thus, the historical course of a state - noted economist Paul Samuelson - is reflected in its fiscal policy, because fiscal obligations and budgetary expenditures are two essential levers held by governmental power. Generally, the states that at one time had the status of a colony borrowed from the fiscal culture of the dominant power either fiscal discipline or ways of circumventing the law. The principles and norms rooted in the religious

beliefs of the different nations determine the altitude of the fiscal morality and the attitude of the taxpayers towards tax fraud.

***Radiography of Tax Cultures: A Journey Around the World Through 30 Countries and Five Continents***

Anticipating the most complex empirical study of the paper, I will group the 30 sampled states taking into account the typology of the fiscal culture and the components of this concept.

- **Continental (Rhine) fiscal culture: The essence of conservatism**

The continental fiscal culture is shared by countries with a high level of development, high quality public goods and a very efficient social protection system. Although the level of direct taxation is very high, totaling almost half of the income obtained by taxpayers, morality is very high, evidenced by the low level of the underground economy and the implementation of a customer-service climate. Of the countries evaluated, Switzerland is highlighted by a number of issues: it is the only sample country that has implemented direct democracy; it has the highest level of morality (Feld and Frey, 2002); it has the status of fiscal paradise due to the facilities granted to the investors and the keeping of the banking secrecy, encouraging the legal tax evasion. In order to avoid being included in the OECD list of non-cooperating states, the Swiss authorities have concluded treaties on the exchange of tax information with more than 30 countries, so far refusing to eliminate the keeping of banking secrecy.

- **Anglo-Saxon tax culture: Taxation under Union Jack and Uncle Sam**

In turn, the Anglo-Saxon fiscal culture emphasizes the importance of implementing a customer-service climate (with small exceptions) and the predominant use of direct taxation. Australia stands out as one of the first states to take steps to change the approach of taxpayers, which has brought it a leading place among the least corrupt states. By creating the ATO model, the Australian Treasury intends to replace the universal approach (e.g., "all taxpayers are criminals") with one tailored to the specific taxpayer.

- **Mediterranean fiscal culture**

Mediterranean fiscal culture is shared by states with a high level of economic development, a lower level of fiscal pressure compared to the representatives of the Rhine culture, but, surprisingly, with a stronger inclination for tax fraud (a fact highlighted by the underground economy that is catching on average. about 20% of GDP). The negative results are due to the inconsistent methods used by the authorities to reduce tax fraud and the attitude of these authorities that often seem to favor fraudulent taxpayers. An example of this is the case of the Greek authorities who declared that they had lost the list of the biggest fraudsters received from the IMF director, Christine Lagarde.

- **Scandinavian fiscal culture: Northern efficiency**

This type of fiscal culture is adopted on a small scale by the countries of the Scandinavian Peninsula and Denmark and generates a very high level of economic development, despite the highest level of fiscal pressure. The extremely high morale places these states in the first seven least corrupt countries in the world. In the case of Sweden, this result is mainly due to the "whistleblower law", whereby taxpayers are rewarded if they provide credible information about tax fraudsters.

- **East-European fiscal culture: In search of stability**

East-European fiscal culture is encountered in the states of the former communist bloc, which became independent in the early 1990s. The characteristics of the tax systems within this culture are: exclusive focus on indirect taxation (except Poland); excessive labor control (high level of social contributions) and inefficient system of social protection; high level of corruption and underground economy that generate low credibility of the authorities; predominant use of coercive measures to the detriment of stimulating cooperation; low level of fiscal morality. The Russian authorities highlight that they do not fit the tax fraud in the category of criminal acts and sanction it only by a fine. As they focus more on diminishing the level of mafia-type activities, fiscal non-compliance tends to become a widespread phenomenon.

- **Islamic fiscal culture**

The states that embrace this culture are based on the following principles, derived from the Koran: 1) Zakatul: the most important element for establishing social justice; applied only to the Muslim population and paid by it as a duty; one of the pillars of Islam, the obligation of its payment included in the Qur'an, without specifying the taxable matter; 2) The bank or camata, forbidden by the Koran, which encourages direct investments and obtaining dividends as a result of the economic activities carried out; 3) The stable currency: in accordance with the Qur'anic verse "and gives everything measured and weighed with justice", honesty and justice in all value assessments must be based on the Koran. The verse does not apply only to persons, but also to authorities. Therefore, the obligation of the state is to ensure sound currency, fiscal policies and proper control; 4) State responsibility: elaboration of an appropriate framework for the implementation of Islamic laws in society. The United Arab Emirates stands out as a tax haven (there is no income tax, except for banking and oil extraction) and a state with a free trade area (Jebel Ali port).

- **Asian tax culture**

Unlike Islamic states that, at the end of the twentieth century, made religious beliefs the spiritual, idealistic, political, economic confluence of reforming changes, Asians began to reform the state under the spur of economic growth manifested in the 1950s, when the economic boom the post-war Japanese "briefly" muffled the economies of the four "Tigers" (Hong Kong, Taiwan, South Korea, Singapore) and later those of China, Thailand, Indonesia and India. Industrialization and economic development within Asia became so much accentuated in the 1980s and 1990s that they came to surpass the growth rate of the European and American economies. States still report economic performance today, despite the fact that the position of governments vis-à-vis their own citizens has been and is a strong one. Although the methods used are sometimes improbable (e.g., the capital punishment for tax fraud in China), one explanation could be that, according to the authorities, the huge number of inhabitants can only be controlled by a high perception of power. This is because China and India alone total 2.5 billion inhabitants (one third of the planet's inhabitants). Of the sampled countries, Hong Kong stands out, having the status of fiscal paradise and being the preferred destination for the capital of western European millionaires (Tsakumis, G.T., Curatola, A.P. și Porcano, T.M., 2007).

- **Latin American fiscal culture**

Although direct taxation should generate substantial revenues, the main problem of the countries included in this type of culture is the extremely low number of registered taxpayers in relation to the total population. Thus, in 2012, in the databases of the Brazilian tax, there were 25 million taxpayers out of 190 million inhabitants (25% of the active population), and in Mexico 37 million out of 113 million inhabitants (10% of the active population). Another problem is the high level of economic crime and corruption, despite the costly efforts of the authorities.

## 6. Conclusions

History has taught us and answered two questions: where do the tax obligations come from and how do they evolve and evolve over time? At the first question I learned that taxes and taxes come from our inner moral springs. On the second question history has shown us the following fact: the construction of pyramids, lighthouses, domes, cathedrals, castles, palaces, statues, arenas, theaters, libraries, museums, campuses, walls, bridges, fortifications, maintenance of the army, education and the medical system. , keeping records of the state's assets by scribes, priests, customs officers, widows, visions, brides, leases, lords, sporadic, senior citizens, collectors, notaries, administrators, accountants, inspectors, governors, parliamentarians, ministers, maintaining the privileges and rights of kings, kings , presidents, princes, nobles, aristocrats, supporting the campaigns of arming, training, reforming and informing the media, territorial, spatial and scientific expansion, all of them contained and contained the pecuniary seeds of the withholdings and withdrawals from the salaries, profits and assets of the populations. led and / or subject, in the form of tax, tax, contribution, bureau, capitation, chisel, blanket, clapper, corvettes, cunts, dowry, gift, giving, desetina, tithe, goats, harac, asshole, none, patent, fish, prick, rays, rents, robots, symbiosis, quarter, subsidy, tribute, winery, tithes.

The study of fiscal behavior from an intercultural perspective has become, especially after the crisis of fiscal solutions, a primary need. The fact that the citizens of different countries have a different fiscal morality and report variously on the fiscal obligations or the fact that a change in the level of confidence in the efficiency of the authorities would lead to a change in the conformity has to think. These facts are not only the result of an existing geographical climate, of some historical changes in the customary social, moral, religious architecture, but also of economic policies and measures adopted, correctly or not, over time in those states, all creating a fiscal culture sui-generis. This is why the duty of the states in difficulty is not only to keep an eye on the "neighbor's yard" that has found more effective solutions, but even to knock on the door, to negotiate with it and eventually to ask for a "goat" loan, but in no case to wish her death, as recommended by a famous Romanian adage. In the absence of models, such as the "goat of the neighbor", who managed to perform despite the crises of money, time and patience, what chances we would have at least (more) to find what we admire when we dare to look up fence? We do not have to copy ad literate tax cultures, because neither can we and it is wrong to do so.

However, the fiscal culture of a state is unique and non-transferable. Then, history has shown us that, for the most part, attempts to copy ad literate for example economic or political systems have proved to be failures. What we can do is learn from the experience of others, borrow and then adapt. In this sense, each state must first understand its own fiscal culture, that is the accumulation of doctrines and economic, social, political, moral, religious, geographical factors that characterize it. Once they understand their fiscal culture, state authorities can answer questions such as: How much openness do countries with a communist political regime - such as China - create synergistic climates by applying strategies to advise new entrepreneurs? What financial availability is available in countries such as India, Pakistan, Morocco to increase spending on preventing and combating tax fraud? Given the low level of fiscal morality and credibility of authorities in countries such as Moldova, Romania, Brazil, can we speak of a transition from the antagonistic to the synergistic climate and, if so, at what costs? To what extent can the rate of taxpayer monitoring be reduced, and to what extent can high-pressure states, such as Switzerland, Sweden, Austria, Australia, increase their fiscal pressure, so as to generate an increase in compliance and so high? Only by looking for such answers can the fiscal culture of a country be adapted, preserving traditions and borrowing new ones.

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