

ȘAHOVSCHI, Ada. Managementul instituțiilor de control fiscal și metode de minimizare a poverii fiscale. In: Paradigme moderne în dezvoltarea economiei naționale și mondiale. 30-31 octombrie 2020, Chisinau. Chișinău: Centrul Editorial-Poligrafic al USM, 2020, pp. 326 - 330. ISBN 978-9975-152-69-3.

In this article, the author addressed some key issues regarding the management methods of tax control institutions, described the methods of minimizing the tax burden, the consequences of tax evasion and fraud. It is also well known that tax systems are a key factor in influencing the overall efficiency of the economy. They determine the size of the inclination to save, invest and work, influencing the increase of production and employment, which are essential elements of the economic strategy, making fiscal reform a component important part of economic reform. Currently, in the Republic of Moldova there is a stage of formation of the fiscal regulation mechanism with the help of reforming the fiscal system, which is mentioned by unifying all provisions on taxes and fees provided in the Fiscal Code, as well as all measures to ensure their payment. The fiscal system plays an important role in ensuring the macroeconomic balance and favorable conditions for the relaunch of economic activity on several bases, as well as avoiding distortions in the social sphere, generating political intensity. The fiscal system is one of the most important elements of market economic relations, the effectiveness of subsequent economic reforms depends to a large extent on its effectiveness. For this reason, the recommendations regarding the change of the existing fiscal system must be treated with great restraint, calculating not only the momentary effect, but also the impact of the reform on all economic and financial spheres.