

# **Aspecte ale competitivitatii economice a Romaniei**

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\*Opiniile exprimate sunt opinii personale ale autorului si nu implica institutiile cu care este asociat.

# World Bank Doing Business Report – Ranking (out of 189 countries)

	Ease of Doing Business	Starting a Business	Dealing with Construction Permits	Getting Electricity				Registering Property	Getting Credit	Protecting Investors	Paying Taxes	Trading Across Borders	Enforcing Contracts	Resolving Insolvency			
	Rank	Rank	Rank	Procedures (number)	Time (days)	Cost (% of income per capita)	Rank	Rank	Rank	Rank	Rank	Rank	Rank	Time (years)	Cost (% of estate)	Recovery rate (cents on the dollar)	Rank
United States	4	20	34	4	60	16	13	25	3	6	64	22	11	1.5	7	81.5	17
Germany	21	111	12	3	17	47	3	81	28	98	89	14	5	1.2	8	82.9	13
Poland	45	116	88	6	161	205	137	54	3	52	113	49	55	3.0	15	54.8	37
Slovak Republic	49	108	53	5	158	11	65	11	42	115	102	108	65	4.0	18	54.1	38
Hungary	54	59	47	5	252	116	112	45	55	128	124	70	15	2.0	14.5	38.3	70
Bulgaria	58	65	118	6	130	320	135	62	28	52	81	79	79	3.3	9	32.6	92
Romania	73	60	136	7	223	534	174	70	13	52	134	76	53	3.3	10.5	30.0	99
Czech Republic	75	146	86	6	279	179	146	37	55	98	122	68	75	2.1	17	65.0	29

Source: World Bank Doing Business 2013-2014 Report

## World Economic Forum World Competitiveness Report – Ranking (out of 148 countries)

	Romania	Bugaria	Czech Rep	Hungary	Poland
1.11 Efficiency of legal framework in challenging regs., 1-7 (best)	128	122	126	138	111
1.10 Efficiency of legal framework in settling disputes, 1-7 (best)	128	125	115	113	119
1.04 Public trust in politicians, 1-7 (best)	141	97	146	129	100
1.07 Favoritism in decisions of government officials, 1-7 (best)	137	117	123	116	65
1.08 Wastefulness of government spending, 1-7 (best)	134	86	53	110	93
1.09 Burden of government regulation, 1-7 (best)	127	105	135	140	133
2.02 Quality of roads, 1-7 (best)	145	112	81	73	105
2.05 Quality of air transport infrastructure, 1-7 (best)	119	83	21	101	103
6.09 Prevalence of trade barriers, 1-7 (best)	128	123	68	43	89
1.20 Protection of minority shareholders' interests, 1-7 (best)	128	99	83	80	93
7.07 Reliance on professional management, 1-7 (best)	131	112	62	114	79
1.19 Efficacy of corporate boards, 1-7 (best)	126	127	88	120	95
7.01 Cooperation in labor-employer relations, 1-7 (best)	139	99	74	83	88
5.08 Extent of staff training, 1-7 (best)	134	127	68	108	75
1.17 Ethical behavior of firms, 1-7 (best)	139	110	109	92	59
2.04 Quality of port infrastructure, 1-7 (best)	123	85	61	84	97
7.05 Effect of taxation on incentives to work, 1-7 (best)	146	109	133	132	105
6.04 Effect of taxation on incentives to invest, 1-7 (best)	136	103	132	135	116
7.08 Country capacity to retain talent, 1-7 (best)	138	142	109	126	119
7.09 Country capacity to attract talent, 1-7 (best)	132	144	87	115	121
1.B. Private institutions, 1-7 (best)	127	94	93	89	60
2.A. Transport infrastructure, 1-7 (best)	122	97	49	71	92

Source: The Global Competitiveness report, World Economic Forum, 2013-2014

# World Bank Doing Business Report – Paying taxes, ranking (out of 189 countries)

	Rank	Payments (number per year)	Time (hours per year)	Profit tax (%)	Labor tax and contributions (%)	Other taxes (%)	Total tax rate (% profit)
Ireland	6	9	80	12.3	12.1	1.3	25.7
Estonia	32	7	81	8.1	39.4	2	49.4
Latvia	49	7	264	4.9	27.3	3.7	35.9
Slovenia	54	11	260	12.9	18.2	1.4	32.5
Lithuania	56	11	175	6	35.2	1.9	43.1
<i>United States</i>	<i>64</i>	<i>11</i>	<i>175</i>	<i>27.9</i>	<i>9.9</i>	<i>8.4</i>	<i>46.3</i>
Bulgaria	81	13	454	4.9	20.2	2.6	27.7
<i>Germany</i>	<i>89</i>	<i>9</i>	<i>218</i>	<i>23</i>	<i>21.8</i>	<i>4.6</i>	<i>49.4</i>
Slovak Republic	102	20	207	7	39.6	0.6	47.2
Poland	113	18	286	14.1	26	1.5	41.6
Czech Republic	122	8	413	7.7	38.4	2	48.1
Hungary	124	12	277	11.6	34.6	3.5	49.7
Kyrgyz Republic	127	51	210	6.2	19.5	7.7	33.4
Sierra Leone	128	33	353	18.2	11.3	2.9	32.4
Mozambique	129	37	230	30.9	4.5	2.1	37.5
Yemen, Rep.	129	44	248	20.1	11.3	1.4	32.7
Belarus	133	10	319	13.4	39	1.5	54
<b>Romania</b>	<b>134</b>	<b>39</b>	<b>200</b>	<b>10.3</b>	<b>31.5</b>	<b>1.1</b>	<b>42.9</b>
<i>Europe &amp; Central Asia</i>	<i>..</i>	<i>26</i>	<i>246</i>	<i>9</i>	<i>22.6</i>	<i>7</i>	<i>38.7</i>
<i>OECD high income</i>	<i>..</i>	<i>12</i>	<i>175</i>	<i>16.1</i>	<i>23.1</i>	<i>2</i>	<i>41.3</i>

Source: World Bank Doing Business 2013-2014 Report

Bulgaria			
Tax or mandatory contribution	Payments (number)	Notes on Payments	Total tax rate (% profit)
Social security contributions	1	online filing	20.2
Corporate income tax	1	online filing	4.9
Fees for municipal services (garbage collection fee) - Sofia	4		0.9
Stamp duty on property transfer	1		0.9
Vignette	1		0.4
Real estate tax on the land and building	1		0.3
Vehicle tax	1		0.1
Fuel tax	1		..
Value added tax (VAT)	1	online filing	..
Final/one-off tax on certain expenses	1	online filing	..
<b>Totals:</b>	<b>13</b>		<b>27.7</b>

Romania			
Tax or mandatory contribution	Payments (number)	Notes on Payments	Total tax rate (% profit)
Social security contributions	12		23.5
Corporate income tax	4		10.3
Health insurance contributions	0	paid jointly	5.9
Medical leave	0	paid jointly	1
Building tax	2		1
Unemployment contribution	0	paid jointly	0.6
Accident risk fund	0	paid jointly	0.4
Guarantee fund	0	paid jointly	0.3
Vehicle tax	2		0.1
Firm tax	2		0
Urbanism tax	1		0
Land tax	2		0
Value added tax (VAT)	12		..
Environmental taxes	1		..
Fuel tax	1		..
Stamp duty on contracts	0		..
<b>Totals:</b>	<b>39</b>		<b>42.9</b>

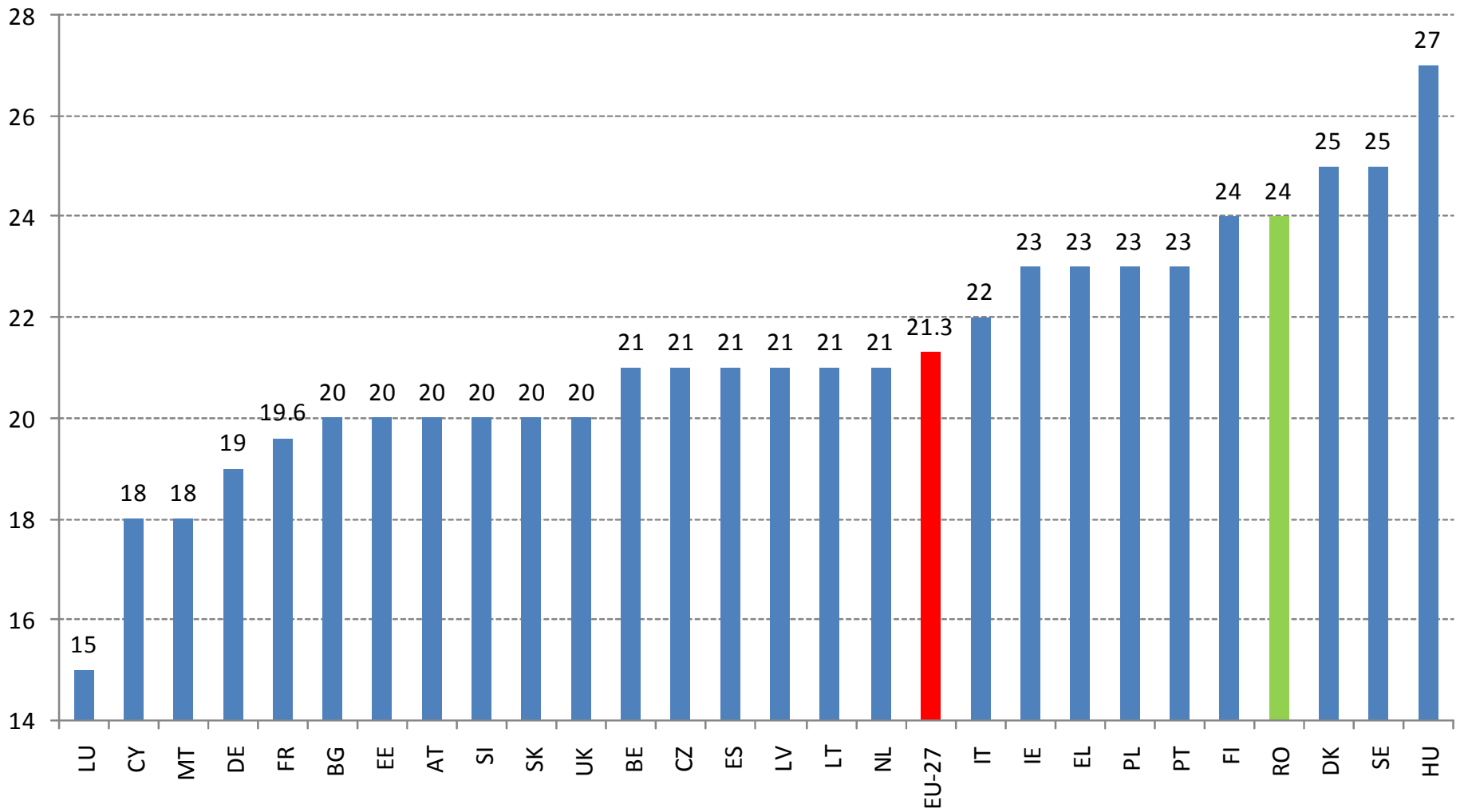
Czech Republic			
Tax or mandatory contribution	Payments (number)	Notes on Payments	Total tax rate (% profit)
Social security contributions	1	online filing	24.3
Health Insurance	1	online filing	10.2
Corporate income tax	1	online filing	7.7
Sickness insurance	0	paid jointly	2.6
Property transfer tax	1		1.8
Unemployment contribution	0	paid jointly	1.4
Road tax	1	online filing	0.1
Real estate tax	1		0
Value added tax (VAT)	1	online filing	..
Fuel tax	1		..
<b>Totals:</b>	<b>8</b>		<b>48.1</b>

Hungary			
Tax or mandatory contribution	Payments (number)	Notes on Payments	Total tax rate (% profit)
Social tax	1	online filing	30.5
Local business tax	1	online filing	5.9
Corporate income tax	1	online filing	5.8
Rehabilitation contribution	1	online filing	2.4
Training contribution	0	paid jointly	1.7
Special tax	1	online filing	1.4
Property tax	1	online filing	0.9
R&D Tax	1	online filing	0.9
Land tax	1	online filing	0.2
Vehicle tax	1	online filing	0.2
Fuel tax	1		..
Value added tax (VAT)	1	online filing	..
Environmental tax	1		..
<b>Totals:</b>	<b>12</b>		<b>49.7</b>

Poland			
Tax or mandatory contribution	Payments (number)	Notes on Payments	Total tax rate (% profit)
Social security contributions	1	online filing	18.9
Corporate income tax	1	online filing	14.1
National disabled fund	0	paid jointly	4.2
Labor fund	0	paid jointly	2.8
Property tax	1		1.4
Guaranteed employees' fund	0	paid jointly	0.1
Transport tax	2		0.1
Fuel tax	1		..
Value added tax (VAT)	12		..
<b>Totals:</b>	<b>18</b>		<b>41.6</b>

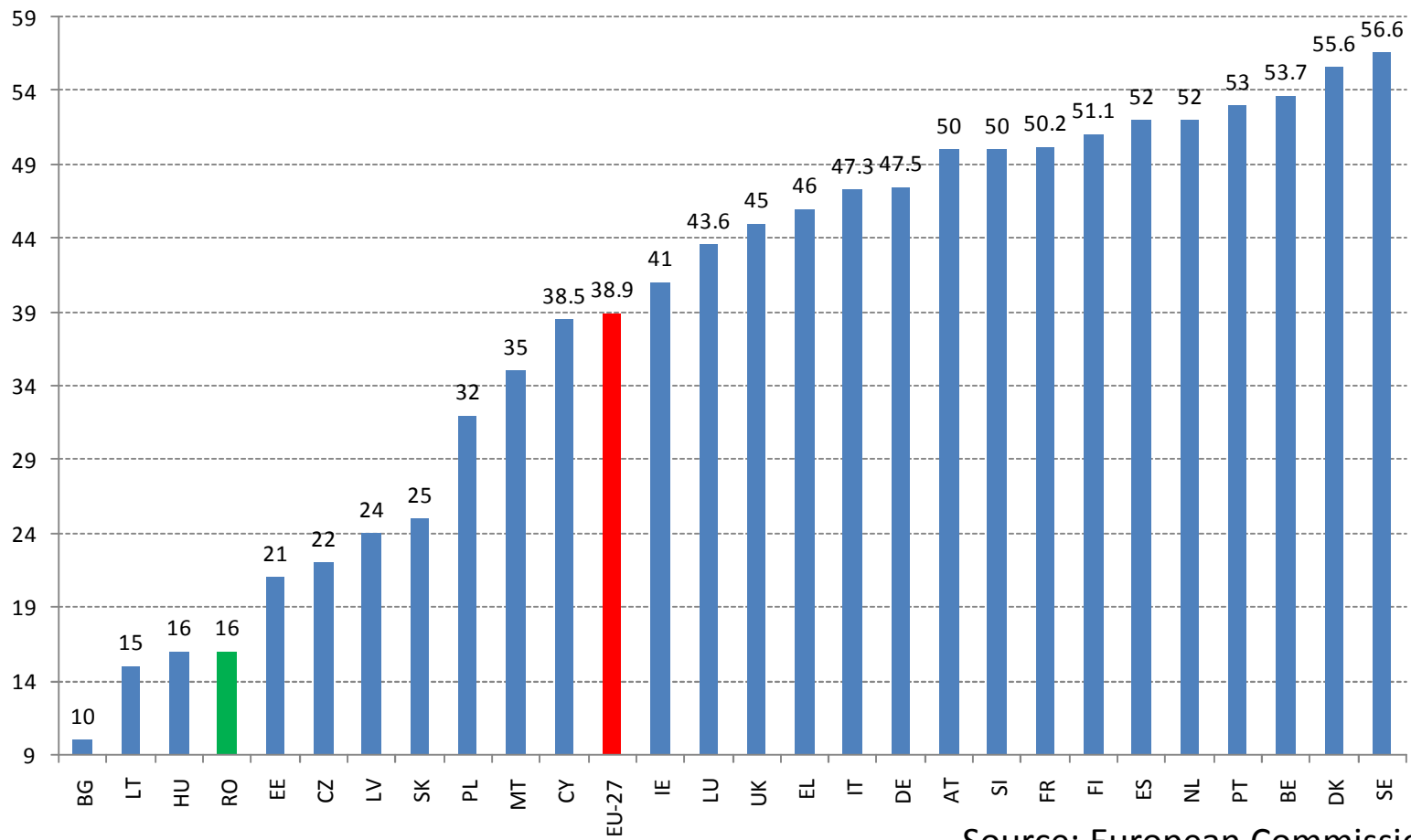
Slovak Republic			
Tax or mandatory contribution	Payments (number)	Notes on Payments	Total tax rate (% profit)
Social security contributions	1	online filing	39.6
Corporate income tax	1		7
Tax on interest	0		0.5
Property tax	4		0.4
Motor vehicle tax	1		0.2
Fuel tax	1		..
Value added tax (VAT)	12		..
<b>Totals:</b>	<b>20</b>		<b>47.2</b>

# VAT rate



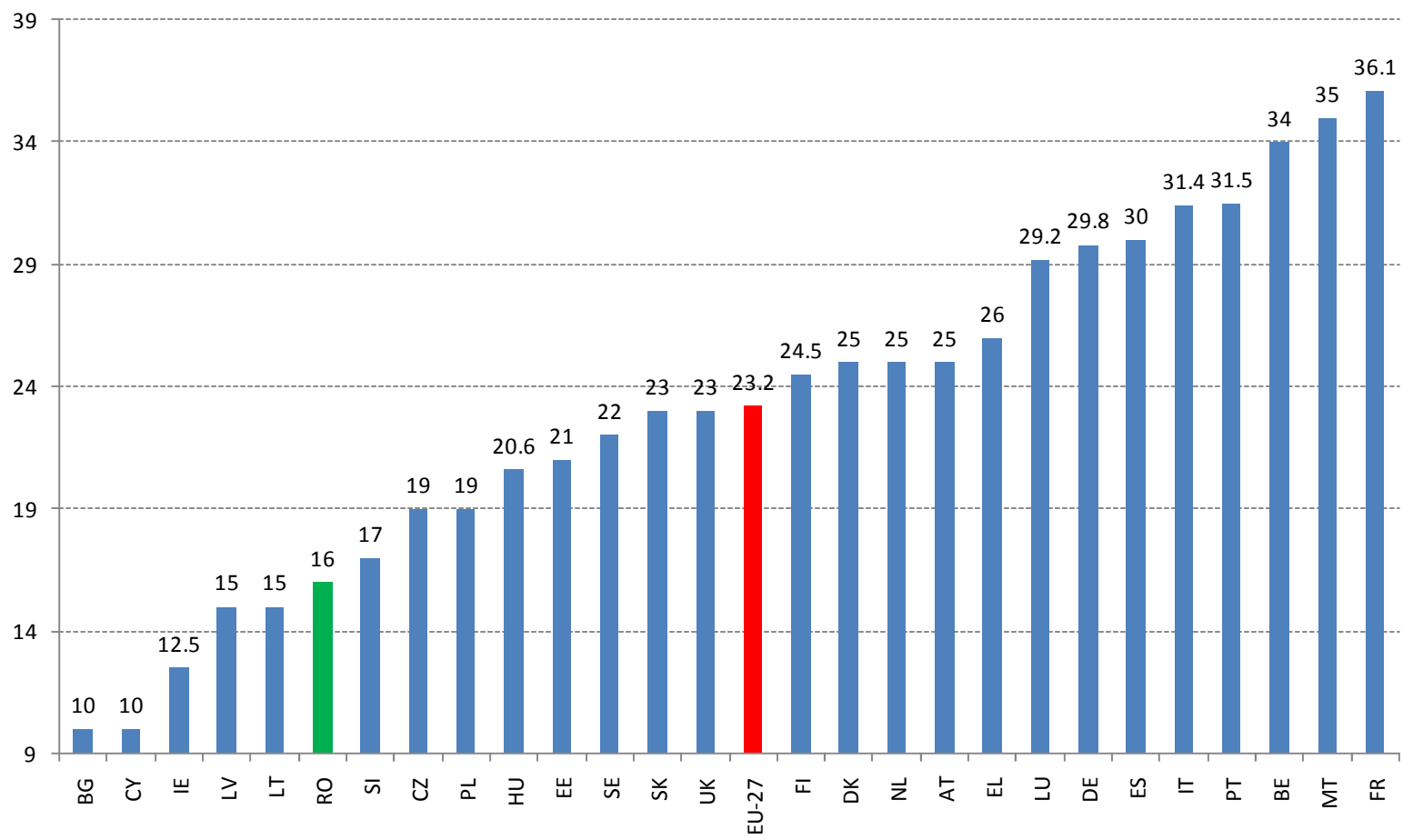
Source: European Commission

# Top personal income tax rates



Source: European Commission

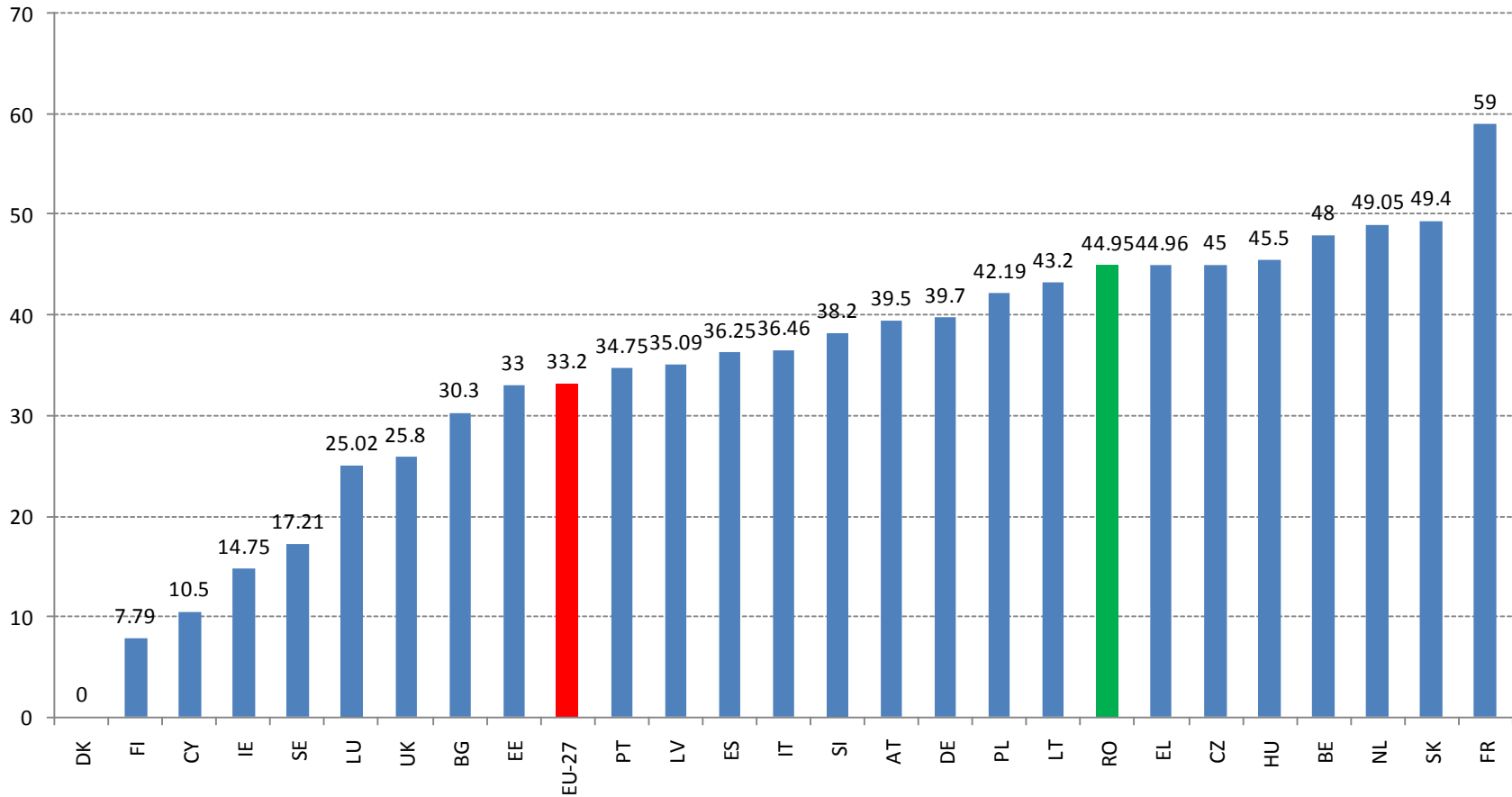
# Top statutory tax rate on corporate income



Source: European Commission

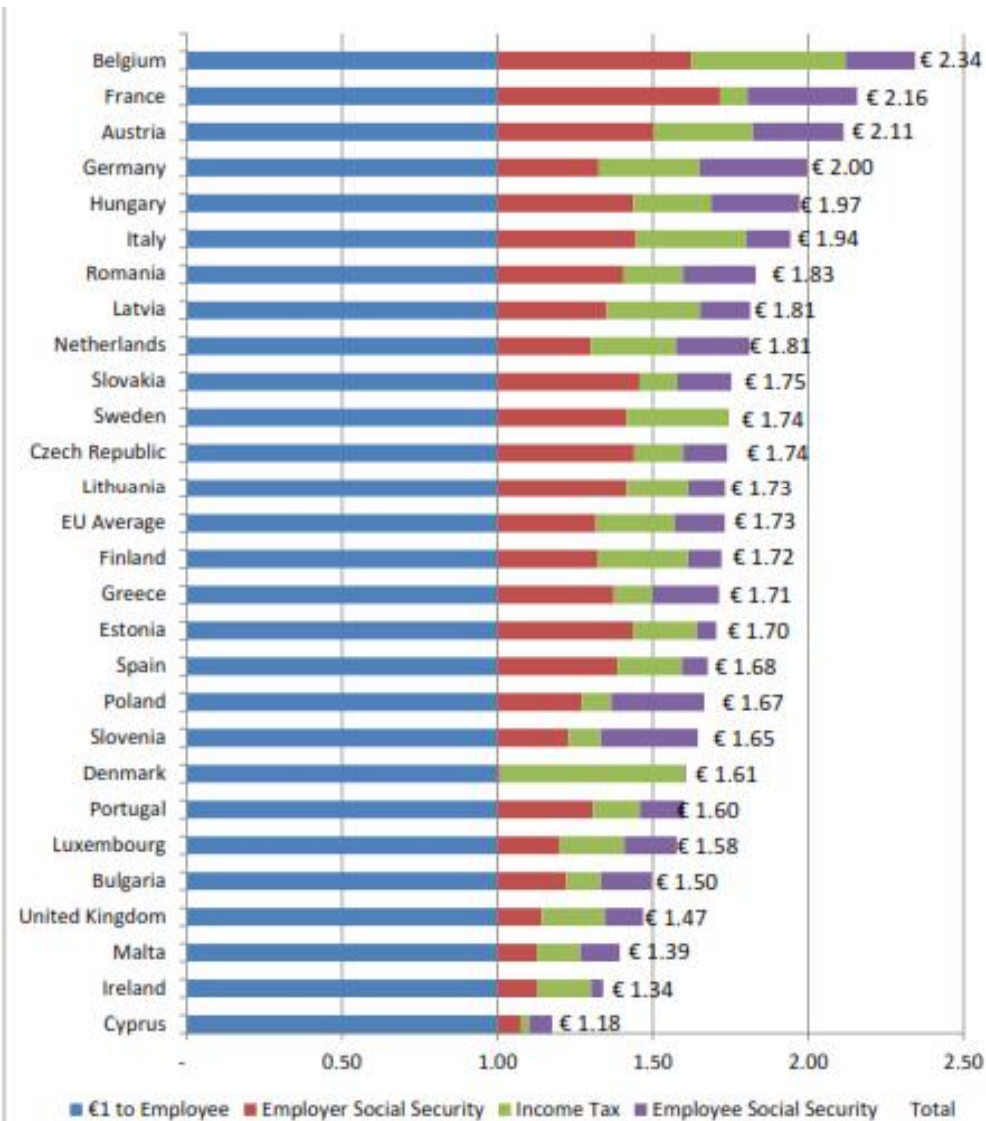


# Social security contributions



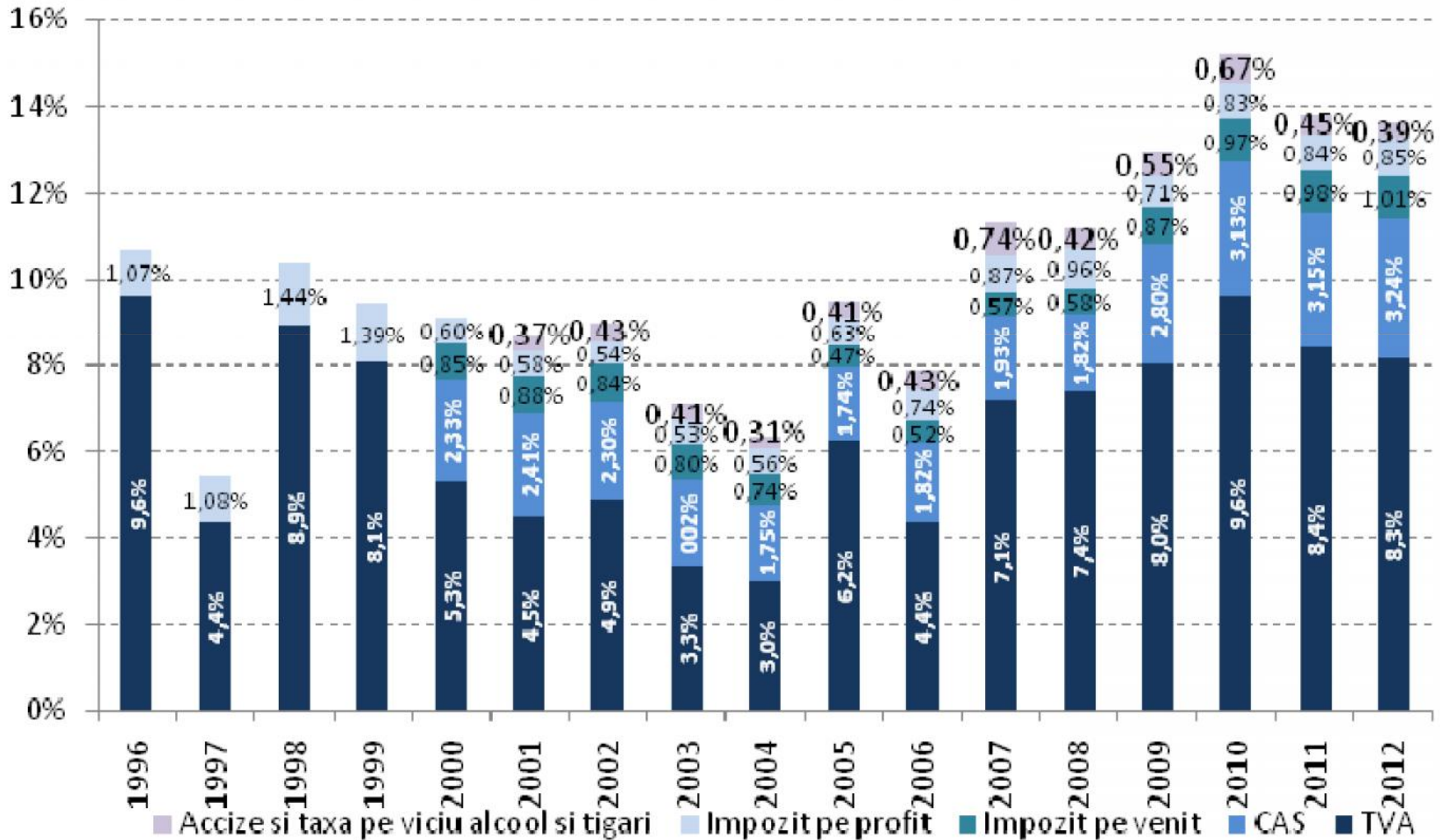
Source: European Commission

# What employers must spend to pay each net euro to an employee



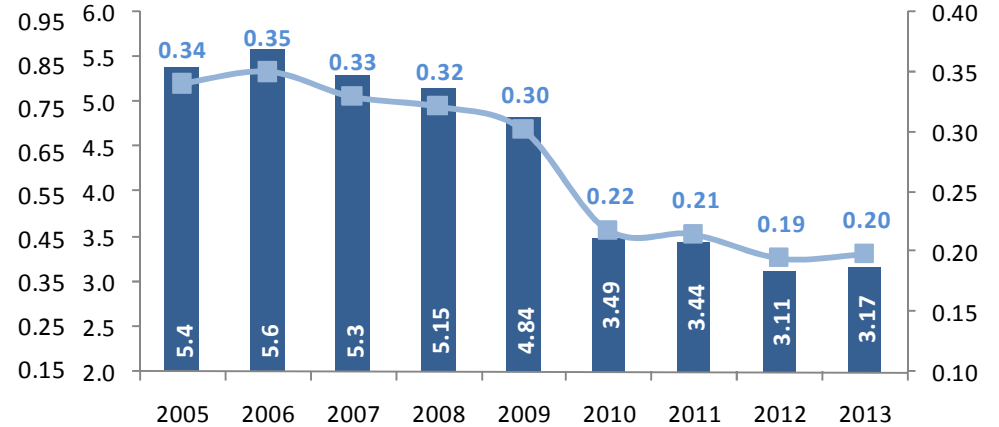
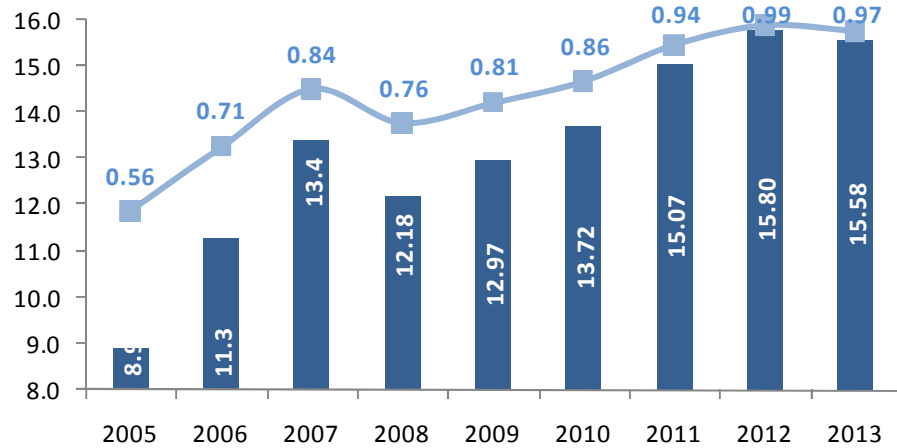
Sursa: Molinari Economic Institute, The Tax Burden of Typical Workers in the EU 27, 2013

## Evaziunea fiscala (% din PIB)



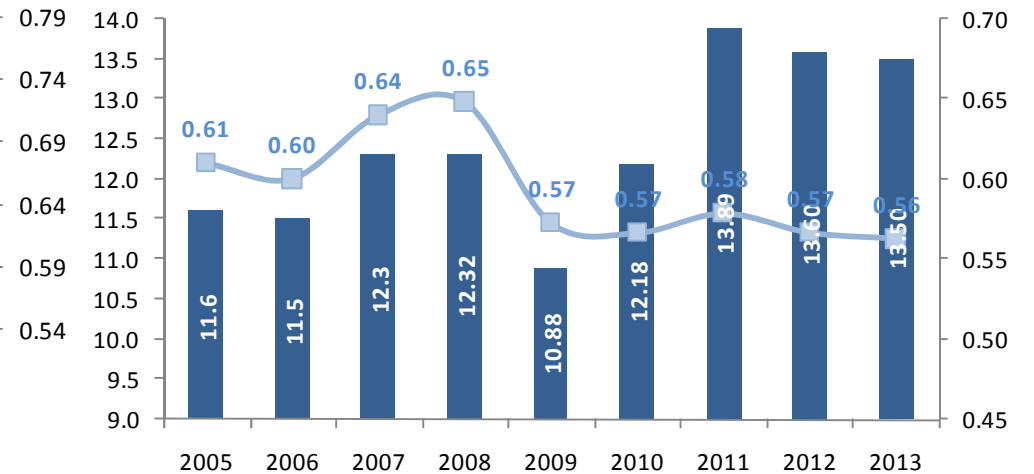
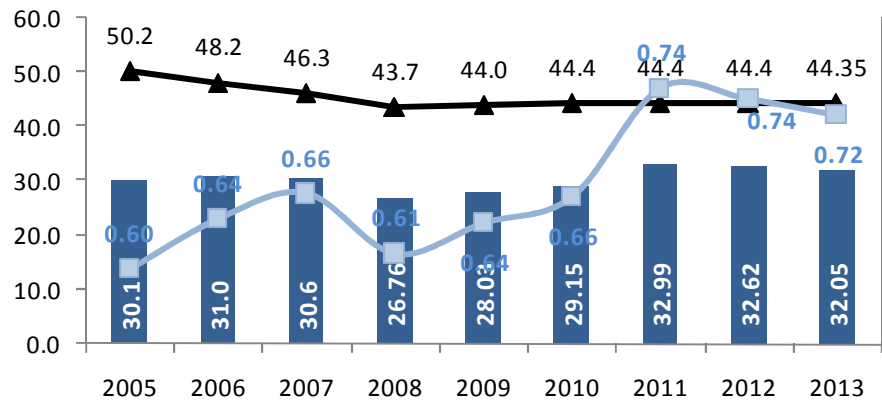
Sursa: Calcule Consiliul fiscal pe baza datelor Institutului Național de Statistică

# Eficiența scăzută a colectării



■ Cota implicită de taxare a impozitului pe venit  
 ■ Indice de eficiență (scala din dreapta)

■ Rata de impozitare implicită impozit pe profit  
 ■ Indice de eficiență (scala din dreapta)

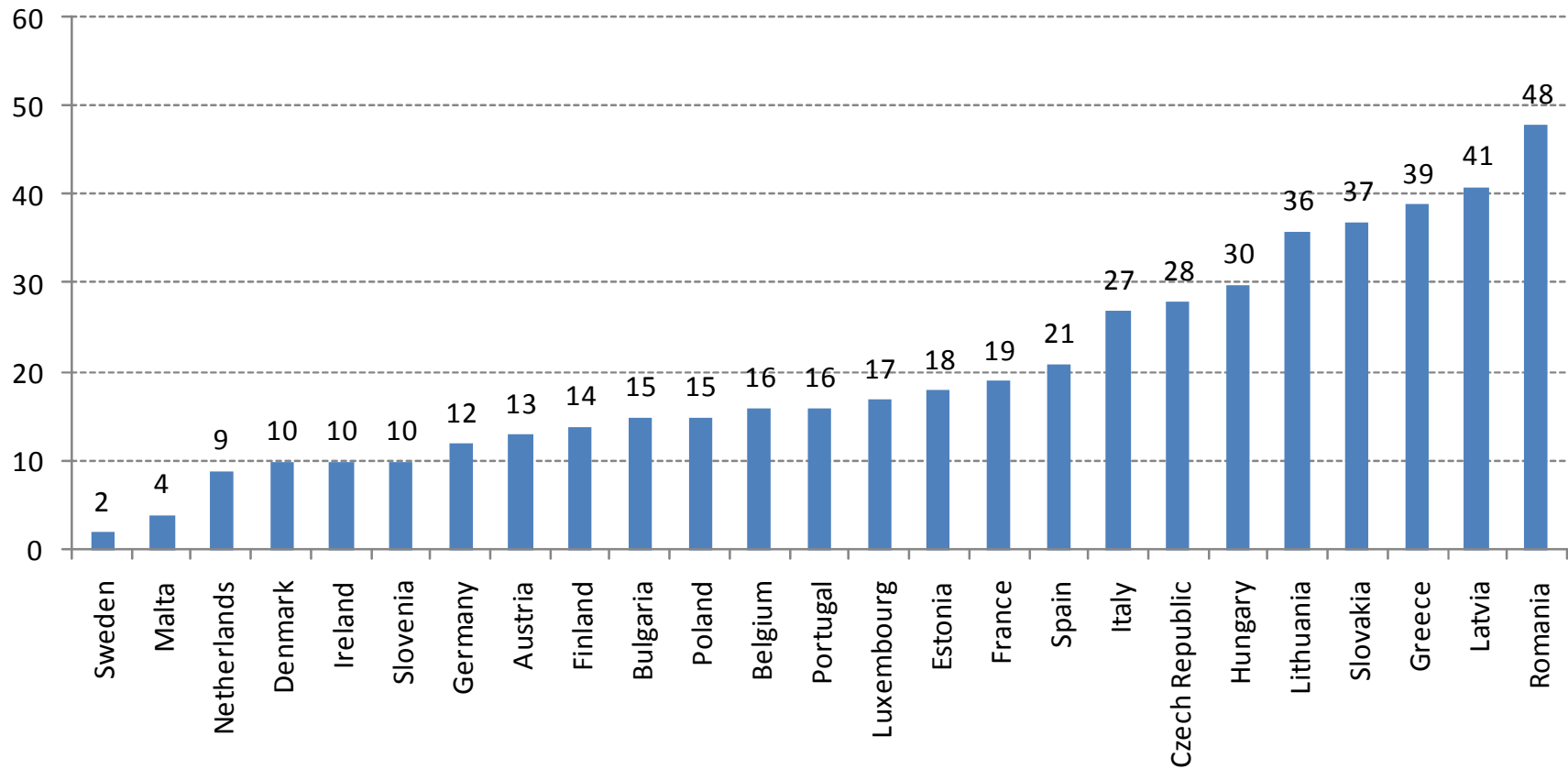


■ Rata implicită de taxare CAS  
 ▲ Cota legală de CAS  
 ■ Indice de eficiență (scala din dreapta)

■ Rata implicită de taxare la TVA  
 ■ Indice de eficiență (scala din dreapta)

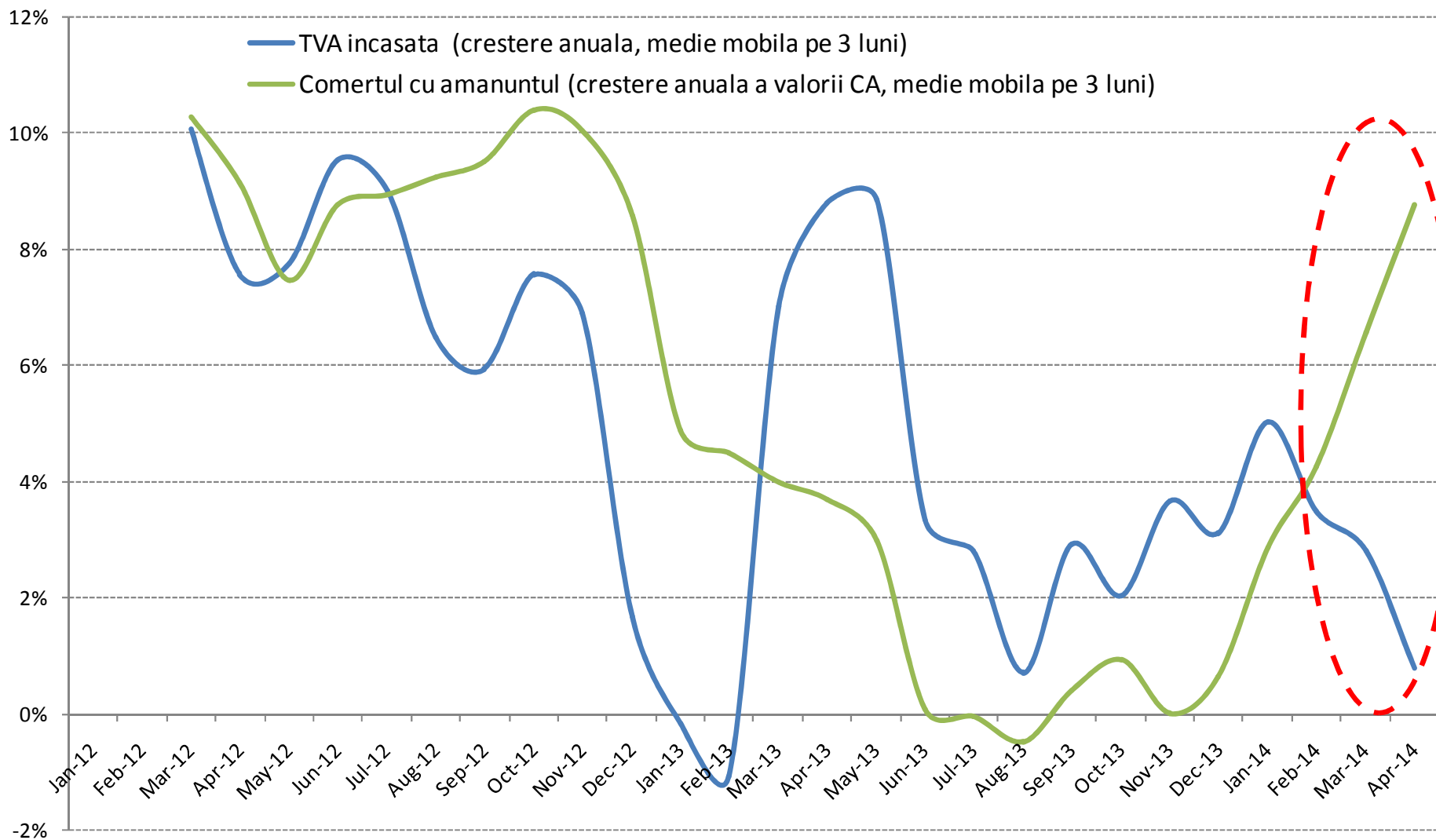
Sursa: Calcule Consiliul fiscal pe baza datelor Institutului Național de Statistică

# VAT gap (% of VAT liability)



Sursa: Study to quantify and analyse the VAT Gap in the EU-27 Member States Final Report , TAXUD/2012/DE/316, European Commission, 2013

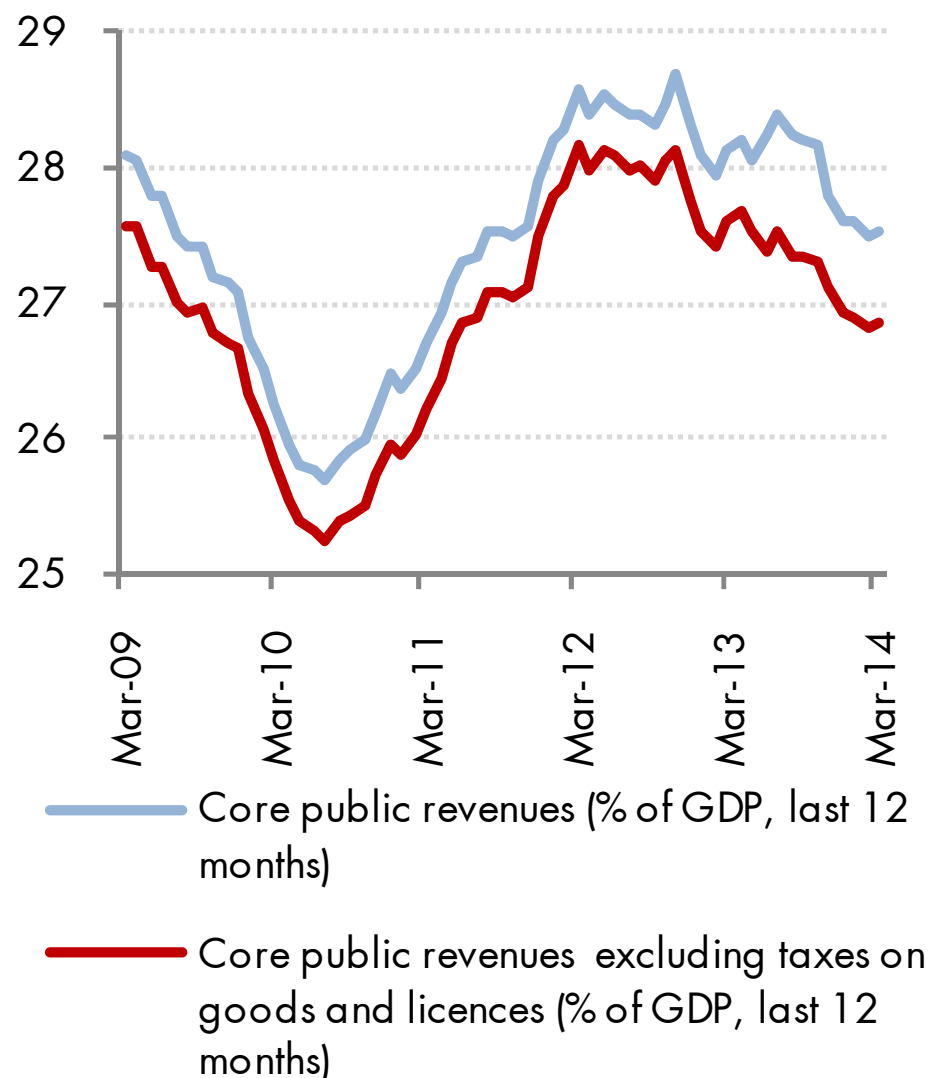
# Decuplare intre incasarile din TVA si vanzarile cu amanuntul



Source: Ministry of Public Finance, NIS

## Executie bugetara slaba pe primele 3 luni ale anului 2014

	Jan-Mar 2014 (% yoy)	Planned in 2014 (% yoy)
<b>Total revenues</b>	<b>3.8</b>	<b>8.4</b>
<b>1.Core revenues (A+B)</b>	<b>4.8</b>	<b>6.0</b>
A. Taxes, of which:	5.0	5.9
-corporate tax	8.1	4.1
-personal income tax	-3.5	5.6
-VAT	-0.5	5.4
-excises	14.0	14.2
B. Social contributions	4.4	6.3
2. Other revenues, of which	-5.4	23.8
- non-fiscal revenues	-12.7	1.3
- funds received from EU	-17.7	66.7
<b>Total expenses</b>	<b>-2.9</b>	<b>7.2</b>
<b>1.Core expenses</b>	<b>-2.4</b>	<b>3.2</b>
-Goods and services	4.0	2.0
-Expenses with employees	2.6	3.2
-Social benefits	4.2	4.6
-Capital expenses	-48.5	-0.3
-Interest expenses	-20.4	4.3
2.Other expenses	-5.4	28.5
- EU funds related spending	-14.7	NA
<b>Budget deficit</b>	<b>-77.8</b>	<b>-8.1</b>
<b>Memo</b>		
<b>A. Total public investments</b>	<b>-45.0</b>	<b>25.8</b>
<b>B. Core revenues excluding taxes on using goods and from licenses</b>	<b>4.6</b>	<b>7.1</b>



Source: Ministry of Public Finance