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# **The tax policy of the Republic of Moldova: trends and new prospects**

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## **Abstract**

The overall task of the newly-introduced fiscal system is to ensure a uniform approach and justice from the government for all taxpayers, regardless of the type of property and the form of management, and to create a stable financial basis for financing government programmes and human services in the Republic of Moldova. The fiscal system should support competition, economic growth and employment, and should not be an obstacle in competition between foreign and local entrepreneurs. It should also assure economic growth and reduce the factors that impede the development of business activity. The easiest and most effective method of achieving this target is the enlargement of the fiscal base and the decrease of tax rates at the central and local levels.