

OBSERVATIONS ON THE UNCONSTITUTIONALITY OF GEO NO. 34/2009 REGARDING THE 2009 BUDGET RECTIFICATION AND THE REGULATION OF SOME FINANCIAL-FISCAL MEASURES AND THE NEGATIVE INFLUENCES ON SMALL AND MEDIUM-SEIZED ENTERPRISES (SMES)

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Abstract: *Considering the great number of taxes that Romania has presented by this time, the highest in Europe and the fourth place in the world, the European Commission considered that this is the greatest number of existing taxes in Europe, requiring motivated the reduction of their numbers, with the purpose of combating bureaucracy and promoting a business environment. The large number of taxes, the bushy law in this matter will not help, for sure, Romania find its way out of this present economic crisis.*

Regarding SMES, by the Article 157 in the Treaty of Establishing the European Communities, there has been created the necessary legal support for the promotion and development of this kind of enterprises in the European business environment. Hence, it is obvious that European bodies headed along the time to the encouragement and support for starting this kind of enterprises, for promoting the trade and economic cooperation between them, and last but not least, to ensure a legal framework for competitiveness in a united European economy. Consequently, the European Union imposed the adoption of some strategies at the Community level and a subsidiary national one, thing that would determine the Member States to lay at its fiscal and regulatory policy basis in this domain a compulsory and overriding principle "Think small first".

Keywords: *taxes, fiscal policy, budget rectification, small and medium seized enterprises (SMES).*

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