



Tax and fiscal policy measures in digital transformation era during Covid-19 pandemic: International experiences

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HIGHER EDUCATION POLICIES FOR DEVELOPING DIGITAL SKILLS TO RESPOND TO THE COVID-19 CRISIS: EUROPEAN AND GLOBAL PERSPECTIVES

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Chapter 10

Tax and fiscal policy responses to the COVID-19 pandemic: The experience in North Macedonia

Kristina Misheva

1 Introduction

The health crisis caused by COVID-SARS-19 has challenged global and national health systems considerably. The coronavirus pandemic has disrupted global demand and been responsible for a significant reduction of economic activity. The uncertainty brought by the pandemic and its continuation have severely affected small economies. Our state has not only been challenged by the need to address the health issues of COVID-19, but many economic, financial, political and social issues have also become of the highest priority. A vast number of ad hoc policies, measures and government decisions have been introduced and implemented in 2020 and 2021. Therefore, a huge legal reconstruction was undertaken just to reflect the unexpected contemporary situation facing society, the business sector and citizens on one hand and the NATO and EU accession requirements on the other. The cornerstone

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