Online event

ZOOM Workshop

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

Wednesday 1st December 2021 15:00 – 18:00 (CEST)



#ELFEvent #ThinkingAloud

European Liberat Forum EVENTS ZOOM Workshop

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

Wednesday 1st December 2021 15:00 – 18:00 (CEST)

15:10-16:30 Workshop I Tax and fiscal policy responses to the Covid-19 pandemic: The experience in North Macedonia







Kristina Misheva, University "GoceDelchev", Shtip, North Macedonia











Methodology

- Online data collection
- Evidence based (targeted reports, laws, media and web announcements from national and international representatives)
- Data synthesis





Background focal points during Coronavirus COVID-19

- Technical government (political uncertainty)
- State of emergency
- A vast number of ad hoc policies, measures and government decisions have been introduced and implemented in 2020 and 2021
- Economical and social restriction measures and international bans





Some government challenges and responses to COVID-19

- To face with the uncertain spread of COVID-19
- The government needs quick responses than ever
- The need to go beyond the standardized approaches -to cope to the new situation





Outcomes

- Since the beginning of the crisis until today the government adopted six packages of measures worth about one billion and two hundred million euros. That is about 11% of our GDP.
- The total fiscal stimulus includes not only direct budget expenditures, but also tax reductions and exemptions, available guarantees etc.
- For comparison, according to IMF data, fiscal stimulus in the countries of the region ranges from 2.4% of GDP in Bulgaria, 3% in Bosnia and Herzegovina, 3.3% in Albania, 4% in Montenegro, 5% in Kosovo, 7% in Croatia, Serbia with 13.6% and Greece and Slovenia with about 14% of GDP.

Source: First joint scientific conference of the Ministry of Finance and the Macedonian Academy of Sciences and Arts



Outcomes/ consequences

- High Healthcare expenditures
- Lack of transparence during decision making process (working groups and initiatives)
- Fiscal and tax policies follow the health crises and nowadays environmental and energy crises
- Reforming tax system to address environmental issues





Recommendations

- The government should not impose new restrictive measures and lockdown;
- The government should promote and justify the new measures before implementation
- Raising the awareness of the roles for each relevant stakeholder;
- To ensure that stakeholders comply with the Constitution, the relevant laws and regulations;
- To improve the international and national networking among all beneficiaries and stakeholders;
- Continuation and development of the quality competences and investing in human resources
- Transparency in decision making process
- Collaboration and cooperation in the public sector bodies.
- Stimulation measures prior to sanctions liberalforum.eu





Comments & Questions

Kristina Misheva Associate Professor Kristina Misheva Jean Monnet Project Coordinator: EU E-Health and North Macedonia: From Current Practice to Implementation (2020-2022) Faculty of Law Goce Delchev University in Shtip

> Contacts: <u>kristina.miseva@ugd.edu.mk</u> <u>https://euehl.ugd.edu.mk</u> Mobile:+38970322434

