THE AMBIGUITY OF SOLIDARITY TAX - MACEDONIAN EXPERIENCES -

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NEW CHALLENGES AND NEW TECHNOLOGIES IN PUBLIC ADMINISTRATION, PUBLIC FINANCES AND TAX LAW

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INTRODUCING THE SOLIDARITY TAX LAW IN NORTH MACEDONIA

- Adopted and Entered into force on 25.09.2023 (Official Gazette of Republic of North Macedonia, 199/2023)
- It is based in the National Tax Reform Strategy 2021-2027.
- This law complies with Regulation (EU) 2022/1854 of the Council of October 6, 2022 on emergency intervention to address high energy prices (CELEX No. 32022R1854)
- The solidarity tax has the purpose – to provide funds for the P1 program in the Budget (or better known as the anti-crisis program), through which all anti-crisis measures were and will be paid.
- The funds determined in Section 040.01 - Government of the Republic of North Macedonia, Subprogram P 1 - Measures to deal with the Covid-19 crisis and other anti-crisis measures, will be used after a previously **adopted decision by the Government** of the Republic of North Macedonia to support citizens, institutions and the economy, in order to overcome certain unforeseen situations. (Article 3, Solidarity tax Law and article 22 Law on Enforcement of the Budget of the Republic of Macedonia for 2023.

CORE PRINCIPLES

- **Effectiveness and fairness**: Taxation should produce the right amount of tax at the right time. Ttaxpayers should pay taxes in proportion to the benefits they receive from government goods and services. Taxes are based on the ability to pay);
- Solidarity: a moral phenomenon that refers to mutual aid or cooperation between individuals and groups, especially in difficult circumstances and crises. Solidarity is redistribution of the additional profit to support the citizens and the economy) ;
- **Equity** is also an important consideration within a tax policy framework. Equity has two main elements; horizontal equity and vertical equity. Horizontal equity suggests that taxpayers in similar circumstances should bear a similar tax burden. Vertical equity is a normative concept, whose definition can differ from one user to another. According to some, it suggests that taxpayers in better circumstances should bear a larger part of the tax burden as a proportion of their income

THANK YOU

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