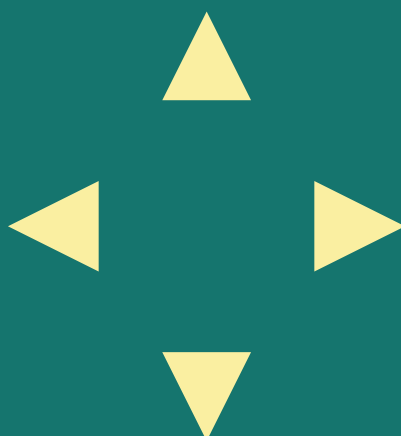


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LANDSCAPE: THE IMPETUS NEEDED FOR A FAIRER TAX SYSTEM AND FAIRER USE OF TAXES

ABSTRACT

Innovation, new technologies and techniques have transformed the economy and especially the tax landscape. The rapid process of e-fiscalization in Albania has influenced the improvement of the performance of the tax administration and institutions, the business climate and trust. The paper aims to explore the impact of e-fiscalization toward a fairer tax system, illustrating with a case study from Albania. The study provides an insight into the multi-dimensional impact of innovation and e-fiscalization on the economy, with a focus on the financial ecosystem, organizations and key actors in society. The qualitative investigation used supports the influence of fiscal innovation and new practices for increasing transparency and restoring trust, creating a new institutional and governance potential for both fairer taxation and fairer use of taxes.

KEYWORDS: public policy, e-fiscalization, fair taxation, fair use of taxes development, agglomeration, direction, model, survey, study

JEL: O38, H21, H29

INTRODUCTION

Currently, all developmental paradigms are defined by innovation and technology, influencing human life, civilization, well-being, sustainability and our resources. As a result, distances and costs are reduced and efficiency has increased by improving the performance of institutions and management systems. These dynamics determine in real-time the economic results and the functioning of markets, production and services, and especially the financial system. While appearing influential with time (short-medium-long term) on the main current issues such as migration, growth and security, innovative transformation and especially in the tax landscape, it poses previously unknown questions about institutions and their innovative-logistical capacity, future knowledge and education. The findings illustrate that adaptations to current challenges for sustainability and innovation practices within EU "green" (Borisov et al., 2019)

or "just transition" (Apostolopoulos et al., 2023) policies are now critical everyday tasks, emphasizing the crucial importance of scientific research for predictability and solutions in key sectors of the economy.

The ecosystem of financial services and taxes is perhaps the most exposed to the effects of these transformations in many ways. Innovations, from transmissions and transfers via Morse code to the Internet, digitization and currently fintech have re-dimensioned the way, speed and meaning of the financial world. However, as digitization and technological inventions have become widely available to subjects, organizations and financial institutions, the need for rapid adjustments has been observed (Georgieva et al., 2020; Georgiev et al., 2022; Stefanov et al., 2022). E-governance and transition of services through software and hardware developments and in the financial sectors can create complications for users (eg operators, fiscal administration), the response and speed of adaptations by institutions, etc., and therefore for the compliance of businesses, as an indicator of the efficiency of public policies and sustainability (Dečman et al., 2010; Liargovas et al., 2019; Albayati et al., 2020; Hodzic, 2018). High-tech solutions and customer-friendly practices would improve and reduce fiscal administration and could contribute towards a fairer fiscal policy.

Current innovative developments within the financial ecosystem in Albania, through new e-fiscalization practices with cost and time advantages (e.g. real-time data), have broadened the debate on taxes, the efficiency of their use and the fiscal policy and fairer taxation. The discussion of the effects of e-fiscalization on the tax landscape provides a multifaceted mapping of resources and factors within an interconnected and sophisticated spectrum of economic, technical-technological, infrastructural and logistical-instrumental, education and skill-generating issues with social and psychological effects. The e-fiscalisation exceeds the traditional approach in a multi-dimensional way. It is enabled through the latest transmitters, unused resources and the new-functional systems of management and coordination and higher competencies of the tax administration, influencing the results and the economic environment and thus the confidence of the entrepreneurs and the level of acceptability of public policies in society. Given the context, a question of research interest arises: Does new e-fiscalization in Albania affect a fairer tax system?

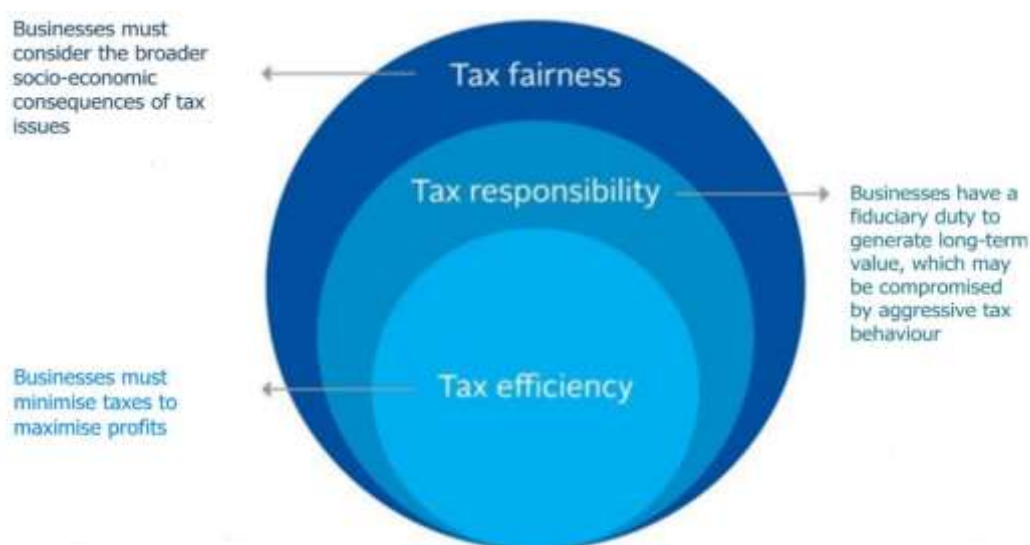
Digitization and transformative effects may encourage citizen activism on public issues and taxes. Whereas fair taxation (e.g. income tax) is more often equated with the principle of social justice, the functioning of market competition, avoidance of evasion and a more equitable fiscal environment (Allingham et al., 1972; Bloomquist, 2003), the controversy of the egalitarian approach on horizontal taxation as a compressive expression of moral norms in society represents also an important view within a spectrum of this research subject (Barth et al., 2006; Galle, 2008). Beyond the categories of taxes (and their rates), the meaning of taxes includes broader and more complex dimensions expressed by poverty or redistribution, sources or factors, etc., where "fairer" is critical because it implicitly implies efficiency of the use of taxes in society, where institutions, trust, freedom and acceptance of individuals are keywords. E-fiscalisation can affect processes and the foundations of social structures. The paper aims to investigate the effect of e-fiscalization towards a new fiscal policy and fairer taxation, illustrating with a case study from Albania.

1. LITERATURE REVIEW

The discussion over taxation involves the essence of the circulation of money. Embodying the basic elements of sciences such as philosophy, laws, culture and mathematics it is complex, ever-present and of research interest. From Aristotle, Seneca and Caesar (the first sales tax, 1% flat rate), "institutions", "trust" and "fair taxation" are preached. Among the founders, Smith (2005), emphasizes the "pay principle" (or "payability") as the ability of people who earn and pay more taxes to "good government" (Five Canons of Taxation). Pigou (1932), explains the principle of equal "sacrifice" in the function of social welfare of "taxes". Lindahl (1958), highlights controversies of tax theory, using the principle of "marginal utility" of citizens from public services provided, given the way taxes are spent by the government. Bowen (1943), regarding it as a "public good" and "symmetrical distribution" within the community as its prerequisite, points out that if voters have an equal tax burden and marginal rate substitutions equally are distributed, then a majority of voters lead to the efficient provision of a Pareto-efficiency supply of a single good.

Swan (1907), shows the feudalist view that sees the state as a territory and therefore certain property, including the national subjugation of persons through "tax burdens", emphasizing the importance of "tax fairness" and arguing that the state is not the owner of the economy or people, but a public instrument for the fulfilment of necessary public functions based on the public interest. In response to the question "Is taxation *per se* a burden?", Thomas (1941), frees the discussion from clichés, arguing the importance of the established economic and social criteria and the definitions of what is "fair", through creative ability and vision for the future economy. Groves (1949), analyses post-Keynesian influence (e.g. income, consumption and investments) and points out that policies that manipulate tax rates according to cyclical needs when the economy is struggling, can risk the suspension of the entire tax system. In the spectrum of the discussion on the well-functioning of the tax system and the current trends and consequences, studies emphasize concepts such as (1) tax fairness, (2) tax responsibility, and (3) tax efficiency (figure 1).

Figure 1. The spectrum of views on the taxation system.



Source: PRI, 2021.

Richardson (2006), while arguing that tax fairness is also related to noneconomic variables by referring to social–psychological ones, emphasizes the importance of culture and specifics related to the location forces of regions and reveals that tax fairness has a multi–dimensional impact on the business environment and is significantly related to tax compliance by the subjects. Authors (Granger et al., 2022), support that game–changing innovations or new e–taxation systems in the new era are based on compliance of entities by conditioning it with enterprise transformation, modernization of the financial system and the increase of interconnection with other areas of the tax landscape affect tax fairness and economic governance. Do et al. (2022), argue that e–tax services improve the business environment and national competitiveness, affecting the costs and financial resources provided for public services and thus tax fairness and policy–making efficiency. Priniotaki (2023), reveals that e–services and AI in the tax landscape have transformed the financial ecosystem, affecting the improvement of costs, tax fairness and tax administration.

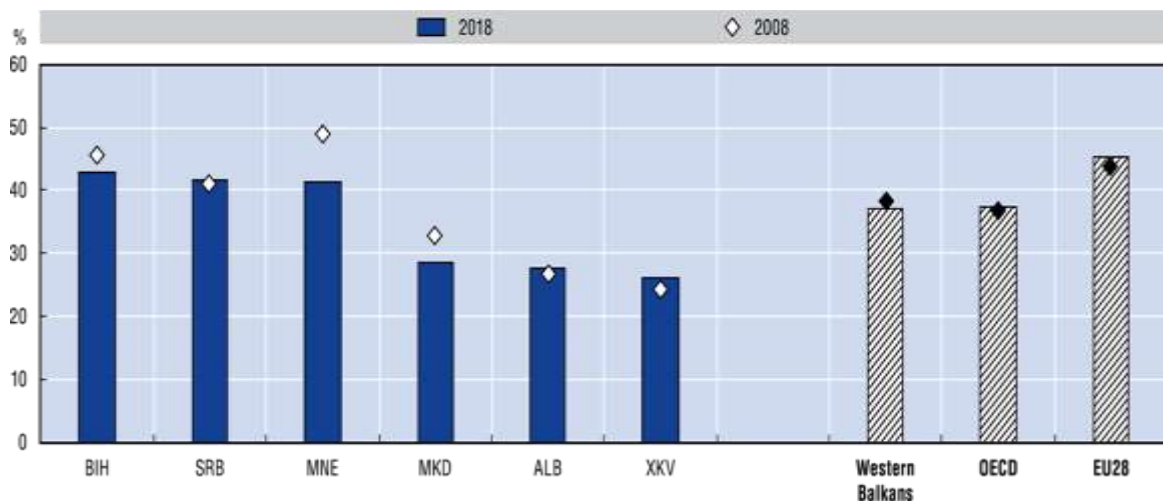
While discussing the ethical issue of "whether robots are taxed", Beev (2022), argues that the diffusion of innovation in the e–tax system is rapid and positive toward tax responsibility, fairness and tax policy. Bachev (2020a; 2020b) highlights the impact of digitization and e–taxes in rural areas and the effects on new management systems, organizations and public policy instruments. Dečman et al., (2015), suggest that e–taxes and new technological services offered affect system improvement, user satisfaction and responsibility and tax governance. Kalogiannidis (2021), argues that the innovations in the tax system affect government revenues, modernization of the financial ecosystem and consequently entities' responsibility, tax fairness and fiscal policy. Bărbulescu et al., (2021), comparing the recent tax systems (post–Covid 19) between Romania and Bulgaria explain the superiority of advanced innovative systems used in taxation in Bulgaria and the impact on the increase of general government revenue and the collection of various taxes and the benefits of good governance practices, tax fairness and efficiency and fiscal policy reform.

2. GOVERNANCE OF THE TAX SYSTEM IN THE COUNTRIES OF THE REGION AND ALBANIA

While the achievement of tax fairness is based on the efficiency of the use of taxes, the speed of growth (e.g. industrial employment), the trust or tolerance of businesses to financial risk, including environmental effects (e.g. sustainability), the context of region countries (e.g. location forces, EU integration, etc.) and the specifics of economies (e.g. policy goals, production structure, competitiveness, etc.), can expose it in different ways and times to risks such as demographic ones (especially migration and aging), social and institutional, resource and technological or other (e.g. religiousness). Tax revenues constitute a primary task for public governance and fiscal policy efficiency and current fiscal innovations have facilitated their collection rate, reducing costs and improving redistribution. According to Jacobs (2017), fiscal digitization and innovation provide efficiency and increase interaction in different segments of the tax system, avoiding evasion and sophisticating the system through combinations (eg taxation of labour vs. assets), making the same level of redistribution to be achieved with lower tax rates and contributing towards fairer taxation.

Fiscal efficiency is the essence of a nation (Schumpeter et al., 1918), and according to Moore (2007), while tax revenue by governments has varied on average from 10%–40% of GDP, quality governance is decisive for fiscal policy (1) ensuring that revenues are needed for public uses and not incentives for inefficient spending's or abuse; (2) contributing to a sophisticated public policy by distributing the tax burden among potential taxpayers in the poorest regions, special activities or specifics (e.g. from migration), etc.; and especially (3) minimizing the direct and indirect costs from the increase in taxation which always are under the vigilance of the subjects since they impact their profits (or subsistence), the business environment and future investments, etc. Moreover, the findings at the micro and macro levels support that helpful (not wasteful) governance affects the increase of perception on the fulfilment of tax obligations by subjects, the minimization of moral costs, the improvement of traditional rules and norms and the reduction of the shadow economy, since this the latter is particularly related to fiscal efficiency and policies (Torgler et al., 2007).

Figure 1. General government revenues of Western Balkan countries
(% of GDP; 2008, 2018).



Source: OECD, 2019. Governance at a Glance: Western Balkans.

Table 1. General government revenues of Western Balkan countries (% of GDP; 2008, 2018).

	2008	2018
Bosnia and Herzegovina	45.5	42.8
Serbia	41.0	41.6
Montenegro	48.8	41.4
North Macedonia	32.8	28.5
Albania	26.8	27.6
Kosova	24.3	26.1
Western Balkans	38.3	37.1
OECD	36.9	37.5
EU28	43.9	45.2

Source: OECD, 2019. Governance at a Glance: Western Balkans.

While the research debate on new taxation policies, implications and new approaches has remained very rich (Emran et al., 2005; Auriol et al., 2005; Besley et al., 2014; Abramovsky et al., 2014), the discussion on tax revenue “numbers” and tax limits “defined” for the “transition” of developing countries to developed ones (from 25–30% of GDP; Kaldor, 1962) has remained partially conditional according to objectives of the Global Agenda (22% of GDP) by 2030 (UN, 2005). During the last decade (2008–2018), government revenues of Western Balkan countries (Figure 1; Table 1) and OECD countries and EU28 are presented, where Albania is between 26.8% and 27.6%, BiH 45%; 42%, Kosova 24.3%; 26.1%, Montenegro 48.8%; 41.4%, Rep. of North. Mac. 32.8%; 28.5% and Serbia 41% and 41.6%. In the countries of the region (EU member), the level of government revenues (2023) was: Bulgaria 37%, Croatia 45%, Greece 50%, and Slovenia 43.9%. In the countries of the Western Balkans (2023), Albania is presented at the level of 26.79%, Bosnia and Herzegovina at 39.8% and the Republic of North Macedonia at 30.6% (IMF, 2023).

We argued a variety of justifications and the complexity of decisions for the choice of tax programs depending on the context of the countries (e.g. integrated or not) based on sources, implications, or factors (e.g. endogenous, exogenous) and economic objectives (or global agendas), etc., however, financial governance is challenged by the dilemma on the one hand (1) to increase tax revenues (and coherently) within an acceptable level of the entrepreneurial actors, and on the other hand (2) to ensure that relevant decisions do not affect the foundations and the way of functioning social–political system. Fiscal policy can contribute to wide–ranging economic, social, and environmental effects and combinations with new practices adopted by regional countries (e.g. flat tax in Bulgaria), and used innovations can serve as discussible references. Taxation in developing countries can improve the formalization of the economy, favouring the main sectors (e.g. exports, imports) and the markets, national production, or income by influencing in a complex way (with various intensities) critical factors in developing countries, such as human capital (professionals) and labour migration (Bird, 2008; Clemens, 2014).

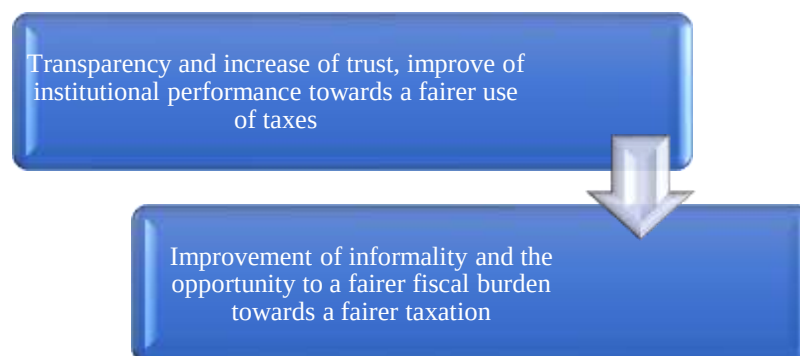
3. E–FISCALIZATION AND FAIRER TAXATION IN ALBANIA — EMPIRICAL INVESTIGATION

The discussion on digitization, the launch of e–fiscalization (2021) and fiscal policy in recent years in Albania has developed within a dynamic of complicated events under the influence of environmental factors (e.g. COVID–19, earthquake 2019, etc.), economic and social (e.g. migration). In addition, fiscal policy during the last decade has always been discussible especially compared to the practices of EU countries (Cani et al., 2023a). The rapid digitalization of services (e.g. E–Albania, e–filling, self–care) has included all the main financial activities, such as banks, business entities and citizens, tax administration and institutions, improving quality, technology and logistics used, and reducing costs. Although studies on the acceptability of e–fiscalization by subjects are lacking, especially in specific sectors (eg agriculture) where traditionally in Albania (and also EU countries) problems are found in tax items (especially VAT), evaluations of proactively developed e–fiscalization, nevertheless, show that it was not associated by a decrease in government revenues even in its beginnings during the first months of the implementation (Cani et al., 2023b).

The process of e-fiscalization, innovations and new technologies in operation can contribute towards the necessary adjustments and adaptations and fairer taxation as well. E-fiscalization, through the implementation of the new digital system, improves the monitoring process and reporting of financial transactions, developing the potential and changing the way taxes are collected. Through it, the tax administration enriched with technology and new competencies can be accompanied by its reduction (and eventually the size of governance also), making both (1) the improvement of services to businesses and the reduction of costs; and (2) better use of tax information to identify problems and improve solutions, towards a fairer fiscal burden and opportunities towards a fairer taxation system. While Yin (2009) supports the use of empirical qualitative investigation through case studies, especially in the case of rapid phenomena within a real-unclear-complex context, we have investigated in the business field three companies regarding the effects of e-fiscalization (Cani et al., 2023c) and the potential for fairer taxation.

In response to the question (1) *"Does e-fiscalization affect the increase of trust towards the tax administration and institutions?"* the representative of the "Erzeni" company emphasizes that *"contacts with the tax administration have been reduced, avoiding cases of self-offering on its part through pro-evasionist behavior"*; "Hako" company pointed out *"advantages of data transfer in real-time and the good possibility of using taxes in the future"*; the "Sidney" company underlined *"increased initial (fixed) costs and infrastructural problems (eg Internet, cyber security, etc.)"*. To question (2) *"Does e-fiscalization affect a fairer tax system?"*, "Erzeni" company admitted that *"there is an improvement in competition and better distribution of the fiscal burden"*, "Hako" company emphasized *"that the fairer distribution of the fiscal burden will improve the business environment"*; and "Sidney" company underlined *"the impact of e-fiscalization and new fiscal practices towards the new approach of institutions and the potential for a fairer taxation"*. Summarising, some key issues result from the analysis of the three case studies (Figure 2).

Figure 2. Summary of results from the implemented case studies.



Source: Processing by the authors.

The representatives of the three companies showed facts and examples of events about their cost challenges (including additional personnel for maintenance and new e-fiscalization procedures), infrastructural problems (especially in rural areas) related to access to the Internet network, interruption of electricity and concerns about cyber security, real-time data reporting, confirming the all-accepted perception regarding improvement of the institutional performance and especially tax administration. Through the findings (with few differences), it can be seen that there is a consensus from the representatives on the impact of e-fiscalization and new

transparent practices towards a higher level of efficiency and responsibility from both sides: (1) institutions and (2) businesses, enhancing trust. The removal of informal companies from the market and the increase of market access to the formalized companies promote the democratization of the processes and the increase of government revenues and consequently to a fairer fiscal burden in the future, fairer taxation and fairer use of taxes and this is well-supported by the literature (above).

CONCLUSION

Digitization, e-fiscalization and fiscal innovation improve the performance of tax administration, reducing costs, increasing efficiency and creating premises for a public fiscal policy that expands influence and redistribution by lowering tax rates and creating the conditions for fairer taxation. By increasing the impact on the business environment and the compliance of businesses (especially small ones) with public policies, e-fiscalization can influence the increase in the responsibility of entrepreneurs to current challenges (imperatives of the time) such as social and environmental ones, contributing practically to a fairer and contemporary fiscal policy. Achieving fair taxation is closely related to issues and factors different and interactive such as institutional, economic, demographical, geographical, social and socio-psychological, technological, cultural, educational, instrumental, etc., which define also trust, so important in society. By improving the tax landscape, organizations and institutions, fiscal innovation has the potential to influence the correct use of public goods, i.e. the renewal of trust, and both: (1) a fair tax system, and (2) fair use of taxes.

Although increasing taxes represents a favourite "game" for governments with the justification of increasing budget numbers, public expenditures, etc., taxes determine market equilibrium (Miller, 1977). They must ensure that (1) are not discriminatory, and (2) are consistent with the economic context (e.g. they are redistributed and fairly, and empower the businesses), by better helping the economy (Burgess et al., 1993; Avi-Yonah, 2006; Bird et al., 2013). For example, examining carefully the impact of innovations (e.g. costs and adaptations) on sustainability in particular, with the vision to attract more FDI and jobs and especially specific ones (e.g. industrial), low taxes (e.g. flat rate) in emerging markets may favour the anti-evasion environment, where profit and growth are perceived freely (first by the locals) and possibly inadequacies (e.g. market dysfunction and anti-competitive behaviour) have been overcome. Moreover, lower versus higher taxes with advantages and limitations represent a diverse, justified and well-loved discussion. Although "the game with the candle" can be justified by many, it may not be worthy by professionals anyway.

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