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CONTRIBUTION OF ECONOMIC ORGANISATIONS TO FACILITATING COOPERATION IN THE FIELD OF INTERNATIONAL TAXATION

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Abstract: International tax cooperation is an essential process in the context of the globalization of economic relations, focusing on how countries work together to address cross-border tax issues and promote effective tax governance globally. This cooperation involves the participation of international economic organisations in processes such as avoiding double taxation, combating tax evasion and aggressive tax planning, exchanging information between tax authorities, and developing international rules and standards to facilitate tax coordination and cooperation.

The role and importance of international organisations, such as the Organisation for Economic Co-operation and Development (OECD) and the International Monetary Fund (IMF), in promoting tax transparency and the exchange of information for tax purposes are essential. These organisations contribute by applying and exploring various mechanisms and tools, such as double taxation agreements and information exchange agreements, which facilitate international tax cooperation.

Through the initiatives and mechanisms, they promote, international economic organisations support the harmonisation of national tax laws with global standards, thus improving the coordination of tax policies between states. They also contribute to strengthening the administrative capacities of national tax authorities by providing technical assistance and expertise for the effective implementation of these standards.

The contribution of these organisations is not limited to the creation of regulatory frameworks; they also act as intermediaries in promoting dialogue and cooperation between states, thereby facilitating the adoption of common solutions to global fiscal challenges. Through these efforts, international economic organisations ensure the stability and equity of international tax systems, contributing to sustainable global economic development. These skills provide them with the tools to navigate and influence international tax policies, thereby contributing to the development of fair and efficient tax systems worldwide.

Keywords: international tax cooperation, international economic organisations, tax governance, tax information exchange, global tax rules, legislative harmonisation

JEL Classification: F38, H87, H26, K34, F53, F02

1. Introduction.

International taxation has acquired an essential importance in the context of globalization, being a central element of the global economic balance. Increased economic mobility, increased capital flows and the expansion of cross-border activities of multinational companies have amplified the complexity of tax regulations at global level. In a globalized economy, these regulations are becoming more complex and international collaboration is becoming crucial to maintaining a fair and efficient tax system.

2. The importance of international taxation in the context of globalization and the complexity of global tax regulation.

Globalization has facilitated the operations of multinational companies in multiple jurisdictions, bringing with it new challenges such as base Erosion and profit shifting, a phenomenon known as Base Erosion and Profit Shifting (BEPS). In this context, companies move profits to lower-tax jurisdictions, which diminishes the tax revenues of countries where those companies actually do business. Initiatives such as the Organisation for Economic Co-operation and Development (OECD) BEPS Project, supported by the G20 group, are fundamental in combating these harmful practices, ensuring that profits are taxed in the jurisdictions where they are generated (OCDE, 2014).

The prevention of double taxation is another essential pillar of international taxation. When the same income is subject to taxation in two or more jurisdictions, the effect on international trade and investment becomes disincentive. To avoid such situations, states have concluded bilateral tax treaties, which establish the rules for the allocation of tax entitlements and provide mechanisms for avoiding double taxation, including by granting tax credits for taxes paid in other jurisdictions. The challenges mentioned above underline the need for enhanced international collaboration, involving the adoption of common standards and the exchange of information between national tax authorities (OCDE, 2014).

Economic cooperation manifests itself as an essential element for solving the problems of humanity, including the management of food resources, natural resources, as well as addressing environmental challenges. This cooperation has extended beyond national borders, becoming a fundamental principle in key sectors of the global economy, such as the machine-building industry, the transport sector, as well as in the field of information technologies and trade. Thus, economic cooperation is an essential form of international collaboration, involving both states and economic agents, through contracts aimed at the joint use of financial, material and technological resources in order to obtain mutual benefits.

Similarly, international tax cooperation is of crucial importance in the era of economic globalization, as it helps to coordinate the efforts of states in addressing cross-border tax problems and to promote effective tax governance worldwide.

Therefore, international taxation plays a vital role in ensuring the fair collection of tax revenues in the globalized economy. At the same time, the complexity of global tax regulations requires careful coordination between states to prevent harmful practices and protect the integrity of national tax systems. The complexity of global tax regulations is further amplified by legislative differences between states, each with their own tax rules and systems. These differences make regulatory harmonisation difficult and create difficulties in determining which jurisdiction has the right to tax the income generated. A striking example is that of the digital economy, where companies can make significant profits without having a physical presence in the countries where they offer their products or services. This undermines traditional tax principles based on physical presence and raises key questions about the fair taxation of income generated by tech giants.

Academic theories and perspectives on the effectiveness of international cooperation in the field of Taxation have evolved in the context of globalization and increased capital mobility. Various researches have evaluated the effectiveness of international tax cooperation, focusing on mechanisms for automatic exchange of information, fair taxation and Prevention of tax evasion. These perspectives include economic, political and legal approaches, reflecting the need for interdisciplinary analysis to understand the challenges and opportunities associated with international taxation in the age of globalization.

A fundamental aspect of international taxation is the political economy theory of tax cooperation, which highlights that the success of international tax cooperation depends on the balance between national interests and common benefits obtained through coordination. According to this theory, states are more willing to work together when they perceive tangible advantages, such as reducing tax evasion and increasing public revenue. Yet they frequently face the prisoner dilemma, where each nation has an individual incentive to adopt competitive fiscal policies to attract foreign direct investment. This tax competition, however, can weaken international cooperation, putting pressure on the states involved to protect their own economic interests.

Another important theory in this area is that of tax harmonisation, which suggests that the uniformity of tax policies between countries can improve revenue collection and prevent a continuous race to reduce taxes to attract foreign investment. Initiatives such as the BEPS project and the global minimum tax are examples of tax harmonisation aimed at reducing tax competition and preventing base erosion. However, this approach raises questions about fiscal sovereignty, as full harmonisation could limit the ability of states to adapt their fiscal policies to their domestic economic needs.

The automatic exchange of information between tax authorities is considered one of the most effective measures of international cooperation in preventing tax evasion. The implementation of the Common Reporting Standard (CRS) has resulted in significantly increased tax transparency, limiting the ability of taxpayers to hide assets in jurisdictions with strict bank secrecy. However, the effectiveness of the automatic exchange of information depends on the degree of compliance of the participating countries and their ability to effectively use the data received to combat tax evasion.

The theory of tax governance networks underlines the crucial role that international cooperation networks such as the OECD, IMF and G20 play in facilitating tax cooperation between states. These organisations create norms and standards that are gradually adopted by member states, contributing to a convergence of tax policies. In addition, these international networks facilitate mutual evaluation between states, increasing accountability and compliance with established international rules (OCDE, 2014).

However, international tax cooperation is not without its critics. Some academics argue that this could exacerbate economic inequalities between developed and developing countries. Developed countries, which have superior administrative resources and capabilities, are better equipped to implement international tax initiatives such as BEPS. On the other hand, developing countries may find it difficult to comply with these rules, which may put them at an economic disadvantage. There are also concerns that adopting rigid international tax rules could limit states ' fiscal sovereignty, potentially creating tensions between national interests and international obligations.

Thus, international tax cooperation plays a key role in tackling the challenges of globalization, but the balance between global coordination and the protection of national interests remains a complex challenge. Theories and perspectives on International fiscal cooperation underline the importance of an effective fiscal governance framework, but also the need to preserve the fiscal autonomy of states in order to respond to specific domestic economic issues.

3. The role of economic organisations in facilitating international tax cooperation to combat evasion and harmonise tax systems.

Economic organisations play a crucial role in facilitating international tax cooperation by providing resources, standards and platforms for dialogue. However, the success of these efforts depends on countries ' ability to implement the proposed reforms and cooperation between member states.

Opportunities related to digitalization and sustainable tax policies offer positive prospects, but risks related to diverging interests between states and implementation challenges must be carefully managed in order to maximize the positive impact of international tax cooperation.

The involvement of international economic organisations is vital in this process, as they facilitate essential mechanisms such as preventing double taxation, combating tax evasion and aggressive tax planning, and promoting the exchange of information between tax authorities.

These organisations play a central role in harmonizing national tax laws with international standards, thereby strengthening tax cooperation between states. Mechanisms promoted by international organisations are essential tools for improving tax transparency and promoting fair global tax governance.

Thus, through their efforts, international economic organisations support the stability and equity of tax systems at the global level, promoting the sustainable development of the world economy. The ability of these organisations to influence international tax policies gives them an essential role in ensuring a fair and efficient global tax system that meets current and future economic needs.

One of the most important organisations involved in international tax cooperation is the Organisation for ***Economic Cooperation and Development*** (OECD). Through major initiatives such as *The Action Plan Against Tax Base Erosion and Profit Shifting* (BEPS), the OECD is making a significant contribution to creating rules that combat tax base erosion and profit shifting to low-tax jurisdictions. These measures include key mechanisms, such as country reporting, which play a central role in enhancing tax transparency and preventing tax evasion at international level (OCDE/G20, 2020).

The implementation of the BEPS plan in OECD member countries has had important effects on national and international economies, generating significant changes in the taxation of multinational companies and in combating the erosion of the global tax base. Within national economies, many member countries have reported an increase in tax revenues due to new rules that prevent profits from being transferred to low-tax jurisdictions. Measures such as country reporting have given tax administrations a better understanding of where corporations generate value and pay taxes, thus facilitating more efficient revenue collection. These measures also improved tax compliance, reducing aggressive tax avoidance practices, especially in developed economies where tax evasion was a major problem (OCDE/G20, 2020).

Internationally, BEPS has helped harmonise tax rules among states, preventing unfair tax competition, known as races to the bottom, in which countries cut their taxes to attract investment. This harmonisation has stabilized overall tax revenues and reduced inequities in cross-border tax policies. However, developing economies have raised concerns that BEPS favors developed countries, which have the necessary administrative infrastructure to implement these complex rules. States with limited fiscal capabilities experience difficulties in the full implementation of measures and in collecting revenue from multinationals.

The challenges of implementing BEPS are complex and costly, especially for states that need to update their tax laws and form specialized teams to ensure global compliance. Although the results of the implementation of BEPS were generally positive, the process generated administrative difficulties, especially in economies with limited capacities.

For multinational companies, the new rules imposed a greater degree of transparency and fiscal responsibility. They are now required to report in detail their overall activities, including where they generate real economic value and where they are taxed. This has reduced the flexibility for companies to use complex tax structures to avoid taxation, which contributes to a fairer distribution of taxes.

The implementation of the BEPS plan has had an overall positive impact on national and international economies, contributing to the reduction of tax evasion and fairer taxation of multinationals. However, challenges related to the complexity of implementation and differences in administrative capacities of states remain an important obstacle, especially for emerging economies.

In addition to BEPS, the OECD has developed the *Common Reporting Standard* (CRS), a key mechanism for preventing tax evasion that facilitates the automatic exchange of financial information between states. This system allows tax authorities to obtain information about the bank accounts, assets and income of their citizens in other jurisdictions, thereby reducing the possibilities of tax evasion (OCDE, 2014).

The implementation of CRS has had a significant impact on reducing tax evasion globally. This mechanism increased tax transparency by allowing authorities to access detailed data on accounts and income held by taxpayers in other states, making it much more difficult to hide assets in low-tax jurisdictions. The information exchanged includes data on bank balances, interest, dividends and other financial income, giving tax authorities the wherewithal to curb evasion.

The CRS has had a direct effect on reducing the use of tax havens, with many of these jurisdictions, such as Switzerland and the Cayman Islands, now obliged to provide financial information to other member states. This global collaboration has diminished the attractiveness of these tax havens, forcing individuals and companies to declare their income and assets in their home countries.

By increasing tax transparency, CRS has also contributed to better taxpayer compliance. In many states, the introduction of CRS caused an increase in tax revenues, as taxpayers opted for voluntary disclosure of previously hidden assets. Faced with the risk of tax authorities obtaining information about their accounts through Automatic Exchange, many taxpayers have decided to regularize their tax statements.

However, the implementation of CRS was not without challenges. Some states lack the infrastructure to handle large amounts of financial information or use it effectively to combat evasion. Moreover, there are jurisdictions that have not yet joined the CRS, leaving gaps in the global information exchange system. Taxpayers also try to avoid reporting through more sophisticated methods, such as complex financial structures or the use of new types of assets, such as cryptocurrencies.

In conclusion, the CRS represented a major breakthrough in combating tax evasion globally. By increasing transparency and facilitating the automatic exchange of financial information, CRS has reduced the use of tax havens and improved the collection of tax revenues. However, the full success of this system depends on its effective implementation and expansion to more jurisdictions.

Another institution of great importance in the field of fiscal cooperation is the ***International Monetary Fund*** (IMF), which plays a crucial role in global fiscal coordination, providing technical assistance, advice and support for the development of fiscal capacities, especially in emerging economies. By promoting fiscal and financial stability, the IMF contributes to strengthening tax administrations and improving public revenue collection, thereby supporting long-term sustainable economic development (FMI, 2023).

One of the key aspects of IMF involvement is technical assistance and tax advice provided to member states. In emerging economies, where fiscal structures are often less developed, the IMF helps strengthen fiscal management capacities, providing support in creating and implementing fiscal reforms that support economic growth and reduce public debt. For example, the IMF works with governments to develop effective debt management strategies, enabling these countries to improve their public debt management and diversify their sources of income. Through this collaboration, the aim is to modernize tax administrations and increase efficiency in revenue collection (FMI, 2021).

The IMF also plays an important role in global fiscal coordination through the regular publication of reports such as Fiscal Monitor. These reports analyze global tax trends and provide policy recommendations for optimizing tax administration. Fiscal Monitor serves as a platform for the exchange of best practices between states, helping emerging economies understand international challenges and implement fiscal policies that allow them to adapt to the global context. Thus, the report contributes to the establishment of common standards facilitating international coordination in the field of taxation (FMI, 2023).

The impact of IMF interventions on emerging economies is significant in several aspects. Strengthening tax administrations helps these countries collect public revenue more efficiently, allowing them to better finance their development programs and reduce dependence on foreign borrowing. In addition, the implementation of fiscal reforms supported by the IMF improves the credibility of these states on international markets, facilitating access to financing at lower costs (FMI, 2021).

Still, the impact of the IMF is not without criticism. Some observers argue that fiscal reforms imposed by the IMF, especially austerity measures, can have negative effects on emerging economies. Public spending cuts, for example, can hurt access to essential services such as health and education, disproportionately hitting the most vulnerable segments of the population. Thus, while these reforms can contribute to long-term fiscal stability, they can also generate social difficulties in the short term (FMI, 2021).

In conclusion, the IMF's role in global fiscal coordination is key to supporting financial stability and developing robust fiscal administrations in emerging economies. Through technical assistance and recommendations provided in reports such as Fiscal Monitor, the IMF helps countries improve their fiscal capacities and implement reforms that contribute to better public revenue collection and sustainable economic development. However, the impact of IMF-backed reforms varies, and austerity measures imposed in some cases can have negative consequences for vulnerable populations, highlighting the need for a balance between fiscal stability and social protection (OCDE, 2014).

Another key player is ***The Group of 20*** (G20), made up of the world's most powerful economies. The G20 supports global tax initiatives, including the BEPS project, and serves as the central forum for International Tax Policy Coordination. The G20 plays a critical role in facilitating discussions on global tax reforms with a focus on taxing the digital economy and preventing abusive tax practices, providing a key platform for international consensus on Taxation. One of the most important contributions of the G20 is support for the adoption of the global minimum tax, an initiative developed in collaboration with the OECD. This measure aims to ensure that large multinationals cannot improperly transfer profits to low-tax jurisdictions, thus eliminating unfair tax advantages and contributing to increased transparency in international taxation (OCDE, 2014).

At regional level, ***The European Union*** (EU) is actively contributing to the harmonisation of member states ' tax systems. Through directives such as DAC6, the EU requires the reporting of cross-border transactions, with the aim of preventing tax evasion and promoting tax transparency. These measures support tax harmonisation within the Union, providing a uniform and transparent framework to combat harmful tax practices between member states. The EU plays a significant role in the development of tax regulations, in particular by promoting green taxation. Through initiatives such as *The Fit for 55 Package*, the EU proposes taxing carbon-generating activities, a move that supports both the Union's climate agenda and the collection of revenue needed to finance the transition to a sustainable economy. Thus, taxation of polluting activities becomes an essential mechanism in achieving carbon reduction targets and encourages environmentally friendly economic development.

In addition to the OECD, the IMF, the G20 and the EU, a significant role in global fiscal cooperation is also played by ***The United Nations*** (UN). Through its Committee for experts in international cooperation on tax issues, the UN provides support to developing countries, helping them manage their tax systems more effectively and participate in global tax discussions. The UN committee also facilitates the creation of international tax rules, promoting tax fairness between developed and developing states (OCDE, 2014).

Another relevant Organisation is ***The World Bank***, which, in addition to its main mission of poverty reduction, provides technical assistance to developing countries. The World Bank helps these states modernize their tax collection systems and improve administrative efficiency, thereby supporting tax reforms that promote transparency and efficiency in national tax systems.

At the same time, ***The Global Forum for Transparency and Automatic Exchange of Information***, under the aegis of the OECD, has developed a mechanism for mutual evaluation between states, significantly contributing to increasing trust and efficiency in the exchange of tax information. This mechanism helps to reduce tax evasion by facilitating the automatic exchange of tax data between countries, ensuring better compliance and international collaboration, which helps to reduce tax evasion and increase international collaboration in this area (OCDE, 2014).

Last but not least, ***The Financial Action Task Force*** (FATF) is another crucial player in the tax field, focusing on preventing money laundering and combating tax evasion. By imposing strict regulations in the area of tax and financial compliance, FATF contributes to securing the global financial system, thereby strengthening fiscal integrity at the international level.

Indirectly, the ***World Trade Organisation*** (WTO) also contributes to international tax cooperation through its trade regulations, which influence the tax policies of member states. The WTO supports the harmonisation of tariffs and taxation of trade globally, thus facilitating more efficient fiscal cooperation between states.

Thus, these organisations, through their coordinated work, contribute to the creation of a fairer and transparent international tax framework. They not only help prevent tax evasion, but also promote the harmonisation of tax systems, ensuring a more stable and efficient tax environment globally.

In conclusion, international economic organisations play a key role in shaping global tax regulations by setting common standards, promoting transparency and supporting tax reforms globally. These initiatives contribute not only to combating tax evasion, but also to harmonizing global taxation, creating a fair taxation framework that responds to contemporary economic challenges and supports sustainable development.

It should be noted, however, that the full and effective implementation of these measures remains limited by a number of political, legal and technical challenges, which continue to affect global tax coordination and which limit better international tax coordination.

Political challenges are a major obstacle because many states are hesitant to give up fiscal sovereignty, fearing that global coordination could undermine their economic autonomy. Fiscal policies are often tailored to the domestic needs of each country, which may conflict with international initiatives. Domestic political pressures, including opposition from some business groups or corporate lobbying, may also slow the adoption of tax reforms nationwide.

In addition to political challenges, legal obstacles complicate the overall fiscal coordination process. Each country has its own fiscal legislative framework, and the alignment of these rules between states requires complex and continuous reforms. Some jurisdictions, for example, have legal traditions that favor bank secrecy, making it difficult to fully implement the automatic exchange of information. In addition, bilateral tax treaties, which have been designed in a different fiscal context, need to be revised to meet new challenges, such as taxation of the digital economy and profit shifting.

Technical challenges are also an important factor limiting tax cooperation. States with emerging or developing economies do not always have the necessary technical and administrative infrastructure to manage the complex exchange of financial information. In these states, tax administrations face difficulties in collecting and analyzing data provided by other countries through cooperation mechanisms such as CRS. In addition, data security issues are critical, as the exchange of financial information requires robust security mechanisms to prevent unauthorized access and misuse of data.

To overcome these challenges, it is essential that states invest in building administrative capacities and developing the technological infrastructure necessary to manage the exchange of financial information effectively. At the same time, legislative harmonisation at global level is crucial, by revising and updating bilateral tax treaties to reflect new fiscal realities, such as taxation of the digital economy. Political involvement is also needed to balance national fiscal sovereignty with the benefits of international fiscal cooperation. Organisations such as the OECD and the G20 can play a key role in facilitating dialogue between states and promoting solutions that ensure both fiscal flexibility and compliance with global standards (OCDE, 2014).

Finally, international tax cooperation has had a positive impact in reducing tax evasion and increasing transparency, but more effective coordination is still needed to overcome political, legal and technical challenges. A coordinated global effort is essential to build a fair and efficient tax system capable of meeting contemporary economic challenges.

4. Analysis of the process and activity of international cooperation in the tax field of the Republic of Moldova.

The Republic of Moldova (RM) has undertaken significant efforts in recent years to develop a framework for international cooperation in the tax field, with the aim of strengthening its economy and combating the phenomena of tax evasion and financial fraud. These initiatives are an integral part of a broader effort to align Tax Policy and tax administration practices with international standards.

A first aspect of this cooperation is the accession to international conventions and the conclusion of bilateral agreements. Moldova has joined the Multilateral Convention on administrative assistance in tax matters, which facilitates the exchange of information between signatory countries, contributing to increased tax transparency and combating tax evasion. This agreement provides an effective platform for collaboration between the tax administrations of different states. In addition, Moldova has concluded bilateral double taxation avoidance agreements (DTTs) with several countries, reducing the risk of double taxation of income and promoting foreign trade and investment by eliminating tax overlaps.

Another important area is the automatic exchange of information and increased tax transparency. Moldova actively participates in global initiatives for the automatic exchange of tax information, including the Common Reporting Standard (CRS) promoted by the OECD. Through this initiative, information on financial accounts is exchanged between participating countries, facilitating the detection of hidden assets and untaxed income of citizens holding accounts abroad (OCDE, 2014).

Collaboration with international bodies is another essential pillar of Moldova's fiscal strategy. In this regard, the country benefits from the support of the International Monetary Fund (IMF) and the World Bank for the implementation of tax reforms aimed at improving the administration of public revenues and reducing tax evasion. These reforms are designed to streamline the public budget and increase Moldova's financial resilience. In addition, Moldova is a member of the Global Forum on transparency and Exchange of information for tax purposes, which monitors the implementation of international standards on tax transparency. (FMI, 2021)

Moldova is also actively engaged in combating tax evasion and money laundering. Through the Financial Action Task Force (FATF) and other international initiatives, the country is improving its legislative framework to prevent illicit financial flows and ensure strict enforcement of tax laws.

Another important aspect is the participation of Moldova in technical assistance and modernization projects. Moldova receives assistance from the European Union and other international organisations to modernize the tax system, including through the digitization of tax administration. These projects aim to develop administrative capacities and fight corruption in the tax sector.

In addition, Moldova participates in regional cooperation initiatives, especially in partnership with Eastern European countries and the Commonwealth of Independent States (CIS). These partnerships facilitate the exchange of best practices and the creation of a regional tax collaboration network with the aim of improving tax revenue management and tax policy.

In the Republic of Moldova, several institutions play a key role in facilitating international tax cooperation, contributing to the implementation of global tax policies and combating tax evasion. One of the most important institutions is the ***State Tax Service*** (SFS), which has the main responsibility in the administration of National Tax Policy. SFS actively participates in the automatic exchange of tax information within the framework of international conventions and double taxation agreements. It also works with international organisations such as the OECD to implement the Common Reporting Standard (CRS) and other international tax standards.

Another major player in this area is the ***Ministry of Finance***, which coordinates negotiations and the signing of international tax agreements. The Ministry of Finance is responsible for national fiscal policy and represents Moldova in relations with international financial bodies such as the International Monetary Fund (IMF) and the World Bank. Through this involvement, the ministry plays a key role in aligning Moldovan tax policies with international standards.

The National Bank of Moldova (NBM) is involved in international financial cooperation and oversees the banking sector to prevent money laundering and terrorist financing, issues that are closely linked to tax cooperation. The NBM collaborates with international organisations such as the Financial Action Task Force (FATF), helping to improve tax transparency standards and compliance with international regulations.

In the fight against corruption and tax fraud, ***The National Anticorruption Center*** (NAC) has an important role, contributing to the application of tax legislation and the Prevention of money laundering. CNA works with international partners to ensure compliance with global tax standards and combat cross-border tax evasion.

Also, ***The National Financial Market Commission*** (CNPF) is involved in the regulation of the non-bank financial market, ensuring that it complies with international standards of transparency and tax compliance. CNPF works with international authorities to increase transparency and accountability of financial markets in Moldova.

These institutions, through their collaboration with international organisations and partners, contribute to the integration of the Republic of Moldova into the global tax transparency network and to the strengthening of the national tax system, while ensuring financial stability and reducing tax evasion.

Moldova has made significant progress in international tax cooperation, but this process is characterized by both advantages and challenges. The collaboration with international organisations such as the IMF, the World Bank and the European Union is another advantage, through which Moldova has implemented structural reforms, which have contributed to the improvement of tax administration and to the increase of the efficiency of revenue collection. In this context, fiscal modernization programs, including the digitization of processes, have enabled better tax management and increased transparency in the sector. (FMI, 2021)

However, RM also faces a number of weaknesses. Although they benefit from external technical and financial support, the institutional capacity of tax authorities remains limited, which affects the full implementation of international standards of tax cooperation. In addition, corruption is a major challenge, eroding confidence in the Moldovan tax system and affecting international cooperation. The success of tax reforms is also closely linked to external financial support, and a possible reduction could slow the progress of reforms needed to modernize the tax system.

On the other hand, Moldova has numerous development opportunities in the field of international tax cooperation. Strengthening relations with the European Union can bring considerable benefits, not only through the adoption of higher tax standards, but also through access to financing programmes and technical assistance. In addition, improving legislation to combat tax evasion and money laundering is another major opportunity, allowing Moldova to reduce revenue losses and improve its international reputation. The complete digitisation of the tax system would help to increase administrative efficiency, reduce corruption and facilitate the exchange of information with other countries. Expanding the network of bilateral double taxation agreements could attract new foreign direct investment and boost international trade.

However, there are also a number of threats that can affect Moldova's progress in international tax cooperation. Political and economic instability is a significant risk, as political fluctuations can influence the continuity of fiscal reforms and delay the country's international commitments. Cross-border tax evasion also remains a major challenge despite international efforts to combat it, especially in the absence of effective controls. Legislative gaps are another risk, as a delay in harmonizing national legislation with international standards could lead to the loss of opportunities for international collaboration and support. In addition, regional tax competition is a real threat, as other countries in the region may offer more attractive tax regimes, which could diminish Moldova's competitiveness on the international market.

5. Conclusions.

In conclusion, Moldova's international cooperation in the tax field contributes significantly to modernizing the country's tax system, increasing the efficiency of revenue collection and preventing tax losses caused by evasion and fraud. At the same time, these efforts support the attraction of foreign investments and support long-term economic growth, integrating Moldova into international networks of tax transparency and efficient administration of public revenues.

Moldova has made important progress in international tax cooperation, but still faces significant internal challenges, such as corruption and limited administrative capacity. However, opportunities to expand international relations and modernise the tax system offer considerable potential for improving the situation in the long term, supporting economic development and increasing international competitiveness.

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