

CONTROLUL ECOLOGIC ȘI EFICIENTIZAREA POLITICII DE PERFORMANȚĂ FISCALĂ

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Prezentul studiu își propune să investigheze relația dintre măsurile de control ecologic și politicile fiscale, cu accent pe impactul acestora asupra creșterii economice și durabilității. Cercetarea urmărește să ofere și o perspectivă asupra eficienței integrării reglementărilor de mediu și a stimulentei fiscale pentru promovarea practicilor ecologice. Studiul colectează date privind reglementările de mediu, politicile fiscale și indicatorii economici de la diverse organizații guvernamentale și internaționale. Se estimează ca cercetarea să identifice instrumente de politici specifice și bunele practici care pot fi puse în aplicare în mod eficient pentru a obține un echilibru între protecția mediului și dezvoltarea economică. Alinierea reglementărilor de mediu cu stimulentele fiscale permite guvernelor să creeze un mediu propice pentru ca întreprinderile să adopte practici ecologice și să investească în tehnologii ecologice. Rezultatele cercetării subliniază necesitatea ca factorii de decizie politică să adopte o abordare cuprinzătoare și colaborativă a politicilor fiscale și de mediu pentru a garanta un viitor sustenabil pentru toți.

Cuvinte-cheie: control ecologic, expertiză, taxe ecologice, politică fiscală, conformitate.

ENVIRONMENTAL CONTROL AND THE FISCAL PERFORMANCE POLICY

This study aims to investigate the relationship between environmental control measures and fiscal policies, with a focus on their impact on economic growth and sustainability. The research seeks to provide insights into the effectiveness of integrating environmental regulations and fiscal incentives to promote eco-friendly practices. The study collects data on environmental regulations, fiscal policies, and economic indicators from various government and international organisations. The research is expected to identify specific policy instruments and best practices that can be effectively implemented to achieve a balance between environmental protection and economic development. The alignment of environmental regulations with fiscal incentives enables governments to create a conducive environment for businesses to adopt eco-friendly practices and invest in green technologies. The research findings emphasise the necessity for policymakers to adopt a comprehensive and collaborative approach to environmental and fiscal policies in order to guarantee a sustainable future for all.

Keywords: environmental control, green taxes expertise, tax policy, compliance.

CONTRÔLE ÉCOLOGIQUE ET EFFICACITÉ DE LA POLITIQUE DE PERFORMANCE FISCALE

Cette étude vise à étudier la relation entre les mesures de contrôle environnemental et les politiques fiscales, en se concentrant sur leur impact sur la croissance économique et la durabilité. La recherche vise à donner un aperçu de l'efficacité de l'intégration des réglementations environnementales et des incitations fiscales pour promouvoir les pratiques vertes. L'étude recueille des données sur les réglementations environnementales, les politiques fiscales et les indicateurs économiques auprès de divers gouvernements et organisations internationales. On s'attend à ce que la recherche identifie des outils politiques spécifiques et des pratiques exemplaires qui peuvent être efficacement mis en œuvre pour trouver un équilibre entre la protection de l'environnement et le développement économique. L'alignement des réglementations environnementales sur les incitations fiscales permet aux gouvernements de créer un environnement propice pour que les entreprises adoptent des pratiques vertes et investissent dans les technologies vertes les résultats de la recherche soulignent la nécessité pour les décideurs d'adopter une approche globale et collaborative des politiques fiscales et environnementales afin de garantir un avenir durable pour tous.

Mots-clés: *contrôle écologique, expertise, taxes environnementales, politique fiscale, conformité.*

ЭКОЛОГИЧЕСКИЙ КОНТРОЛЬ И ЭФФЕКТИВНОСТЬ ФИСКАЛЬНОЙ ПОЛИТИКИ

Целью данного исследования является изучение взаимосвязи между мерами экологического контроля и налогово-бюджетной политикой с упором на их влияние на экономический рост и устойчивость, а также дать представление об эффективности интеграции экологических норм и налоговых льгот для продвижения «зеленых» практик. В исследовании собраны данные об экологических нормах, налоговой политике и экономических показателях от различных правительственных и международных организаций. Ожидается, что исследование определит конкретные политические инструменты и передовой опыт, которые могут быть эффективно реализованы для достижения баланса между охраной окружающей среды и экономическим развитием. Согласование природоохранного законодательства с налоговыми стимулами позволяет правительствам создавать благоприятную среду для бизнеса, чтобы внедрять «зеленые» практики и инвестировать в «зеленые» технологии. Результаты исследования подчеркивают необходимость того, чтобы политики применяли комплексный и совместный подход к финансовой и экологической политике, чтобы обеспечить устойчивое будущее для всех.

Ключевые слова: *экологический контроль, экспертиза, экологические налоги, фискальная политика, соответствие.*

Introduction

The environmental control and fiscal policy are two important areas of public policy that interact with each other in many ways. The tax policy can be used as a tool to influence the environmental behaviour of individuals and companies, such as the introduction of taxes on pollution or carbon emissions. At the same time, environmental controls can be used to ensure compliance with tax laws and regulations that apply to the business environment.

The increase of emissions of greenhouse gases and other harmful substances carried out in the pro-

cess of production leads to an increase in environmental disasters and deterioration of climatic conditions, despite the growth of green projects and the introduction of eco-innovations in production. The use of green financial instruments in fiscal policy and their assessment of their impact on environmental management in ensuring economic sustainability based on the application of theoretical and empirical methods of analysis are essential.

Eventually fiscal policy plays a crucial role in environmental management and sustainability. Governments can use various fiscal instruments to provide

incentives for environmental protection and pollution control, such as;

- Providing benefits, subsidies and transfer payments for green projects and eco-innovations
- Adjusting environmental tax rates to put a price on pollution
- Phasing out harmful tax and expenditure policies that harm the environment
- Investing in environmental public goods and infrastructure

Empirical studies have shown that effective fiscal policy can have a significant impact on environmental integrity through several channels [2, p. 66]. Integrating environmental objectives, targets, analysis and filters into the budget cycle, tax policy and public investment management is key [4, p. 84].

However, mainstreaming environmental considerations into fiscal policy requires significant investment in environmental reporting, policy analysis and evaluation to provide the necessary data and information [4, p. 48]. Governments need to transparently acknowledge and debate the trade-offs between economic, social and environmental objectives when making fiscal decisions [4, p. 49].

In summary, the annual budget cycle is a powerful tool for governments to integrate environmental sustainability alongside economic and social objectives. Fiscal policy instruments such as green taxes, subsidies and public spending can be used to efficiently achieve environmental goals. It is crucial to consider the interconnectedness of fiscal policy with financial stability, economic growth, and income distribution worldwide. Fiscal policy, which involves government spending and taxation to influence the economy, plays a pivotal role in ensuring macroeconomic stability and sustainable growth. Here are some key points tackled in our article:

■ **Interplay with Financial Stability:** Fiscal policy has a significant impact on financial stability. It is essential to address the fiscal policy-financial sta-

bility nexus to maintain overall economic stability. This involves incorporating financial stability considerations in fiscal policy design, assessing the risk of financial crises, and managing fiscal incentives to prevent private debt accumulation

■ **Global Trends and Challenges:** Analysing global fiscal trends is crucial for understanding the current landscape. Governments worldwide face challenges in balancing fiscal policies to promote growth, income distribution, and transparency in public spending. The IMF provides valuable insights and advice to member countries on fiscal issues

■ **Response to Global Ecological Crises:** The global fiscal policy response to events like the COVID-19 pandemic has been instrumental in economic recovery. Countries, especially the U.S., have implemented substantial fiscal support to counteract economic downturns, emphasizing the importance of quick and effective green policy responses in times of crisis

■ **Policy Uncertainty and Impact:** Uncertainty in fiscal and monetary policies can have significant effects on the global economy. Studies show that increased fiscal policy uncertainty can lead to a drop in real GDP and private consumption, highlighting the need for clear communication and coordinated policy actions to mitigate adverse effects

By addressing these aspects of fiscal policy at the global level in our journal article, we will try to provide a comprehensive overview of the challenges, responses, and impacts of environmental control and fiscal policies on the world economy.

Research methodology. The study employs a mixed-methods approach, combining quantitative and qualitative analyses. The study collects historical data on environmental regulations, fiscal policies, and economic indicators from various government and international organisations. Econometric models are employed to assess the correlation between environmental control measures and fiscal performance poli-

cies, while case studies and expert interviews provide context and depth to the analysis.

The European Commission measures to improve environmental control, including monitoring fiscal performance

The European Commission has implemented various measures to enhance environmental control and monitoring fiscal performance. One key initiative involves EU Member State authorities monitoring environmental radiation dose rates and radioactivity levels in air, water, soil, and foodstuffs. This monitoring is part of environmental monitoring mandates and aims to provide near-real-time data to the public [4, p. 57]. Additionally, the European Commission conducts verifications of these monitoring arrangements and organizes proficiency tests to harmonize laboratory practices, ensuring the accuracy and reliability of environmental data [11]. At the same time, EC has proposed a number of measures to improve environmental control, including monitoring fiscal performance and assessing euro area Member States' draft budgetary plans for 2024 [11]. Moreover, the European Commission collaborates with enterprises to strengthen environmental monitoring and reporting. Guidelines have been developed to enhance enterprise environmental monitoring and reporting in Eastern Europe, Caucasus, and Central Asia. These guidelines provide a framework for defining the purpose, legal basis, and general rules for enterprise environmental monitoring and reporting, aiming to improve environmental assessments and data collection for policy-making and public awareness [12]. Tax policy can be used to promote environmental objectives, such as reducing carbon emissions, by imposing taxes or other fiscal instruments to discourage polluting activities. For example, introducing taxes on pollution or carbon emissions can encourage companies to adopt more environmentally sustainable practices [12]. On the other hand, envi-

ronmental controls can be used to ensure compliance with laws and regulations that apply to business, including those relating to environmental protection and sustainable management of natural resources. By monitoring and enforcing these rules, environmental control can contribute to compliance with environmental standards and promote a more environmentally responsible business environment [1, p. 550]. Thus, the relationship between environmental control and tax policy can be seen as a collaboration between these two areas to achieve common goals of environmental protection and the promotion of sustainable development. By implementing appropriate tax policies and effective environmental control measures, an enabling framework for a greener and more sustainable economy can be created.

At the same time, environmental control and fiscal policy are interlinked areas that can influence and complement each other's actions. Tax policy can be used to promote environmental objectives, such as reducing carbon emissions, by imposing taxes or other fiscal instruments to discourage polluting activities. For example, introducing taxes on pollution or carbon emissions can encourage companies to adopt more environmentally sustainable practices [2, p. 284]. On the other hand, environmental controls can be used to ensure compliance with laws and regulations that apply to business, including those relating to environmental protection and sustainable management of natural resources. By monitoring and enforcing these rules, environmental control can contribute to compliance with environmental standards and promote a more environmentally responsible business environment [5, p. 106]. Thus, the relationship between environmental control and fiscal policy can be seen as a collaboration between these two areas to achieve common goals of environmental protection and the promotion of sustainable development. Through the implementation of appropriate fiscal policies and effective environmental control measu-

res, an enabling framework for a greener and more sustainable economy can be created. The European Commission employs a range of methodologies to monitor fiscal performance in relation to environmental control. These include the tracking of EU funding for clean air objectives and the monitoring of Member States' uptake of EU funds for clean air. Additionally, the Commission reports on progress towards climate and environmental objectives for the previous year, as outlined in its 7-year Multiannual Fiscal Framework. Furthermore, the Commission conducts verifications of environmental radiation dose rates and radioactivity levels in air, water, soil, and foodstuffs, thereby ensuring the accuracy and reliability of environmental data. Additionally, the European Commission collaborates with enterprises to enhance environmental monitoring and reporting, providing guidelines for defining the purpose, legal basis, and general rules for enterprise environmental monitoring and reporting. The Commission's fiscal sustainability analysis plays a pivotal role in the context of the Stability and Growth Pact (SGP) and of the European Semester, the EU integrated surveillance framework. It is used to inform the formulation of structural-fiscal country-specific recommendations and for post-programme surveillance. The Commission's orientations are designed to ensure that the economic governance framework becomes more straightforward, transparent and effective, with greater national ownership and better enforcement, while allowing for strategic investment and reducing high public debt ratios in a realistic, gradual and sustained manner.

In summary, the European Commission's efforts to improve environmental control and monitoring fiscal performance involve monitoring radiation levels, harmonizing laboratory practices, and working with enterprises to enhance environmental monitoring and reporting in specific regions. These initiatives are crucial for ensuring environmental sustaina-

bility and promoting transparency in environmental data collection and reporting.

Some aspects of fiscal policy (based on examples of Romania and The Republic of Moldova)

In Romania, the fiscal policy and public spending policy are important components of the country's economic and budgetary policies. Budgetary policy plays a key role in the process of resource allocation and expenditure control, contributing to the economic and social development of society in general

The objectives of fiscal policy in Romania are to:

- promote economic development,
- strengthen the middle class,
- stimulate economic growth,
- improve economic competitiveness, and
- reduce the tax burden on the private sector.
- improve the quality of tax legislation,
- increase resources for development and social protection,
- simplify the tax code, create new jobs, and
- ensure efficient collection of tax revenues

The implementation of fiscal policy in Romania is focused on stimulating economic development, investment, and job creation in the private sector, as well as improving overall economic conditions. The government recognizes the need for reform of local public finances, with the aim of ensuring their development and the autonomy of local communities to decide their own affairs and develop their own territories. The government proposes a new fiscal system based on a limited number of revenue sources, but with high potential, stability, and a reduction in budgetary transfers. The goal is to create a more efficient and sustainable fiscal policy that supports the development of the private sector and improves the quality of life for citizens. The current regulatory framework for fiscal management in Romania is criticized for its impact on the development of the

private sector. The government aims to improve the regulatory framework by simplifying the tax code and reducing the burden on businesses. The implementation of fiscal policy in Romania is also focused on improving the quality of fiscal legislation and regulations, as well as ensuring the efficient collection of tax revenues. The government recognizes the need for a more efficient and sustainable fiscal policy that supports the development of the private sector and improves the quality of life for citizens.

In summary, the implementation of fiscal policy in Romania involves a comprehensive reform of the local public finance system, simplification of the tax code, and a focus on improving the quality of fiscal legislation and regulations. The goal is to create a more efficient and sustainable fiscal policy that supports the development of the private sector and improves the quality of life for citizens. simplification of the tax code, and a focus on improving the quality of fiscal legislation and regulations. The goal is to create a more efficient and sustainable fiscal policy that supports the development of the private sector and improves the quality of life for citizens.

At the same time, the tax policy of the Republic of Moldova is established by the Tax Code and other normative acts. These acts define the general principles of taxation, the legal status of taxpayers, and the procedures for tax collection and administration [11]. The aim of tax policy is to contribute to the sustainable development of the economy, promote priority sectors and types of economic activity, ensure social equity in the taxation of personal income, and create a favourable business environment. The state also plays an important role in promoting economic development through the implementation of business policies, such as the National Business Agenda, which aims to create a competitive and attractive business environment in Moldova. This agenda aims to reduce bureaucracy, enhance the quality of public services, and foster entrepreneurship and innovation.

In the Republic of Moldova, organic inspection is carried out by two national organisations authorised by the Ministry of Agriculture and Food Industry, in accordance with Law No 115/2005 on organic agricultural production, which is in line with EU regulations. These organisations are responsible for certifying organic operators in Moldova. In addition, there are 12 international organisations recognised by the European Commission for verifying and certifying compliance with standards equivalent to EU regulations in Moldova. However, some operators certify their organic agricultural production with national organisations under Law No 115/2005, which is not in line with EU regulations, while others do so with international organisations under EU regulations without being registered in Moldova. This situation leads to discrepancies in the application of organic production rules and in the functionality of the control system, as well as to a lack of timely information on the quantities of certified products, the number of certified operators and the non-conformities identified by the European Commission.

The State Environmental Inspectorate, which is subordinated to the Ministry of Ecology and Natural Resources, exercises environmental control in Moldova. It is responsible for monitoring compliance with environmental laws and regulations through planned and unannounced inspections. This control is part of the wider system of state control that also covers other areas such as finance, budget, and taxation. The Republic of Moldova operates as a market economy with both private and public ownership, functioning in a competitive environment [4, p. 28] The state is responsible for regulating economic activity, protecting national interests in foreign economic activity, and ensuring the protection of property rights. Additionally, the state has the exclusive right to issue currency, which is the Moldovan leu.

Thus, tax policy in the Republic of Moldova is established through the Tax Code and other norma-

tive acts and aims to contribute to the sustainable development of the economy, to promote priority sectors and types of economic activity, to ensure social equity in the taxation of personal income and to create a favourable business environment. The state also plays an important role in promoting economic development through the implementation of business policies.

The objectives of fiscal policy around the world

The objectives of fiscal policy around the world vary from country to country, but in general they focus on supporting economic growth, creating jobs, reducing budget deficits, improving tax fairness, promoting investment and economic development, and ensuring financial sustainability. For example, in the United States, tax policy focuses on stimulating economic growth and job creation by reducing taxes for individuals and small businesses, ensuring financial sustainability by reducing budget deficits, and promoting investment by creating tax incentives for investment in infrastructure and research and development [7, p. 117]

In the European Union, fiscal policy is focused on supporting economic growth, creating jobs, improving tax equity, and ensuring financial sustainability by reducing budget deficits and promoting investment

In China, fiscal policy is focused on supporting economic growth, creating jobs, improving tax equity, and ensuring financial sustainability by reducing budget deficits and promoting investment in infrastructure and technology. Overall, the efficiency of fiscal policies for environmental pollution control in China has improved since 2014. However, there has been a slight decline in 2016 and 2017. There is regional heterogeneity in the efficiency of fiscal policies for environmental pollution control in China, with the eastern region having significantly higher values than other regions. There is also a regional conver-

gence in EFPE values, with the central region having a relatively fast convergence rate [2, p. 86]

Fiscal expenditure decentralization has a significant direct negative effect and spatial spillover effect on EFPE, while fiscal revenue decentralization has a non-significant impact due to fiscal transfer payment. Economic development and industrial proportion have spatial effects on EFPE, with economic development having a positive effect and industrial proportion having a negative effect

At the same time, the ecological control in Moldova is exercised by the State Ecological Inspectorate, which is subordinated to the Ministry of Ecology and Natural Resources, and is responsible for monitoring compliance with environmental laws and regulations¹. This control is carried out through planned and unannounced inspections, and is part of the broader system of state control that also covers other areas such as finance, budget, and taxation¹. In terms of fiscal policy, the Republic of Moldova is a market economy based on private and public property, operating in a competitive environment. The state is responsible for regulating economic activity, protecting national interests in external economic activity, and ensuring the protection of property rights³. The state also has the exclusive right to issue currency, which is the Moldovan leu.

As you can see in general, the objectives of fiscal policy in the world are focused on supporting economic growth, creating jobs, improving tax fairness, and ensuring financial sustainability. These are achieved by reforming the tax system, simplifying the tax code, and improving the quality of tax legislation, as well as supporting private development and improving the quality of life for citizens.

Measures to be taken for a green tax policy

Several measures can be taken to promote a green tax policy in Moldova and globally: [8, p. 177]

a) *Green Tax Policy Measures*

The implementation of a green tax policy is of paramount importance for the promotion of environmental sustainability and the incentivisation of eco-friendly practices.

b) *Carbon Taxation:*

The introduction of taxes on carbon emissions is a crucial measure for discouraging the use of fossil fuels and incentivising the transition to cleaner energy sources.

Carbon taxes can be levied on industries, transportation, and other sectors based on their carbon footprint. Tax incentives for green activities: Implementing tax incentives for companies and individuals that carry out green activities or invest in green technologies can be an effective way to promote green behaviour.

c) *Pollution Taxes:*

- Impose taxes on pollutants such as air and water pollutants to internalize the external costs of pollution.

- This can encourage industries to adopt cleaner technologies and reduce their environmental impact.

d) *Resource Taxation:*

- Taxing the extraction and use of natural resources can promote sustainable resource management.

- By taxing resource consumption, it encourages recycling, conservation, and the development of renewable alternatives.

e) *Incentives for Green Investments:*

- Provide tax incentives for businesses and individuals investing in renewable energy, energy efficiency, and sustainable practices.

- This can spur innovation and accelerate the transition to a low-carbon economy.

f) *Earmarking Tax Revenues:*

- Ensure that revenues generated from green taxes are earmarked for environmental conservation, renewable energy projects, and climate change mitigation efforts.

- Transparent allocation of funds can build public trust and support for green tax policies.

g) *Public Awareness and Education:*

- Raise awareness about the importance of green tax policies and their benefits for the environment and society.

- Educate the public on how they can contribute to sustainability through their choices and behaviours.

h) *Monitoring and Evaluation:*

- Establish mechanisms to monitor the effectiveness of green tax policies in reducing environmental impact and achieving sustainability goals.

- Regular evaluation and adjustments based on data and feedback are essential for maximizing the policy's impact.

By implementing these measures, a green tax policy can effectively drive environmental conservation, promote sustainable development, and mitigate the impacts of climate change [10, p. 180]. It requires a comprehensive approach involving government regulations, incentives, public participation, and continuous evaluation to ensure its success. Green taxes and charges: Introducing specific taxes and charges on polluting or carbon-emitting activities can discourage environmentally harmful behaviour and encourage the adoption of green practices.

Environmental tax regulations: The development and implementation of specific environmental tax regulations, such as pollution taxes or carbon taxes, can help reduce negative environmental impacts.

Investing in green infrastructure: Directing fiscal resources towards green infrastructure projects such as green public transport, renewable energy or energy efficiency can support the transition to a more sustainable economy.

International cooperation: Working with other countries and international organisations to develop and implement green tax policies globally can help address environmental problems on a large scale.

By adopting these measures, Moldova and the international community can promote a green tax policy that contributes to protecting the environment and combating climate change [4, p. 77].

Conclusions

The results of this research indicate some important conclusions.

Fiscal policies have the potential to significantly influence environmental quality, although this is not their primary objective. The two main instruments of fiscal policy that affect economic growth, energy use, and environmental quality are expenditures and revenues.

The impact of fiscal policy on environmental quality is contingent upon the source of pollution, such as consumption or production-based emissions. With regard to production-based emissions, fiscal expenditures can influence environmental quality through income, composition, technique, and scale effects. Conversely, for consumption-based emissions, fiscal policy can impact the environment through income and environmental regulation channels.

The relationship between fiscal policy and environmental performance is dynamic, with inconclusive findings in the literature. Nevertheless, studies indicate that a sustainable fiscal policy should prioritize rigorous ecological policy and consider the ecological deficit, which is associated with the negative externality of free market agents failing to address environmental externalities.

The significance of rigorous environmental policies is increasingly gaining interest, with benefits including enforcing rules and regulations, promoting ecological awareness, and ensuring clean energy usage and production.

Green innovations, or ecological technologies, are crucial for addressing ecological turmoils and environmental damage. They involve developing processes or products with novel ideas, technologies,

applications, and concepts that integrate energy and environmental efficiency by conserving energy and resources in business and macroeconomic contexts.

The use of green financial instruments in fiscal policy can substantiate environmental management in ensuring sustainable economies. Fiscal policy can play an expansionary role in GDP, increasing fiscal expenditure. In the long term, third-party environmental pollution control can yield increasing taxes, reduce regulatory costs, and increase social welfare for the local government.

Implementing fiscal policies to promote third-party environmental pollution control can expand aggregate demand, increase fiscal expenditure, and lead to higher tax revenues, reduced regulatory costs, and improved social welfare in the long term.

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