Key words: *Globalization , integration, fiscality,* taxation policy, *Romania*
Abstract: The State, irrespective of its institutional nature and contents throughout history, has been the most important answer or, better said, the best-structured solution of society members to the issues of their world's complexity.

Processes such as globalization and integration, individuals' increasing reliance upon technology, limited vital resources in order to ensure normal life, social polarization growth, poverty augmentation, migrating flows, occurrence of diseases that can rapidly spread at world level – all the above increase the complexity of our world and make the State's economic involvement compulsory. In this respect, an important role is held by the fiscal system, originally created to meet strictly financial goals of the State but subsequently enriched by various economic and social objectives due to the development of human society.

Fiscality can be viewed as a prerequisite to compensate gaps and for a genuine European policy of economic growth.

The impact of fiscality upon society members in every economy is significant, with tax payers' acceptance or refusal having a major effect upon the State's intervention by typical means in the entire activity of a society.

The paper suggests a comparative analysis of fiscality in Romania and other European Union member states with a view to emphasize that the difference between Romania's and other countries' fiscality is not significant enough to be seen as serious. Romania suffers from the lack of ”self-image” and the factors generating it are also to be found in the present paper.