

## Factors that originate tax evasion and its impact on tax collection in Ecuador

### Factores que originan la evasión tributaria y su incidencia en la recaudación tributaria del Ecuador

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#### Abstract

The purpose of this research is to determine the causes of tax evasion and its impact on tax collection. That is, we will proceed to analyze the most frequent mechanisms among taxpayers that would lead to the origin of the fraudulent act and with which it is considerably affecting the tax collection that is part of the non-oil revenues that make up the budget. general government, limiting the financing of works and services for the entire community. The study will apply a documentary and descriptive methodology, since the information will be obtained from secondary data recovered from indexed scientific databases and national government platforms. With which it is obtained that among the main mechanisms of evasion are from the lack of values to the discontent of the citizens.

**Tax evasion, Mechanisms, Budget, Collection, Taxpayers**

#### Resumen

La finalidad de la presente investigación está en determinar las causales de la evasión tributaria y su incidencia en la recaudación fiscal. Es decir, se procederá a analizar los mecanismos más frecuentes entre los contribuyentes que conllevarían a que se de origen el hecho fraudulento y con lo cual se esté afectando de manera considerablemente a la recaudación tributaria que forma parte de los ingresos no petroleros que conforman el presupuesto general del Estado limitando el financiamiento de obras y servicios para toda la comunidad. El estudio aplicará una metodología del tipo documental y descriptiva, dado que, la información se obtendrá a partir de datos secundarios recuperados de bases científicas indexadas y de plataformas gubernamentales nacionales. Con lo cual se obtiene que entre los principales mecanismos de evasión se encuentran desde la falta de valores hasta la inconformidad de los ciudadanos.

**Evasión tributaria, Mecanismos, Presupuesto, Recaudación, Contribuyentes**

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## Introduction

Throughout history, in the different productive sectors, tax evasion has been presented as a permanent problem, causing a gap between what the government should collect with what it actually collects, negatively affecting tax revenues, which they are part of the general budget of a country.

In this sense, one of the main causes that lead to the aforementioned fraudulent act is the scarce and deficient tax culture that those responsible for the administration of the different businesses have, accompanied by other situations such as: informal trade, a system that lacks transparency and inflexible tax administration, among others.

From this perspective, the presence of different factors that cause a deficient tax administration to occur is notorious, which as a consequence manages to considerably reduce tax collection, which is why many countries, including those in Latin America, have considered creating measures to prevent and reduce evasion levels since, according to the Economic Commission for Latin America and the Caribbean, this action has been constantly affecting the economies of this region (CEPAL, 2016).

By virtue of the aforementioned, the situation faced by the Ecuadorian government with regard to tax evasion is not far from what has already been described, since it has been evident during some periods that the levels of tax collection at the end of the year fiscal are below what was planned at the beginning, leading to a reduction in the levels of tax revenue that are part of the structure of the general budget of the State (PGE), producing a considerable deficit in it, with which it is intended provide services and goods to the entire community, which is why it is necessary to create methods that allow combating tax evasion and therefore reduce its impact, in such a way that they allow the equitable redistribution of income to a large part of the population (Zamora L. , 2020).

Therefore, this article raises as a fundamental objective of its investigation to determine the causes of tax evasion and its impact on tax collection. For which, secondary data retrieved from indexed scientific databases and national government platforms were analyzed. In such a way, that it is possible to know through documentary information the factors that are permanently evident for the origin of tax evasion.

## Development

### Tax evasion

Tax evasion is considered as a non-compliance of a voluntary nature carried out by the taxpayer in order not to cancel the values corresponding to their tax obligations (Matus, 2017). That is, it constitutes a situation in which the person omits or hides information regarding their income or when they simply refrain from making payments to the collecting body, which they are committed to complying with.

At the national level, tax evasion is considered for Arévalo et al. (2020) as a "worrying factor for the Ecuadorian State" (p.18) given that, despite the efforts made by the tax administration in proposing strategies that allow effective control of tax collection, it has not been possible to date to improve this panorama that guarantees the well-being of society.

For the limited, Franzoni (1999) which is cited by Patiño et al. (2019) mentions that tax evasion can be confronted through the prevention and application of sanctions, for which, it is necessary for the State to implement different types of policies that contribute to the fulfillment of said objective.

### Tax avoidance

Tax avoidance constitutes the set of activities, conduct and behavior carried out by a taxpayer in order to avoid the origin of the generating event or the tax obligation. To Cattaneo and Burgos (2017) to speak of tax avoidance is to refer to the way of acting of the taxable person in order to "avoid the appearance of the birth of a taxed event, or to try to show that it occurred at a different time from the real one or to pretend that it was for an amount different from the effective one, carried out by lawful means"(p.234).

In that sense, Matus (2017) points out that, the elements that allow differentiating tax avoidance are not yet established, however, it is considered, like evasion, as a fraudulent act since it is a more elegant way to evade the corresponding tax burdens and only configure the Taxable events that satisfy the economic purposes sought by the taxpayer.

In short, tax avoidance consists of the action carried out by the taxpayer in order to prevent an obligation from being generated, taking into consideration what is established and approved within the current and corresponding regulations (Arriaga et al., 2018); in other words, the taxpayer takes for his own benefits the gaps or cracks that reflect the applied laws and that are not assumed by the legislators in the course of preparing the regulations.

### **Differences between tax evasion and avoidance**

Although tax evasion and avoidance have been permanent problems for a state and represent fraudulent acts that when carried out generate considerable incidences in tax collection since both are strategies that seek to evade taxes. However, despite having characteristics and a similar purpose, there are factors that make it possible to differentiate these behaviors from each other, the main one of which is detailed below:

Tax evasion refers to actions contrary to the law and that, as a consequence, so-called fraud occurs that are legally sanctioned, since a tax obligation has arisen and has not been satisfied, while tax avoidance arises as a result of the absence of certain information within the regulations (Navarro, 2018).

### **Tax culture**

Tax culture is understood to be that behavior that citizens have when complying with their tax duties and obligations, allowing the tax system of a country to be strengthened, however, that this behavior develops within the population is closely related to the level of political content reported (Onofre et al., 2017).

Due to the above, it is essential that all citizens have a tax culture with solid foundations that allows them to understand that taxes are values that the State seeks to collect as a controlling body, however, the resources obtained by such payments are the responsibility of the motive population. for which, they are returned through the provision of public goods and services (Serrano, 2017).

However, this behavior cannot be developed only with the "active participation of the taxpayer, the State is responsible through the Tax Administration for promoting and disseminating it" (Santillán et al., 2019, p.48). In short, the government will be in charge of the effective development of the tax culture in a country (Martínez, 2020).

### **Tax system**

The tax system is considered as the conglomerate of taxes that a state raises in order to efficiently control the tax power (Zamora L. , 2020). In such a way, that the primary objective of this system according to Agostini and Jorrat (2017) that are cited by Garzón et al. (2018) It consists of collecting the income that contributes to the "State to finance the provision of public goods and services" (p.39) that help improve the quality of life of the community.

By virtue of the described, Coello et al. (2021) points out that the Ecuadorian tax system is made up of regulations and taxes that are controlled by the governing body, which in this case is the Internal Revenue Service (SRI).

### **Tax administration**

The tax administration is considered as the entity whose main function is to ensure that the policies and guidelines related to taxes are fully complied with (Durán & Salvador, 2018). In other words, this body plays an essential role in the tax system of any country since it focuses on developing strategies that motivate taxpayers to cancel their corresponding tax obligations.

Based on what has been described, it is necessary to emphasize that in Ecuador the entity in charge of administering taxes and the one responsible for ensuring that taxpayers do not incur tax evasion, is the SRI (Almeida, 2017).

This institution will be responsible for taking the necessary actions based on current Ecuadorian legislation in order to prevent taxpayers from evading their tax duties, which are provided based on economic activities.

However, despite the control work carried out by the SRI, it has been evident during each period that new ways of evading the payment and cancellation of taxes arise (Valderrama *et al.*, 2017).

### Formal duties

To Escalante and Hullet (2009) which is cited by Guallpa *et al.*, (2020) formal duties are considered as the process that has been established within the regulations to "comply with tax obligations" (p.118). In this sense, in the Tax Code (2018) in its chapter III called formal duties of taxpayers, it indicates the following:

1. Registration in the corresponding records, faithfully providing the necessary and timely information related to the taxpayer and the activity to be carried out.
2. Issuance of Sales Receipts.
3. Keep the books and accounting records of its activity taking into consideration data such as: legal tender, its operations and transactions.
4. Send tax returns and payments in the corresponding period.
5. Go to the SRI offices when said institution has requested it.

By virtue of what has been described, it is understood that the formal duties must be fully complied with by the taxpayers (natural persons or legal persons of a public or private nature) since they are the steps established in the legal regulations for the efficient development of the relationship. between the active and passive subject since, in the case of non-compliance, the sanctions and fines established in the aforementioned Code are applied (Guallpa *et al.*, 2020).

### General State Budget

The General State Budget (PGE) is a management indicator used by rulers today, since it allows planning public income and expenditures that will contribute to the provision of goods and services that meet the needs of the population (Ayón *et al.*, 2019).

According to the Constitution of the Republic of Ecuador (2008) In its article 292, it is considered that the PGE is the tool through which the income and expenditures of the State are estimated, taking into consideration those of the public sector and excepting those corresponding to social security, public banking, public companies and autonomous governments. decentralized (GAD). In other words, the PGE comprises all the monetary resources that the Ecuadorian state possesses.

In short, the budget is the instrument by which the activities to be developed in the public sector will be planned, taking into account qualitative and quantitative aspects of a fiscal period (Villa *et al.*, 2018).

### Tax collection

Tax collection is considered a vital element within the economy and fiscal policy of a country since it allows analyzing the effectiveness of governments in obtaining income through the collection of taxes (Vega *et al.*, 2019). For this reason, it is necessary for those responsible to apply the appropriate strategies for its increase.

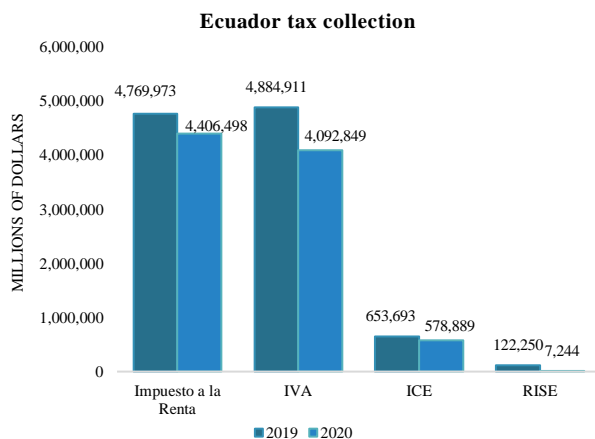
In the national context, this issue is of relevant importance because it is fundamental for the correct functioning of the current system in Ecuador, although it is developed in a unilateral and tax. This process is based on a permanent control that the State must exercise through its collecting body (Segura & Ronquillo, 2018).

In this sense, in our country there are various taxes created by the tax administration, however, Gutiérrez y Peláez (2016) which is cited by Solís *et al.* (2019) there are two taxes that generate the most collections and are considered the backbone of the national tax system, such as: Income Tax and Value Added Tax (VAT).

According to the research carried out by Mejía *et al.* (2019) these two taxes have generated a great incidence in the non-oil income of the country, being thus, during the periods 2000-2006 the VAT represented 54.27% of the real tax revenue, however, in 2007-2018 it was marked a notable decrease in its collection, reaching 43.36%.

On the other hand, the income tax in the years 2000-2006 was located at 21.6% of the real tax revenue, and for the years 2007-2018 it had a considerable increase reaching 29.44%. With which it is evidenced in this way, that both taxes have been for some decades the taxes that have mostly contributed within the fiscal income of the public budget (Mejía *et al.*, 2019).

Based on what has been described, in recent periods the tax administration has created incentives and strategies to improve tax collection, however, with the presence of the pandemic, many of the taxpayers saw their economic activities affected, which is why, when To make a comparison during the 2019-2020 periods, it is possible to show that in fiscal year 2020 due to the various events that occurred, the collection of taxes decreased by 11% compared to 2019, leading to lower perceived tax revenues.



**Graphic 1** Tax collection in Ecuador with respect to the years 2019 and 2020

In this sense, Torres and Ferrel (2020) state that during recent periods the economy and national tax collection were sustained by formal economic activities despite the presence of informal businesses, however, with the pandemic a considerable tax impact originated, for which it is necessary to carry out an analysis on tax reforms due to the health emergency Vallejo (2020) which is cited by Álava and Barahona (2021).

## Methodology

The investigative work to be carried out is descriptive-documentary, that is, a documentary, bibliographic and descriptive analysis will be carried out. From this perspective Arías (2004) which is cited by Alvia and Mendoza (2021) points out that this type of research is the process that is based on the “search, recovery, analysis, criticism and interpretation of secondary data, that is, those obtained and recorded by other researchers in documentary sources: printed, audiovisual or electronic” (p. 375) in such a way, for the latter, information was analyzed and compiled from a series of documents related to the subject of study, which were obtained from indexed scientific databases such as: Dialnet, Scielo, Redalyc and in turn relevant data from entity platforms will be taken into consideration. government (SRI).

## Results

### Mechanisms of tax evasion in Ecuador

Tax evasion from its origin has been a matter of concern for tax collecting bodies, given that, despite the actions that have been proposed to improve the cancellation of taxes, there are factors that lead to the continuation of said activity. In such a way, that after the bibliographic review, it has been obtained that the main mechanisms for the aforementioned fraudulent act to take place are: lack of a tax culture, tax pressure, ignorance of the regulations, complexity in the processes and phantom companies; these faults committed for a better understanding are detailed below:

### Lack of a tax culture

In accordance with Carrera *et al.* (2020) the main cause of tax evasion is related to the absence of true tax awareness, either individually or collectively, which is "motivated by the image that the community has of the State and the perception of impartiality in their expenses and investments, not having knowledge of the government and income redistribution policies" (p.1294).

In this sense, Mendoza et al. (2016) which is cited by Quispe et al. (2020) complements what was previously described, stating that one of the essential reasons for tax evasion to occur is a consequence of the lack of a tax culture, because many of the taxpayers are unaware of the formal duties established in the regulations so that the collection of taxes is controlled.

By virtue of it, Moreira (2016) which is cited by Arévalo et al., (2020) points out that the taxpayer's tax awareness is affected by the criterion that is maintained since, if one of them cancels their tax obligations and perceives unfair treatment, it leads to deterioration of the behavior of the rest of the taxpayers who duly comply. For this reason, when analyzing taxpayers' tax awareness, it is necessary to take into consideration two important variables, such as:

#### **Low taxpayer education**

This factor is associated with the ethics and morals that the taxpayer possesses during the time of evading their taxes, since they are essential elements that the taxpayer must possess for the fulfillment of their obligations to take place (Arévalo *et al.*, 2020).

However, it is necessary that the taxpayer be instructed in the functions that the state has as a collecting body and the role it plays as a citizen and the contribution it makes through the cancellation of its taxes with public spending (Arévalo *et al.*, 2020).

#### **Limited solidarity of taxpayers**

In relation to the aforementioned, Moreira (2016) which is cited by Arévalo et al., (2020) points out that it is clear that the state needs citizens to pay their taxes since, through them, it is possible to finance works and services for the good of the community with special emphasis on the sectors that have lower income there, the sense of solidarity is established.

#### **Tax pressure**

In accordance with Pinto and Tibambre (2019) One of the factors that can also be evidenced as causes of tax evasion is the so-called tax burden, since the tax administration does not take into consideration the purchasing power of citizens and imposes high fees to be paid with respect to the taxes, leading to taxpayers refraining from showing the correct level of their income and reflecting high amounts of expenses, thus generating a tax base that as a consequence will have a lower amount of taxes to declare than what actually concerns.

From this point of view, in the research carried out by Zamora (2018) through the application of a survey, it was obtained that 36.65% of taxpayers reach the conclusion that the tax burden gives rise to tax evasion since there is not a total dissemination of the distribution of taxes collected and nor a means by which it is indicated is carried out with the collection of each one of them.

#### **Ignorance of the regulations**

For taxpayers, it is known that the tax system will be regulated by different rules and regulations, which must be fully complied with in order to avoid penalties and fines, however, due to the constant changes that take place in them, taxpayers consider that These modifications affect the collection, since, during each change carried out brings with it the updating of the instruments used to make the declarations. In such a way that, through the research developed by Zamora (2018) this factor among taxpayers reaches 47.78%, that is, they consider this cause as the most obvious one to produce tax evasion.

#### **Sales receipts**

Tax evasion from the use of sales receipts has become one of the problems detected by the SRI through its control processes (Sánchez et.,2020) although it is not the most damaging problem if it is the most studied because, it is necessary to identify the sectors in which the inappropriate use of invoices is being made in the case of the general regime, sales notes (RISE) and purchase settlements.

This type of cause is not only a factor that unilaterally affects the origin of tax evasion, it is also possible to associate it with other mechanisms used by taxpayers, such as the tax burden described above and shell companies in the which the purchase of these documents is made in order to reduce the amounts to be paid before the Treasury, being thus Zamora (2018) in their research with 53.20%, they consider it as an evasion factor in which strategies must be applied to counteract its impact.

### **Complexity in the filing process**

The tax declaration processes are contemplated in the prevailing legislation in the state to the normative provisions related to said issue, together with certain deficiencies that they present. All of this can lead to the taxpayer making mistakes at the time of filing the respective tax return, which in turn triggers non-compliance with tax regulations (Moreira, 2016).

In other words, it can be said that it often happens that the tax declaration process becomes complex since there is no systematization of the legal bodies that regulate the declaration of taxes, which can generate certain doubts in taxpayers that make them the taxpayer does not comply with said obligation or that sometimes even leads them to incur the introduction of errors. For this reason, it is crucial that the LORTI and its application regulations are carefully analyzed in order to know the process that must be carried out by the taxpayer to make the due tax return.

### **Ghost companies**

In accordance with the Regulations for the application of the Internal Tax Regime Law – RLORTI (2018) a shell company can be defined as those organizations that are constituted through a simulated declaration, but that in reality do not carry out the economic activities that have been declared and for which, they will be sanctioned for their acts according to the Tax Code.

In this vein, it should be borne in mind that the SRI has managed to verify the existence of certain taxpayers classified as natural and legal persons who have been registered in the Single Taxpayers Registry (RUC) declaring addresses that do not exist or in which they do not. It is possible that the economic activities for which they were constituted are carried out, that is, they use this modality to create and manage shell companies, also known as briefcase companies (Calderón *et al.*, 2017).

To counteract the incidence of these companies, the tax administration must propose new strategies to control the activities of these activities, such as:

- Carry out greater controls in the provinces where the existence rates of this modality are high.
- Know more information about the partners that make up a company.
- Increase the information associated with tax issues so that taxpayers can know the positive effects of paying them.
- Periodically review the documentation presented by the legal representatives of the companies showing any changes made, if any.
- Implement agreements with other countries in order to be able to exchange information on each of the companies domiciled in the respective country to verify that the information is true, and thereby avoid the creation of ghost companies or tax havens.

As a result of the aforementioned, during the 2016 period the SRI issued a report regarding the economic damage that the country obtains due to the existence of shell companies in Ecuador, which was made up of a number of 347 companies, where it is evidenced a great economic damage to 500 million dollars in Income Tax (IR) and Value Added Tax (VAT), also evidenced by the generation of sales receipts for a notorious figure equivalent to 1,830 million dollars from non-existent transactions. They have been issued to 18,000 thousand clients nationwide (Sánchez *et al.*, 2020).

In this way, it should be noted that currently shell companies continue to be a major problem in the control processes of the Tax Administration, highlighting that by 2020, there is a harmful growth of these organizations, since of the 347 existing in the year 2016 mentioned in the previous paragraph, accelerated growth was established, reaching a number equivalent to 512 ghost companies, however it should be noted that most are located in the province of Guayas, which is equivalent to 80% of the total of ghost companies, and of which 360 million dollars have been recovered in VAT and Income taxes so far (Sánchez *et al.*, 2020).

By virtue of all the mechanisms mentioned above, ECLAC indicates through a study that Ecuador faces an economic loss that is around \$ 7.6 billion dollars a year, which represents 7% of the Gross Domestic Product (GDP); In other words, this amount of money is the one that the State through the treasury stops collecting (Gómez & Morán, 2020).

### Conclusions

Tax evasion is considered as the breach of tax obligations that originates from various factors that motivate taxpayers to refrain from paying their taxes. In this sense, from the bibliographic review of investigative works by various authors, it was obtained that among the main mechanisms that lead to this fraudulent action being carried out are the following:

- Lack of a tax culture.
- Tax pressure.
- Ignorance of regulations.
- Sales receipts.
- Complexity of the declaration processes.
- Shell companies.

These factors have been permanently impacting tax collection, which is why the tax administration has found it necessary to create and implement strategies that allow counteracting the effects of these mechanisms, thus, the collection levels until 2019 They were increasing, however, by 2020 there was an 11% decrease in said action due to the rules applied by the health emergency.

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