

Received: 11 November 2022 Accepted: 15 March, 2023

DOI: <https://doi.org/10.33182/rr.v8i4.77>

Business tax fraud and public current income in the northern commercial sector of Guayaquil

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Abstract

The article addresses the issue of corporate tax fraud and its impact on public current income in the northern commercial sector of Guayaquil. The prevalence of practices that evade tax obligations, taking advantage of legal loopholes and illegal strategies, is highlighted. The lack of control by the tax authorities contributes to the problem, allowing the constitution of fraudulent companies that generate evasion and money laundering. The study aims to analyze how this fraud affects incomes and the economy in general. It raises the issue of tax evasion and avoidance, and exposes how shell companies negatively impact state revenues. Examples from Latin America and the Caribbean are cited that demonstrate significant losses due to tax evasion. It highlights the lack of control and monitoring in the region, which allows illicit financial flows to affect tax revenues. In Ecuador, fraudulent companies are evidenced and their impact on public revenue is quantified. The methodology used is quantitative and qualitative, with techniques such as interviews and surveys. The results show that the control of tax fraud positively influences tax and non-tax revenues, and it is concluded that greater control would improve current revenues in the northern commercial sector of Guayaquil.

Keywords: Tax fraud, Current income, Northern commercial sector, Fiscal control

Introduction

At present, the set of practices aimed at avoiding tax obligations, have triggered a series of strategies used by taxpayers, and that are sometimes allowed by the same law and are protected under the Constitution of the Republic of Ecuador, because there are some legal loopholes, which are exploited in order to directly violate the payment of taxes, or reduce their contribution, added to the fact that the tax regulatory body does not comply with the adequate logistics of controlling tax evasion and money laundering that generate the constitution and positioning of fraudulent companies in Ecuador, increasing tax fraud. (Aguirre, 2019)

This issue has been raised after observing the problem of corporate tax fraud, which in turn causes

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tax avoidance in the northern commercial sector of the city of Guayaquil, which causes an impact on the current income of this sector, triggered by a series of factors that will be studied throughout the development of this research. (Bermúdez, 2014)

Problem statement

The damage to the State has always been marked in any context, whether national or international, both companies and individuals have sought strategies to reduce or not pay in full the corresponding taxes, in this way they evade the Tax Administration, through its control entities, causing great damage not only to the State, but to the economic sector as a whole. One of the most common forms of tax evasion and money laundering is the creation of productive units that appear as legal within the market, and are called ghost companies; With various ways of operating they use low-price strategies and offers that attract customers to take possession within the market and in the short or medium term disappear. This strategy began in the mid-nineteenth century, in the old continent, because there was difficulty for commercial exchange, the various languages of entrepreneurs hindered transactions, in this way, ways arise to carry out tax avoidance, with the passage of time happens to become illegal, expanding throughout Latin America and the Caribbean, Consolidating this illicit form to be maintained on a large scale, it should be noted that most of these companies do not have a physical space that determines their operation. (BCE, 2019)

In Europe they were not called ghost or illegal companies, but the figure was Offshore companies, although the mechanism was similar, these companies sent money abroad, as a way to launder it or divert the destinations of the funds in other types of investments or companies. In most European countries this way of operating is illegal, because they seek to evade taxes and cause damage to the State. According to the author Álvarez, in 2019 in Africa 50,000 million dollars were lost, only in that year, an amount that the State stopped receiving through taxes and tax collections, of that amount, 32,500 million, correspond to losses due to tax evasion and avoidance, which represents 65% of the annual total left to receive. (Álvarez, 2019). In Latin America, tax revenues are limited, under the parameter of evasion and avoidance, due to the lack of control, monitoring or follow-up of fiscal regulatory entities; The main objectives of public and tax policy are not achieved, state resources stop and therefore social and economic development, because there is no necessary liquidity, that is, there is a lack of cash flow. According to the estimate made by the Economic Commission for Latin America and the Caribbean (ECLAC), in 2018 tax evasion and avoidance throughout Latin America and the Caribbean reached 6.3% of the GDP of the Region, equivalent to 335,000 million dollars. (CEPAL, 2019). According to ECLAC, the outflow of illicit financial flows due to price manipulation of international trade registers a fall, in 2018 these flows reached 85,000 million dollars, equivalent to 1.5% of Regional GDP. If compared to that registered in 2017, which was 100,000 million dollars per year, there is a significant decrease of approximately 15,000 million dollars per year. (CEPAL, 2019)

In Ecuador, the regulatory body of tax collection is the Internal Revenue Service (SRI), protected

by the Constitution and the law, the Tax Administration regulates and orders cases of corruption, evasion and avoidance periodically. In this context, in 2019, the SRI presented a list of all these fraudulent companies, which have made illicit movements and have not declared their taxes, likewise, of those that are not registered in the Superintendence of Companies and Insurance (SUPERCIAS), therefore they have carried out non-existent transactions that have harmed the State. From this report, it was obtained that 949 companies are fraudulent, of which 62.80% are companies and the other 37.20% natural persons who have presented irregular behavior. (SRI, 2019). It is emphasized that of those 949 irregular companies that exist in Ecuador, 69% are concentrated in the city of Guayaquil, that is, 656 fraudulent companies; of which 513 are companies (78.20%) and 143 are natural persons (21.80%). (SRI, 2019)

Scientific problem

To what extent does business tax fraud influence current income within the northern commercial sector of the city of Guayaquil, years 2018-2020?

General objective

Evaluate to what extent business tax fraud influences public current income, within the northern commercial sector of the city of Guayaquil in the period 2018-2020.

Specific objectives

- ✓ Analyze to what extent business tax fraud influences the tax income of the northern commercial sector of the city of Guayaquil, in the period 2018-2020.
- ✓ Analyze to what extent business tax fraud influences the non-tax income of the northern commercial sector of the city of Guayaquil, in the period 2018-2020.
- ✓ Analyze to what extent tax avoidance influences the current income of the northern commercial sector of the city of Guayaquil, in the period 2018-2020.
- ✓ Analyze to what extent money laundering influences the current income of the northern commercial sector of the city of Guayaquil, in the period 2018-2020.
- ✓ Propose strategic mechanisms to improve the control of accounting and financial management in the northern commercial sector of the city of Guayaquil.

Previous studies

Aguirre (2019), in his international document, held in Mexico City, about the tax evasion that exists in that country and managed to measure the degree of incidence it generates in public current income, through a documentary research, using data collection sheets, comes to evaluate that in the period 2013 and 2015, companies based in Mexico City have evaded approximately 244 thousand 664 million pesos for each year, in percentage weight represents 39.63% of the collection of the income tax of that country, it is a very high amount considering and comparing it with the

resources allocated to natural catastrophes that existed in that period, This tax evasion is five times greater than the resources allocated for reconstruction of damage in earthquakes, the document presented by the author also indicates that Mexico has signed approximately 45 treaties with several neighboring nations in order to design measures to control tax evasion in that country, and give them follow-up and constant monitoring. However, approximately 50 cases of tax evasion have been imprisoned, of which only 1 reached an enforceable judgment. (Aguirre, 2019)

Cobham (2019), aims in his research to analyze tax evasion in Argentina and the impact on national income, the work is based on scientific documents that support the development of the subject, providing reliability in the information collected, because they are reliable and are considered primary, the author concludes in his research that tax evasion in the country of Argentina is measured by national production, so the GDP of that country, is limited and restricted to productive development by 5.1% compared to the amount evaded in 2019, in absolute dollars represents 24.7 billion dollars in that year, which is the amount that the State stops receiving for evasion, representing a high percentage incident in the budget allocated to public and social works items. The author also points out that Argentina is going through an economic and fiscal crisis, which aggravates the problem directly, since it produces inequality in the distribution of income, generating levels of low business competitiveness. (Cobham, 2019). Solines (2018), raises the general objective to analyze fraudulent companies and their impact on tax revenue, which is a limitation for the national State; The research is bibliographic and field, the opinions of experts in the field of tax collection are known, the instrument is the survey and the interview, in the results it concludes that fraudulent companies that launder money harm public income by 20%, so reforms to the Tax Code must be strengthened, by not penalizing tax evasion, increasing the penalties for the damage they generate to the State, both for companies and for individuals. (Solines, 2018). Naranjo (2019), proposes in his work to create and design a methodology that helps control tax fraud that is carried out to the State, specifically to the commercial importing sector, in the area of toys in the city of Guayaquil. The study was quantitative and qualitative, that is, mixed, using as a tool the interview with experts in the tax and legislation issue, concluding in its results that tax fraud limits and impacts on the income of the public sector, and obviously on local and national development. The entrepreneurs of the commercial sector incur in the crime of the undervaluation of merchandise in the import invoices presented to the competent regulatory body that is the Internal Revenue Service (SRI), and to the National Customs Service of Ecuador (SENAE), finally the author designed a structured flowchart that shows the processes and stages exercised by customs, performing an analysis of the strengths it has, opportunities, weaknesses and threats, through the matrix (SWOT). (Ortiz, 2019)

Data collection methodology, techniques and instruments

The study is quantitative due to the information processed through SPSS statistics, using the Pearson correlation to measure the degree of intensity between both variables. Two techniques are used: documentary and survey. After having obtained the collection of information through the

techniques applied above, we proceed to the tabulation of said data.

Research Results

Analysis of corporate tax fraud and its relationship with the current tax income of the northern commercial sector of the city of Guayaquil

To respond to this specific objective, the result produced by the SPSS on the Pearson correlation between the variable of corporate tax fraud and the dimension of current income is: tax income, resulting in:

Table 1 Correlation between tax fraud and tax revenue

Correlations		Corporate tax fraud	Tax revenue
Tax fraud	Pearson correlation	1	0,969**
	Sig. (bilateral)		<0.01
	N	367	367
Tax revenue	Pearson correlation	0,969	1
	Sig. (bilateral)	<0.01	
	N	367	367

** The correlation is significant at the level 0.01 (bilateral)

Note: Data collected in the spss

It can be evidenced that there is a direct correlation between tax fraud and tax revenue, resulting in a Pearson coefficient of 0.969, that is, 96.9% relates tax fraud with tax revenue, as there is a change in tax fraud, there will directly be another change in tax revenue.

Analysis of tax fraud and its relationship with current non-tax income within the northern commercial sector of the city of Guayaquil.

Table 2 Correlation between corporate tax fraud and non-tax income

Correlations		Corporate tax fraud	Non-tax income
Corporate tax fraud	Pearson correlation	1	0,981**
	Sig. (bilateral)		<0.01
	N	367	367
Non-tax income	Pearson correlation	0,981	1
	Sig. (bilateral)	<0.01	
	N	367	367

** The correlation is significant at the level 0.01 (bilateral)

Note: Data collected in the spss

It can be evidenced that there is a direct correlation between business tax fraud and non-tax income,

resulting in a Pearson coefficient of 0.981, that is, 98.1% of business tax fraud is related to non-tax income, as there is a change in business tax fraud, there will directly be another change in non-tax income.

Analysis of tax avoidance and its relationship with the current income of the northern commercial sector of the city of Guayaquil

Table 3 Correlation between tax avoidance and current income

Correlations		Tax avoidance	Current income
Tax avoidance	Pearson correlation	1	0,976**
	Sig. (bilateral)		<0.01
	N	367	367
Current income	Pearson correlation	0,976	1
	Sig. (bilateral)	<0.01	
	N	367	367

** The correlation is significant at the level 0.01 (bilateral)

Note: Data collected in the spss

It can be evidenced that there is a direct correlation between tax avoidance and current income, resulting in a Pearson coefficient of 0.976, that is, 97.6% relates tax avoidance to current income, as there is a change in tax avoidance, there will directly be another change in current income. The correlation is direct and very significant, because to the extent that there is greater control of tax avoidance, a greater current income will be generated from the northern commercial sector of the city of Guayaquil; the Pearson coefficient obtained was 0.976, that is, which means that both variables maintain a very high correlation. The Sig. (bilateral) was <0.01, showing that the instrument applied was efficient in the sample chosen to explain the two study variables, since it was very significant.

Analysis of money laundering and its relationship with the current income of the northern commercial sector of the city of Guayaquil.

Table 4 Correlation between money laundering and current income

Correlations		Money laundering	Current income
Money laundering	Pearson correlation	1	0,941**
	Sig. (bilateral)		<0.01
	N	367	367
Current income	Pearson correlation	0,941	1

Sig. (bilateral)	<0.01	
N	367	367
** The correlation is significant at the level 0.01 (bilateral)		

Note: Data collected in the spss

It can be evidenced that there is a direct correlation between money laundering and current income, resulting in a Pearson coefficient of 0.941, that is, 94.1% relates money laundering to current income, as there is a change in money laundering, there will directly be another change in current income.

The correlation is direct and very significant, because to the extent that there is greater control of money laundering, a greater current income will be generated from the northern commercial sector of the city of Guayaquil; the Pearson coefficient obtained was 0.941, which means that both variables maintain a very high correlation. The Sig. (bilateral) was <0.01, showing that the instrument applied was efficient in the sample chosen to explain the two study variables, since it was very significant.

Evaluation of tax fraud and its relationship with public current income, of the northern commercial sector of the city of Guayaquil.

Table 5 Correlation between corporate tax fraud and current income

Correlations			
		Corporate tax fraud	Current income
Corporate tax fraud	Pearson correlation	1	0,981**
	Sig. (bilateral)		<0.01
	N	367	367
Current income	Pearson correlation	0,981	1
	Sig. (bilateral)	<0.01	
	N	367	367
** The correlation is significant at the level 0.01 (bilateral)			

Note: Data collected in the spss

It can be evidenced that there is a direct correlation between business tax fraud and current income, resulting in a Pearson coefficient of 0.981, that is, 98.1% of business tax fraud is related to current income, as there is a change in business tax fraud, there will directly be another change in current income.

The correlation is direct and very significant, because to the extent that there is greater control of corporate tax fraud in the northern commercial sector of the city of Guayaquil, greater public current income will be generated; the Pearson coefficient obtained was 0.981, which means that the correlation between both variables is very intense. The sig. Bilateral was <0.01., shows that the

instrument applied was efficient in the sample chosen to explain the two study variables, since it was very significant.

Conclusions

It is statistically demonstrated that, the greater the control of tax fraud, there will be a greater collection of tax revenue in the northern commercial sector of the city of Guayaquil, so the importance of the management of the public tax administration is highlighted, in the control of fraud of companies in the commercial sector, emphasizing the specificity of surveillance, independent monitoring and follow-up of avoidance and money laundering.

It was statistically demonstrated that, the greater the control of tax fraud, there was a greater non-tax income in the northern commercial sector of the city of Guayaquil, although it is a lower flow compared to tax income, it does not diminish its importance, on the contrary, the capacity that the tax administration should have in greater control is strengthened, Not only tax fraud in isolation, but avoidance and money laundering as part of the damage they do to the sector by restricting non-tax flows.

It was shown that as the control of tax avoidance increases, there will be an increase in current income in the northern commercial sector of the city of Guayaquil, the intention of damage exists in the market and it is necessary to control it, the public administration stops receiving current income because of the avoidance, so they limit the amounts of destination that these flows have, Investments in social projects, programs, payments of salaries and salaries, among others, are reduced.

It was demonstrated that the greater the control of money laundering, there will be a greater flow of current income in the northern commercial sector of the city of Guayaquil. Ghost companies are a direct source of the strengthening of money laundering, since they are created by contacts who manipulate public tenders, falsify invoice data, amounts, and create this network of perceived corruption in all sectors of the economy, especially in the northern commercial sector of the city of Guayaquil, which must be purified and controlled by the competent body.

It was concluded that the greater the control of tax fraud, there will be a greater flow of current income in the northern commercial sector of the city of Guayaquil, so the importance of controlling such fraud in order to improve current income is highlighted.

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