

Tax Evasion in Ecuador

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Abstract

By means of this document, it was possible to analyze the main characteristics of the volume of scientific production related to the study of the Tax Evasion variable. A bibliometric analysis was proposed to analyze details such as Year of Publication, Country of Origin of the publication, Area of Knowledge in which the published research is carried out, and the Type of Publication most frequently used by the authors of each document published in high-impact journals indexed in the Scopus database during the period between 2017 and 2022 by Latin American institutions. Among the main findings, it was possible to determine that, for the execution of the different research methodologies, the report of 91 scientific documents related to the study of tax evasion at the Latin American level was achieved. The maximum number of publications made in a year was 31 papers submitted in 2022. The country of origin of the institutions that reported the highest number of records in Scopus was Brazil, with 13 documents. The area of knowledge with the greatest influence at the time of executing the research projects that resulted in scientific publications was Social Sciences with 40 documents. Finally, the type of publication most frequently used to publicize findings from the analysis of the aforementioned variables was Journal Articles, which represented 75% of the total scientific production.

Keywords: Taxes, Tax Evasion, Latin America, Ecuador.

1. Introduction

The constant volatility offered by economic entities in Ecuador emerges in the shadows of tax evasion, which provides a challenging environment for the financial integrity of this economy and which results in the development of this country. As a country located in the heart of South America, Ecuador faces the multifaceted dynamics of tax evasion: a clandestine dance between taxpayers and tax authorities that, if left unchecked, threatens to unravel the very fabric of the nation's economic and social progress.

The complicated environment of Ecuador's tax framework, plagued by gross irregularities, corruption and obligations, brings with it benefits and challenges for both individuals and companies seeking to evade their tax responsibilities. The country's economic sectors, which range from agriculture, tourism to oil production, create a complex ecosystem where tax evasion tactics find fertile ground. Whether declaring insufficient revenues, engaging in aggressive tax planning, or exploiting loopholes,

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entities across the economic spectrum find ways to circumvent their contribution to the national treasury.

The extent of tax evasion is of great concern to economies as it can be understood far beyond the public coffers. Essentially, tax evasion erodes the social contract between citizens and the state, undermining the government's ability to fund essential public services. The sectors of education, health care, infrastructure and social welfare, which are the pillars for equity among the population, are the sectors most affected by this tax evasion, since the resources that are lost by alluding to their fiscal commitment are lost and cannot be reinvested in the public spending of the economy of Ecuador, which seeks to ensure the necessary financial means for sustainable development.

In recent decades, Ecuadorian governments have made it an emergency to mitigate tax evasion in this country and seek to strengthen their tax defenses. Legislative reforms, which are responsible for tax administration and collaborations in international markets, have become the central axis to address this problem of state interest in order to reduce illicit financial practices. However, the path to curbing tax evasion is fraught with challenges, including the need for a delicate balance between enforcement measures and fostering an enabling environment for voluntary compliance.

In this introductory context, which seeks to explore the dimensions faced by Ecuadorian governments in tax evasion, it is necessary to look beyond financial nuances, emphasizing how this practice manages to negatively impact socioeconomic sectors, and how government efforts to implement effective strategies that seek to regulate the control of these illicit practices. Beyond the financial nuances, it delves into the socioeconomic repercussions, the evolving regulatory landscape, and the intricate interplay between government efforts and strategies employed by those seeking to evade their tax obligations. For this reason, this article seeks to describe the main characteristics of the compendium of publications indexed in the Scopus database related to the variables Tax Evasion, as well. Such as the description of the position of certain authors affiliated with institutions, during the period between 2017 and 2022.

2. General Objective

To analyze, from a bibliometric approach, the characteristics in the volume of scientific production related to Tax Evasion, registered in Scopus during the period 2017-2022 by Latin American institutions.

3. Methodology

This article is carried out through a research with a mixed orientation that combines the quantitative and qualitative method.

On the one hand, a quantitative analysis of the information selected in Scopus is carried out under a bibliometric approach of the scientific production corresponding to the study Tax Evasion. On the other hand, examples of some research works published in the area of study mentioned above are analyzed from a qualitative perspective, based on a bibliographic approach that allows describing the position of different authors on the proposed topic.

It is important to note that the entire search was carried out through Scopus, managing to establish the parameters referenced in Figure 1.

3.1 Methodological design

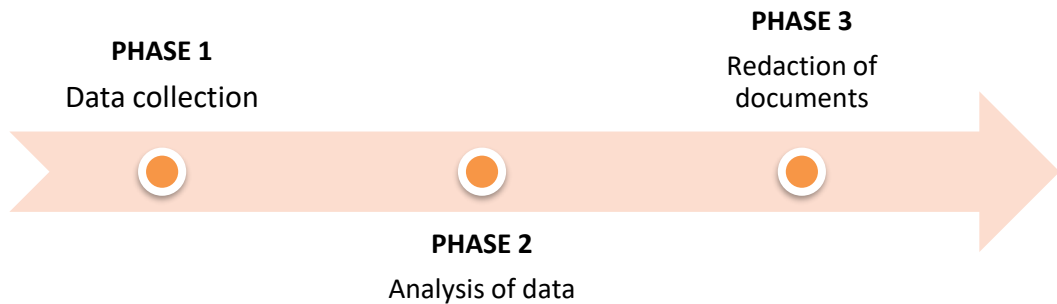


Figure 1. Methodological design

Source: Authors' own creation

Data collection was carried out from the Search tool on the Scopus website, where 91 publications were obtained from the following filters:

TITLE-ABS-KEY (tax AND evasion) AND PUBYEAR > 2016 AND PUBYEAR < 2023 AND (LIMIT-TO (AFFILCOUNTRY , "Brazil") OR LIMIT-TO (AFFILCOUNTRY , "Colombia") OR LIMIT-TO (AFFILCOUNTRY , "Ecuador") OR LIMIT-TO (AFFILCOUNTRY , "Peru") OR LIMIT-TO (AFFILCOUNTRY , "Mexico") OR LIMIT-TO (AFFILCOUNTRY , "Argentina") OR LIMIT-TO (AFFILCOUNTRY , "Chile") OR LIMIT-TO (AFFILCOUNTRY , "Uruguay") OR LIMIT-TO (AFFILCOUNTRY , "Venezuela") OR LIMIT-TO (AFFILCOUNTRY , "Honduras"))

- Published documents whose study variables are related to the study of Tax Evasion.
- Works published in journals indexed in Scopus during the period 2017-2022.
- Limited to Latin American countries.
- No distinction in areas of knowledge.
- No distinction of type of publication.

3.1.2 Phase 2: Construction of analytical material

The information collected in Scopus during the previous phase is organized and then classified by graphs, figures and tables as follows:

- Co-occurrence of Words.
- Year of publication.
- Country of origin of the publication.
- Area of knowledge.
- Type of Publication.

3.1.3 Phase 3: Drafting of conclusions and outcome document

In this phase, the results of the previous results are analysed, resulting in the determination of conclusions and, consequently, the obtaining of the final document.

4. Results

4.1 Co-occurrence of words

Figure 2 shows the co-occurrence of keywords found in the publications identified in the Scopus database.

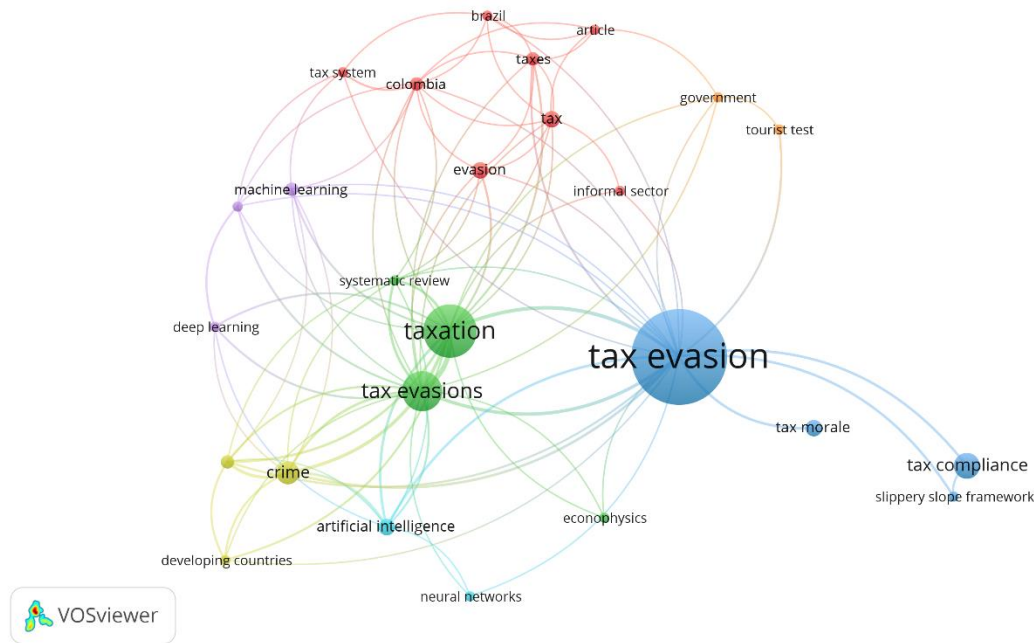


Figure 2. Co-occurrence of words

Source: Authors' own elaboration (2023); based on data exported from Scopus.

Tax evasion was the most frequently used keyword within the studies identified through the execution of Phase 1 of the Methodological Design proposed for the development of this article. Taxation is among the most frequently used variables, associated with variables such as Informal Sector, Economy, Economic Systems, Tax Compliance, Evasion, Developing Countries, Econometrics. From the above, it is noteworthy, tax evasion can have several negative effects on economic growth. When individuals and businesses evade taxes, government revenues are reduced, limiting its ability to fund public services and invest in infrastructure, education, health care, and other essential sectors. Tax evasion distorts the efficient allocation of resources in the economy. Governments use tax revenues to address market failures, provide public goods, and implement policies that promote economic growth. When tax evasion occurs, these interventions may lack sufficient funding or not be implemented effectively, leading to suboptimal resource allocation

4.2 Distribution of scientific production by year of publication

Figure 3 shows how scientific production is distributed according to the year of publication.

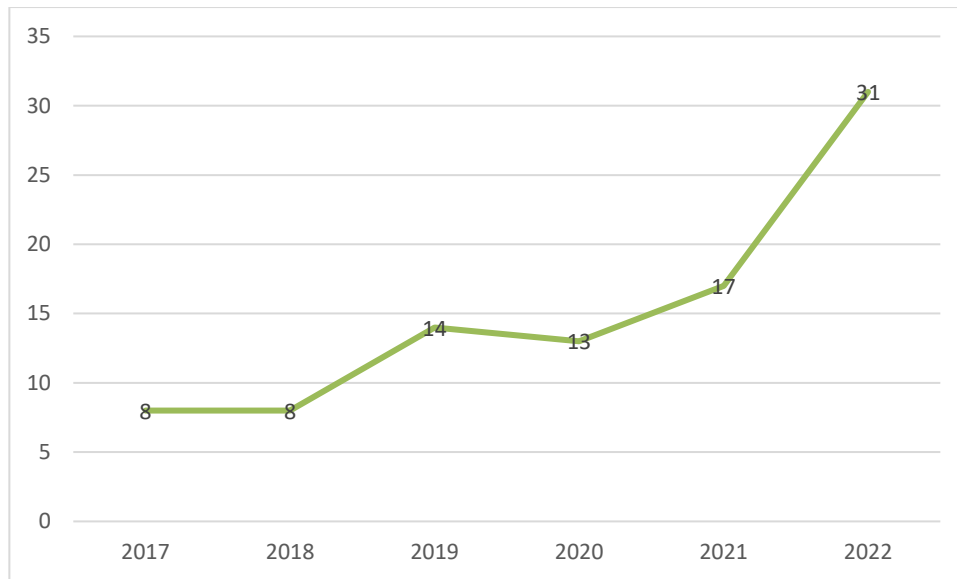


Figure 3. Distribution of scientific production by year of publication.

Source: Authors' own elaboration (2023); based on data exported from Scopus

Among the main characteristics evidenced through the distribution of scientific production by year of publication, the level of number of publications registered in Scopus was in 2022, reaching a total of 31 documents published in journals indexed on this platform. This can be explained thanks to articles such as the one entitled "THE INCORPORATION OF TAXPAYERS FROM THE NEW SIMPLIFIED SINGLE REGIME TO ELECTRONIC INVOICING REDUCES TAX EVASION" The purpose of this research was to establish whether the incorporation of taxpayers from the New Single Simplified Regime to the Electronic Invoicing is a factor that contributes to the reduction of tax evasion in the city of Tingo María. The development of the research is based on the scientific method, which is composed of a series of correctly articulated activities that lead to a coherent result. A questionnaire survey was also applied to taxpayers under the New Single Simplified Regime. The result obtained in the research was that the incorporation of taxpayers of the New Single Simplified Regime to electronic books is a determining factor in the reduction of tax evasion by taxpayers in the city of Tingo María. From the above, it can be concluded that the binding statistic between the variables tax evasion and e-books has a value of 0.707; being close to unity, the existence of a considerable or good correlation can be confirmed, which evidences the determining relationship of the incorporation of electronic books to the taxpayers of the New RUS to reduce tax evasion in the city of Tingo María. (Ramírez, 2022)

4.3 Distribution of scientific output by country of origin

Figure 4 shows how the scientific production is distributed according to the nationality of the authors.

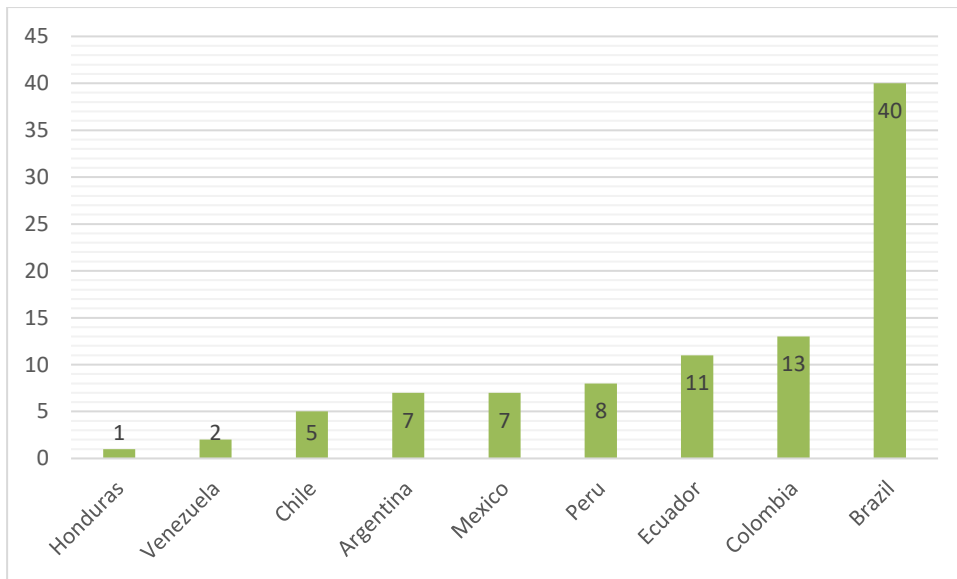


Figure 4. Distribution of scientific production by country of origin.

Source: Authors' own elaboration (2023); based on data provided by Scopus.

Within the distribution of scientific production by country of origin, the registrations from institutions were taken into account, establishing Brazil as the country of this community, with the highest number of publications indexed in Scopus during the period 2017-2022, with a total of 40 publications in total. In second place, Colombia with 13 scientific documents, and Ecuador occupying the third place presenting to the scientific community, with a total of 11 documents among which is the article entitled "ANALYSIS OF THE LEVEL OF RISK IN THE CRIME OF TAX EVASION FROM A JUDICIAL PERSPECTIVE IN ECUADOR" The general objective of this research is to analyze, From a judicial perspective, the level of risk of the crime of tax evasion in Ecuadorian organizations. Multi-criteria decision-making methods were used to discern the effects and causes of these phenomena and assign weights according to their level of importance in tax systems. Subsequently, and with this same approach, the level of risks for different types of companies was determined, which resulted in organizations classified as small and medium-sized enterprises obtaining the highest level with respect to the others. The application of the above methods was the result of the help and participation of a heterogeneous group of experts in the subject of study. (Puetate Paucar, 2022)

4.4 Distribution of scientific production by area of knowledge

Figure 5 shows the distribution of the elaboration of scientific publications based on the area of knowledge through which the different research methodologies are implemented.

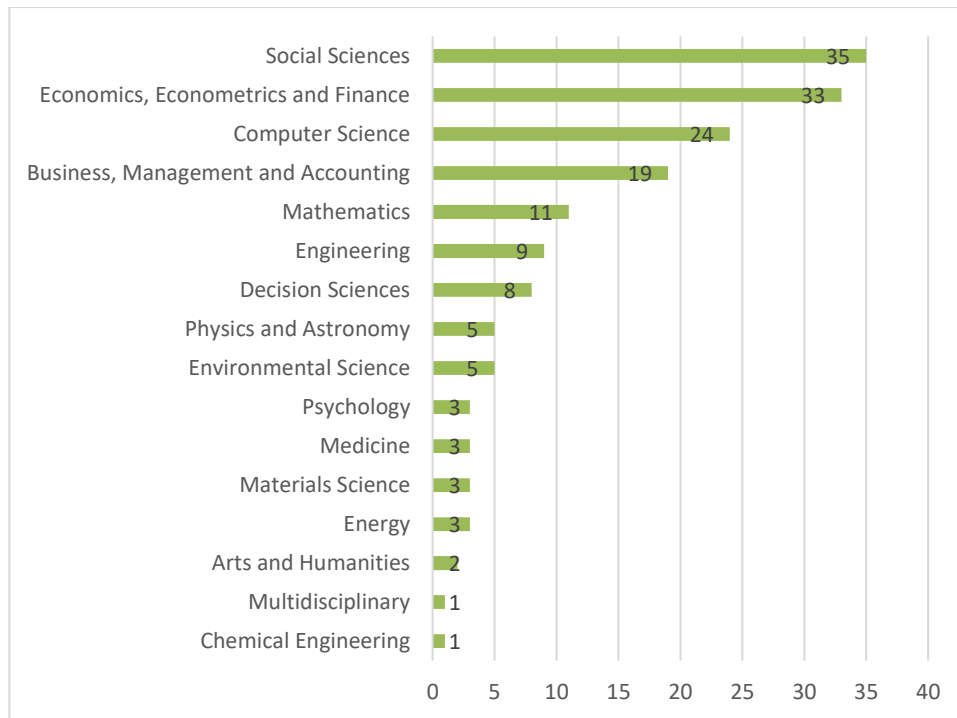


Figure 5. Distribution of scientific production by area of knowledge.

Source: Authors' own elaboration (2023); based on data provided by Scopus.

Social Sciences was the area of knowledge with the highest number of publications registered in Scopus, with a total of 35 documents that have based their methodologies: Tax Evasion. In second place, Finance, Economics and Econometrics with 33 articles and Computer Science in third place with 24. The above can be explained thanks to the contribution and study of different branches, the article with the greatest impact was registered by Social Sciences entitled "Tax governance: a study of its effects on tax evasion" This study aimed to verify the relationship between tax governance and tax evasion. The motivation to analyze this interaction lies in the need to understand and demonstrate that tax governance practices have an effect on the level of tax evasion. The results confirm the theoretical hypothesis that was tested: the sampled countries with corporate tax governance practices had lower levels of tax evasion, which constitutes important empirical evidence of this relationship that has been postulated, but not yet verified by the literature. Regarding additional results, it was determined that only the application of the law evokes the behavior expected in the literature, suggesting that it has a complementary relationship with tax governance. Thus, this work supports the inclusion of another factor associated with our understanding of the phenomenon of tax evasion, expanding our knowledge on the subject through the possibility of comparison with similar international studies. In addition, it can also generate government interest in encouraging the implementation of tax governance by companies. (de Carvalho, 2022)

4.5 Type of publication

In the following graph, you will see the distribution of the bibliographic finding according to the type of publication made by each of the authors found in Scopus.

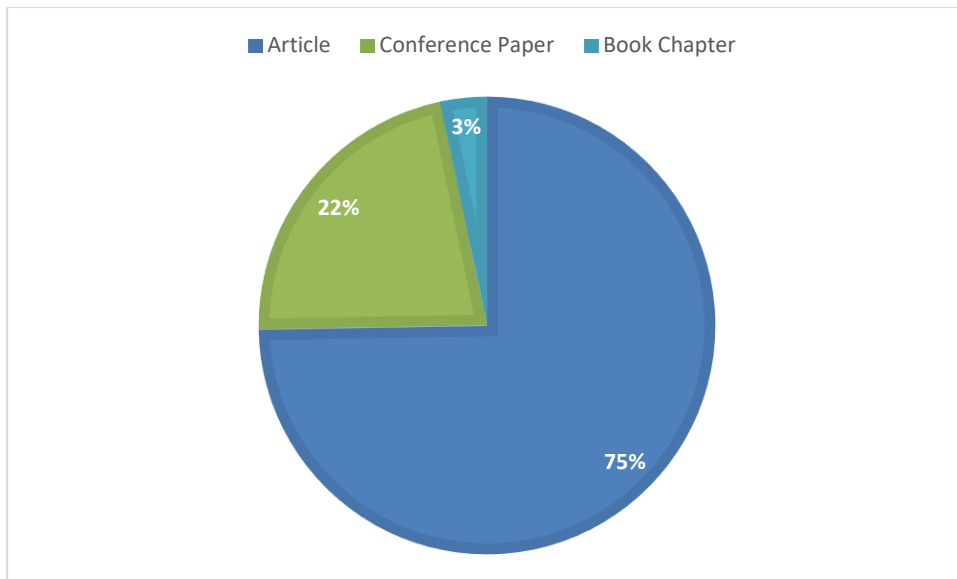


Figure 6. Type of publication.

Source: Authors' own elaboration (2023); based on data provided by Scopus.

The type of publication most frequently used by the researchers referenced in the body of this document was the one entitled Journal Articles with 75% of the total production identified for analysis, followed by Session Papers with 22%. Chapter of the Book are part of this classification, representing 3% of the research papers published during the period 2017-2022, in journals indexed in Scopus. In the latter category, the one entitled "Notifications of Non-Compliance and Strategic Behavior of Taxpayers: Evidence from Ecuador" stands out. This article examines the effect of law enforcement on taxpayer behavior using administrative data from Ecuador. To overcome confounders, we use a discontinuous regression design that exploits a discrete increase in the probability of receiving a notification of non-compliance. The results indicate that reporting significantly increases reported taxes but does not affect tax revenues. Evidence suggests that re-filing of applications explains this situation. Additional findings indicate that this intervention also increases taxes reported in the following year and that some taxpayers strategically attempt to evade taxes while trying to avoid being notified. Taken together, these findings suggest that continuous monitoring and limiting re-reporting could reduce tax evasion, especially in developing countries. (Sánchez, 2022)

5. Conclusions

Through the bibliometric analysis carried out in this research work, it was possible to establish that Brazil was the country with the highest number of records published in the face of the variables Tax Evasion with a total of 40 publications in the Scopus database. In the same way, it was possible to establish that the application of theories framed in the area of Social Sciences, were used more frequently in order to point out the importance that Ecuadorian countries should have in having an effective regulatory control entity that helps mitigate tax evasion in this country, since this practice reflects a negative impact on the economic stability of this economy and hinders its ability to finance sectors essential audiences. The pervasive nature of this problem is evident in both individual and corporate contexts, highlighting the need for comprehensive and targeted measures to address the root causes of non-compliance. One of the solutions to counteract this problem is to involve a combination of improving tax burdens, offering better transparency in fiscal policies that are fair and progressive. Being able to strengthen financial institutions and the private sector would result in a much more solid regulatory framework, which I have as a priority: mitigate tax evasion and thus be able to guarantee

compliance with the control policies established by Ecuador. In addition, being able to raise awareness among the business sector and the education sector and other economic entities in tax compliance would highlight a commitment to promote tax culture and law in a more responsible way. By engaging citizens and businesses in the importance of complying with their tax obligations, Ecuador can work to build a more equitable and sustainable economic system.

In the insatiable quest to ensure the long-term success of this problem that plagues Ecuador's government institutions, it is essential that its tax administration and legal framework continue to evolve to adapt to the changing economic landscapes. This includes leveraging technology for more efficient tax collection and ensuring that penalties for tax evasion act as a sufficient deterrent. This can lead to the conclusion that, by fostering a culture of transparency, accountability, and compliance, Ecuador can not only shore up its revenue base but also create a fairer and more prosperous society for its citizens.

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