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SUSTAINABLE DEVELOPMENT ACTIVITIES AIMED AT COMBATING TAX EVASION IN SLOVAKIA

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Abstract. The aim of the paper is to point out the tax system and activity of tax authorities at carrying out a control activity and as well as the activity of its bodies in order to eliminate tax evasions and tax frauds for a sustainable development of state economy. We pay attention to tax systems and deal with tax frauds. We assume that there is no correlation between the number of registered taxpayers and the total tax collection. We also assume that the majority of findings from the tax controls that were carried out will be on VAT whereas there is no correlation between the findings of VAT controls and the number of tax controls carried out. We refer to the importance to strengthen the battle against tax frauds and tax evasions in Slovakia and the aim is to point out the current tax collection and the overall tax administration in the Slovak Republic with the focus on value added tax (VAT). The final part consists of the proposals for the possibilities to combat against tax frauds and tax evasions more effectively.

Keywords: Tax. Taxpayers. Tax evasion. Tax fraud. Value added tax. Action against tax fraud and tax evasion

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1. Introduction

Since their introduction, through the present days to the future, taxes in general are and will always be in the centre of attention not only of citizens but mainly of a state. By a gradual introduction of a value added tax as an excise tax into the practice, the tax burden has been moved on a citizen – a consumer. Taxes are collected mainly because they are the main resources of state functioning. Taxes and their payments were almost always considered to be something like "unavoidable evil" that was raising fears by citizens and still causes citizens to feel worried about their payments on one hand and on the other hand, it creates a room or conditions for not paying taxes at all. In certain cases, some enterprising subjects are enriching themselves illegally on taxes (Dobrovič 2012; Gasparėnienė et al. 2016; Tvaronavičienė et al. 2016; Tamulevičienė 2016; Teivāns-Treinovskis, Amosova 2016; Čirjevskis 2017; Hilkevics, Hilkevics 2017; Sulphey, Alkahtani 2017; Tumalavičius et al. 2017).

The aim of the practical part of the paper is to point out the collection and the overall tax administration in the Slovak Republic with the focus on value added tax because this tax creates most opportunities to avoid tax duties of enterprising subjects and it offers the largest room for tax frauds and related tax evasions. We assume that if a state would create better conditions for business environment, there would be less tax evasions in such an extent. We want to prove that there is no correlation between the registered number of taxpayers and the overall tax collection and that there is no correlation between the findings of VAT and the number of controls carried

out. The final part consists of proposals of sustainable development for the possibilities of a more effective battle against tax frauds where we emphasize that the tax evasions are not proportional to the number of taxpayers and we also stress that the most tax evasions are on value added.

1. Theoretical part

The tax system of the SR has basic aims of a tax policy of every state that includes effective tax collection and the protection of its economic interests. Tax policy focuses on creating a tax structure and a tax system. **A tax structure** represents a set of different indirect and direct taxes by the means of which resources to finance public expenses are collected. **A tax system** includes the provision of institutional tax administration and it is a more general term than a tax structure (Schultzová 2011). According to Široký (2008), a minimum range of a tax system includes a tax structure and legally, organizationally and technically established system of institutions which provide tax administration, their calculation, collection and control. It is also a system of tools, working processes and methods which these bodies use in relation to tax subjects. The main requirements for a sustainable tax system are flexibility, economic effectiveness and justice. By carrying out a tax policy, the most suitable methods are chosen to ensure tax incomes of public budgets. The article 59 of The Constitution of the Slovak Republic (herein after referred to only as SR) determines national and local duties and taxes. These can be assessed based on a law. In the Slovak Republic, the law regulates income tax, local taxes, excise taxes and value added tax.

Value added tax as the biggest tax for tax evasion.

The first modern tax - value added tax (herein after referred to only as VAT) was introduced in France on 10 April 1954 on the initiative of a French economist named Maurice Lauré. Though the initial idea was suggested in Germany already in 1918. But it was the Lauer's system that shifted the tax burden from tax bodies into the hands of a tax payer for the first time in a modern economy (Arp 2013). VAT is characterized as a tax which defines the added value at an aggregate level and for a certain period whereas it imposes a tax on the difference between the total turnover and total purchases from different business (Brederode 2009). In Slovakia, the VAT is regulated by the Act No 222/2004 Coll. The object of the tax under the section 2 is:

a) to provide goods or services for a countervalue in the territory of the SR which was carried out by a person subject to taxation,
b) to provide goods for a countervalue from other country in the territory of the SR,
c) goods transport from other country to the territory of the SR.

By the provision of goods or services, the tax base is everything that creates its countervalue. This was accepted by a supplier or had to be accepted from the receiver of payment or another person for the supply of goods or services which is reduced by a tax.

The excess of the total amount of deductible tax over the total amount of tax for the relevant tax period means **excess tax deduction**. If value added tax on output is higher than VAT on input, it represents **own tax duty** i.e. the necessity to pay tax. In the opposite case, when VAT on output is lower than VAT on input, we talk about excess tax deduction, i.e. the tax office will refund the taxpayer this difference of the tax (www.finance.sk)

A tax fraud is a form of an intentional tax evasion. It is a situation when false statements are provided or forged documents are submitted. Based on a criminal law, it is a crime. In a case when a taxpayer conceals his/her income to tax authorities based on which he/she pays a lower tax than the tax he/she is obliged to pay according to the law, it is a tax evasion (ec.europa.eu).

A tax fraud is an act by which a taxpayer tries to avoid or annul his/her tax duty (Dvořáček, Tyll 2010).

Tax frauds and evasions negatively influence economy and a social life of each country also at an international level. Incomes from a shadow economy support also other forms of illegal activities because they are invested repeatedly. Except the other:

- they change the economic environment of a country in a worse direction

- they damage financial interests of EU
- they reduce the income of a state budget and the provision of state functions (safety, defence, education etc.)
- in an international context, they decrease the credibility and responsibility of the Slovak Republic,
- they also negatively influence subjects with good tax discipline based on unpunished tax evaders (Lénártová 2013).

Banks play important role in restricting money laundering (Lajčin et al. 2012; Belás et al. 2015a; 2015b; Belás, Demjan 2014; Belás, Sopková 2016; Kaźmierczyk, Aptacy 2016; Jurevičienė, Skvarciany 2016)

Tax evasions and frauds reduce the ability of a country to carry out its economic policy and to obtain incomes. Based on assumptions, the tens of billions of euro end up untaxed and unregistered in tax havens.

A tax haven is a term to define a place or a country that offers foreign individuals and companies low or no tax duty in an economically and politically stable environment. It also does not provide financial information for foreign tax reports. Subjects which have seats in a tax haven use a tax system of these countries to avoid tax payment in their home countries (www.investopedia.com).

Tax havens could be geographically divided into the following 4 groups:
1. in Europe (Gibraltar, the island Man, Switzerland, Jersey)
2. in the Pacific (the Cook Islands, Nauru)
3. in the Caribbean (Bahamas, the Caiman Islands, Bermuda, Belize)
4. in Africa, Asia and other in the world (Dubai, Mauritius) (Dvořáček, Tyll 2010).

Definition of legal and illegal tax evasions:

1. **Tax avoidance** – it is a reduction of tax amount by means that are within the law (through gaps in legislation).
2. **Tax evasion** – it is a tax dodge, i.e. not paying taxes at all or reducing a tax duty illegally (undeclared incomes, increasing tax costs).
3. **Tax flight** – it is a change or shift of a seat of a tax subject into a destination with no or low tax burden.

The aim of using the legislative of given countries where the tax subject has its seat is to save taxes, to reduce or not pay taxes at all (Lénartová 2013; Rajnoha et al. 2012; 2014).

The exchange of tax information.

Cooperation and international help by tax administration is connected to the provision, receiving and requesting a mutual information exchange. It is a common cooperation and other help with the aim to ensure the correct tax levying and consequent tax payment. Individual information is provided by competent authorities of one country to other country (Schultzová 2011).

The mutual exchange of international information among the authorities of the member states is as following:

1. The exchange of information on a regular basis
The authorities of the EU member states may agree among each other on a regular information exchange related to individual cases or the groups of cases. The authorities can make bilateral agreement among themselves on mutual and regular exchange of information (e. g. on the amendments to the tax laws).

2. Information exchange based on requests
It is the most commonly used form which takes place upon a request of one of the interested parties. This situation happens when a competent authority of a member state has used all possible ways and means so far to acquire information about a tax subject located within its territory. Therefore, the competent authority asks the other EU member state to provide the other information about the tax subject.

3. The exchange of information on one's own initiative
A competent authority of an EU member state spontaneously sends the other member state relevant informa-

tion about a taxpayer that it considers to be significant. The information provider sends a report to the highest authority of tax administration in a particular member state (Schultzová 2005).

2. Data and methodology

Sustainable development of activities aimed at combating tax frauds.

The aim of the practical part of the paper is to point out the collection and the overall tax administration with the focus on the value added tax. This tax offers most opportunities to avoid the tax duty of enterprising subjects and it provides the biggest room for making tax frauds and related tax evasions.

To reach the defined goal, partial analyses related to the given issue will be carried out in the analytical part:

- the number of registered enterprising subjects (physical entities (PE) and legal entities (LE)) during the period of 2013 - 2015
- the number of tax findings from the tax controls of PE and LE on Income tax, VAT, excise tax and taxes on motor vehicles in the years 2013 – 2015,
- detection of additionally assessed taxes for taxpayers in the years 2013 - 2015

Apart from secondary data obtained from electronic sources, also primary sources provided by the Financial Directorate of the SR were used. A data analysis was processed by the means of tables and graphs. To evaluate them, we used year-on-year differential comparisons (chain index), share comparisons and Chí-square test. Data processing draws attention to the comparisons of the individual figures observed in the time horizon from 2013 to 2015.

Hypotheses

To verify or reject the hypotheses, we will work with the data from Financial administration of the SR, the Ministry of Finance of the SR, European Commission, and the data from the Financial Directorate of the SR. Within each individual hypothesis, we will compare numeric values during the defined years and the differences among them. Based on the values, we will try to find out a percentage difference in years or their increase or interannual decrease to every hypothesis and by this we will find out if there are significant changes during individual years. We will also try to find out individual correlations based on a nonparametric correlation coefficient Kendall Tau and a cluster analysis.

Hypothesis 1: We assume that there is no correlation between the number of registered taxpayers and the total tax collection

Hypothesis 2: We assume that the most of the findings carried out from tax controls will be on VAT

Hypothesis 3: We assume that there is no correlation between the findings carried out on VAT and the number of tax controls

2. Results and discussion

Hypothesis 1: We assume that there is no correlation between the number of registered taxpayers and total tax collection.

The following tables and graphs show data about the development of the number of registered business companies and the division of physical entities – businessmen according to their legal form in the years 2013 – 2015 which are important to fulfil the defined task.

Table 1 The structure of tax collection

The structure of tax collection (in mil. €)			
The type of tax	**year 2013**	**year 2014**	**year 2015**
Individual income tax from dependent activity	1433,70	1641,37	1764,60
Individual enterprise income tax	49,20	64,95	87,26
Individual income tax - total	**1483,00**	**1703,32**	**1851,87**
Corporate tax	1286,10	1645,91	1759,24
Tax collected by deduction	152,30	143,25	143,25
Property tax	0,60	0,35	0,35
VAT – tax collection	7617,10	8440,57	8027,83
Refunded excess tax deduction	-5373,40	-6241,00	-6416,00
VAT - total	**2243,70**	**2199,58**	**1611,82**
Excise taxes	0,10	0,01	0,00
Tax on motor vehicles and road tax	119,40	129,38	135,01
Fines from tax control	0,90	0,91	0,54
Tax collection - total	**10659,60**	**12093,10**	**11952,00**

Source: www.financnasprava.sk – own processing

Table 2 The number of tax subjects in individual years and total collection of individual taxes and additionally assessed tax in the period of the years 2013 - 2015

Year 2013						
	Number	**Income tax**	**VAT**	**Excise tax**	**Tax on motor vehicles**	**Additionally assessed tax**
PE	567 670	1 872 710	817 027	100 327	119 400	12 931 000
LE	177 889	2 028 430	2 817 036	188 128	211 459	59 539 000
Year 2014						
	Number	**Income tax**	**VAT**	**Excise tax**	**Tax on motor vehicles**	**Additionally assessed tax**
PE	557 750	1 993 030	619 059	100 338	129 380	12 930 000
LE	193 105	1 947 500	2 921 699	190 116	217 032	138 539 000
Year 2015						
	Number	**Income tax**	**VAT**	**Excise tax**	**Tax on motor vehicles**	**Additionally assessed tax**
PE	594 984	2 186 320	614 700	101 132	135 010	17 437 000
LE	212 717	2 640 520	3 008 570	191 356	213 587	122 563 000

Source: www.financnasprava.sk – own processing

Based on the above table 2, we can see that the biggest part of registered physical entities who carry out enterprise activity or some other profitable activity are created by individuals who are self-employed. Since 2013, the number of enterprising physical entities is evenly growing. In 2015, we registered a total growth by 62 142 of business subjects in comparisons to the first observed year.

Table 3 The result of correlation analysis for testing the hypothesis 1

Pair of Variables	**Kendall Tau Correlations**		
	Kendall	**Z**	**p-value**
the number of registered taxpayers & total tax collection	-0,333333	-0,939336	0,347558

Source: Own processing

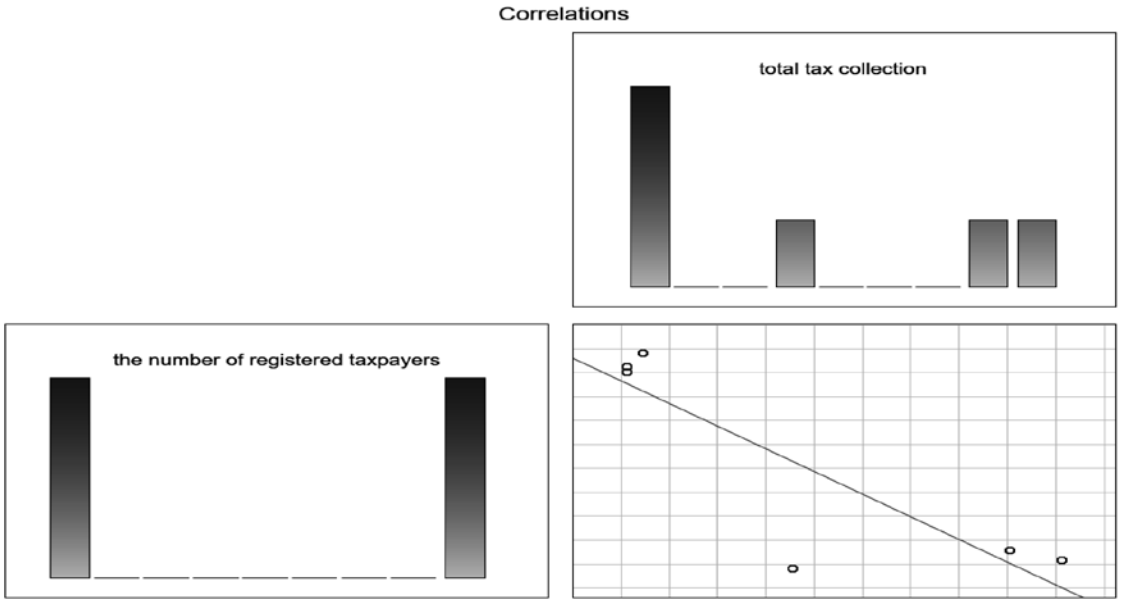

Figure 1 Graph depiction of correlation analysis

Source: own processing

The results of hypothesis 1

Given the fact that the achieved level of significance of the correlation Kendall tau coefficient (p = 0.347558) is less than the chosen significance level α = 0.05, it can be stated that the correlation between tax collection and the number of registered taxpayers during the period of three years was not verified.

Hypothesis 2

H:2.1 We assume that the majority of findings (additionally assessed tax) from realized tax controls will be on VAT

H:2.2 We also assume that there is no correlation between the findings (additionally assessed tax) from the tax controls carried out on VAT and the number of realized tax controls

Given that this tax is among the riskiest in terms of tax evasions, we also assume that there is no correlation between the findings of controls carried out on VAT and the number of tax controls.

The following tables and graphs present given results of tax controls and their tax activity in the period of years 2013 – 2015.

The overview of findings from tax controls in thousands of euros according to tax types

Table 4 Additionally assessed tax

Additionally assessed tax	year 2013	year 2014	year 2015
Corporate tax	59 572	138 539	122 563
Income tax	12 931	12 930	17 437
VAT	**148 449**	**344 617**	**173 015**
Dependent activity	625	1 319	132
Other	462	147	247
Total	222 039	497 552	313 394

Source: www.financnasprava.sk

Table 5 Results of control activity of tax offices

Results of control activity	year 2013	year 2014	year 2015
Number of controls	18 400	22 651	16 053
Finding from realized controls (in thousands of €)	556 278	707 097	525 096
From which on VAT (in thousands of €)	424 437	519 754	305 212
Number of controllers	1 603	1 567	1 400
Average finding per 1 control (in thousands of €)	30	31	33
Average finding per 1 controller (in thousands of €)	347	451	375

Source: www.financnasprava.sk

Despite the repeated reduced number of the controllers in the year 2013 by 22 employees to 1603, we record the volume of findings from controls carried out in the amount of 556 278 €, and that by 18 400 controls carried out. In a year-on-year comparison, it is a decrease of controls carried out by 7,16%. The findings on value added tax were in the sum of 424 437 € whereas the share of the tax on the findings was 76,3%. The average per one controller represents 347 thousand of € and the finding per one control 30 thousand €. Also in this year, the biggest share on total findings from particular types of taxes belongs to additionally assessed tax. The amount of findings represents the value of 222 039 €, i. e. 52,31%.

In 2014, we recorded the decrease of the number of controllers by 1 567. In comparison to the year 2010, these controllers carried out 22 651 controls. In an interannual comparison, it is an increase by 23,10%. The sum of findings from individual controls was 707 097 €, from that on VAT in the sum of 519 754 €. It means 73,50%. One control represented a finding of 31 thousand € on average. The average per one controller represented 451 thousand €. From the overview of findings from controls carried out, we can see that the additionally assessed tax has the biggest share in the fourth year.

Year 2015 recorded the reduction of the number of controllers to 1400. In comparison to the previous year, it was by 167 controller fewer. The number of controls carried out represented 16 053. From these controls, there were findings of 525 096 tis. €.. VAT represented in this sum was 305 212 €, i.e. the share of 58,12%. The average per one control was in the amount of 33 thousand € and the finding per one controller in the sum of 375 tis. €. Out of these taxes, the additionally assessed tax has the biggest share.

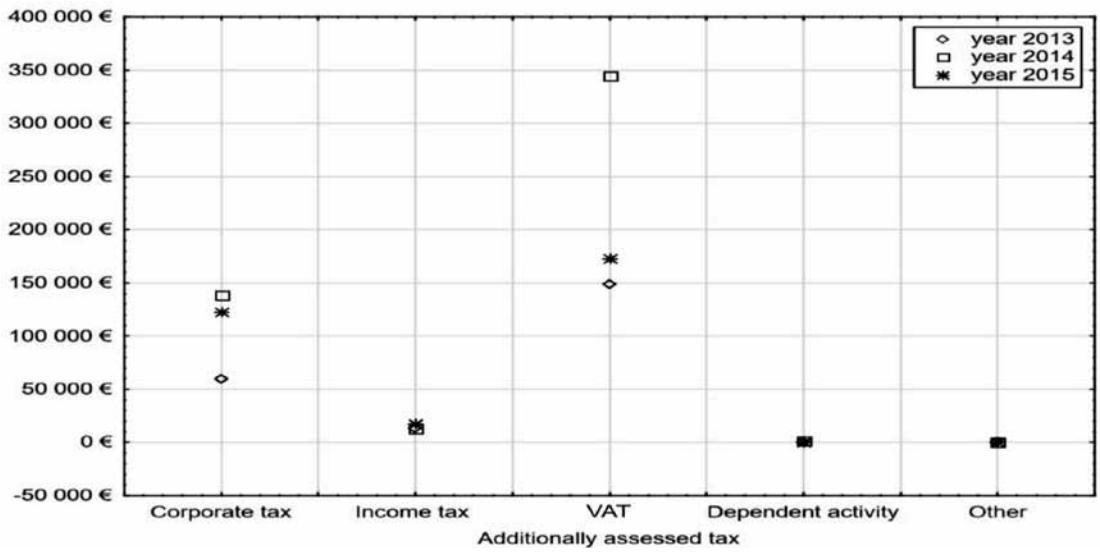

Figure 2 Overview of additionally assessed taxes in years 2013 - 2014

Source: own processing

Cluster analysis (CLU) belongs to methods which deal with researching the similarities of multidimensional objects, i.e. objects by which more variables are measured. Cluster analysis works with a multidimensional set which is in fact a matrix of type $n \acute{} p$, where n is the number of objects and p is the number of signs, and so rows give observations and columns variables. Clustering is a classification of objects into different groups or clusters in the way so that the objects in a cluster are similar to each other and they are different as much as possible to other objects from different clusters. The most decisive criterion of the credibility of cluster type are mainly copfenetic correlation coefficient *CC,* both rates of tightness of overlapping *delta*. It is true, that the most suitable method is the one, by which the value CC is the highest and delta values are the lowest. We can see from table 6 that the most suitable method is the method of Group Average (Unweighted Pair-Group).

Table 6 Selection of the most suitable cluster method

Method of aggregation	Cophenetic Correlation	Delta (0.5)	Delta (1.0)
Single Linkage (Nearest Neighbour)	0,894168	0,418155	0,604184
Complete Linkage (Furthest Neighbour)	0,93521	0,109399	0,221278
Simple Average (Weighted Pair-Group)	0,933568	0,223895	0,271637
Group Average (Unweighted Pair-Group)	**0,936728**	**0,15234**	**0,206692**
Median (Weighted Pair-Group Centroid)	0,866354	0,555046	0,658925
Centroid (Unweighted Pair-Group Centroid)	0,871758	0,326103	0,395006
Ward's Minimum Variance	0,682807	0,508187	0,597529
Flexible Strategy	0,828155	0,403755	0,471101

Source: Own processing

From the following figure (figure 3), it follows that in the observed years 2013 – 2915, it is possible to divide additionally assessed tax into two separate groups. The first group consists of Income tax, Corporate tax, Tax on dependent activity am other taxes and VAT represents another group.

Based on this fact, we can say that the hypothesis H 2.1 was verified to a full extent.

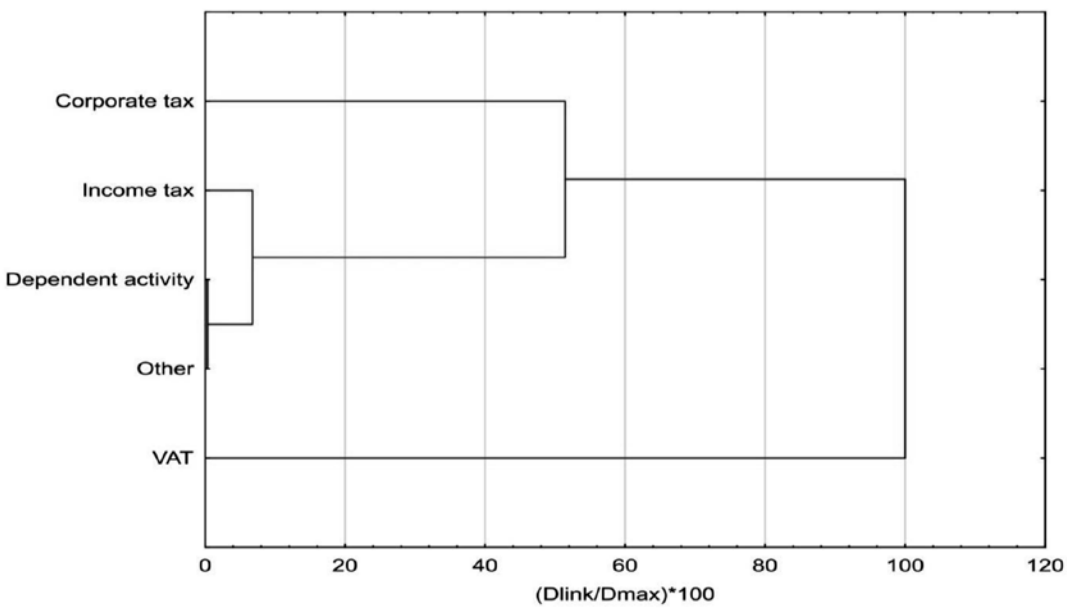

Figure 3 Dendrogram of verifying the hypothesis H2.1

Source: own processing

The next table (table 7) shows the result of correlation analysis between the VAT findings and the total number of controls carried out. Because the reached level of significance of the correlation coefficient is higher than the chosen level of significance α = 0,05, we can state that the correlation between the observed variables does not exist.

Table 7 Result of correlation analysis for testing the hypothesis H 2.2

Pair of Variables	Kendall Tau Correlations		
	Kendall	Z	p-value
The findings of controls on VAT (in thousands of €) & The number of controls carried out	1,000	1,566699	0,117185

Source: Own processing

The result of the hypothesis 2:
It is obvious from table 5 that the number of controls carried out in 2013 was 18 400, it grew to 22 651 in 2014 and in 2015, there was a decrease to 16 053 controls. At a first sight, it raises an impression that there was a rapid decrease of the number of tax controls, but on the other hand, we can see from this table that the finding from the controls carried out, particularly on VAT in 2013 it was 424 437 000 EUR, in 2014 a big growth to 519 754 000 EUR and in 2015 a drop to 305 2012 000 EUR. The most decisive thing is thus not the high number of controls but their strict performance as well as their final effect. The VAT share of the findings of control activities in 2013 represented 63,77 % and in 2015 it was 58,12 %. It follows from the other tables that the biggest attention by control performance is paid mainly to value added tax which is evaluated as the riskiest tax in the tax system of the Slovak Republic.

The hypothesis that the most findings carried out from tax controls will be on VAT was verified (figure 3). It was also verified that there is no correlation between the VAT findings and the number of controls carried out (table 7).

Conclusion

In the analytical part, we pointed out certain aspects in a tax system of the SR in a limited period that have an influence on the collection and total tax administration with the focus on a value added tax which is considered to be the most vulnerable tax within the total tax system of the SR and which also offers "fertile soil" for different interest groups of persons in order to gain easily accessible source of financial means.

Since 2013, there were more and more registered companies every year. Here, we can assume that together with the increase of the private limited companies, mainly in 2015, it can be the "last" effort of business entities to "easily" gain a certain amount of financial resources from excess deduction. A significant role here can be played by the fact, that the government of the Slovak Republic has informed in advance that it will take measures to eliminate tax frauds in the following period. At the same time, it is also related to the fact that the private limited companies have almost no responsibility for not paying the taxes or tax reduction because they do not dispose of any capital in the majority of cases. The development of tax controls during the observed years shows that the findings from the controls carried out are increasing constantly. We assume that the controls carried out in the first monitored years were more formal than they are at present. The performance of tax administration and the final effect of the controls are more important than their number. Contrary to that, the majority of findings from the tax controls will be on VAT and thus our assumption was verified. The assumption that there is no correlation between the findings on VAT and the number of controls carried out was also verified. We found out that law violation and additionally assessed tax from the tax controls of taxpayers was increasing and then decreasing which may be caused by the gradual implementation of regulations of the Ministry of Finance to eliminate tax frauds.

One possibility to decrease the number of tax evasions resulting from the analytical part can be to increase the number of qualified tax controls carried out. For this purpose, it is important to increase also the number of

qualified controllers. At present, the tax offices do not have enough controllers who would be important in relation to the increased number of tax evasions. For this purpose, we assume that the number of controllers should be five times higher and this minimally for the period of five years so that there can be at least 90% of business entities controlled in the shortest possible time horizon.

To increase the effectiveness of the battle against tax evasions and frauds, we suggest the following proposals:

a) The duty to keep accounting books for all business entities regardless of whether they apply flat rate/ fixed expenses or truly provable expenses and to either introduce mandatory monthly (or quarterly) presentation of financial statements to the tax office or to create a statement by a tax office which would record cash expenses, non-cash expenses, the state in a cash desk and in a bank account.

b) Obligatory establishment of one business account would contribute to make the payments of all invoices (received and issued) be carried out only in a non-cash payment form. At the same time, all these invoices would have to correspond to issued and received invoices in bookkeeping.

The above mentioned proposals could contribute to the abolishment of the VAT control statement and at the same time a tax office would have continuous information about the business activity of a particular taxpayer.

c) The establishment of the registrar of fines of individual taxpayers. For this reason, it is not possible to find out if in a previous period, a taxpayer got one, ten or fifty fines as well as the amount of these levied fines.

d) To introduce one-time tax (licences) or it does not need to be a tax but a one-time payment for business activity in a usual calendar year. The due date would be at a beginning of each calendar year (payment until 31st December of a previous calendar year) so that the enterprising entity could carry out its business activity already from the first day of a following calendar year.

e) Cancellation of VAT and introduction of turnover tax, according to my opinion, this step would lead to the increase in the incomes of a state as it is in developed countries of the world.

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