

# Identification of tax fraud and analysis of their impact

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**Abstract:** One of the ways in which entrepreneurs try to gain an unjustified advantage within economic relations is by committing tax fraud. Tax fraud is an integral part of today's economy, and as the ways of committing tax fraud evolve, so do the ways of detecting it. Entire chains of domestic and foreign companies are often involved in tax fraud. In this way, more and more pressure is exerted on the authorities that are supposed to serve to uncover these frauds. The aim of the article is to identify tax fraud as such, as well as the ways in which it is committed, and to analyze how these frauds affect business activities. In cross-border transactions, it is always much more difficult to prove that tax fraud has occurred. Authorities investigating tax fraud at the national level are limited by their national jurisdiction, and international cooperation at the bilateral and European level is therefore very essential in this area. We will probably never get rid of tax fraud completely. However, thanks to consistent cooperation, it is possible to significantly reduce their occurrence.

**Keywords:** fraud, tax fraud, tax crime, international transaction

**JEL Classification:** G32, G33, C35

## 1 Introduction

Fraud in the field of public finances and financial law is a hot topic that constantly affects the events around us (Kohoutkova & Zidkova, 2015; Petev, 2020; Rakovský, 2021; Sarnowski & Selera, 2020). Schneider et al. (2015) states that indirect taxes are still the driving force behind the shadow economy. In the case of fraud, it is generally a situation where someone enriches himself at the expense of someone else by misrepresenting him, taking advantage of someone else's mistake or concealing material facts that subsequently lead to damage to someone else's property. Among the most common types of fraud are tax frauds, among them tax frauds on value added tax related to the fact that within the business chain, tax evasion occurs at the expense of the public budget, and this loss is not compensated by the tax subject. However, tax fraud is not the only fraud that we can encounter. We can also identify insurance fraud, credit fraud or even subsidy fraud. Insurance fraud is a situation where someone provides false or grossly distorted information or conceals essential information in the context of concluding or changing an insurance contract, liquidating an insurance event, or when exercising the right to insurance or other similar performance. We then speak of credit fraud if someone, when negotiating a credit agreement or taking out a loan, provides false or grossly distorted information, or conceals essential information, or uses the funds obtained through a purpose-built loan for a loan other than the specified one without the creditor's consent. Subsidy fraud is associated with the fact that someone provides false or grossly distorted information or conceals essential information in an application for the provision of a subsidy, subvention or returnable financial assistance or contribution. Said frauds can be a separate type of fraud or be part of fraudulent conduct, e.g., corporate frauds. In our article, we will focus in more detail on tax fraud.

Each type of fraud has its own specific characteristics and therefore there are a number of factors that trigger fraud (Ahmad et al., 2021; Opreț et al., 2017; Vondráček & Eibl, 2018). The primary reason for tax fraud is the conflict of interests between the private and public sectors. Other risk factors are closely related to each other, influencing each other. We can mention, for example, economic factors, tax-technical factors, legislative factors, psychological factors, socio-political factors, ethical and social factors. Of course, tax frauds have fundamental effects on the functioning of both the state administration (Dimić, 2021) and the entrepreneurs themselves (Vondráček & Eibl, 2018). The implications of fraud are significant. Some can be marked and quantified simply, others are more complicated or are indirect impacts. Easier to quantify are direct financial losses, sanctions, fines, fraud corrections. But, for example, damage to the brand, reputation, loss of position on the market, employee departures are already difficult to quantify and have a long-term effect. The

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impacts are also on the assets of organizations and companies, as they are of a different nature - the costs of detecting them, the costs of solving them, the costs of preventing fraud, the costs of subsequent damages.

A significant part of tax fraud is fraud within cross-border transactions (OECD, 2021; Sato, 2014; Ševčík, 2018; Turksen & Abukari, 2020), when entities committing tax fraud rely, among other things, on cooperation between public authorities of individual member states it is not flexible enough (Petev, 2020), to be able to detect these frauds in time. Despite the fact that new measures are being introduced to fight against these frauds, their scale is still striking. International sources indicate that fraud actors are increasingly using new technological tools, and therefore effective and timely international cooperation and cooperation is essential (Sarnowski & Selera, 2020). The fact that fraud is a global economic problem is also confirmed by transnational working groups that prepare strategies to prevent economic fraud at the international level. It is necessary to examine not only existing stimuli, but also newly emerging ones. The Forum of Heads of tax crime investigation of the OECD's task force on tax crimes and other crimes regularly discusses current and emerging risks, including those arising from the COVID-19 pandemic. (OECD, 2021)

However, in relation to the international scope of fraud, the violation of law related to fraud may differ depending on the legal system of the jurisdiction. In her article, Karfíková (2018) explains and recalls the importance and clarity in the field of tax law. However, regardless of the nature of the particular culture, policy and legislative environment that reflects the nature of the legal framework, according to (Turksen & Abukari, 2020) the legal framework will be most effective if it actually seeks to not only clearly define crimes (Brychta et al., 2021; Procházka et al., 2022), but also to have clearly defined punishments according to the seriousness of the fraud, so that the perpetrators cannot take advantage of these differences.

The aim of the article is the definition of tax fraud, their identification from the point of view of criminal law, and further evaluation of the available tax fraud statistics.

## 2 Methods

To achieve the set goal, the methods of scientific work based on the evaluation of primary and secondary data, induction, deduction, analysis and synthesis were used. When writing the article, information from primary sources was analysed. Above all, data obtained from the activities of law enforcement authorities, i.e., the courts and the police of the Czech Republic, which try to detect crimes related to tax issues. Another source of data was subsequently statistical data obtained from the financial administration, i.e., the bodies that stand on the front line in the fight against tax evasion. If these authorities discover that a tax subject may have committed a tax crime, they are obliged to report this fact to the law enforcement authorities. After evaluating the data obtained in this way, their selection took place. Subsequent data analysis covers the period from 2010 to 2021. Detailed statistics on the commission of tax crimes, which are kept by the courts, public prosecutor's office, police and financial administration authorities, may differ depending on the stage of the investigation of tax fraud. Financial administration bodies are obliged to notify the police of any suspicious behaviour that could fulfil the elements of the facts of individual criminal offences. Then comes the turn of the police, who check whether a crime has been committed. Therefore, not every initiative of the financial administration authorities necessarily has to end with the initiation of criminal prosecution. On the other hand, other authorities, not only the financial administration authorities, can pass on the suggestions to the police. Furthermore, not every criminal prosecution ends with bringing an indictment. If the police do not have sufficient evidence, the public prosecutor postpones the case and does not bring a legal action to the court. Finally, there is one more elimination criterion, namely decision-making in court. Again, not every indictment ends with a court decision declaring that a crime has been committed. Courts can also decide that no crime was committed, and therefore no tax fraud could have occurred. For this reason, individual statistics may vary. The authors therefore chose the statistical overviews of crime by the Police of the Czech Republic to carry out the impact assessment. (Policie ČR, 2022) and statistical overviews of the Financial Administration of the Czech Republic (Finanční správa České republiky, 2022). An integral part of the examined issue was also the definition of tax frauds and their initial theoretical-legal analysis.

## 3 Research results

We can look at tax fraud and examine it from different points of view (Popescu, 2020), it combines a legal, social, financial and ethical problem (Nováček, 1999). It is also necessary to agree with Šimonová (2018), that the term tax fraud and tax evasion cannot be synonymous, when each of them means something slightly different. Furthermore Šimonová (2018) adds that tax fraud is a form of deliberate avoidance of tax liability, while tax evasion is the result of the overall economic behaviour of tax subjects, which is oriented towards the greatest possible reduction of tax liability on an illegal principle.

When defining tax evasion, we can also use the web portal of financial terms to help. The portal (penize.cz, 2022) states that tax evasion is understood as: *"The negative practice of not declaring taxable items, profit that exceeds the permitted reliefs for the purpose of evading the tax that is legally due."* Put simply, tax evasion means the violation of a

generally binding tax regulation in such a way that leads to a reduction of the tax liability of the tax subject, which is, however, to a greater or lesser extent provable and therefore punishable (Pickhardt & Prinz, 2012). The above also shows the fact that there is a very thin line between tax optimization and tax evasion. Tax evasion and tax fraud are also related to other concepts, which will be partially discussed below, namely tax avoidance, tax reduction or aggressive tax planning. As Sejkora (2017) states, „*tax avoidance is first and foremost a lawful legal action, but in its illegitimate form it can reach the level of illegality establishing the administrative responsibility of the tax subject.*“ According to the authors, the definition of tax fraud itself is very problematic and causes considerable difficulties. While the theory, especially the legal one, has the definition of tax fraud quite clear in this case, the opposite is true for the wider public. The concepts of tax optimization, tax fraud and tax evasion are also merging. This, combined with the dynamic development of the given area, especially towards the tightening of these definitions, leads, according to the authors, to considerable public uncertainty.

From a legal point of view, tax fraud is a typical institution of criminal law. Tax crimes are classified under economic crimes and are among the most frequently occurring and prosecuted economic crimes (Púry & Kuchta, 2013). The starting point for defining this term must therefore be found in the Criminal Code, specifically in Act No. 40/2009 Coll., Criminal Code, as amended. Section 209 generally defines the crime of fraud. According to the Criminal Code, fraud means a situation where someone enriches himself or another by misleading someone, taking advantage of someone's mistake or concealing essential facts, and thus causes not insignificant damage to someone else's property. Karfíková et al. (2018) further applies this definition to tax law, and according to her, tax fraud is therefore a situation where „*someone (most often a tax subject, but it is also possible to exclude an official person of the tax administrator) enriches himself or another by misleading someone, taking advantage of someone's mistake or concealing material facts, and as a result the public budget does not receive tax revenue.*“ The specificity of tax fraud is the existence of missing tax that should have been paid but was not paid as a result of the actions of the perpetrator of this crime. Dimić (2021) reminds that, unlike other crimes, the immediate harmful effect is not directly visible. A sign of fraud in the sense of European jurisprudence is the fact that one of the participants does not pay the tax and the other deducts it; this essentially violates tax neutrality. However, one cannot automatically consider "any" of the participants in the trade chain as "one" and "another" *stricto sensu*. It is always necessary to look for factual links and a causal connection between the non-payment of tax and claiming a deduction and proving knowledge of facts indicating possible fraudulent behaviour in order to attract a tax deduction between these entities. In the opposite way, the objective tax responsibility of any entity involved in the trade chain and the responsibility for the movement and fate of the goods would be completely inadmissible (3705/2018 Daň z přidané hodnoty: Daňový podvod, 2018). Brychta et al. (2021) states that the Court of Justice of the EU does not provide an explicit and exhaustive definition of tax fraud but establishes signs and circumstances that testify to the existence of tax fraud, e.g., failure to keep accounts, concealment of the delivery of goods, concealment of income, failure to submit a tax return, failure to pay tax due to administrative authorities.

The concept of tax fraud is closely related to tax reduction. Section 240 paragraph 1 of the Criminal Code defines the criminal offense of reducing tax, fee, and similar mandatory payment. The law specifically states that "*whoever reduces to a greater extent a tax, duty, social security premium, contribution to the state employment policy, accident insurance premium, health insurance premium, fee or other similar compulsory payment or induces an advantage to any of these compulsory payments, will be punished by imprisonment for six months to three years or a ban on activity.*" The next paragraphs of this section then define more severe punishments and qualified facts of the same crime.

The following section of the Criminal Code, i.e., section 241, defines a crime related to the above, namely failure to pay taxes, social security contributions and similar mandatory payments. Pursuant to paragraph 1 of this section, anyone who "*to a greater extent, as an employer or payer, he does not fulfil his legal obligation to pay taxes, social security contributions, contributions to the state employment policy or health insurance premiums for an employee or another person, he will be punished by imprisonment for up to three years or a ban on activity.*" Again, other paragraphs define the qualified facts.

Detailed statistics on tax crimes are carried out by law enforcement agencies, i.e., courts, public prosecutor's offices, and the police. The criminal complaint is then usually filed by the financial administration authority, as in many cases criminal proceedings follow the tax administrator conducts a tax audit, and at the same time discovers facts which, in his opinion, fulfil the factual nature of one of the criminal offences. In this situation, the tax administrator basically has no other option than to file a criminal complaint, as he is obliged to do so. A paradoxical situation may follow, when two separate proceedings concerning the same matter, e.g., the same tax and the same tax period, are conducted simultaneously. Both procedures are governed by completely different rules and principles, and as a consequence, they can end up with completely different results. In the opinion of the authors, inaccuracies already arise here, since there is no uniform classification of tax fraud, the authorities do not keep uniform statistics, and they can therefore be misleading. In addition,

misconduct detected by a financial administration authority does not automatically mean that it is tax fraud under criminal law.

Sejkora (2017) also points out that the true extent of tax evasion is difficult to ascertain, due to imperfect tools for detecting and measuring tax evasion. This is also helped by the fact that there is no unequivocal rule that would define which actions are still in accordance with the law and which are no longer. The situation is also made more difficult by the fact that the rules are also evolving at a time when the fictitious border is also shifting. Actions that in the past were accepted as legal and constituted tax optimization can now, about developments in the area, be considered actions contrary to the law.

In the next part, the authors will focus on the evaluation of the obtained statistical data regarding the clarification of selected crimes from the point of view of the clarification of crimes by the Police of the Czech Republic. Statistics obtained from the Police of the Czech Republic were deliberately chosen, as these probably best show the extent of criminal activity in the Czech Republic. At the same time, it is the police that is largely involved in the detection of tax crimes and plays a key role in it.

**Table 1** Total damage of detected tax fraud between 2010 and 2021

Year	Tax evasion		Failure to pay taxes, social security premiums and similar mandatory payments		Total tax collection
	Total damage (thousand CZK)	% on the total collection	Total damage (thousand CZK)	% on the total collection	(thousand CZK)
2021	4 042 007	0,73697	170 627	0,03111	548 466 000
2020	5 250 403	0,93560	169 940	0,03028	561 183 000
2019	4 758 683	0,81545	203 498	0,03487	583 567 000
2018	3 746 824	0,61363	144 894	0,02373	610 597 000
2017	3 980 480	0,62294	156 291	0,02446	638 982 000
2016	5 686 096	0,84846	136 019	0,02030	670 167 000
2015	7 957 739	1,08683	135 021	0,01844	732 197 000
2014	8 572 074	1,07747	179 750	0,02259	795 572 000
2013	6 843 153	0,80165	132 437	0,01551	853 634 000
2012	6 278 758	0,69223	169 310	0,01867	907 039 000
2011	3 361 121	0,39509	210 396	0,02473	850 732 000
2010	4 510 534	0,52086	203 378	0,02349	865 971 000

Source: Own processing by (Finanční správa České republiky, 2022; Policie ČR, 2022)

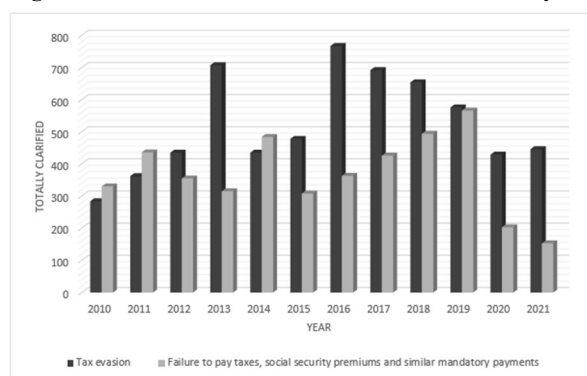
From the statistics presented in Table 1, it follows that much greater damage is caused by the crime of evasion of tax, fee, and similar compulsory payment. The amount of damage ranges from 3.4 billion CZK in 2011 to 8.6 billion in 2014. It is possible to say that over the last 10 years the amount has been constant and varies between 0.4-1.1 % of the total collection taxes in the case of the criminal offense of evasion of tax, fee, and similar mandatory payment. In the case of Failure to pay taxes, social security premiums and similar mandatory payments, the amount ranges from 0.02-0.04 % of the total tax collection. Of course, these are only statistics of detected crimes. Logically, the statistics cannot contain all tax evasions. For this amount, we can only talk about estimates, which may not be exact.

**Table 2** Total number of clarified frauds and damage in individual years

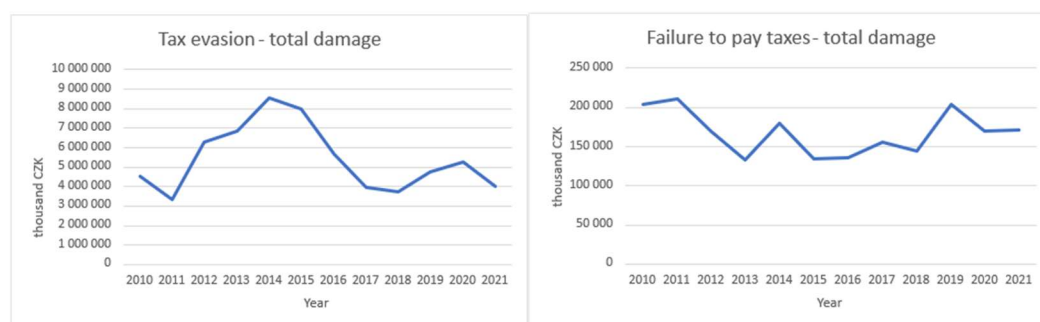
Year	Tax evasion		Failure to pay taxes, social security premiums and similar mandatory payments	
	Totally clarified	Total damage (thousand CZK)	Totally clarified	Total damage (thousand CZK)
2021	446	4 042 007	153	170 627
2020	429	5 250 403	203	169 940
2019	576	4 758 683	566	203 498
2018	654	3 746 824	494	144 894
2017	692	3 980 480	426	156 291
2016	767	5 686 096	363	136 019
2015	478	7 957 739	308	135 021
2014	435	8 572 074	484	179 750
2013	707	6 843 153	315	132 437
2012	435	6 278 758	355	169 310
2011	362	3 361 121	436	210 396
2010	284	4 510 534	330	203 378

Source: Own processing by (Policie ČR, 2022)

The development in the total number of solved crimes is similar, which can be seen from Table 2 and Figure 1 and Figure 2.

**Figure 1** Total number of clarified frauds in individual years

Source: Own processing by (Policie ČR, 2022)

**Figure 2** Total damage of tax evasion, Total damage of failure to pay taxes

Source: Own processing by (Policie ČR, 2022)

At the same time, it can be seen from the above that the number of cases of crimes of evasion of taxes, fees and similar mandatory payments do not fundamentally differ from the numbers of cases of crimes of failure to pay taxes, social security premiums and similar mandatory payments (Table 2, Figure 1). However, fundamental differences can be seen in the amount of damage caused, where one criminal offense of evasion of taxes, fees and similar mandatory payments incurs an order of magnitude more damage than is the case for the criminal offense of failure to pay tax, social security premiums and similar mandatory payments (Table 2, Figure 2).

## 4 Conclusions

Tax fraud is a global problem. As a result of tax fraud, states lose billions of sums that could have been allocated to the development of domestic and transnational policies (Kohoutkova & Zidkova, 2015; Sarnowski & Selera, 2020). In the years 2010-2021, the Czech Republic uncovered a total of 6,265 criminal offenses of evasion of tax, fee and similar mandatory payments, which caused damage to the state in the amount of almost CZK 65 billion. According to some estimates, up to 1,000 billion euros a year disappear in this way in the EU (European Parliament, 2018). These funds could be invested, for example, in the development of infrastructure, healthcare or be used in another way, for example to support innovative business or science and research. The question remains, however, what is the level of enforceability of the damage caused. It is necessary to take a realistic look at the stated amounts. If the offender causes damage to the state as a result of a reduction in tax in the amount of 100 million CZK, it is likely that he does not have the said amount at his disposal so that it can be secured for him. It would be naive to think that the perpetrators will voluntarily pay the stated amount to the state. It is therefore necessary to look for the problems of tax evasion and tax fraud already in their essence and try to set up a system of legal rules so that it is clear for entrepreneurs. And at the same time so that they have no reason to harm the state through tax evasion.

We are partially seeing steps in the right direction regarding tax evasion and tax fraud committed in cross-border transactions. In these transactions, we mostly encounter value added tax fraud, when due to the cumbersomeness of the authorities detecting these actions and the need for international cooperation, it is still interesting for the perpetrators to commit these frauds and subsequently hide behind a network of established companies. Registration of fraud within the Community is also problematic, as there is a lack of comparable data and indicators regarding VAT fraud within the Community (Evropský účetní dvůr, 2015). However, even here we see a shift in the form of faster cooperation between financial administration authorities and the police. And, regarding the gradual electronization and the introduction of other obligations for entrepreneurs in relation to value added tax.

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