

## PAYING TAXES IN THE DIGITAL AGE / Matej Kačaljak

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**Abstract:** *The paper deals with new trends and new challenges for tax administrations in the digital age. A review of contemporary trends in developed economies and recent academic literature indicates there may be a visible trend of shifting the burden of collection and consolidation of data on e.g. transactions, income and wealth from the taxpayer to the tax administration. The paper identifies several particular areas in the Slovak tax law, where (omitting the factor of current technological capacity on the side of tax administration) there may exist possibility to follow this trend. Primarily doctrinal method and method of analysis of legal norms was employed.*

This article is a result of the project implementation:

APVV-16-0499 "Securing the effective tax collection within the context of informatization"/„Zabezpečenie efektívneho výberu daní v kontexte informatizácie“.

**Key words:** *pre-populated tax returns; tax compliance; tax administration; tax morale; tax evasion; tax law; Slovak Law*

Submitted: 15 October 2020  
Accepted: 11 November 2020  
Published: 31 December 2020

**Suggested citation:**  
Kačaljak, M. (2020). Paying taxes in the Digital Age. *Bratislava Law Review*, 4(2), 21-30. <https://doi.org/10.46282/blr.2020.4.2.209>

### 1. INTRODUCTION

While it is still relevant to look for an optimum tax model in theory, in practice "tax policy also has to pay attention to the administrative and compliance costs of taxation" (Glenday & Hemming, 2013, p. 417). Furthermore, it must be taken into account that though "tax administration is tax policy [it is stressed by scholars that] no single strategy is appropriate for all countries and under all circumstances" (Slemrod, 2015, p. 7). On several levels the notion of digitalisation poses a challenge for tax administration. On the substantive level new business models arise which might threaten the tax bases of countries (see Kerschner & Somare, 2017). These considerations are generally out of scope of this paper, though recently some Slovak aspects were dealt with in the academic literature (see Cibula & Kačaljak, 2018). On the other hand, the digitalisation provides an opportunity to rethink the existing compliance models with a potential to reduce the overall administrative and compliance costs of taxation.

Though in the past decades reform efforts have focused on the information technology, the "gains from adopting new technology, however, have often failed to reach expectations. Successful reform efforts did not simply computerize antiquated processes but re-engineered the whole system" (Bird & Zolt, 2008, p. 796). As Bird (2015, p. 36) notes, a successful reform of tax administration (to align it with the requirements and possibilities of digital age) requires "not simply 'computerising' existing forms and

procedures but rather rethinking, redesigning and streamlining systems and procedures—for example, to eliminate unnecessary and unused information required from taxpayers." The above applies also to the tax environment of the Slovak Republic. Recent analyses aiming at, inter alia, assessment of an impact of the information technology on the effectiveness of tax administration have found that the "automation and computerisation of services of the Financial Administration of the Slovak Republic did not lead to increase in productivity of the employees and reduction of operating costs. Financial Administration of the Slovak Republic is continuously investing in computerisation of services and the reduction of operating and administrative costs would show only in the following years after necessary organisational changes are implemented" (IFP, 2016).

The focus of this paper is to identify unique features of the Slovak tax system which may provide for potential for a quick and relatively uncomplicated step up in the effectiveness of tax collection. We have disregarded implications related to the necessary organisational details, existing IT infrastructure and public procurement implications as these are relevant merely with respect to the "when" issue but not "if" or "how".

## 2. PROCESS IMPLICATIONS OF PAYING TAXES

Firstly, taking into account the importance of tax incomes for public budgets worldwide, it must be acknowledged that tax administration has a crucial role in generating these incomes.<sup>1</sup>

"The standard economic approach to taxation usually ignores such key administrative issues as evasion and avoidance, administrative and compliance costs, and how the way in which taxpayers and tax officials conceptualize and carry out the process of assessing, collecting, and enforcing taxes may profoundly alter the effects of the tax system" (Bird, 2015, p. 23). Nevertheless, there have already been efforts to track the practice of tax administrations both in developed and developing countries,<sup>2</sup> and there seems to be a general consensus that "a tax agency, like other government bureaucracies, should strive to use its resources efficiently and effectively" (Slemrod, 2015, p. 6).

From a legal perspective, we acknowledge the legislators' "wide margin of appreciation in taxation matters" (Baker, 2000, p. 298) is being recognised by the European Court of Human Rights as well as by the constitutional courts.<sup>3</sup> Furthermore, from a constitutional perspective in Slovakia, the tax related obligations are subject to a less strict "rationality test" rather than a "proportionality test" (Kačaljak, 2018). Nevertheless, from the perspective of the taxpayer, we would assume that the state should be seeking the least burdensome model.

Thus, in an ideal model from the taxpayer's perspective the single obligation imposed upon the taxpayer would be to pay an amount of tax notified to him (along with the necessary payment instructions) by the respective tax agency. It should be noted that e.g. "Singapore has taken this approach to the extreme by not only enabling most taxpayers to avoid filing anything but even debiting their bank accounts for the taxes the government calculates are due" (Bird, 2015, p. 25).

Taking into account the above, the distribution of roles between the taxpayer and the tax agency would be as follows:

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<sup>1</sup> For general data see World Bank (2018), for more detailed data for Slovakia see IFP (2018).

<sup>2</sup> For a brief review of recent research on the subject see Bird (2015) and Slemrod (2015).

<sup>3</sup> For the review of Slovak and Czech case law see Kačaljak (2018).

**Table 1**

Distribution of Roles between the Taxpayer and Tax Agency (Ideal)

<b>Taxpayer</b>	<b>Tax Agency</b>
payment	data collection
	data processing
	assessment
	record-keeping
	enforcement

Source: Author

As opposed to the above, in Slovakia, which essentially applies traditional (paper age) processes for most of the taxes, the distribution of roles is as follows:

**Table 2**

Distribution of Roles between the Taxpayer and Tax Agency (Paper Age)

<b>Taxpayer</b>	<b>Tax Agency</b>
data collection	verification
data processing	audit
(self-) assessment	enforcement
reporting	
record-keeping	
payment	

Source: Author

The above distribution stems from the existing reliance on self-assessment as a means of gathering tax related information by the tax agencies. *"While some countries have done away with filing tax returns for certain individual taxpayers, the majority of [surveyed] countries still require the completion of tax returns or reports"* (Äimä et al., 2018, p. 13).

This, however, poses several problems. In particular:

- A significant administrative burden both for the taxpayer and the tax administration. It must be also noted that the introduction of agents (such as an employer withholding tax from the employee's salary) merely shifts the burden as new compliance obligations are imposed on these agents with positive effects stemming primarily from the economies of scale. Nevertheless, it still applies that if *"a tax policy change places more compliance cost on businesses one can expect that, in equilibrium, the prices they charge to their customers will be higher. Thus, both administrative and compliance costs ultimately burden citizens, although only the administrative costs show up in official budgets"* (Slemrod, 2015, p. 12). In Slovakia there have already been limited scale efforts to measure the administrative burden on the side of tax administration (IFP, 2016). Furthermore, there were also academic efforts aimed at measuring the tax compliance burden (see Poláková & Kútna Želonková, 2018).
- Underreporting, which may have several causes, for example:
  - The income is from illicit activities where the doctrines and case law around the world differ. E.g. in the Slovak Republic the case law has come to some controversial conclusions and this has been already discussed in literature (see Galandová & Kačaljak, 2016, 2017; Šamko, 2017). The

taxpayer may then be prone not to disclose such income as he (i) may be genuinely convinced that such income is out of scope of taxation; and (ii) may claim that even the tax related data is subject to privilege against self-incrimination.

- The income is deemed "too negligible / untraceable" by the taxpayer. Nevertheless, on a mass scale a sum of such negligible incomes might have significant implications for the government revenues. Furthermore, e.g. in Germany the inability to effectively administer and tax certain income and prevent mass scale evasion presented a constitutional issue on the basis of unjust discrimination (see Masárová, 2018).<sup>4</sup>
- Incorrect (self-) application of law, e.g. exemptions.
- Deliberate tax evasion, which is rather thoroughly discussed in literature (see Allingham & Sandmo, 1972; Andreoni, Erard, & Feinstein, 1998; Slemrod, 2007; for Slovak perspective see Sábo & Štrkolec, 2016). In Slovakia the effects of this "tax lottery" problem are aggravated by unreasonably generous conditions for application of the so-called "effective penitence" in criminal law which enables tax evaders to avoid criminal penalty by simply paying the underreported tax and corresponding administrative penalty even at a developed stage of the criminal prosecution proceedings.<sup>5</sup> Such framework directly creates incentives for deliberate underreporting and effectively turns the criminal prosecution proceedings into the next stage of tax enforcement proceedings.
- Difficult verification. The tax authority may have at its disposal techniques and data to verify the amount of reported income, e.g. through the net worth method (Botha, 2009) or through an analysis of "traces of income" (Slemrod, 2015, p. 13). However, as the gap may be a result of both deliberate underreporting as well as of legitimate exemption, no clear conclusions may be drawn from such an analysis. A simple solution, express claiming of the exemption in the tax return form (as applied e.g. in the Czech Republic) causes additional compliance costs as the taxpayer must both report the exempt income and then expressly claim an exemption.

### 3. NEW TRENDS AND POSSIBILITIES

Though digitalisation is the principal trend discussed in this paper, its potential with respect to tax administration comes from its connection with several other trends.

Firstly, the world economies are moving away from cash transactions. *"Many jurisdictions have introduced specific measures to encourage a shift away from cash-based transactions to transactions that leave an automatic audit trail, more often than not of a digital nature (such as wire settlements or electronic transfers), which can then be tapped into as a source of information and verification by taxation authorities"* (Evans et al., 2018, p. 15). European Union-wide the 500 euro bank note is already being phased out, with the highest denomination remaining 200 euro (ECB, 2016). This applies also to the Slovak Republic which has imposed limitations on cash payments as from 2013.

<sup>4</sup> See discussions in Germany, Federal Supreme Court, BVerfGE 84, 239 (1991).

<sup>5</sup> Al Capone would literally end up a free man should the USA apply the same rules as are currently being applied in Slovakia (see Kačaljak, 2015; for recent thoughts on the topic from criminal law perspective see Hangáčová, 2018).

Furthermore, there is "a growing trend towards the partial pre-populating or pre-filing of tax returns for individual taxpayers. Consequently, there is a move away from taxpayer completion and tax authority verification, to a system in which the tax authority provides the information to the taxpayer and the taxpayer verifies the correctness thereof" (Evans et al., 2018, p. 13). Similarly, late review of practices identified "several aspects of tax administrations that correlate with high performance: (1) getting taxpayers to file online, (2) pre-population for individual taxpayers and pre-certification for business taxpayers" (Slemrod, 2015, p. 6).

The electronic filing is being further enhanced through the OpenAPI initiatives (for Slovakia see Slovensko.Digital, 2018) where the respective data requirements can be incorporated directly within the ordinary business processes. In other words, the business will no longer be required to separately produce and submit a certain piece of data if this may be automatically submitted to the tax administrator by its (e.g.) accounting software.

The above then aligns with the new cooperative compliance initiatives (Kirchler, Kogler & Muehlbacher, 2014), where discussions (and arguments) between the taxpayer and a tax authority are anticipated not over the quality of records and evidence but over the core issues of interpretation and application of legal rules.

Finally, the above considerations touch upon the issue of further usefulness of forms in the administration of taxes. Taking into account the historical role of a document form as the prerequisite for mass processing of data, one must not forget that their principal role is to gather the data.

Now, as it is anticipated that the data necessary for evaluation of amount of income or other values relevant for the administration of taxes will be gathered from third parties (ideally through integrated interfaces), forms will become redundant with respect to data collection. In fact, one may reasonably assume that the use of manually filled out forms for data collection presents a significant risk of error.

On the other hand, the forms are still useful in the (self-)assessment stage where the taxpayer makes decisions on e.g. claiming exemptions.

To conclude this part, the above trends provide for redistribution of roles between the taxpayer and the tax agency as follows:

**Table 3**

Distribution of Roles between the Taxpayer and Tax Agency (Digital Age)

<b>Taxpayer</b>	<b>Tax Agency</b>
(self-) assessment	data collection & processing
(assisted) reporting	record-keeping
payment	audit
	enforcement

Source: Author

#### 4. SLOVAK LAW IMPLICATIONS

There are several legal implications that must be taken into account in the Slovak legal environment. These will be discussed below through the perspective of a pre-populated tax return. Potential legal obstacles as well as potential benefits will be discussed as well.

##### 4.1 Personal Income Tax

As indicated above, pre-populated personal tax returns are becoming a standard in developed countries.

With the steady progress towards cashless economy and global initiatives aiming at automatic exchange of information on financial accounts (Evans et al., 2018, p. 17; Koroncziová, 2018) the tax administrations will shortly have better overview of the taxpayers financial assets (and indirectly of his income) than the taxpayer.

What is ironic from the Slovak law perspective is that currently the Slovak tax administration does not have at its disposal the same data with respect to Slovak tax resident individuals as (i) it receives with respect to the very same individuals from foreign tax administrations and (ii) that it provides to foreign tax administrations with respect to Slovak tax non-residents. In other words, the Slovak tax administration has at its disposal data on foreign but not domestic financial accounts of a Slovak tax resident individual. This presents a material barrier to implementation of pre-populated personal tax returns in Slovakia.

There does not seem to be a valid reason for this discrepancy. In the Czech Republic there has been recent discussion with respect to automated collection of data from banking institutions (Boháč, 2018), but in our view these situations are not comparable. The Czech case involved provision of data on individual transactions (not aggregates) and, further, the data was not supposed to be used for estimation of tax base of the individual making the payment but instead to verify the correctness of reports of the recipient of the payment.

Furthermore, in the Czech case the Constitutional Court did not rule that automated collection of transaction data is not permissible *per se*, it merely remarked that there does not seem to be valid justification for such a step from the proportionality perspective.

The situation seems easier if we are advocating the pre-populated tax return concept. There would be significant trade-off in the form of shifting the burden (and the risk of error / underreporting) of collection of data on income from the taxpayer on tax administration. Taking into account the economies of scale and the fact that the taxpayer is invariably required to report the same data also under current legislation, there seems to be sufficient justification even under the more strict proportionality test.

Furthermore, shifting the burden to tax administration will have implications also with respect to the exempt income (as this will have to be expressly claimed) and income from illicit sources. The main argument in the Slovak case-law against penalising taxpayers for non-disclosing income from illicit sources was that the taxpayer would be *de facto* forced to self-incrimination (see Galandová and Kačaljak, 2016). In the pre-populated tax return scenario, the situation changes significantly. The income (unclassified as to its source) would already be stated in the pre-populated tax return and the taxpayer will now face the dilemma to either (quietly) pay the tax or exclude such income and risk audit and potential criminal consequences.

Finally, along with the design of framework for pre-populated tax returns, it would be the right time to (i) rethink the existing effective penalty rules, which as was indicated above, incentivise taxpayers to evade taxes, and, instead, (ii) design suitable voluntary disclosure programs on the basis of experience from other jurisdictions (for comprehensive review see Evans et al., 2018).

#### 4.2 Corporate Income Tax

With respect to corporate income tax, the situation is a little different. Pre-populated tax returns do not seem to bring such significant benefits as with respect to individual taxpayers because the emphasis is not on the collection of data on income (standardly the tax base is being assessed from the profit / loss statement which businesses draw up invariably) but on the application of tax related adjustments.

However, the potential lies in holding the relevant book-keeping data with tax administration. In Slovakia the taxpayers are required to submit financial statements along the tax returns, which by itself presents an administrative burden. At the same time, the disclosed financial statements contain only aggregate data and so the record-keeping obligation remains with the taxpayer.

A simple solution in the age of digital communication seems to be in storing the accounting data with tax administration.

There do not seem to be significant obstacles from the legal perspective. Firstly, data on corporations are not subject to data protection rules or constitutional / international law rules regarding protection of privacy.

Secondly, businesses in Slovakia are already under an obligation to produce and maintain accounting records in line with the Slovak accounting rules or the International Financial Reporting Standards. In addition, we would refer to the required records doctrine being thoroughly developed by the US courts and literature (see Salzburg, 1986) under which even with respect to individual's certain data (mainly data generated under a statutory obligation) in principle may not be subject to rules on protection of privacy (as the data is not private in the first place).

Thus, it seems that the reasons why the accounting data was not stored with the tax administrator in the paper age were purely practical. It was less burdensome to keep the records with the taxpayer and provide unlimited access to the tax administrator in case of audit than to submit regular copies of the documentation to the tax administrator. In the digital age this needs to be reconsidered. Infinite digital copies of the entire documentation may be created and stored in multiple places. Moreover, in the age of cloud computing it is possible to access the same document from literally any place on the globe. This is a significant point in discussions regarding the integrity of data being stored in multiple places. The argument may be further developed when taking into account the technological possibilities hinted by e.g. blockchain technology, in particular the distributed ledger (for systematic review see Yli-Huomo, Ko, Choi, Park, & Smolander, 2016; for Slovak perspective see Poláková & Rakovský, 2018).

Furthermore, central digital storage of accounting records would prevent situations where the entire records were (rather conveniently) lost or destroyed.

Finally, in the future there may be potential for cross-verification of accounting records of different taxpayers, which may have implications also from the private law perspective (e.g. in disputes over the existence of certain payment claims).

#### 4.3 Multi-stage Consumption Tax (VAT)

Similar implications as with respect to the corporate income tax apply to the VAT system *mutatis mutandis*. The EU VAT rules already regulate issuance of invoices in digital form, though at the moment the paper and digital form should be considered equal and, thus, no EU Member State may make a digital format mandatory (see Terra & Kajus, 2018, p. 1446).

Simultaneously, several EU Member States, including the Slovak Republic and following up on the Slovak experience also the Czech Republic (see Liška & Šnopková, 2015) have already implemented additional reporting obligations as measures to combat VAT frauds. In Slovakia, regular VAT reconciliation statement is filed in addition to a VAT return (which in essence contains only aggregate data). Such statement currently

requires the taxpayer to report data from the invoices issued and received in the respective period.<sup>6</sup>

Again, when taking into account that the invoice is a document form in itself, what is actually relevant is the data it contains. Thus, the digital invoice does not necessarily have to be a separate document. Rather, it needs to be a consistent set of data required by the applicable law and provided to the counterparty (and to the tax administrator in the reconciliation statement).

At the European Union level, there already exists a technological framework for e-Invoicing (European Commission, n.d.) with the European Electronic invoicing standard being published under reference EN 16931 – 1:2017 and being mandatory for invoices issued as a result of performance of contracts subject to public procurement processes based on the Directive 2014/55/EU of the European Parliament and of the Council of 16 April 2014 on electronic invoicing in public procurement. In the Slovak Republic the act transposing the directive became effective from 1 August 2019 and the actual operation of electronic invoicing system is anticipated in 2021.

What now remains is to deliver the invoicing data to a central interface maintained by the tax administrator. Out of this data the (pre-populated) regular tax return will be generated automatically and the reconciliation statement will become obsolete.

The tax administrator would at the same time receive a benefit of cross-verification in real time (rather than at the end of each tax period) and the burden on taxpayers would also be reduced as now only one taxpayer will have to actively issue the invoice with the recipient merely acknowledging its existence (save for situations when the invoice is disputed in which case it will be anticipated that the recipient actively highlights this fact in the central interface).

As is clear from the above, several crucial elements will already be in place in 2021, namely the common e-Invoicing technological standard and data infrastructure (though at first limited only to public procurement contracts). The focus should then be on designing incentives for the businesses to participate voluntarily in this new e-Invoicing infrastructure as the legislation-based approach is not feasible on the national level without the change of rules on the European Union level.

## 5. CONCLUSIONS

As discussed in detail above, the Slovak tax administrator may gather some low hanging fruit with the use of information technology provided it reflects recent global trends. There do not seem to be significant legal obstacles to implementation of changes. To the contrary, minor legislative changes may lead to the significant improvement on overall compliance levels. The Slovak tax administration may already build on the best practice of other tax administrations and take into account the existing case law, according to which the move to, inter alia, pre-populated tax returns seem generally feasible. Furthermore, now it seems to be the right time to contemplate the design of incentives for using the e-Invoicing format in business-to-business communication with the ultimate aim of making it a prevalent option in the near future.

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<sup>6</sup> The use of such data for identification of fraudulent behaviour has been already examined to some extent in Slovak academic literature (see Kubaščíková and Pakšiová, 2014).



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