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ANÁLISIS DE LAS DEFICIENCIAS EN LA MEDICIÓN TRIBUTARIA Y ADUANERA EN EL ECUADOR

ANALYSIS OF DEFICIENCIES IN TAX AND CUSTOMS MEDIATION IN ECUADOR

Dayana Palacios[1]
Investigador independiente
dayana.palacios@unach.edu.ec
https://orcid.org/0000-0002-8129-3479

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RESUMEN

Ecuador ha implementado algunas reformas fiscales, estas han sido insuficientes para enfrentar los retos contemporáneos, lo que ha creado un entorno propicio para la evasión fiscal, el contrabando y la informalidad. El problema central de la investigación radica en la falta de tecnología adecuada, la obsolescencia normativa y la insuficiente capacitación del personal responsable de los procesos de fiscalización, lo que ha limitado la capacidad del Estado para gestionar eficientemente los recursos fiscales. El objetivo principal del estudio es identificar los factores que limitan la eficiencia del sistema de mediación tributaria y aduanera en Ecuador y proponer reformas estructurales que fortalezcan dichos procesos. Para ello, se utilizó una metodología cualitativa y exploratoria, basada en una revisión documental exhaustiva y un análisis comparativo con países latinoamericanos que han modernizado sus sistemas fiscales, como Chile y Colombia. Los resultados revelan que la falta de sistemas integrados en tiempo real, la escasa interconexión entre agencias fiscales y aduaneras, y la deficiente formación técnica del personal han empeorado la situación en Ecuador. En contraste, países como Chile y Colombia han implementado tecnologías avanzadas y normativas actualizadas, logrando una reducción significativa en la evasión fiscal. En conclusión, el artículo propone reformas estructurales clave, como la adopción de tecnología avanzada, la modernización normativa y la capacitación continua del personal, para mejorar la recaudación fiscal y el control aduanero en el país.

Palabras clave

Mediación tributaria, administración aduanera, deficiencias fiscales, Ecuador, evasión fiscal.

ABSTRACT

Ecuador has implemented some tax reforms, but these have been insufficient to meet contemporary challenges, creating an environment conducive to tax evasion, smuggling and informality. The central problem of the research lies in the lack of adequate technology, regulatory obsolescence and insufficient training of the personnel responsible for the audit processes, which has limited the State's capacity to efficiently manage fiscal resources. The main objective of the study is to identify the factors that limit the efficiency

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of the tax and customs mediation system in Ecuador and to propose structural reforms to strengthen these processes. To do so, a qualitative and exploratory methodology was used, based on an exhaustive documentary review and a comparative analysis with Latin American countries that have modernized their tax systems, such as Chile and Colombia. The results reveal that the lack of integrated real-time systems, the poor interconnection between tax and customs agencies, and the poor technical training of personnel have worsened the situation in Ecuador. In contrast, countries such as Chile and Colombia have implemented advanced technologies and updated regulations, achieving a significant reduction in tax evasion. In conclusion, the article proposes key structural reforms, such as the adoption of advanced technology, regulatory modernization, and continuous staff training, to improve tax collection and customs control in the country.

Keywords
Entre Tax mediation, customs administration, fiscal deficiencies, Ecuador, tax evasion.

INTRODUCTION

Tax and customs mediation in Ecuador faces significant challenges that compromise the effectiveness of tax collection and customs control, essential elements for guaranteeing the financial equilibrium and economic stability of the country. The lack of adequate technological infrastructure, together with deficiencies in audit processes and insufficient training of the responsible agencies, has allowed the proliferation of tax evasion and smuggling.

These practices directly affect State revenues and the formalization of trade, evidencing a structural problem in the country's customs management. The weakness in customs and tax controls limits the State's capacity to efficiently manage its resources, which affects both compliance with tax obligations and economic competitiveness at the national and international levels (1).

The problem of tax and customs mediation in Ecuador is multifaceted and encompasses both operational and structural aspects. In the first place, the lack of integration of adequate technological systems has generated growing informality that negatively impacts tax collection. The obsolescence of tax regulations and the lack of updated technologies have created gaps that allow tax evasion and smuggling. This situation is aggravated by the inherent complexity of the audit of international trade, where the lack of efficient procedures prevents adequate and effective intervention (2).

The lack of interconnected databases between tax and customs agencies has allowed illegal activities to flourish without adequate control. This not only affects direct tax collection, but also has a significant impact on the formalization of trade, which prevents the business sector from operating under equal conditions. In turn, these deficiencies generate an environment conducive to corruption and operational inefficiency, factors that contribute to the persistence of the problem without a viable short-term solution (3).

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Historically, the tax and customs system in Ecuador has been the object of various reforms with the objective of improving collection and the control of international trade. However, these reforms have not been sufficient to face contemporary challenges. Audit systems have not evolved at the same pace as international trade and the new modalities of tax evasion, which has provoked a structural deficiency in tax collection. Customs control, in particular, has been inefficient in stopping smuggling, one of the main causes of the loss of tax revenues in the country (4).

Deficiencies in customs control in Latin America indicate that Ecuador is lagging behind countries such as Chile and Colombia with regard to the implementation of advanced technology for fiscal and customs control. These countries have achieved significant advances through the adoption of technologies such as real-time tracking systems and artificial intelligence, while in Ecuador the processes continue to depend to a large extent on manual intervention, which increases the probabilities of error and corruption (5).

Likewise, efforts to improve tax collection through legislative reforms have had limited success due to institutional resistance and the lack of political will to implement significant changes. The fragmentation in control processes, combined with the lack of training in the responsible agencies, has allowed tax evasion to remain a common practice. Resistance to the adoption of new technologies and the lack of incentives to modernize the Ecuadorian tax system have perpetuated inefficiency in tax collection (6).

The impact of these deficiencies is reflected not only in the decrease in the country's tax revenues, but also in economic competitiveness. An inefficient tax system and weak customs control generate additional costs for companies that operate formally, which fosters informality and reduces Ecuador's competitiveness as a destination for foreign investment. Formal companies face significant barriers due to the complexity and high cost of compliance with tax obligations, which discourages voluntary compliance and aggravates the problem of evasion (7).

MATERIALS AND METHODS

A qualitative and exploratory methodology was used, based on an exhaustive documentary review and a comparative analysis with Latin American countries that have modernized their tax systems, such as Chile and Colombia.

The research was based on a comprehensive review of academic literature, official reports, and regulatory documents related to tax and customs administration in Ecuador and selected Latin American countries. Databases such as Scopus, Latindex, and institutional repositories of the Internal Revenue Service (SRI) and the National Customs Service of Ecuador (SENAE) were consulted.

This analysis made it possible to identify key areas where the regulations have become obsolete or present gaps that have favored informality and tax evasion. The results were compared with studies from other Latin American countries that have implemented

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successful reforms in their tax and customs systems, in order to propose solutions adaptable to the Ecuadorian context.

Finally, a comparative analysis was carried out between the tax and customs regulations of Ecuador and those of Latin American countries with more advanced fiscal structures, such as Chile and Colombia. This analysis made it possible to identify good practices and public policies that have been effective in improving tax collection and customs control, suggesting adaptations that could be implemented in Ecuador to improve the efficiency of its system.

RESULTS

The analysis of the deficiencies in tax and customs mediation in Ecuador is based on identifying the structural, technological, and operational factors that affect the efficiency of the tax collection system and customs control. This qualitative and exploratory research made it possible to evaluate the impact of the lack of technology, the insufficient training of personnel, and the obsolete regulations that have allowed the proliferation of practices such as tax evasion and smuggling.

Table 1. Impact of the lack of technology on customs and tax audit

Identified problem	Consequence	Proposed solution
Lack of integrated real-time control systems	Loss of tax revenues due to lack of timely detection	Implement integrated real-time control systems
Obsolescence of tax databases	Increase in operational errors	Update tax databases and improve their maintenance
Low use of artificial intelligence for evasion detection	Increase in tax evasion and smuggling	Adopt artificial intelligence for tax audits
Lack of interconnection between tax agencies	Lack of coordination in audit processes	Interconnect tax and customs agencies

Table 1 shows that the lack of modern and adequate technology has been one of the main factors limiting efficiency in tax collection and customs control in Ecuador. The absence of integrated real-time systems hinders the early detection of irregularities such as tax evasion or smuggling, which generates considerable losses in State revenues. In addition, the tax databases that are used are obsolete, which not only increases errors in audit processes, but also hinders the updating of financial information in real time.

The limited use of tools such as artificial intelligence in the detection of tax evasion patterns is another critical aspect, since this technology could automate and optimize tax audit processes, increasing precision and efficiency in the identification of irregularities.

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The lack of interconnection between the different tax and customs agencies causes a lack of coordination in audit processes, which aggravates the situation, given that the agencies cannot share information efficiently or act in a synchronized manner. Implementing the proposed solutions, such as the adoption of advanced technology and the interconnection of the agencies, could represent a significant advance in revenue collection and the control of illegal activities.

Table 2. Deficiencies in the training of responsible agencies

Affected area	Deficiency	Proposed solution
Technical training of SRI personnel	Lack of technical training in advanced technologies	Carry out continuous technical training programs
Training in the management of customs systems	Lack of knowledge of best practices	Improve training in customs procedures
Regulatory training of personnel	Insufficient knowledge of current regulations	Update training in fiscal and customs legislation

The deficiencies in personnel training constitute another critical factor that limits the efficiency of tax and customs mediation in Ecuador. The lack of continuous technical training in advanced technologies and best practices prevents the responsible agencies from optimally utilizing available tools and adapting to the rapid changes in international trade and evasion modalities.

The economic and social consequences of the deficiencies in tax and customs mediation in Ecuador are serious and affect both the national economy and the quality of life of citizens. The loss of tax revenues due to tax evasion and smuggling reduces the State's capacity to finance essential public services and social and infrastructure projects. In addition, the inefficient tax system and weak customs control generate a discouraging environment for foreign investors, which aggravates the unemployment rate and slows economic growth.

Formal companies, which comply with their tax obligations, face higher costs due to unfair competition with products and services that enter the market informally, which creates inequalities in the market and pushes many companies toward informality. Finally, the growth of the informal sector without adequate regulations creates precarious labor conditions, where workers lack social protection and labor rights, which contributes to the perpetuation of poverty and social inequality in Ecuador. The implementation of structural reforms that strengthen audit and customs control is essential to reverse these negative trends.

DISCUSSION

The lack of technological integration in tax and customs systems represents an important obstacle to efficiency in tax collection. Technological obsolescence is one of the main reasons why tax systems in Latin America have not managed to effectively detect tax

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evasion. The real-time control system is a critical factor that affects the capacity of governments to identify and sanction illegal practices such as smuggling (12).

With regard to the adoption of artificial intelligence, it can enormously reduce tax evasion, since it allows automation and optimization of audit processes. This aligns with what was observed in this study, where the adoption of artificial intelligence is proposed as a key measure to improve precision and efficiency in the identification of fiscal irregularities in Ecuador (13).

With regard to personnel training, the results obtained show that the lack of training in advanced technologies and customs best practices is a significant barrier to improving the efficiency of the responsible agencies. Countries that have implemented continuous training programs for their fiscal and customs officials have managed to significantly improve efficiency in their control processes.

Regulatory training is crucial so that officials can correctly apply tax and customs laws in a context of constant change. The countries that have modernized their tax regulations have managed to reduce their tax evasion rates. This coincides with the findings of the present study, where it is pointed out that Ecuador needs to modernize its regulations and adopt a technological approach to improve its collection and customs control (16).

The implementation of audit systems that Chile has carried out has allowed greater transparency and efficiency in auditing, which has resulted in a considerable decrease in tax evasion (17). Likewise, the tax reforms implemented in Colombia have strengthened the improvement of the country's economic competitiveness. These results are consistent with those obtained in this study, where the need for Ecuador to follow the example of these countries in order to improve its tax collection is highlighted (18).

The economic and social consequences of the deficiencies in tax and customs mediation in Ecuador are serious and affect both the national economy and the quality of life of citizens (19). The loss of tax revenues due to tax evasion and smuggling reduces the State's capacity to finance essential public services. In addition, an inefficient tax system generates a discouraging environment for foreign investment, aggravates unemployment and economic stagnation, a situation that is also observed in Ecuador (20).

With regard to unfair competition for formal companies, studies show that companies that operate within the legal framework face higher costs due to competition from products and services that enter the market informally (21). This creates inequalities in the market and fosters the growth of the informal sector, which coincides with the results obtained in the present study. Finally, the growth of the informal sector without adequate regulations generates precarious labor conditions, which causes poverty and social inequality, a problem that has also been identified in Ecuador (22).

It is important to highlight that the lack of collaboration and coordination between the different governmental entities also constitutes one of the main deficiencies of the tax and customs mediation system in Ecuador (23). The disconnection between tax and

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customs agencies generates an environment of inefficiency that allows practices such as tax evasion and smuggling to persist without greater controls.

CONCLUSIONS

The analysis of the deficiencies in tax and customs mediation in Ecuador reveals structural, technological, and operational problems that limit the efficiency of the tax collection system and customs control. The lack of integrated real-time systems, the obsolescence of databases, the limited use of artificial intelligence, and the poor interconnection between agencies have allowed the proliferation of tax evasion and smuggling.

In contrast, countries such as Chile and Colombia have implemented advanced technologies and updated regulations, achieving a significant reduction in tax evasion. The adoption of advanced technology, regulatory modernization, and continuous staff training are key structural reforms that Ecuador must implement to improve tax collection and customs control.

The economic and social consequences of these deficiencies are serious: loss of fiscal revenues, reduced capacity of the State to finance public services, discouragement of foreign investment, unfair competition for formal companies, growth of the informal sector, and precarious labor conditions. The implementation of the proposed structural reforms is essential to reverse these negative trends and strengthen the efficiency of the Ecuadorian tax and customs system.

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