

Monitoring the Causes of Tax Evasion in the Egyptian Tourism Sector

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ABSTRACT

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Taxes have been known since ancient times and were the only financial source for the state or the governing body. The tax is one of the sources from which countries derive the necessary funds to meet their public expenditures to provide services such as education, health, security and others. The state can achieve it by imposing a tax that enables the state to intervene in economic and productive activities and direct these activities in the right direction. Taxes in modern age cannot be deducted without causing repercussions on consumption, savings, production and investment, but the taxpayer is working hard to get rid of the tax burden in various forms. This study shows the most important reasons that drive taxpayers to evade the tax in the Egyptian tourism sector, due to its economic importance whether Direct and indirect represented by foreign tourists' spending, added value, employment and tax revenue. The tax revenue directly related to the spending of foreign tourists is estimated at 6.3 billion Egyptian pounds, which is equivalent to 1.5% of the total direct and indirect taxes.

The Study Problem

Taxes evasion has several negative effects that are directly reflected on the state treasury and thus on the level of services provided by the state to its citizens, and tax evasion has significant effects on the social and economic goals that the state seeks to achieve through the imposition of tax, which affects the national economy and society in general.

Searching into the causes of tax evasion has become a vital requirement to reach the most appropriate solutions to reduce this problem, especially that the tourism sector deserves to be placed on the priority list of economic policies in Egypt, due to the ability of this sector to contribute positively to achieving economic goals, and the problem of the study lies in answering the following questions: -

1. What are the causes of tax evasion in the Egyptian tourism sector?
2. Is there a correlation between the factors causing tax evasion?

The Study Objectives

The study aims to achieve the following objectives:

1. Highlighting on the concept of taxes
2. Identifying the types of taxes in the Egyptian tourism sector
3. Highlighting on the concept of tax evasion
4. Identifying the causes of tax evasion in the Egyptian tourism sector
5. Determining the relationship between the factors causing tax evasion.

The Study Importance

1. The increasing interest in the issue of tax evasion, and the state's awareness of the need to develop appropriate strategies to contain and control it, as it has some negative effects on the abundance of the state's proceeds.
2. Knowing the factors and reasons that lead to tax evasion, and its forms and ways to combat it, to be taken into account by the competent authorities in future plans and policies calling for the development and improvement of the performance of collecting state revenues.

Literature Review and Theoretical Framework

The Definition of 'Tax': The tax is defined as a monetary deduction imposed by the authority on individuals in a final and free manner in order to cover the financial burdens, but the rapid development of the role of the tax has made such a definition obsolete, where the tax is defined broader and more comprehensively as a monetary deduction imposed by the public authorities on natural and legal persons in accordance with their mandated capacities in a final and free manner in order to cover the general burdens to achieve state intervention (Bin, 2021).

The characteristics of the tax: It is clear that the tax at the moment is mandatory, i. e. the taxpayer is obliged not to pay the tax to the State Treasury if it is achieved, and it is also characterized by the fact that the taxpayer pays it without receiving direct benefits provided to him, which generates the taxpayer's unwillingness or motivation to perform it.

Despite of the importance of the financial, economic, and social objectives that the State can achieve from taxation, taxation is shocked by many obstacles and problems, the most important of which is tax evasion (Bonnes, 2021).

Types of Taxes in the Egyptian Tourism Sector: (AL-Sabagh, AL-Maleeh, 2021)

Taxes are imposed on all sectors, including the tourism sector, on the basis of individual and corporate income. The tax in the tourism sector takes one of the following forms:

- **Income Tax:** The government levies a tax on corporate and individual income. Those who pay this type of tax must submit a declaration to the Department of the Tax Authority to determine their tax obligations
- **Stamp tax:** Stamp tax is a tax imposed by the state on some types of transactions that are included in written documents. Stamp duty is usually a stamp representing

a certain value that is affixed to the document. Examples of postage stamps that are placed on receipts, petitions, and court papers.

- **Real Estate Taxes** The government imposes real estate taxes on property owners. This tax depends on the value of the property, whether it is (land or building)
- **Real estate disposal Tax:** Real estate tax is a direct tax established on real estate when it is traded, such as selling or renting. Dispositions of real estate funds apply to transactions that are legally carried out and that are documented. Dispositions of real estate funds are only due by publicity, where the legal status of the parties to the disposal of real estate materials is determined. This tax shall only be by publicizing the disposal and not merely holding it.
- **Property Tax:** A tax that relies on a special reinforcement called a “benefit” to justify its imposition. Added value Tax these taxes are defined as the difference between the selling price and the cost of producing goods or services.
- **Commercial and Industrial Profits Tax:** The income tax is applied to self-employed or non-commercial professionals. Such as doctors who own private clinics, freelance lawyers, representatives, tour guides, and others.
- **The Amusement Park Tax:** The amusement park tax is a general tax, as it is imposed at uniform rates on the public in theaters, and in any place of amusement parks, entertainment shows and parties throughout the Republic. The amusement park tax is an indirect tax, as it is imposed on the public of those places, and the role of those who take advantage of these places is limited to being an intermediary in collecting that tax and supplying it to the competent authorities.
- **Customs Duty Tax:** or customs tariff: A customs duty tax or customs tax is a tax that is only for goods that are imported from outside the country. Customs duty tax (customs tax) is called customs tariff.

All developed and developing countries suffer from the problem of tax evasion, some of which may be small and others large, and the taxpayer has not fully dehumanized so that the obligation to pay tax is seen as a sacred duty, so it is natural to expect from tax payers the reaction that takes the form of defending their interests, either by avoiding the tax altogether or at least by reducing the scope of their tax deduction, hence the phenomenon of "tax evasion" (Kazi Abdul, et al, 2021).

The concept of Tax evasion: Tax evasion is defined in the science of public finance as the disposal of individuals from the obligation to pay the tax after the fact that was established for it has been realized. The tax is forfeited (Animashaun, Chitimira, 2021).

Reasons for tax evasion: The reasons for tax evasion are many and varied and cannot be enumerated, because they differ according to the different financial legislation, economic, social and political conditions, the level of public awareness, the efficiency of the agencies and the effectiveness of procedures (McGee, et al, 2021). However, these reasons can be summarized as follows:

- **Legislative reasons:** Legislative reasons are among the most important reasons for tax evasion, and the reason for this is either the lack of tax legislation, the lack of its formulation, and the fact that it contains loopholes through which taxpayers can implement (Kukalova, et al, 2021).
- **Economic reasons:** One of the reasons for tax evasion is the rise in taxes, which leads the taxpayer to feel that the tax is deducted as a large part of his income (Benkraiem, et al, 2021).
- **Administrative and Technical reasons:** The tax administration is the applicable executive tool. The more the administration is weak in efficiency and integrity, the easier it will be for tax evasion (Abiahu, et al, 2021).
- **Social and Ethical reasons:** In some societies, the society's view of the evader is a look of admiration and appreciation, given that stealing the state's public treasury through tax evasion is not considered theft (Saragih, Putra, 2021).
- **Political reasons:** The instability and political independence of the country and the state's public spending policy play a major role in tax evasion. The better the state uses public funds, the less taxpayers' tendency towards tax evasion (Kurauone, et al, 2021).

The Effects of Tax Evasion

tax evasion is an economic crime that has negative effects on the national economy and leads to a breach of justice and equality between taxpayers, where citizens pay the tax required of them, while other groups resort to tax evasion, thereby reducing the tax revenues of the State, and therefore reflects on the abundance of outcomes, which is one of the main objectives of the tax system, Low tax collection leads to a low level of state-provided services, the failure of the State to achieve the economic and social objectives it seeks from taxation, the state increasing tax rates to achieve the required revenues, making those committed to paying the tax an additional burden, and legitimate and illegal tax evasion has negative social, economic, political and development implications (Kurauone, et al, 2021).

Methodology

This study relies in its methodology on the descriptive analytical method. The study also derives its data and information from the following main sources:

A. A-Ready secondary sources: they are books, articles, scientific research, theses and official documents.

B - Primary sources: represented in collecting data directly from the field by means of a questionnaire designed for the purposes of this study, where the questionnaire's validity and reliability were tested through arbitration and first experimentation, and the necessary modifications were made to it before re-designing and finally distributing it to the study population. Aiming at analyzing the collected data and achieving the studying aims, many statistical tools were used such as:

- Arithmetic mean, to show the increase and decrease in the response of the sample members to the questionnaire paragraphs.
- Standard Deviation, to show the extent of deviation of the sample members' responses to each paragraph of the questionnaire form. Moreover, standard deviation clarifies the contrast of responses around each paragraph. When this scale value became near to zero, the sample responses became centralized and their contrast became low.
- Peterson correlation coefficient: to verify the reliability of questionnaire.
- Cronbach's Alpha Reliability Coefficient.

Study Sample

The study population consists of experts in the tourism sector in Egypt, and was divided, as follows:

- (40) Accounting Managers
- (15) Employees in the Taxes Sector, Ministry of Finance
- (15) Employees in the Ministry of Tourism
- (10) Academic Experts in the field of Tourism and Hotels
- (40) Owners and managers of some touristic organizations

A random sample of (120) questionnaires was distributed. And (103) questionnaires were retrieved, of which (13) were excluded, so that the number of questionnaires suitable for analysis became (90), the questionnaire, and accordingly the response rate is 75%, and therefore it can be relied upon in the results of the study.

Study Tools

The questionnaire was designed due to the theoretical study, to achieve the main goals of the research. The questionnaire consisted of four main axes and included (24) paragraphs that include the reasons for tax evasion, and each paragraph is measured on a five-level scale consisting of five levels of answer:

1. The first axis is legislative reasons, and (7) paragraphs are devoted to it.
2. The second axis is administrative reasons, and (6) paragraphs are devoted to it.
3. The third axis is reasons related to the nature of the tourism sector, and (6) paragraphs are devoted to it.
4. The fifth axis is economic reasons, and (5) paragraphs are devoted to it.

Validity and Reliability of the Questionnaire

In order to find out the validity of the questionnaire, it was presented to a group of specialists, for arbitration, and after taking their observations, the questionnaire was modified in accordance with the nature of the study until it became in its current form.

To ensure the stability of the tool, a questionnaire was distributed to a random sample consisting of (10) tourism and tax experts, and the test was re-tested on the same sample. We note that the internal consistency coefficients were more than (70%),

which indicates the strength of the correlation and consistency between the answers, as well as the stability of the tool and its ability to measure the goals set.

Table 1
Internal consistency transactions (Cronbach's Alpha)

Field	Cronbach's Alpha
The first axis is legislative reasons	%93
The second axis is administrative reasons	%90
Reasons related to the nature of the tourism sector	%83
The fifth axis is economic reasons	%85

Statistical Analysis

The SPSS statistical program (version 25.00.) was used to analyze the data in the questionnaire. Among them are Measures of Central tendency, Variation measure, and statistical tests that serve the study. The answers were categorized into five levels: very agree, agree, neutral, disagree, very disagree, given five points for a very agree answer, four points for a agreeable answer, three degrees for a neutral answer, two points for an answer that disagrees, and one point for an answer that does not agree. So, the range of levels is as follows- :

The range is from (1-2.49) to denote a low level.

The range is from (2.50-3.49) to indicate an average level.

The range is from (3.50-5) to indicate a high level.

Discussion

Reasons for tax evasion:

1- Legislative reasons:

Table No. (2) shows the arithmetic averages and standard deviations of individuals' responses to the paragraphs related to the legislative causes of tax evasion, arranged in descending order according to the arithmetic averages.

Table 2
Arithmetic averages and standard Deviations of the Paragraphs of legislative Reasons

No	Paragraphs	Standard Deviation	Arithmetic mean
1	How strict is the punishment system for evaders	0.72	4.41
2	The extent to which the provisions of the law are clear to the responsible administrative body	0.78	4.37
3	Inefficiency of exemptions provided for by law	0.94	4.06
4	The taxpayer exploited loopholes in the law	1.02	4.01
5	The extent of the clarity of the provisions of the law for the taxpayer	0.93	3.95
6	Non-compliance with the full implementation of penalties related to evaders	1.06	3.90
7	Constant change in the law	1.05	3.86
Total		0.93	4.06

The results of the previous table show that the arithmetic mean of the total paragraphs related to legislative reasons was (4.06) and with a standard deviation (0.93), with a high degree, which indicates that legislative reasons play a major role in tax evasion, and this result confirms the importance of legislation in reducing tax evasion as well as the severity of deterrent penalties. Especially the prison sentence as one of the tools that can be used to reduce the phenomenon of tax evasion, and the Standard Deviation in this area (0.93) indicates the degree of agreement and consistency of the views of the study community members about the extent of the impact of this axis on tax evasion.

2 .Administrative reasons:

Table No. (3) shows the arithmetic averages and standard deviations of individuals' responses to the paragraphs related to the administrative causes of tax evasion, arranged in descending order according to the arithmetic averages

Table 3
Arithmetic Averages and Standard Deviations of the Administrative Reasons Paragraphs

No	Paragraph	Standard Deviation	Arithmetic mean
1	Lack of clarity of administrative procedures	0.85	4.20
2	The efficiency of the collection system in the competent administrative authority	0.85	4.14
3	Efficiency and capacity of the administrative staff	1.01	4.08
4	Routine procedures related to the stages of tax assessment and collection	0.86	3.90
5	The efficiency and capacity of the information system in the administrative body	0.91	3.87
6	The inadequacy of administrative control in detecting tax evasion	0.93	3.75
Total		0.93	3.97

The results of the previous table show that the arithmetic mean of the total paragraphs related to the administrative causes of tax evasion was (3.97) and with a standard deviation of (0.93), with a high degree, which indicates that administrative reasons play a major role in tax evasion, and this result confirms the importance of tax administration in reducing evasion. Tax administration because the weakness of the tax administration gives room for manipulation of sources of income and items of income and expenditures, as well as the lack of training and qualification of evaluators and appointing them away from experience and competence pours in this direction, and the Standard Deviation in this area of (0.93) indicates the degree of agreement and harmony of the views of the members of the study community about the extent The impact of this field on tax evasion.

3. Reasons related to the Nature of the Tourism Sector

Table No. (4) shows the arithmetic averages and standard deviations of individuals' responses to the paragraphs related to the reasons related to the nature of the tourism sector for tax evasion, arranged in descending order according to the arithmetic averages.

Table 4

Arithmetic averages and standard deviations of the reasons paragraphs related to the nature of the tourism sector

No.	Paragraph	Standard Deviation	Arithmetic mean
1	Fluctuations associated with the tourism .industry	0.96	4.23
2	Rising operational burdens in the tourism sector	1.07	3.97
3	Multiple types of taxes imposed on the tourism sector	1.05	3.85
4	The desire of workers in the tourism sector to increase profits by evading taxes	0.95	3.71
5	Failure to provide incentives for regular .taxpayers	1.16	2.97
6	Ignorance of workers in the tourism sector of the .tax system	1.27	2.84
Total		0.93	3.7

The results of the previous table show that the arithmetic mean of the total paragraphs related to the reasons related to the nature of the tourism sector for tax evasion was (3.7) and with a standard deviation (0.93), with a high degree and close to the average, which indicates that the reasons related to the nature of the tourism sector for tax evasion play a major role in tax evasion , and this result confirms the importance of the reasons related to the nature of the tourism sector that helps to evade tax because the tourism sector is of a special nature, as the tourism sector is one of the most economic sectors affected by crises and fluctuations, not only local but also global fluctuations, and the tourism sector is one of the economic sectors that need There are significant operational costs, both in terms of investment costs or current expenses, as the tourism sector depends on imports, especially in the early stages of the life of the tourism project, and the Standard Deviation in this area of (0.93) indicates the degree of agreement and harmony of the views of the members of the study community about the extent of the impact of this field on tax evasion.

4. Economic Reasons

Table No. (5) shows the arithmetic averages and standard deviations of individuals' responses to the paragraphs related to the economic causes of tax evasion, arranged in descending order according to the arithmetic averages.

Table 5
Arithmetic averages and standard deviations of the economic reasons paragraphs

No.	Paragraph	Standard Deviation	Arithmetic mean
1	Competition to earn profits	1.02	3.94
2	low level of income	0.92	3.85
3	High tax rate on the taxpayer	0.94	3.64
4	The nature of the source of income	0.93	3.36
5	Change in the rate of economic growth	0.95	3.26
Total		0.92	3.74

The results of the previous table show that the arithmetic mean of the total items related to the economic causes of tax evasion was (3.74) and with a standard deviation (0.92), with a high degree and close to the average, which indicates that economic reasons play a major role in tax evasion, and this result confirms that economic factors play a major role in tax evasion. A major role in tax evasion because it reduces costs and increases profits and thus violates the principle of competition, which drives taxpayers to evade tax in order to avoid losses, and the low level of income and high cost of living invite taxpayers to evade tax, and Standard Deviation in this area indicates a degree of (0.92) Consensus and harmony of the views of the study community members on the extent of the impact of this field on tax evasion.

Table 6
Arithmetic averages and standard deviations of all causes of tax evasion

No	Paragraph	Standard Deviation	Arithmetic mean
1	Legislative reasons	0.93	4.06
2	Administrative reasons	0.93	3.97
3	Economic reasons	0.92	3.74
4	Reasons related to the nature of the tourism sector	0.93	3.7
Total		0.93	3.88

In light of this, we note that the highest arithmetic mean was the share of legislative reasons, and therefore the need to give these reasons appropriate care when developing strategies to reduce tax evasion by reconsidering existing legislation, and not limiting it to legislative amendments only, but rather the need to issue new legislation commensurate with the development in the sector tax in general and the tourism sector in particular.

And to know the relationship that links the causes of tax evasion with each other, and that it is difficult to isolate one of these factors from the other, but the increase in social causes can be the result of economic reasons, and legislative reasons can affect the administrative reasons and other relationships. To be correct, the Pearson correlation coefficient was used to measure the relationships between the factors that cause tax evasion, which are shown in Table (7)

Table (7)
(Pearson Correlations) The relationship between the different causes of tax evasion

causes of tax evasion	Economic reasons		Reasons related to the nature of the tourism sector		Administrative reasons		Legislative reasons	
	α	r	α	r	α	r	α	r
Legislative reasons	0.00	0.275*	0.00	0.522*	0.00	*0.483	--	1
Administrative reasons	0.00	0.354*	0.00	0.551*	--	1		
Reasons related to the nature of the tourism sector	0.00	0.384*	--	1				
Economic reasons	0.00	1						

(**) Statistically significant at the level of statistical significance $\geq \alpha(0.05)$

We note in the previous table that there are positive relationships between all the factors causing tax evasion where the value of ($\alpha = 0.00$) and the value of (r) were positive for all other relationships, which indicates that there are statistically significant positive correlations at the level ($\geq \alpha 0.05$) between the administrative and economic reasons Legislative and reasons related to the nature of the tourism sector for tax evasion.

Looking at the numbers in the previous table, we note that the highest value of the correlation coefficient was (0.551), which indicates the strength of the relationship between the administrative reasons and the reasons associated with the nature of the tourism sector, and this confirms that the factors related to the nature of the tourism sector and related to the fluctuations facing the tourism industry and the increase in the operational burdens of the tourism sector are A reason for tax evasion, as well as the evasion of some in the tourism sector in order to increase their wealth, in addition to the failure to provide the necessary invitation and incentives for those who are regular to pay taxes and thus lead to injustice and equality among the taxpayers, which leads to the reluctance of the taxpayers to pay the tax.

▪ **Results**

1. Tax evasion is due to legislative reasons, where the Arithmetic mean for this field reached (4.06) with a high degree of impact, and this is due to the lack of strictness of the penalties system for tax evaders and the lack of clarity of the provisions of the law in relation to the assessor.
2. Tax evasion is due to administrative reasons, where the Arithmetic mean for this field reached (3.97) with a high degree of impact, due to the ambiguity of procedures, the wide scope of personal judgment, the inefficiency of the collection system, and the inefficiency and ability of employees to carry out the work assigned to them.
3. Tax evasion is due to economic reasons, where the Arithmetic mean for this field reached (3.74) with a high degree of impact, close to the average, and this is due

to competition for profit making, seizing opportunities, low level of income and high cost of living.

4. Tax evasion is due to reasons related to the nature of the tourism sector, where the Arithmetic mean for this field reached (3.70) with a high degree of impact, close to the average, and this is due to the fluctuations facing the tourism industry and the increase in the operational burdens of the tourism sector are a cause of tax evasion.
5. Legislative, administrative, economic and reasons related to the tourism sector, ranked according to importance, play a prominent role in tax evasion, and each of them affects the other.

▪ **Recommendations**

1. Elaboration of tax legislation that is tightly formulated to ensure that loopholes through which taxpayers escape from the tax and tighten penalties are avoided.
2. Increasing the efficiency of the tax collection system and increasing the efficiency of tax assessors to detect various cases of evasion through qualification and training.
3. 3.Work to raise the level of tax awareness among taxpayers through the speedy completion of tax files and the appropriateness of the means and tools used to spread tax awareness in the correct manner.
4. Establishing encouraging incentives that contribute to reducing tax evasion, choosing the most appropriate times for the taxpayer, and paying the tax in installments.
5. Increasing the stipulation in the law, especially those related to the tourism sector, as this has a major role in reducing tax evasion.
6. Develop an integrated strategy that addresses all aspects and loopholes through which tax evaders operate.

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دراسة أسباب التهرب الضريبي في القطاع السياحي المصري

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المخلص

عُرفت الضريبة منذ أقدم العصور وكانت المصدر المالي الوحيد للدولة أو الهيئة الحاكمة وتعتبر الضريبة أحد الينابيع التي تستقي منها الدول الأموال اللازمة لسد نفقاتها العامة لتقديم الخدمات من تعليم وصحة وامن وغيرها، ومع تطور المفهوم الحديث للدولة أصبح لها بجانب هدفها المالي أهداف اقتصادية واجتماعية وسياسية مختلفة تسعى الدولة لتحقيقها من خلال فرض الضريبة التي تمكن الدولة من التدخل في النشاطات الاقتصادية والإنتاجية توجهه هذه النشاطات الوجهة السليمة. فالضريبة في عصرنا الحديث لا يمكن أن تستقطع دون أن تثير انعكاسات على الاستهلاك والادخار والإنتاج والاستثمار، إلا أن المكلف يعمل جاهدا لتخلص من العبء الضريبي بأشكال مختلفة، تبين هذه الدراسة أهم الأسباب التي تدفع المكلفين للتهرب من الضريبة في القطاع السياحي المصري، وذلك لأهميته الاقتصادية سواء المباشرة وغير المباشرة والمتمثلة في إنفاق السائحين الأجانب، والقيمة المضافة والعمالة وحصيلة الضرائب. حيث تقدر حصيلة الضرائب المرتبطة ارتباطاً مباشراً بإنفاق السائحين الأجانب ما قيمته 6.3 مليار جنيه مصري، وهو ما يعادل 1.5% من إجمالي الضرائب المباشرة وغير المباشرة.

معلومات المقالة

الكلمات المفتاحية

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