



Volumen 3 Número 1 Mes de Enero 2020

Innovative Taxpayer Tool: Virtual Tax Administration, in light of the Principle of International Fiscal Transparency

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Research Line: Curriculum, Training and Pedagogical Innovation

ABSTRACT

In the international framework, the topic on the Innovative Taxpayer Tool: Virtual Tax Administration, in the light of the Principle of International Fiscal Transparency, has a great impact, since it refers to the participation that Costa Rica has in this area, in strengthening of essential fiscal policies and norms in an increasingly globalized world. Therefore, in this study the tax information exchange agreements are revealed, with the purpose of determining the real resources that the country currently has to face the obligations and commitments acquired. As well as the way in which the Virtual Tax Administration is used, in the light of the Principle of International Fiscal Transparency, as an innovative tool. In tax matters, the most common and developed pernicious tax practices are tax evasion and avoidance, since they are the ones that generate the most damage to tax administrations, since they have a direct impact on the determination and collection of taxes. In this sense, the objective of this study is to analyze the Innovative Tool for the Taxpayer: Virtual Tax Administration, in the light of the Principle of International Fiscal Transparency. To this end, he methodologically supported a documentary investigation, bibliographic type, in which, through the analysis of the content of various documents, the objectives of the research were answered, in this sense, once the content analysis was carried out, the following were obtained Results: The General Directorate of Taxation has innovated in the systems of elaboration of declarations online, through the Virtual Tax Administration that facilitates the presentation of the declarations in line with a service 24 hours every day of the year being able to enter from any computer with internet. It is concluded that the Virtual Tax Administration has significantly improved the security of the administration of tax information, because it guarantees the security of the real existence of taxpayers, due to the link in line with the Civil Registry and its legal representations with legal entities and with the National Registry.

Descriptors: Tool, Innovative, Taxpayer, Administration, Virtual Tax, Principle, Transparency, Fiscal, International