

On a new tool to combat tax evasion

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Abstract

In these days the Hungarian government accommodating the new tools in the fight against the tax fraud, and tax avoidance. These new appliances mostly use the digital world elements, like Online cash register, Electronic Public Road Trade Control System (EKÁER), digital billing system and HU-GO network system. Therefore, in the last few years the Hungarian central budgeting proceeds dynamically increased, and strongly reduced the moonlight economy. This essay introduces some aspects of this process.

Keywords: tax fraud, tax administration, digital government, VAT, central budgeting, transport, billing, HU-GO, EKÁER.

I. Introduction

The functioning of the state partly depends on the efficient and fair tax system that essentially influences the functioning of the public finance system, the state and the economy, and the quality of life of the citizens. There has been quite a lively discourse on this subject in the past decade, in domestic and international academic and political discourse¹. Criticisms and professional statements expressed have sometimes had a strong impact on national tax laws, tax laws, tax incentives, tax rates, and the relationship between clients and the tax office. Nonetheless, the fact that all countries apply and shape their tax policies², depending on their fiscal position and economic-policy goals, and quite often create substantial differences between the public-finance duties of natural persons and companies thereby, remains unchanged³. Several researches have pointed out that a tax situation has emerged in some states in Asia and Central and Eastern Europe that is disadvantageous for natural persons, and as a consequence of their excessive taxation, they have to pay more public expenses than necessary⁴.

The players of corporate sector benefit from a significant tax advantage in several countries, including Hungary, Croatia, Romania, Vietnam and China, in order to increase

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¹ As far as foreign publications are concerned T. Piketty, J. Stiglitz, G. Tullock are relevant, while, in terms of domestic literature, authors like Cs. Szilovics, Z. Pogátsa, T. Erdős, and Cs. Leitner. Cs should be taken into considerations

² See in more detail at P. Elek and Á. Scharle: *Optimális adózáselméletek és az empirikus mérés lehetőségei*, Közpénzügyek adópolitika és adórendszer 2008. 3.szám, pp. 442-450

³ István Muzslay: *Gazdaság és erkölcs, Studia Theologica Budapestinensia*, Márton Áron Kiadó, 1993.; T. Erdős.: *Adóztatás, hatékonyság és gazdasági növekedés*, Közgazdasági szemle, LXI., January 2014. pp. 1-26.

⁴ R. S. Avi. Yohan, N. Sartori, O. Marian: *Global Perspectives on Income Taxation Law*, Oxford University Press 2011; J. Martinez – Vazquez, M. Rider, S. Wallace- *Tax Reform in Russia*, Cheltenham UK, 2008; Z. Pogátsa: *A skandináv modell Magyarországi esélyeiről*, 2016; Cs. Szilovics, *Néhány közép-európai ország adóváltozásainak tapasztalatai az elmúlt két évtizedben*, Jura 2018/ 1.; Vito Tanzi: *Adóreformok a piacgazdaságba való átmenet során: a fő kérdések*, Szociálpolitikai Értesítő, 1993.

investment and employment. These allowances may come in the shape of tax exemptions, individual or normative state subsidies or in the form of providing premises at a discounted rate. As a result of these measures, as in many other countries, the specific budget contribution of the large-corporation sector fell in Hungary as well. In this country, the 11 largest companies in the country produced 25% of GDP in 2015, but only 2% of the corporate tax burden was paid by them. At the same time, it also must be noted that the Hungarian Tax Office and several independent investigations have found that the rate of VAT fraud and tax evasion are also significant in this sector⁵.

According to the experience of the authorities, abuses most frequently occur in the transactions between member states involving a large amount of bulk goods difficult to identify (sugar, edible oil, chocolate, flour). Some of the entrepreneurs abuse the rules of tax-free sales between EU Member States. It is a common practice to abuse tax-exempt status of export activity by using fictitious transport documents to sell products in Hungary, which have not actually been exported from the country, without paying public debts. The inspectors of the tax national authorities have also revealed that ex-post inspection of commercial transaction of goods based solely on documents are not sufficiently effective. In the course of the inspections, it was also a challenge fact that fraudulent taxpayers produced unlimited number of copies of the international transport documents and used them as they were not subject to strict accounting regulations. Well-prepared and organized criminal groups could produce and use a large number of fictitious invoices and rely heavily on a large-scale network of companies and dormant firms. These perpetrators could exchange shipping documents and invoices, misleading the authority, and frequently changing their contributing companies, bank accounts, and headquarters. Some of the members of the chain of suppliers have often disappeared during the audit or involved cross-border companies both on the seller's and on the customer side, making it even more difficult to control them.

In order to fight back the challenge posed by the unlawful steps of these fraudulent companies, causing significant damage to the state budget and the society, a control system had to be established which could enable the tax administration to overview and keep track of the economic activities continuously and in real-time. Although natural persons are also involved in sales without invoices and the grey economy, it is clear that different tax groups require the use of different control techniques in practice. Only segmented tax administration, which is perfectly aware of and responsive to taxation activity characteristics of taxpayers, can only be effective.

This kind of targeted toolkit for improving legal control and compliance for Hungarian companies was developed and implemented by the Hungarian government between 2012 and 2018, a. This package included the obligation to use online cash registers⁶, the introduction of reverse VAT, the targeted reduction of VAT rates, the introduction of the Electronic Public Road Trade Control System (EKÁER) and the provision of online invoicing.

⁵ For the topic of tax evasion, see also R. W. McGee, *The Philosophy Of taxation And Public Finance*, Kluwer Academic Publishers London, 2004, pp. 75-79; A. Semjén, Z. Szántó, I.J. Tóth., *Adócsalás és adóigazgatás*, Társi Bp 2001, p. 120; *The Challenge of Tax Administration Until The End Of The 20th Century*, International Bureau Of Fiscal Documentation Amsterdam No.35, 1984.

⁶ Az online kasszákhöz kapcsolódó szabályozás 2017-ben, Adó Online, 2017 <https://ado.hu/rovatok/ado/az-online-kasszakhoz-kapcsolodo-szabalyozas-2017-ben> Bevált és tervezett eszközök az áfacsalások elleni harcban, A XVII. Európai ÁFA Konferencia anyaga, <https://www.kkvhaz.hu/cikk/2307-bevalt-es-tervezett-eszkozok-az-afacsalasok-elleni-harcban>,

II. Objectives and functional features of new anti-tax fraud tools

This complex package of measures partly intended to broaden the tax base without raising taxes, while other elements wanted to reduce the size of the black economy, reducing the extent of unlawful benefits. The common feature of each step in the change is that it is counts on the increased cooperation of taxpayers and either reduces the paperwork included in taxation or broadens the database of control with technical means without putting significant extra burden on the customers. In other words, most elements of the package of measures were designed to provide a more accurate and real-time overview, and by developing a new database to provide information about the real processes of the economy. An efficient operation is primary based on the condition that the activity of the business sphere should not become a baffling puzzle for the tax office. It can be stated that any means that improve transparency will increase the efficiency of the tax office at the same time. However, this new approach should not only cover the development of digital devices, but also the development of a cooperative tax-office model. Digitalisation should also be used to improve keeping contact with customers, as well as to get a feedback regarding the opinion of taxpayers, for media monitoring, and for processing information received from domestic and international partner organisations.

Electronic development is likely to be the most effective tool for monitoring. Although voluntary compliance is an important element in the functioning of every tax system, it bears at least the same importance for taxpayers to continuously perceive the presence of state's control⁷. One of the least disturbing ways of it for taxpayers can be the enforcement of mandatory electronic steps incorporated into electronic communication, control and taxation process⁸. The use of them can reduce the time spent on monitoring and increase its effectiveness as the available official database can have a significant probative role in the proceedings. The level of compliance can increase because control is continuous, the risk of being caught is high, and the legal compliance does not require a great deal of intellectual effort or financial expense from the taxpayer either. These tools help to build good tax and public finance practices with state involvement and a small willingness to cooperate by the taxpayers. Studies on lawful conduct of taxpayers have demonstrated that compliance with tax obligations has been transformed into routine procedures for the vast majority of cases and taxpayers follow the same correct or incorrect tax pattern until it is changed by an audit⁹. The development of a good practice can help build a control system that is operated as a part of day-to-day work, and continuously informs the taxpayer and the tax office about the tasks and their fulfilment. Since VAT account for the majority of budget revenues, that is 20% or 25% of it¹⁰, it is advisable to incorporate the new means of control into the system of VAT management of companies. In my study, I am presenting the operation the most important and effective element of these tools in Hungary that is the EKÁER system.

⁷ Adó Online, Adóelkerülés: indulnak az akciótervek <https://ado.hu/rovatok/ado/adoelkerules-indulnak-az-akciotervek>

⁸ Cs. Kriskó, B. Locskai: *Elektronikus ügyintézés az adóhivatalban*. Budapest, Saldo Kiadó, 2008; I. Futó: *Az elektronikus adóhivatal*, Adóvilág 2002/9

⁹ See also: Csa. Szilovics, *Csalás és jogkövetés az adójogban*, Gondolat Könyvkiadó, 2003.

¹⁰ J. McGee, *The Philosophy Of taxation And Public Finance*, Kluwer Academic Publishers London, 2004, pp. 75-79.

III. What is the essence of Electronic Public Road Trade Control System (EÁKER)?

EKÁER was established and operated by the Hungarian National Tax and Customs Administration, as a technical system for monitoring, checking and registering the movement of goods, with the primary aim to reduce the number of abuses related to the shipment of goods and to reduce the number of fraudulent VAT transactions. The system covers transactions between Member States and movements of goods for sale to the first domestic non-end user, as well as the electronic recording of the data specified by the law by the tax authorities in advance, and the notification of the carriage. This can indirectly result in the whitening of the black economy, as by mapping the actual movement of goods, the legal history of the products delivered can be traced back by the joint application of NAV and HU-GO¹¹. With these two digital systems, it is possible to significantly reduce the volume of untaxed merchandise, since it can only be legally marketed by means of road transport which has been duly announced in advance. This tool indirectly protects fair market participants, bona fide buyers, and improves the level of equal contribution to public burden, and helps to establish the soundness of government statistics and economic-policy plans.

IV. The legal background of the control system

This area of law is governed directly by three legal norms. First of all, the Act XCII of 2003 on the Order of Taxation and the CLI and CLII Laws of 2017, which have been in force since 2015, set out the detailed conditions for the operation of the system, the obligation to announce and provide guarantee. Secondly, the decree No. 5/2015 (II.27.) by the Ministry of National Economy on the operation of Electronic Public Road Trade Control System can be considered whereby partial rules not mentioned in the Act on the Order of Taxation are defined. Thirdly, the Decree of the Ministry of National Economy of 51/2014 (XII.31.) can be mentioned, which defines the entire scope of risky products.

V. Practical functioning of the EKÁER system

The most important element of the operation of the new system is that road transport by road vehicles with a total mass of 3.5 tonnes or more will have been subject to tolling from 1 January 2015 and before the commencement of the journey the person or company responsible for the carriage must report the planned transport to the tax office and request an EKÁER number. Those belong under the scope defined above can carry out transport activities with a valid EKÁER number only. This includes the sale of goods to and from Hungary from other Member States of the European Union and the sale or export of other products from Hungary to the Member States of the European Union or domestic imports, if it is not meant directly to the end user, and the first delivery to Hungary if the goods concerned are subject to VAT. It should also be noted that the export activity outside the EU or the imports from the same territory is also subject to permission, thus these rules apply to them either.

¹¹ HU-GO is a traffic monitoring camera system installed on the Hungarian public road system, which has been checking the movement of vehicles subject to toll, and generating a database of the information obtained since 2013.

The law specifies that stricter procedural rules have to be applied for so-called risky products. The range of risky products mainly include foods, such as meat, milk, butter, cheese, flour, sugar, cooking oil. In the case of products belonging to this range, consignments even under 3.5 tons of total weight, which are otherwise exempted from toll, must be announced and have them authorized in the following cases:

- If the total gross mass of the delivered product reaches 200kg for a recipient or the net value of the goods is at least of net HUF 250,000.
- In the case of more than one recipient, the total weight of the goods must reach 500kg and its net value should be of 1000,000 HUF.

The operation of the system is linked to the HU-GO national network of cameras, the operating rules of which are governed by Act LXVII 2013. Accordingly, from 1 January 2015 NAV is authorized to take over and use the digital traffic information collected by the HU-GO system. With the use of out-of-road traffic control cameras, the movement of consignments across the national road network can be accurately tracked and the data collected can be compared with the data obtained by the NAV, including the information based on EKÁER announcements. The system is also complemented by a financial guarantee scheme provided by carriers. The amount is determined based on the 45-day traffic data of the announcing company or sole proprietor, similarly to the guarantee system for excise duties.

VI. Scope of exemptions provided by law

Similarly to other financial legal standards, the legislative body concerned has also provided exempt status to a considerable group of forwarders.

The following legal entities and their means of delivery are provided with exempt status.

- Hungarian Armed Forces, Military National Security Service, Law Enforcement Bodies, Parliamentary Guard
- Official military service units (NATO) crossing Hungary for military service purpose and official and service vehicles of foreign military commanders performing official service in Hungary, in accordance with international treaties or, in the absence thereof, based on the principle of reciprocity
 - Disaster management vehicles
 - motor vehicles receiving exempt status based on international contracts or treaties
 - humanitarian aid consignments
 - vehicles carrying excisable goods or waste
 - motor vehicles transporting goods subject to customs supervision under the Customs Act in force
 - motor vehicles transporting mails, medicines and vehicles supplying goods covered by the law on metal trade

VII. Terms and means of notification of the carriage

Notification of the commencement of transport is one of the most important obligations of taxable subjects, even though the Act on the Rules of Taxation (hereinafter ART.) Did not include it in the taxation list of tax liabilities. The practical implementation of this has been done electronically through the „client gate” online electronic system of

state administration since its introduction with the user name and password of the notifying person. Taxpayers concerned must get these digital means before the first shipment. Otherwise, this obligation cannot be lawfully fulfilled.

The notification must be made by the taxpayer himself or by his legal representative or by his permanent agent. Section o(8) of § 22 of the Act regulates specifically the scope of the details the taxpayer or his representative must always state in full. The details requested include: the details of the dispatcher of the consignment (company name, tax ID), the exact address of loading, the details of the consignee (company name, tax ID) the address of unloading. In the case of a risky products, this scope is expanded. In this case, the exact details of the companies or businesses legitimately using the property found at the address of unloading should also be provided if it they are not the same as the details of the consignee. In addition, the taxpayer must also communicate control data with the tax office in order to check the loading and unloading (telephone number, house number, other contact details). An important element of the notification is that the type, weight, value and origin of the products of a certain ID number thus delivered should be specified and registered according to the current nomenclature in force. Besides, the purpose the entitlement and reason of transporting the product (sales, labor, storage) are also have to be specified. Carriers must also declare details of the transport vehicle (registration number, type, shipping capacity).

The most important element of the reporting process is the unique EKÁER number issued on a single occasion. This is a digital signal generated by the tax authorities, which only indicates a single consignment and expires after the transaction was completed. One shipment refers to a one-time shipping of a single shipment to a consignee shipped by one carrier, shipped by the same vehicle! However, in the case where the dispatcher have the same motor vehicle subjected to toll carried different types of goods (for example, has a consignment carried to one and the same consignee potatoes and sunflower at the same time) then in this case the different products can be declared simultaneously and the tax authorities can set one EKÁER number based on the notification.

In the case where a single dispatcher has a vehicle subject to toll carry a consignment of one or more types of products to several consignee, the number of notifications to determine the EKÁER number is based on the number of recipients. Accordingly, in the case of transport to five consignees, five EKÁER numbers must be requested before the commencement of road transport. The number acquired shall be valid for 15 days from the date of its issue and during this period the carriage shall be reported and implemented in practice and the date of loading, shipping, as well as the date of arrival (unloading) at the place of receipt shall also be reported.

Following the announcement, NAV assigns the ECÁRE number allocated to the carrier and the freight and the notified data to the product unit and quantity to be delivered, thus creating a unique digital data unit easy to be tracked. Thereby, both the legal and the actual track of this artificially created figure can be traced and monitored.

VIII. Verification of the notification obligation and legal consequences of failure

The most important consequence of breaching the the notification rules is that the unauthorized product is considered to be of arguable origin and the owner of it may be subject to a default fine of up to 40% of the value of the product. In addition, illegally

shipped products can be confiscated, unless the goods are perishable. These sanctions have been applied by the Authorities since 15 January 2015. NAV published a report on EKÁER's fining practice in 2018¹². According to their experiences, failures are usually due to intentional human omission or lack of information. Most common mistakes include the failure to report or to meet deadlines, the use of incorrect data, and the incorrect determination of the value of the goods. According to the report the tax authorities are acting fairly in case of minor errors and imposing fines ranging from 0 to 100,000 forints regardless of the value of the goods. It is relatively rare that the highest i.e. 40% fine specified by law is imposed. This is only applied in the practices of business associations that are systemic and recurring in the practice of circumventing the tax administration system. However, the average fine does not usually exceed 15% of the value of the goods even in these cases. In other cases, when detecting minor errors not based on intentional fraud, the usual extent of fines is 4-5% of the value of the goods.

In order to ensure effective public control of freight forwarders, carriers are obliged to keep all documents accompanying the consignment with them, and to present them at the request of the authorities. Consequently, commercial quantities of products can only be legally delivered with supporting documents (bill of lading, invoice). In addition, natural persons or contractors performing carrier activity must declare the owner and the origin of the goods delivered and must provide the relevant supporting documents. If a carrier refuses to declare, does not fully support the facts included in his or her statement or makes false statements, he or she may face severe legal consequences.

One of the biggest legal deficiencies in the system's practical operation is that this procedure is lacking the option of self-audit. Thus, the business entity cannot improve its mistakes, as is the case with other areas of tax administration. In order to demonstrate its good faith, it may only record a protocol similar to a self-audit record, and it may refer to it later during a possible legal procedure. The legal procedure to be applied in this area is the same as those used for the inspection of other tax liabilities and the minutes of the agents of the tax office can be commented on and an appeal may be filed against the decision¹³.

IX. First results of the application of new tools

Prior to the introduction of the new legal-technical tool, a number of Hungarian logistics and commercial professional organizations have formulated a negative opinion. One of the leaders of the Association of Hungarian Logistic Service Centres and the head of the Hungarian Association of Transportation and Logistics said¹⁴ that the introduction of the control of goods would cause significant damage, and in the first four to five months after the introduction it might cause a chaos as it had not been tested in practice. They agreed that this device could be capable of detecting fraud on general sales tax and real-time tracking of goods to bleach the economy. They also stated that this could cause

¹² 5percAdó: EKÁER bírságolási tapasztalatok, jogorvoslati lehetőségek, <https://5percado.hu/ekaer-birsagolasi-tapasztalatok-jogorvoslati-lehetosegek/>

¹³ 5percAdó: EKÁER bírságolási tapasztalatok, jogorvoslati lehetőségek, <https://5percado.hu/ekaer-birsagolasi-tapasztalatok-jogorvoslati-lehetosegek/>

¹⁴ További két hónapos türelmi időszakot kér az MLSZKSZ, <http://www.mlszksz.hu/hireink/41-ekaer-tovabbi-ket-honapos-turelmi-idoszakot-ker-az-mlszksz>, Magyar Nemzet (on-line newspaper): Meglepően könnyen kijátszható az EKÁER, <https://mno.hu/gazdasag/nagyon-konnyen-kijatszható-ez-ekaer-1307638>

some decline in the Hungarian logistics industry and that companies and investors carrying out forwarding activities might avoid the country and we would not be able to take advantage of the logistically favourable location of the country. As a result of these negative effects, the amount of VAT and corporate taxes, as well as the amount of customs revenues and employment might be reduced. According to the chairman of the Hungarian Vegetables and Fruit Inter-professional and Product Association¹⁵, the control system can easily be circumvented by using vehicles of the 3.5 tonnes of or by falsifying freight data.

In contrast to the negative expectations that had arisen, the experts of the National Tax and Customs Administration and the Ministry of National Economy were optimistic. According to Zoltán Pankucsi, State Secretary for Tax Affairs of the Ministry of National Economy, the new system will increase tax revenues¹⁶ in that the government does not levy new taxes, but rather would be able to collect the existing ones more efficiently. Ágnes Sinkóné Csendes¹⁷, Taxation Director-General of NAV, says EKÁER's goal is to improve the position of lawful taxpayers, i.e. to eliminate the competitive advantage of contractors of unlawful conduct and to help enforce the law and improve the efficiency of tax administration. This latter goal is achieved through the establishment of risk profiles created by controlling affiliated companies and the data of the notifying entities, as well as through mapping the customers' economic activities. The information gathered during the operation of the system could be used successfully in other tax audit procedures. As far as the actual budget results of the package of measures are concerned, the anticipated positive expectations have been fulfilled. As early as in the first year of the implementation, NAV and commercial organizations reported significant gains, increased sales revenue and an increased lawful economic activity, hence the grey economy declined. Companies of lawful conduct experienced a 15-20% increase in their turnover as early as in 2015. In the same year, the VAT gap, i.e. the unpaid portion of the tax, decreased by 3%. This resulted in a presumed proportion of tax evasion being reduced to 13.7% compared to the regional average of 25.5%¹⁸. The results of the new Hungarian system have also been recognized by the European Commission. In its 2017 report, the Commission described it as a good tool for combating tax evasion when, in 2015, the EU estimated a total of € 152 billion of tax evasion losses in the member countries¹⁹ ²⁰.

¹⁵ További két hónapos türelmi időszakot kér az MLSZKSZ, <http://www.mlszksz.hu/hireink/41-ekaer-tovabbi-ket-honapos-turelmi-idoszakot-ker-az-mlszksz>, Magyar Nemzet: Meglepően könnyen kijátszható az EKÁER, <https://mno.hu/gazdasag/nagyon-konnyen-kijatszhato-ez-ekaer-1307638>.

¹⁶ Előnyös hatást gyakorol az áfabevételre az ekaer, <http://elelmiszer.hu/gazdasag/cikk/elonyos-hatast-gyakorol-az-afabevetelre-az-ekaer>.

¹⁷ Előnyös hatást gyakorol az áfabevételre az ekaer, <http://elelmiszer.hu/gazdasag/cikk/elonyos-hatast-gyakorol-az-afabevetelre-az-ekaer>.

¹⁸ Az Európai Bizottság az EKÁER (elektronikus közútiáruforgalom – ellenőrző rendszer) szabályozási problémái miatt kötelezettségsegési eljárást indított Magyarország ellen, <https://hirlevel.egov.hu/2017/10/04/az-europai-bizottsag-az-ekaer-elektronikus-kozutiaruforgalom-ellenorzo-rendszer-szabalyozasi-problemai-miatt-kotelezettsegszegesi-eljarast-inditott-magyarorszag-ellen/>.

¹⁹ It should be noted that for the application of the Hungarian EKÁER system, the European Commission called on the Hungarian government in 2017 to harmonize its national regulations with EU standards in accordance with the provisions of Council Directive 2006/112 / EC.

²⁰ J. Swinkels, *The Phenomeon of VAT Groups under EU Law and Their VAT – Saving Aspects in International VAT Monitor* January/ February 2010.p. 39; A.M. Jimenez, *Towards a Homogeneous Theory of Abuse in EU (Direct)Tax Law*, in *Bulletin for International Taxation* April/May 2012, p. 275.

„Fulfillment of the tax obligations related to the EKÁER system were investigated in about 25,000 cases in the first two years, and in more than 15,000 cases customs-related audits were carried out as well. As a consequence, the authorities imposed a default penalty of HUF 160 million. Due to the delivery of the goods of unproven origin, an additional HUF 230 million fines were imposed”²¹. „It may also be established that as early as in the fiscal year 2016, the expectations regarding VAT revenue increase, as well as concerning the decline in tax evasion and the black economy were met. Mihály Varga Minister of National Economy also reported similar experiences „Deployment of online cash registers and the road traffic control system, i.e. the introduction of EKÁER, yielded HUF 300-400 billion in the past two years. This is how much was paid to the state by economic operators who had previously been operating illegally or half illegally”²². As an indirect effect of the operation of the system, more than HUF 5.7 billion of other tax debts were settled until 30 June 2017 by companies using²³.

X. Conclusion

There is no doubt about the fact that these positive revenue outcomes and the whitening of the economy are due to these simple technical tools that had long been used in other countries. The changes were not brought about by the internal consolidation of the level of compliance or significant tax cuts, but by „only” a well thought-out electronic development of the tax office’s control. Based on the positive experience in Hungary, two countries have introduced similar electronic devices. In Poland, following the Hungarian model, a road monitoring system called SENT has been operating since May 1, 2017²⁴. Slovakia has been applying this technique since 2018- In addition, several countries have indicated that they are observing the experience of system operated in Hungary and are interested in its introduction. They includes Great Britain, Finland, Belgium. Fortunately, negative forecasts have not been proven, and Hungary has not lost its attraction to capital investments or logistical benefits due to EKÁER either. EKÁER seems to have become a technical means of combating tax evasion, which has repeatedly confirmed that every unit of development resources spent on fiscal control resulted in seriously increased budget revenues and thus could be a good investment even for taxpayers.

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²¹ L. Varga: *Az EKÁER helyszíni ellenőrzésének tapasztalatai*, Adóvilág XX. 2016/7 pp. 29-31.

²² Magyar Idők: Százmilliárdos adócsökkentés jövőre VM interview, 2017 <https://magyaridok.hu/gazdasag/szazmilliardos-adocsokkent-es-jovore-2456239/>.

²³ Az Európai Bizottság az EKÁER (elektronikus közúti áruforgalom – ellenőrző rendszer) szabályozási problémái miatt kötelezettségszegési eljárást indított Magyarország ellen, <https://hirlevel.egov.hu/2017/10/04/az-europai-bizottsag-az-ekaer-elektronikus-kozutiaruforgalom-ellenorzo-rendszer-szabalyozasi-problemai-miatt-kotelezettszegesgi-eljarast-inditott-magyarorszag-ellen/>.

²⁴ Lengyelország bevezette a SENT nevű rendszert, a magyar EKÁER mintájára, <http://www.mkfe.hu/hu/mediamenu/hirek/aktualis-hrek/148-kulfoldi-hrek/8173-lengyelorszag-C3%A1g-bevezeti-a-sent-nev%C5%B1-rendszert-a-magyar-ekaer-mint%C3%A1j%C3%A1ra.html>

3. http://elelmiszer.hu/gazdasag/cikk/elonyos_hatast_gyakorol_az_afabevetelre_a_z_ekaer_
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