



# Autonomous Taxation in Portugal

## The Cost of a Tricky Law

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**Abstract:** Tax complexity is a reality of modern tax systems in both developed and developing countries, as tax regimes have a significant impact on current and future business decisions. In Portugal, an additional tax, known as autonomous taxation, applicable to all taxpayers of corporate income tax, henceforth CIT, levied on certain charges that are not related to the activity of companies, which may be considered inconvenient or associated with evasive or even fraudulent practices. The objective of this research is to examine the subject of autonomous taxation in the context of tax arbitration case law in Portugal. Consequently, the arbitration decisions in which the complexity of autonomous taxation is referenced are analysed. The intention is to ascertain the reasons for this complexity and the resulting costs. The investigation carried out allows us to conclude that the complexity of Portuguese tax system, more specifically, the complexity of autonomous taxation, may be related to the frequent changes in legislation, the uncertainty arising from the law and the diversification of tax rates, as well as the tax burden borne by taxpayers, which will lead to an increase in the number of disputes in the arbitration courts and, consequently, the cost of the proceedings, will remain high.

**Keywords:** Autonomous Taxation; Fiscal Complexity; Litigation; Costs.

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## 1 Introduction

Businesses or companies play a major role in the national economy and taxation systems have an important impact on their decisions (Mesquita 2014). It is also true that different sources of income with different treatments can have an influence on economic choices (Lopes et al. 2017).

For this purpose, the Portuguese tax system provides for an autonomous taxation, applicable to all individuals subject to corporate income tax (CIT), which is levied on certain expenses, regardless of the existence (or not) of a taxable profit.

Therefore, the present research is relevant, firstly, in the context of the Portuguese tax system since the aim is to carry out the study of autonomous taxation in an approach to the tax arbitration jurisprudence of the Portuguese Administrative Arbitration Centre (hereinafter AAC). Secondly, in an international context, this work aims to contribute to the tax literature related to corporate taxation. Thirdly, the use of expenses as a significant tax base, in the context of corporate income taxation, is not regularly observed around the world. Fourthly, regarding autonomous taxation the courts, especially the arbitration tribunals, have differed in their assessment of fundamental issues in this area. This study of the Portuguese experience provides a lesson on how to improve tax law-making processes, saving time and costs for companies, tax authorities and courts.

It should be noted, for example, that the number of cases in the AAC whose subject of discussion is related to the autonomous taxation has increased drastically in recent years, recording, from 2012 to 2021, more than 400 decided cases, of which, in more than 90, the complexity of the application of the autonomous taxation rule is directly mentioned by the arbitrators, which shows that this additional taxation is a controversial issue, complex and difficult to understand, which leads to the need to resort to arbitration courts and, ultimately, to higher courts.

Thus, the present research aims to study the autonomous taxation in the Portuguese tax system an approach to the tax arbitration jurisprudence of the Portuguese AAC, by analysing the factors associated with its complexity and the costs it represents for the tax system.

The study carried out allows us to conclude that the complexity of the Portuguese tax system, in particular the autonomous taxation, may be related to the frequent changes in the legislation, the uncertainty arising from the law and the diversification of tax rates, as well as the tax burden borne by taxpayers, which will lead to an increase in the number of disputes in the arbitration courts and, consequently, the cost of the proceedings, which will remain high.

## 2 Literature Review

### 2.1 Complexity of Tax Systems

Tax complexity corresponds to the unpreparedness of taxpayers to interpret the law correctly, either due to its length or its ambiguity (Gambo et. al., 2014). Thus, tax complexity can be seen as the difficulty taxpayers have in interpreting or complying with tax law (Pereira, 2020).

In recent years, according to Gambo et al. (2014) and James et al. (2002), tax systems have become more complex in countries where taxpayers are self-assessed.

For other authors, such as Dinis (2021), tax complexity may be related to simplified, objective and indicative tax systems, or to corporate accounting, whose results can be manipulated (Garcimartín, 2015).

In this respect, the tax base, the structure of tax rates, exemptions, deductions, tax credits and administrative characteristics are also considered as determinants of complexity (Domingos, 2013) and (Carvalho, 2012).

According to Freedman (2015), complexity affects all taxpayers, whether they have fewer or more resources, which can cause incomprehension and ambiguity.

Thus, tax complexity generates tax non-compliance and, consequently, legal insecurity, as it facilitates the use of instruments such as tax planning, avoidance, evasion and fraud (Peñarrubia et al., 2015). Therefore, it is essential to create mechanisms that discourage the adoption of these instruments, such as simplifying tax systems.

According to Slemrod (2019), Budak et al. (2016) and Freedman (2015), tax simplification would be a desirable outcome, as it could reduce the risk of tax non-compliance, but it would only be effective and continuous if the reasons for tax complexity were considered.

In turn, it is also essential to consider the quality of the law and consolidate taxpayer confidence, and to this end, legislative policy must be based on the principles of accessibility, necessity, simplicity and transparency (Caupers et al., 2014).

In this way, it will be possible to strike a balance between simplicity, the objectives of a tax system in the context of efficiency and equality, and the complexity in which tax systems operate (Barrios et al., 2020).

Although these factors may change over time, the right balance between simplicity and complexity, the existence of simpler and less complex systems, in addition to leading to more efficient tax systems, would make it possible to achieve an acceptable level of tax compliance and tax equity among taxpayers (Gambo et al., 2014, Huerta, 2015 and García et al., 2004).

## **2.2 Factors of tax complexity**

The international literature has focused on the factors that contribute to tax complexity and the associated costs for tax systems. Freedman (2015) argues that tax complexity is underpinned by frequent changes in legislation, uncertainty in tax law, diversification of tax rates, as well as the tax burden on taxpayers, legal disputes between tax authorities and taxpayers and the associated legislative costs.

### ***2.2.1 Frequent changes in tax law***

The complexity of tax systems can be seen in the frequent changes to tax law, which means that the application of taxes, laws and tax returns are more complex and difficult to understand (Tran-Nam et al., 2016).

This may contribute to the deterioration of the rule of law, because if taxpayers are unaware of their specific tax situation, they do not properly regulate their tax obligations, which leads to non-compliance (Pinto, 2016; Freedman, 2015; Ezeagba, 2014 and Lopes, 2008).

In this regard, Salé et al. (2021), Ezeagba (2014), Pinto (2016) and Torgler et al. (2006) argue that tax non-compliance can occur for different reasons, including ignorance of changes in legislation, lack of understanding of their obligations or dissatisfaction with government actions.

Thus, for taxpayers to be tax compliant, it is essential that they adopt an appropriate behavior in relation to their tax obligations, as they are fundamental elements in the variation of tax revenue collection (Ali et al., 2014).

### **2.2.2 *The uncertainty of tax law***

The complexity of tax systems combined with frequent changes in tax law contributes to uncertainty and distrust among taxpayers, which undermines the principles of legal certainty and the protection of trust, increases compliance costs for taxpayers and, consequently, may lead to non-compliance with their tax obligations (Gonçalves, 2020 and Pinto, 2016).

Demin (2020) argues that the imposition of certainty on the law is more evident and rigorous than in other areas of law, so if it doesn't exist, the effective performance of its functions, the establishment of a stable legal order and the guidance of taxpayers' behaviour will be compromised.

Therefore, in order to reduce tax complexity and the uncertainty of the law, it is essential to adopt more coherent and clear decisions and guidelines, to create a single conceptual and methodological basis and to quickly and effectively identify and eliminate areas of uncertainty in tax law (Freedman, 2015; Hasseldine et. al., 2013 and Isa, 2013).

### **2.2.3 *The diversification of tax rates and the tax burden on taxpayers***

Tax systems establish costs associated with the fulfilment taxpayers' tax obligations, so it is important that policy makers must have a solid understanding of the effects of their decisions, both those that the tax authorities will have to sustain in administrative terms and the burdens to be borne by taxpayers (Lopes, 2012). For example, in the private sector, the tax burden to be borne includes the financial, social and taxpayer costs in fulfilling their tax obligations (Ezeagba, 2014 e Lopes, 2008).

According to Lopes et. al. (2017), different treatment of different sources of income can influence economic decisions, as the tax system generally favours self-employed income due to the difficulty in taxing it.

This could lead to a sense of injustice on the part of taxpayers, cause a political and social rejection of the tax system and consequently contribute to an increase in tax non-compliance.

In fact, companies own tax decisions are a reflection of tax complexity, as they are aware of the diversity of tax rates, the complexity of their application and the difficulty of interpreting the tax law (Zwick, 2021). Therefore, it is essential to identify this complexity and resolve it quickly (Butt, 2009 and Fisher, 2009), in order to improve the functioning of tax systems and fulfil their purposes (Lopes et al. 2017).

#### **2.2.4 Litigation between tax authorities and taxpayers**

Furthermore, an analysis of the tax system must consider the efficiency and effectiveness of the tax authorities (Rubio et al., 2017). It is therefore essential that they ensure a fair procedure and analyse taxpayers' behaviour so that they can understand their actions and motivations. However, it is imperative to establish a relationship of trust between the tax authority and the taxpayer, which is fundamental to increasing taxpayer compliance (Rachmawan et al., 2020; Bornman, 2015; Damayanti et al., 2018).

Since taxpayers have the obligation to interpret and apply tax law, tax authorities must provide means to help in situations where there is difficulty in interpreting the law (Gonçalves, 2020).

However, with the necessary exceptions, this doesn't happen, which leads to the inefficiency of the tax authority, an increase in compliance costs for taxpayers and a consequent decrease in compliance and generates disputes between tax authorities and taxpayers (Gigante et al., 2022 and Bento, 2016).

In this regard, Gigante et al. (2022), argue that complexity leads to different understandings regarding the analysis of fundamental issues, which has contributed to the high level of litigation between taxpayers and tax authority, particularly in arbitration courts.

Therefore, support mechanisms for taxpayers and tax authorities should be put in place to reduce tax complexity, increase understanding of the law and improve the tax system, which will contribute to reducing litigation (Thuronyi et al., 2013).

#### **2.2.5 Tax complexity and legislative costs**

The growing interest in the study of taxation costs is justified by the existence of increasingly complex tax systems with high compliance costs, and the emphasis on self-declaration and self-assessment tax systems (Gambo et al., 2014 e Lignier et al. (2012)).

It is certain that the general increase in tax complexity in the most developed tax systems entails significant material and time costs for all participants in the tax relationship (Demin, 2020).

Similarly, as a result of the increase in tax complexity, the value of the costs of legislative production or the courts costs cannot be overlooked, which demonstrates that tax complexity results in high legal and legislative costs (Tran-nam et al. 2014).

In fact, even if a certain complexity is necessary in tax systems, many countries have difficulties in drafting tax laws, resulting in an excessive number of disputes that need to be resolved urgently (Tran-Nam et al., 2016).

### **3 Methodology**

The chosen methodology consists of a qualitative approach, more specifically the case study methodology, through the analysis of tax arbitration jurisprudence in Portugal. The aim was to present the cases assessed by the AAC on autonomous taxation and cases related to complexity, assessing, among other aspects, the reasons for litigation and the costs associated with these decisions.

Since autonomous taxation is the subject of constant litigation between taxpayers and the Portuguese Tax and Customs Authority, which shows that the problem of complexity of the tax system is also related to this additional taxation, this work aims to answer the following research questions:

A. What are the causes of disputes between companies and the Portuguese Tax and Customs Authority regarding autonomous taxation?

B. What are the costs associated with cases related to autonomous taxation and brought before the AAC?

### **4 Discussion of the results of the factors for litigation and the costs with autonomous taxation**

For the analysis of the jurisprudence of the AAC's arbitration decisions, those that focused on issues related to the tax complexity of the autonomous taxation between 2012 and 2021 were selected, making a total of 93, considering aspects such as the thematic in question, the factors related to the complexity of the disputes and the cost of the arbitration process.

The analysis showed that the issue with the highest number of disputes was the deduction of tax benefits and/or special payments on account from the autonomous tax collection, followed by the non-deductibility of expenses subject to the autonomous taxation and, finally, the presumption of the non-business nature of expenses subject to the autonomous taxation.

The study also found that the reason most associated with tax complexity is the uncertainty of the law, followed by frequent changes in the law, and finally the diversity of tax rates and the tax burden on taxpayers.

In terms of procedural costs, the deduction of tax benefits and/or payments on account from the autonomous taxation collection was the issue where the highest amount was recorded for the costs of arbitration procedures, followed by the presumption of non-entrepreneurial nature of the expenses subject to the autonomous taxation and, finally, vehicle costs.

**Table 1.** AAC's (autonomous taxation) – Thematic, factors of tax complexity and procedural costs

Thematic	Factors of tax complexity	Procedural costs
Undocumented expenses	Uncertainty of the law (3) Diversification of tax rates and the tax burden on taxpayers (3)	Taxpayer = €7.789,14 Tax Authority = €29.236,86 Total = €37.026,00
Vehicle costs	Uncertainty of the law	Tax Authority = €100.000,00
Subsistence expenses	Uncertainty of the law (2) Diversification of tax rates and the tax burden on taxpayers (1)	Taxpayer = €1.397,93 Tax Authority = € 6558,07 Total = €7.956,00
Deduction of tax benefits and/or payments on account from the autonomous taxation collection	Uncertainty of the law (26) Frequent changes in tax law (18) Diversification of tax rates and the tax burden on taxpayers (6)	Taxpayer = €361.772,14 Tax Authority = €47.835,86 Total = €409.608,00
Representation expenses	Uncertainty of the law (2) Frequent changes in tax law (1)	Taxpayer = €1.836,00 Tax Authority = €4.284,00 Total = €6.120,00
Presumption of business expenses subject to TA	Frequent changes in tax law (6) Uncertainty of the law (4)	Taxpayer = €169.842,00 Tax Authority = €4284,00 Total = €174.126,00
Corrections and/or increases in autonomous taxation due to readjustment of tax losses	Frequent changes in tax law	Tax Authority = €2.754,00
Bonus costs for directors and managers	Diversification of tax rates and the tax burden on taxpayers	Taxpayer = €18.972,00
(In)deductibility of charges subject to autonomous taxation and (non)deduction of autonomous taxation	Frequent changes in tax law (9) Uncertainty of the law (7) Diversification of tax rates and the tax burden on taxpayers (2)	Taxpayer = €44.905,50 Tax Authority = €6.196,50 Total = €51.102,00

In total, taxpayers spent €606,514.71 on procedural costs and the Tax Authority spent €201,149.29, making a total of €807,664.00. This means that taxpayers spent more on procedural costs, which shows that the existence of a greater number of decisions in favour of the Portuguese Tax and Customs Authority means that it spends less on procedural costs.

Thus, based on AAC's decisions between 2012 and 2021, there is evidence of a high number of arbitration cases related to the fiscal complexity of autonomous taxation.

Moreover, the high level of litigation leads to high legal and legislative costs, which leads us to conclude that the continuous increase in tax complexity will lead to an increase in the costs of legislative production or the judicial costs.

It should also be noted that the existence of a high volume of cases at the AAC is associated with a high amount spent on procedural costs, namely the arbitration fee, both for taxpayers and the Portuguese Tax and Customs Authority, so the constant increase in tax complexity will lead to an increase in litigation and, as a result, the costs spent on cases will remain high.

## 5 Conclusions

The studies carried out lead us to the conclusion that the problem of the complexity of modern tax systems entails significant costs and leads to an excessive number of tax disputes.

It is therefore necessary to modernise tax legislation in order to adapt tax systems to current challenges and to respond to the demands imposed by certainty by creating a single, coherent and unambiguous conceptual basis, increasing that payers' confidence and, consequently, reducing the costs associated with tax compliance and tax litigation.

In view of the demands placed on modern tax systems in terms of reconciling simplicity, efficiency and effectiveness, particularly in terms of the necessary collection of tax revenues, we believe that our research contributes to demonstrating the need to adopt simplification measures as a way of reducing tax complexity, broadening the understanding of the law and improving the tax system, including the management of the legal conflicts that tax law gives rise to.

The complexity of the Portuguese tax system, and more specifically the autonomous taxation, may be related to the frequent changes in law, the uncertainty created by the law and the diversification of tax rates, as well as to tax burden borne by taxpayers, which will lead to an increase in the number of disputes in the arbitration courts and, consequently, the cost of the proceedings, will remain high.

Based on the decisions issued by the AAC between 2012 and 2021, it has been confirmed that the autonomous taxation is perceived as a matter of great complexity and litigation, especially in the AAC, which could be a factor that makes the Portuguese tax system less attractive.



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