

Tax Fraud in Accommodation Services During the COVID-19 Pandemic in the Czech Republic

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The situation around the COVID-19 pandemic is very serious worldwide. In addition to health problems, it also has many social and economic impacts. In our article, we have looked at the economic impact on the accommodation services sector. Despite repeated restrictions imposed by the government of the Czech Republic on this activity, there is speculation about violations of government measures.

Our article aimed at identifying possible weaknesses in government measures and potential space for the emergence of a “grey economy” segment in accommodation services during the COVID-19 pandemic in the Czech Republic.

Our results show that there may be a tax evasion of 35.6% relating to entrepreneurs’ income. In addition, such a businessman receives a subsidy per unoccupied room and does not pay any occupational tax for accommodated guests.

For natural persons who do not hire their premises on an ongoing basis, the tax evasion rate may be 10.5%, while still no charge on stay (tourist tax) is paid.

Keywords: accommodation, coronavirus pandemic, COVID-19, tax, tourist tax, tax evasion

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Introduction

The coronavirus (COVID-19) pandemic has significantly affected the normal life of the population on our planet. Its duration caused not only health complications and deaths of millions of people but also isolated entire nations as well as individual regions through bans and restrictions, causing huge financial and economic losses.

Humanity was not sufficiently prepared for a pandemic of such magnitude. In essence, all events stopped from day to day, there were significant interventions in human rights and freedoms, and work activities were limited to the minimum necessary.

In the Czech Republic, shops and establishments have seen repeated closures since the pandemic’s onset. Only shops with essential goods such as groceries, shops selling chemist’s goods,

toiletry and household goods, gas stations, and pharmacies (Ministry of Industry and Trade of the Czech Republic, 2020) remained open.¹ Other types of shops and premises had to stay closed. Their only option was actually to trade over the Internet. The volume of goods sold this way increased by 26% year on year (Knížková, 2021).

Despite this, many sectors remained where online sales are not possible. These include, in particular, personal services such as hairdressing, beauty, and accommodation services. These activities cannot be operated without customers and clients visiting the establishment directly.

Accommodation services in the Czech Republic, which were wholly restricted several times during 2020, became the very target of our research activity presented in this article. While it was possible to accommodate in connection with business activity even in the lockdown period, tourism worldwide became affected by the loss of tourists (Škare et al., 2021).

The tourism industry is one of the most important types of industries and economic sectors in many countries (e.g., Brumen et al., 2016; Průchniak et al., 2016; Mak & Nishimura, 1979; Hughes, 1981; Burns, 2010; Forsyth & Dwyer, 2002). Already now, the total contribution of the sector is estimated to account for over 10% of EU GDP; the industry directly employs 5% of the total workforce (over 11 million jobs) and tourist arrivals are projected to grow at almost 2% per annum over the next few years, reaching a public revenue of 557 million by 2030 (European Commission, 2017, p. 15).

In order to compensate accommodation operators for the losses caused by the closure of establishments, the State provided them with subsidy

schemes (Morávek, 2021; Rambousková, 2020). However, problems linked to filing applications for subsidies from these programmes and delayed financial aid payments generated even more issues (Horáček, 2021).

These circumstances found accommodation operators in a complicated financial situation, causing many of them to overcome the problems through loans, credits, and other subsidy schemes than those mentioned above (Ministry of Regional Development of the Czech Republic, 2020; Government of the Czech Republic, 2021a). As the measures were loosened in the summertime, making it possible to spend a holiday (particularly inland), the accommodation services could benefit from the summer season, at least to some extent. Compared to the previous years, the drop was still significant since the numbers of tourists coming from abroad were not as high as they were in the preceding periods. According to estimates of the Czech Statistical Office, the Czech Republic lost 83% of accommodated guests in its territory (ČTK, 2020b).

However, the losses caused by the dropping sales and the sharp reduction in tax payments are not the only negative that the situation has brought. It is also necessary to mention the dismissal of employees in this sector, which also negatively reflects in the increased mandatory expenditure of the State.

In the autumn, more closures arrived with regard to accommodation facilities to continue throughout the winter season of 2020/2021. This situation affected, in particular, accommodation services in mountain regions that lost the most profitable part of the year. Logically, they started looking for ways to reduce their losses and still make some money (ČTK, 2021). Entrepreneurs were trying to convince the government of the Czech Republic that staying in the mountains and resorts of several hectares is safer than paying a visit to a shopping centre. However, their arguments failed (ČTK, 2020a; Hocek, 2020).

Nevertheless, tourists and sportsmen themselves (Rychtár, 2021) increasingly protested against the closure of mountain and recreational

¹ "Shops, excluding groceries, sanitary, toilet and chemist's goods, pharmacies and medical device dispensing agents, firing materials and fuels, glasses and contact lenses, computer and telecommunications equipment, consumer electronics and household products, tobacco products, shops selling small pets, feedstuffs and other animal supplies, newspapers and magazines, laundry and dry cleaner's services, sale via the Internet and other remote means" (Ministry of Industry and Trade of the Czech Republic, 2020).

resorts, pointing out that skiing in the mountains is still possible in other European Union countries (PrimaCNN, 2021), as shown by examples from, e.g., Bulgaria (Vachtl, 2021), Poland (Januszek, 2021), Austria (Daňková, 2021) and the Slovak Republic (Vilček, 2020).

It was also one of the turning points from which people began to look for ways to spend time in the mountains. Unlike the springtime compliance with the rules when people sought to observe government regulations, the situation changed in the autumn and the wintertime. People filled mountain resorts covered in snow, and although ski lifts were out of operation, activities were common such as downhill skiing, cross-country skiing, or riding the slope on various types of means (Vaničková et al., 2020).

However, this also created a demand for accommodation services, although these were banned except for business trips. Tourists did not want to come back from the mountains after spending not more than one day out, so they initially abused the exemption mentioned above, taking their families with them for a business trip (Švihel, 2020).

Although this may be perceived as an out-of-morals behaviour and may involve a deliberate circumvention of government regulations at a time of emergency, this type of accommodation service cannot be considered tax evasion. The accommodated people likely received a standard tax document so that they could make a proper report for their business trip. Although the government (Financial Administration of the Czech Republic, 2020) suspended the obligation to keep electronic records of sales,² we assume that entrepreneurs honoured their tax obligations toward the State.

Accommodation as part of business trips is, therefore, not the subject of this article. Indeed, the article covers tax fraud, which some entrepreneurs and natural persons could have committed by providing lodging to guests other than permitted.

² See Radvan & Kappel (2015); Semerádová & Semerád (2016).

Objective

Our article aims at identifying possible weaknesses in government measures and potential space for the emergence of a grey economy segment in accommodation services during the COVID-19 pandemic in the Czech Republic. The sub-objective is to estimate, on model examples, the amount of potential tax evasion that may occur.

Methodology

The issue addressed in this paper is specific in that it covers the grey economy, which (so far) has no official data to present. This is only a way of speculating on the extent to which the accommodation operators stayed in compliance with tax obligations and government regulations. Our investigation is, therefore, based on a study of technical literature on tax fraud in general as well as on research into and analysis of publicly available information covering a period between March 2020 and February 2021.

Subsequently, using model examples, we created model situations in which tax evasion may occur, estimating the amount of such evasion. Because, due to the lacking data, we are unable to quantify the overall amount of tax fraud accurately, we present a possible technique to calculate such a figure (see equations 1–7).

Calculation of income tax and social & health insurance

In calculating income tax, a distinction needs to be made between a taxpayer who is a natural person and an entrepreneur, a natural person not conducting any entrepreneurial activity, and a legal entity. The way these do business affects other obligatory payments such as those made as part of social and health insurance systems.

If it is a natural person who is not conducting any entrepreneurial activity – for example, a person hir-

ing a weekend home, their income is taxed under Sec. 9 of the Income Tax Act (1). The tax base (TB) is, therefore, the difference between the total income (I) and documented expenditure (E), or between the total income (I) and expenditure determined by a percentage of income, which is 30% (E_{30}).

$$TB = I - E \text{ or } TB = I - E_{30} \quad (1)$$

It should be noted that income under this tax sub-base is not subject to health and social insurance payments.

In the case of a natural person – an entrepreneur³ offering additional service (housecleaning, food, etc.) to the rent of the property (Radvan & Kolářová, 2019, p. 485), the tax base is, according to Sec. 7, calculated according to equation (1) as well, but, at the same time, social and health insurance is paid. The rate for social insurance (SI) payments is 29.2%, calculated according to equation (2).

$$SI = [(TB \times 0.50) \times 0.292] \quad (2)$$

The rate for health insurance (HI) payments is 13.5% and is calculated according to equation (3).

$$HI = [(TB \times 0.50) \times 0.0135] \quad (3)$$

For legal entities, the tax base (TB_c) is the difference between revenues (R) and costs (C), as per equation (4).

$$TB_c = R - C \quad (4)$$

Calculation of value added tax (VAT)

Where the operator is a VAT payer, they shall also be liable for payment of that tax. The basis of value-added tax (TB_{VAT}) is the difference between the amount of output VAT ($output$) calculated from the taxable transactions carried out and the amount

³ A natural person conducting a trade activity under a trading licence.

of input VAT ($input$) calculated from the taxable transactions received (5).

$$VAT = \sum output - \sum input \quad (5)$$

This calculation does not consider any reverse-charge mechanism because there is no change in the place of taxable transaction (see Sec. 10, VAT Act⁴). For single taxable transactions, VAT paid on any such transaction is 10% (6).

$$VAT = output \times 0.10 \quad (6)$$

Tourist tax calculation

Accommodation operators in the Czech Republic are obliged to collect a charge for stay (a tourist tax) from their guests and send it to the tax administrator under the Local Charges Act (Pařízková et al., 2013; Radvan, 2012; Radvan, 2020). The amount of this charge (D_R) is set by each municipality itself.

$$F = P \times D_R \quad (7)$$

The charge payer (F) is a person (P) who is not registered for permanent residence in that municipality (Sec. 3, Occupational Tax Act). The resulting charge depends on the number of days a person stays in the municipality.

Research activity, results, and discussion

The research as such starts with two assumptions. It is clear that tourists do travel to the mountains. However, it cannot be proven how long they stay

⁴ For services relating to an immovable property, including services of an expert, a price estimation expert and a real estate agent, accommodation services, the granting of rights of use for immovable property and services as part of preparation and coordination of works, such as, in particular, architect's and site inspection engineer's services, the place where the immovable property is located shall be the place of taxable transaction (Sec. 10s, Value Added Tax Act).

there. We can only estimate whether this is just a one-day trip, whether tourists spend the night in cars or use any local hospitality facility. Proving any actual violation of the act is not possible without investigating the case locally.

However, we can rely on non-direct evidence for measuring the grey economy, such as electricity, gas, or water consumption and data flow transmission (e.g., Kaufmann & Kaliberda, 1996; Schneider & Buehn, 2016). We can also build on the information that is subject to speculation.

The first one is the fact that some entrepreneurs may continue to provide accommodation even to natural persons who are impossible to be included under the government exemption, i.e., “...only persons for whom such accommodation is necessary for the pursuit of an employment, profession, business or other similar activity” (Government of the Czech Republic, 2021b).

The second option, more likely with regard to the sanctions, is that the entrepreneur abuses the legal gap and offers fictitious long-term rental services. Hejtmánek (2021) states that “while no one will officially admit this, the accommodation business in the Krkonoše Mountains and other Czech mountain regions continues to thrive despite strict anti-epidemic measures. Whether operators of guest houses or owners of apartments/weekend homes are involved, government regulations are evaded with success”. Any contract agreement circumventing the measures is ripped to pieces after the rental period is over.

Should this statement be true, then there would be multiple cases of fraud. In particular, participants in such negotiations would be violating the government anti-epidemic measures, exposing themselves and others to health risks. However, the legal level in relation to the fulfilment of tax obligations cannot be ignored, either.

Should they tear the agreement to pieces not only because of its conflict with the government measures but also to conceal their revenue, then no tax would be paid on such income. For a natural person, there would also be no social and health insurance payments. A VAT payer would also be committing a crime in cutting VAT payments.

Simultaneously, it should be noted that hotel and other guest house operators get a subsidy of CZK 100–330 per unoccupied room depending on the type of accommodation (Ministry of Regional Development of the Czech Republic, 2020). By violating the subsidy scheme requirements, they lack entirely any legal grounds to receive the subsidies.

Model example 1

Using this model example, we calculated the theoretical tax evasion committed by a pension operator (VAT payer) who has income from rental services of CZK 1,000 per day, excl. VAT (10%).

$$I = Q \times P = 1 \times 1000 = \text{CZK } 1000.$$

Because we do not know the cost of operating the facility, we apply the cost as a percentage of income (30%).

$$E = I \times 0,30 = 1000 \times 0,30 = \text{CZK } 300$$

We will only calculate the tax base as a fictitious tax base for a single day.

$$TB = I - E_{30} = 1000 - 300 = \text{CZK } 700$$

The income tax (IT) is calculated at a rate of 15%.

$$IT = TB \times 0,15 = \text{CZK } 105$$

We are aware that the amount of CZK 105 can be further reduced by, for example, tax credits and tax benefits with regard to children. However, this is an illustrative amount only. We would also have to take into account that the daily income of one rental service operator may be up to several times higher.

In addition to income tax, a natural person is required to cover social and health insurance payments.

$$SI = [(TB \times 0,50) \times 0,292] = [(700 \times 0,50) \times 0,292] = 102,2 = \text{CZK } 103,$$

$$HI = [(TB \times 0.50) \times 0.135] = [(700 \times 0.50) \times 0.135] \\ = 47.25 = \text{CZK } 48$$

Since the person is a VAT payer, it is also necessary to include value-added tax when computing.

$$VAT = output \times 0.10 = 1000 \times 0.10 = \text{CZK } 100$$

The present example yielded the following:

Should the entrepreneur fail to include the income of CZK 1,000 in their assessment, it would be a case of tax evasion amounting to CZK 105 for income tax, CZK 103 for the failure to make a social insurance payment, and CZK 48 for the failure to pay health insurance. The total amount of the evasion needs to include VAT of CZK 100, which the person failed to pay. The total amount of tax evasion now equals CZK 356, representing 35.60% of the VAT base of CZK 1,000.

We are unable to determine the overall amount of tax evasion that may occur. If, however, the tax authority knew the total amount it had not collected, it could simply calculate how much money the State is losing.

In addition, it is necessary to calculate that the State pays a subsidy to this entrepreneur for an unoccupied room, which is CZK 200 for the guest house category. This is a further amount lost by the State budget as it is a case of a subsidy being taken in a non-legal manner.

With regard to transient tourist tax, it should also be noted that there is a mandatory *per-diem* charge (F) to be paid for each day of accommodation. The amount of the charge is set by the municipality through its regulation.

Note

For a legal entity, the tax liability calculation would be similar. The tax base would be determined as a difference between income and cost; the tax rate is 19%. However, legal entities do not make any social and health insurance payments by nature.

Potential fraud in renting private weekend homes

The second group of those renting facilities, one that makes use of an unclear legal definition for this exemption, involves owners of other recreational premises, such as weekend/holiday homes. They are authorised to rent their facilities for a short period of time, provided that the owner does not hire the premises for profit on a systematic basis (Škapíková, 2021). This type of income was mentioned in the methodology for Sec. 9 of the Income Tax Act. As this income is not recorded in the electronic system of records of sales, it is difficult to establish how much the renting party earned, if at all. Again, there is a risk of failure to pay income tax on such income.

Model example 2

In this model example, we calculated an amount of theoretical tax evasion committed by a taxpayer who leases his facility for CZK 1,000.

$$I = Q \times P = 1 \times 1000 = \text{CZK } 1000.$$

Because we do not know the cost of operating the facility, we apply the cost as a percentage of income (30%).

$$E = I \times 0.30 = 1000 \times 0.30 = \text{CZK } 300.$$

We will calculate the tax base for a single day.

$$TB = I - E_{30} = 1000 - 300 = \text{CZK } 700.$$

The income tax (IT) is calculated at a rate of 15%.

$$IT = TB \times 0.15 = \text{CZK } 105.$$

Should the entrepreneur fail to include the income of CZK 1,000 in their assessment, they would commit tax evasion amounting to CZK 105 for income tax. The amount of tax evasion would thus be 10.50% for each case of CZK 1,000 not included in the tax assessment.

We are aware of the fact that the amount of CZK 105 can be further reduced by, for example, tax credits and tax benefits with regard to children. However, this is an illustrative amount only. We would also have to take into account that this taxpayer may earn other types of income (e.g., as part of an employment contract), thus already applying for these credits/benefits, whether in part or in whole.

Here too, we are unable to determine the overall amount of tax evasion that may occur. If, however, the tax authority knew the total amount it had not collected, it could simply calculate how much money the State is losing.

As with the first example, we still need to add a charge levied by the municipality for the persons accommodated to the total amount of potential fraud.

Conclusion

The situation around the COVID-19 pandemic has been highly serious worldwide. In addition to health problems, it also has many social and economic impacts. This article looked at the economic impact on the tourism sector, particularly accommodation services. This sector has been significantly inhibited due to the population's reduced mobility (except business trips).

However, taking into account how the pandemic has been evolving, it is clear that while in spring 2020 the Czech Republic's citizens complied with the government measures and restrictions, they were already attempting to travel and enjoy winter stays in the mountains in autumn and winter of the same year.

However, as arriving families are not eligible for accommodation due to government measures, they seek ways to circumvent the regulations and spend more than one day in the mountains. They eventually managed to find a few gaps to achieve their goal. First, they carry out fictitious business trips to mountain regions, taking family members with them.

They also began renting holiday homes – whether in the short or long term – that are not subject to bans under certain conditions. Although such activities are not directly prohibited, they may open up space for the grey economy to emerge and cases of tax evasion to occur; shredding rental agreements after the end of the rental period is one example.

We calculated these cases of evasion using two model examples. The results show that entrepreneurs – taxpayers – can commit tax fraud amounting to CZK 356 from a tax base of CZK 1,000. In addition, the behaviour of taking subsidies per unoccupied room (which amounts to CZK 200 per room for the guest house category) on a non-legal basis, as well as failing to pay transient occupational taxes, is necessary to mention, too.

For renting parties that are not entrepreneurs, the tax evasion can amount to CZK 105 for every amount of CZK 1,000 not included in the tax assessment. In addition, the unpaid occupational tax must be added.

In our view, most entrepreneurs and natural persons are honest individuals, meeting their tax obligations in a proper manner. However, there is at least speculation that some entrepreneurs operating in the mountains may exercise illegal behaviour [e.g., Hejtmánek, 2021].

In such cases, however, the tax authority has not many possibilities of detecting this fraud. Although one exists, that is, taking on-spot checks, it presents a huge burden on human resources. Non-direct methods to uncover the grey economy are also an option, such as analysing and comparing electricity, gas, or water consumption, and data flow transmission.

Given the large number of facilities found in the mountains, this latter method of checking the consumption of sources appears to be a more effective way to uncover since it allows for more targeted planning of checks. The results can even be more effective if remote reading can be used at shorter intervals for the sources monitored.

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