

Collection And Refund Of Vat For Senior Citizens

Mantilla Vargas Mercy Alexandra ^I;
Rojas Sánchez Hernán Arturo ^{II}

^I; mmantilla@ueb.edu.ec, Dirección de Posgrado y Educación
Continua, Universidad Estatal de Bolívar, Guaranda, Ecuador.
Código ORCID <https://orcid.org/0000-0001-6696-4572>,

^{II}; arojas@ueb.edu.ec, Dirección de Posgrado y Educación Continua,
Universidad Estatal de Bolívar, Guaranda, Ecuador.
Código ORCID <https://orcid.org/0000-0001-5357-1585>,

Abstract

A systematic review was conducted on the production and publication of research papers on the study of Value Added Tax (VAT) Collection and Refund in Older Adults, during the period between 2012 and 2022 under the PRISMA approach (Preferred Reporting Items for Systematic reviews and Meta-Analyses). The objective of the analysis proposed in this document was to know the main characteristics of the publications registered in the Scopus and Wos databases and their scope in the study of the proposed variables, achieving the identification of 20 publications in total. Thanks to this first identification, it was possible to refine the results through the keywords entered in the search button of both platforms, which were TAX COLLECTION, SENIORS reaching a total of 10 documents, already excluding duplicates and those that did not meet the analysis criteria. From this analysis it is expected to know the contributions of the scientific community to the study of the management of taxes such as Value Added Tax (VAT) in the group of elderly people. It is expected to find a relationship between tax collection and refund policies and the management of the elderly by governmental entities.

Key words: Tax collection, senior citizens, VAT, VAT refund.

1. Introduction

Value Added VAT is an important part of the tax systems of many countries and makes a significant contribution to national revenues. VAT is generally levied on the sale of goods and services and is imposed on individuals and businesses. However, in some cases there are special rules for the collection and refund of VAT for seniors. Older people, often referred to as elderly or retired, make up a significant proportion of the population in many countries. Recognising the unique financial challenges and circumstances faced by older people, some governments have taken steps to address VAT collection and refunds for this particular group. Imposing VAT on seniors takes into account their potential limitations, including reduced income, healthcare costs, and other financial burdens associated with aging. Governments can impose exemptions or reduced rates on certain goods and services to reduce financial pressure on pensioners and provide them with a better quality of life when they retire.

On the other hand, the VAT refund for seniors aims to provide financial relief to seniors. Governments can provide mechanisms for retirees to recover some of the VAT they have paid on eligible purchases. These allowances can help offset the cost of essential goods and services, medical bills, or other necessary expenses, and ultimately improve seniors' overall well-being and financial stability. Many countries have specific criteria and processes for determining whether retirees are entitled to a VAT exemption or refund. These criteria may take into account factors such as age, income level or the nature of expenses incurred. Governments often work with the IRS Internal Revenue Service and related agencies to facilitate the application and verification process and ensure that eligible seniors receive the benefits to which they are entitled.

While collecting and refunding VAT on older adults can be a beneficial measure, it also creates challenges for governments to manage revenues and balance the needs of different population groups. Finding a balance between supporting older people and maintaining the overall efficiency of the tax system requires careful planning, monitoring and regular evaluation of the policy implemented. In general, the collection of VAT and the discount for older people reflects the recognition of the unique financial situation of older people and the need to provide them with additional support during retirement. By

implementing specific measures, the government is trying to reduce the financial burden, improve the well-being of the elderly and ensure a fair and inclusive tax system for all citizens.

2. General objective

To analyze from a bibliometric and bibliographic perspective, the production of research papers on Tax Collection and Refund (VAT) in older adults, published in high-impact journals indexed in Scopus and Wos databases during the period 2012-2022.

3. Methodology

The present research is qualitative, according to Hernández, et al., the qualitative approaches correspond to the investigations that perform the procedure of obtaining information to review and interpret the results obtained in these studies; to do this, it searched for information in the Scopus and Wos databases using the words TAX COLLECTION, SENIORS. (2015)

3.1 Research design

The design of the research proposed for the present research was the Systematic Review that involves a set of guidelines to carry out the analysis of the collected data, which are framed in a process that began with the coding until the visualization of theories. On the other hand, it is affirmed that the text corresponds to a descriptive narrative because it is intended to find out how the levels of the variable affect; and systematic because after reviewing the academic material obtained from scientific journals, theories on knowledge management were analyzed and interpreted. (Strauss & Corbin, 2016) (Hernández, Baptista, & Fernández, 2015)

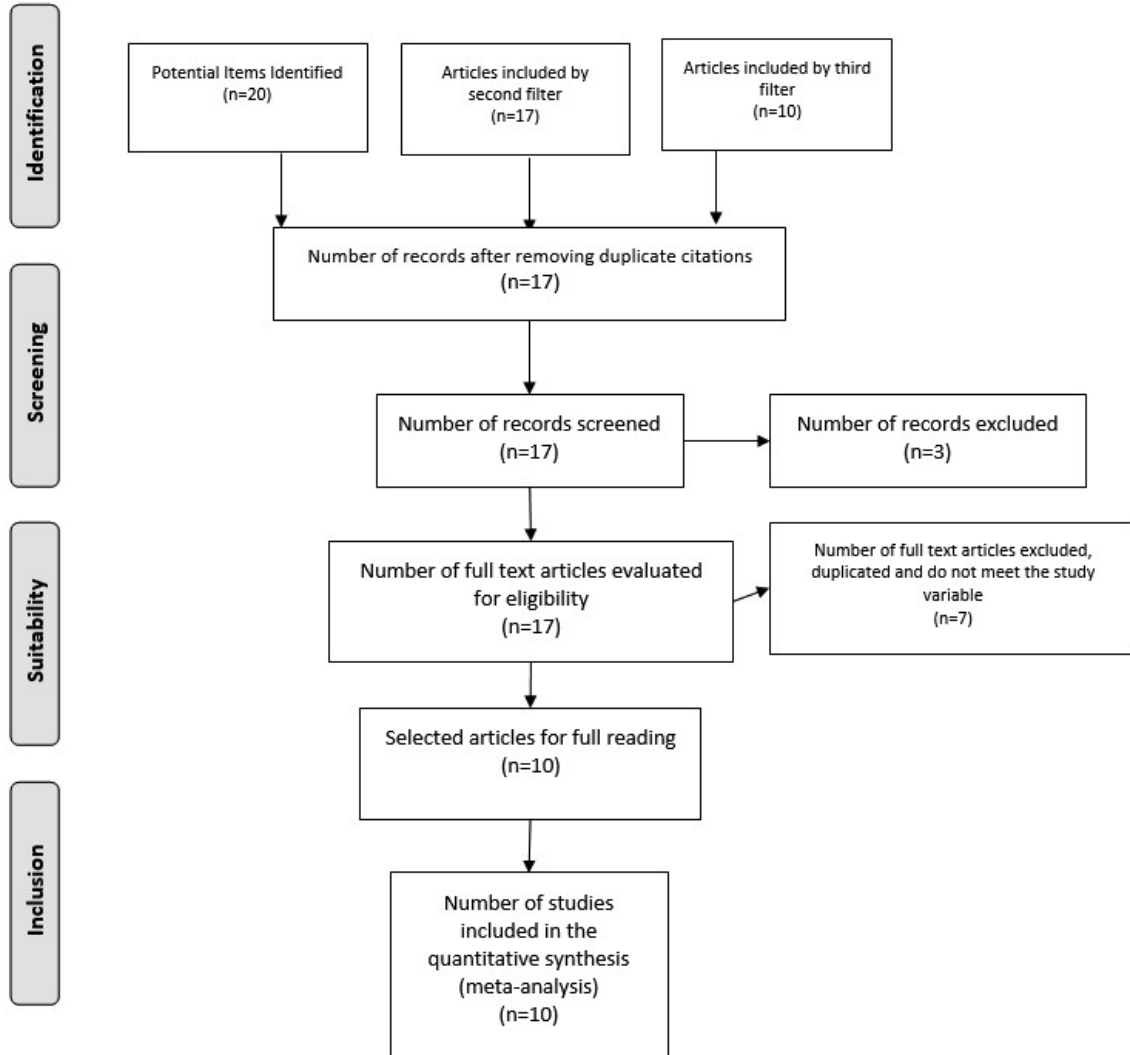


Figure 1. Flowchart of systematic review carried out under PRISMA technique (Moher, Liberati, Tetzlaff, Altman, & Group, 2009)

Source: authors; Based on the proposal of the Prism Group (Moher, Liberati, Tetzlaff, Altman, & Group, 2009)

4. Results

Table 1 shows the results after applying the search filters related to the methodology proposed for this research, after recognizing the relevance of each of the referenced works.

No	RESEARCH TITLE	AUTHOR/YEAR	COUNTRY	TYPE OF STUDY	INDEXING
1	A Review of the Methods, Applications, and Challenges of Adopting Artificial Intelligence in the Property Assessment Office	Force, I. A. I. T. (2022).	UNITED KINGDOM	Qualitative	Scopus
2	Sustainability Practices Among Russian Business Communities: Drivers and Barriers Towards Change (The Cases of Moscow and Kazan)	Ermolaeva, P., & Agapeeva, K. (2021)	RUSSIA	Qualitative	Scopus
3	Taxes and duties of the nogai people in the 19th century	Kidirniyazov, D. S., & Abasova, A. A. (2017).	RUSSIA	Quantitative	Scopus
4	Revenue Reform and Statebuilding in Anglophone Africa	Moore, M. (2014).	UNITED KINGDOM	Quantitative	Scopus
5	Capturing Ecosystem Services, Stakeholders' Preferences and Trade-Offs in Coastal Aquaculture Decisions: A Bayesian Belief Network Application	Schmitt, L. H. M., & Brugere, C. (2013).	UNITED KINGDOM	Quantitative	Scopus
6	The influence of attraction and company values on aggressive	Zuber, J., & Sanders, D. (2013).	UNITED STATES	Qualitative	Scopus

	corporate tax decision-making				
7	Financial challenges in the Indian hospitality industry	Sanjeev, G. M., Gupta, K., & Bandyopadhyay, R. (2012).	INDIA	Qualitative	Scopus
8	Policy implementation under stress Central-local government relations in property tax administration in Tanzania	Fjeldstad, O. H., Ali, M., & Katera, L. (2019).	TANZANIA	Qualitative	WOS
9	What Do Business Executives Think About Distributive Justice?	Burri, S., Lup, D., & Pepper, A. (2021).	UNITED KINGDOM	Qualitative	WOS
10	Smorgasbord or symphony? Assessing public health nutrition policies across 30 European countries using a novel framework	Lloyd-Williams, F., Bromley, H., Orton, L., Hawkes, C., Taylor-Robinson, D., O'Flaherty, M., ... & Capewell, S. (2014).	UNITED KINGDOM	Quantitative	WOS

Table 1. List of articles analyzed**Source:** Authors.**4.1 Discussion**

The purpose of this article was to analyze from a systematic perspective, the contribution of the authors through their publications to the study of VAT Collection and Refund in the elderly population, carried out in books and high-impact

journals indexed in Scopus and Wos databases during the period 2012-2022. The above, in order to determine the impact that this type of measures has generated in ensuring compliance with fundamental rights in the adult community around the world. However, little has been written so far in relation to such an important issue, so this study is limited to identifying antecedents that may be related to the proposed variables, as shown in the article entitled "The influence of attraction and company values in aggressive decision-making in corporate taxation" whose objective was to identify two factors that impact the Fiscal aggressiveness: 1) the values of the company and 2) the attraction of the individual to those values. Although, at first glance there is no relationship between the proposal of this article, it shows an in-depth study of the application of measures in the collection of VAT and how the private sector, fully execute, government policies related to the taxation of taxes such as the one mentioned above, as well as the impact of measures adopted in monetary and fiscal policy taking into account the position of the entrepreneurs, most in favor of more aggressive policies for the collection of the same, others in favor of greater flexibility in such action. Precisely, this debate has been the subject of study for a certain number of researchers, as shown in the article "What do business executives think about distributive justice?" that, although it provides great opinions close to the distribution of financial resources within organizations, it also addresses the issue of public management based on philosophical foundations of justice and equity in terms of government spending in compliance with the rights defended by the political constitutions in each nation. It is well known that one of the most effective ways by which governments worldwide give back to the population, the payment of their taxes, including VAT, is through social investment. In the adult population, policies on health, training and quality of life, which involve activities aimed at dignifying the adult community in each country, are sponsored by government agencies through the allocation of budgets for such activities, derived precisely from the collection of different taxes. (Zuber & Sanders, 2013)(Burri, Lup, & Pepper, 2021)

5. Conclusions

It is determined that the scientific production around the collection and refund of VAT in the adult population (elderly) is very low according to the Scopus and Wos databases, where only studies of these variables are found but in isolation, so it is expected to encourage the scientific community to raise awareness of the importance it has for the elderly population, The study of the collection and refund of said tax as measures aimed at improving their quality of life through policies for the allocation of public resources to programs that guarantee the fulfillment of their rights defended by each Political Constitution in the different countries. Therefore, throughout this analysis, the position of different authors on issues of interest such as resource allocation, social justice, equity, quality of life and even private sector issues such as the fair distribution of profits in societies is highlighted. From this document, the need to study what is the impact of policies on the collection and refund of taxes such as VAT generated in the community of older adults is identified, so it is expected that as a result of the execution of the methodology proposed in this work, the interest arises on the part of the researchers to analyze these variables in order to disseminate their findings that allow to comply with the objective suggested.

References

- Burri, S., Lup, D., & Pepper, A. (2021). What do business executives think about distributive justice? *Journal of Business Ethics*, 15-33.
- Zuber, J., & Sanders, d. (2013). The Influence of Attraction and Company Values on Aggressive Corporate Tax Decision-Making. SSRN.
- Ali, M., Shifa, A. B., Shimeles, A., & Woldeyes, F. (2021). Building fiscal capacity in developing countries: Evidence on the role of information technology. *National Tax Journal*, 74(3), 591-620. doi:10.1086/715511
- ALMUNIA, M., HJORT, J., KNEBELMANN, J., & TIAN, L. (2023). Strategic or confused firms? evidence from "missing" transactions in Uganda. *The Review of Economics and Statistics*, , 1-35. Retrieved from www.scopus.com
- Alsharari, N. M. (2019). A comparative analysis of taxation and revenue trends in the middle east and north africa (MENA) region. *Pacific Accounting Review*, 31(4), 646-671. doi:10.1108/PAR-12-2018-0114
- Amos, E. A., & Weathington, B. L. (2008). An analysis of the relation between employee-organization value congruence and

- employee attitudes. *Journal of Psychology: Interdisciplinary and Applied*, 142(6), 615-632. doi:10.3200/JRLP.142.6.615-632
- Andersson, J. (2017). Cars, carbon taxes and CO₂ emissions. *Cars, Carbon Taxes and CO₂ Emissions*, Retrieved from www.scopus.com
- Andreassen, N. (2016). Arctic energy development in Russia - how "sustainability" can fit? *Energy Research and Social Science*, 16, 78-88. doi:10.1016/j.erss.2016.03.015
- Andrews, M. (2012). Developing countries will follow post-crisis OECD reforms but not passively this time. *Governance*, 25(1), 103-127. doi:10.1111/j.1468-0491.2011.01555.x
- Andrews, M. (2010). The limits of institutional reform in development: Changing rules for realistic solutions. *The limits of institutional reform in development: Changing rules for realistic solutions* (pp. 1-254) doi:10.1017/CBO9781139060974 Retrieved from www.scopus.com
- Andrews, M. (2012). The logical limits of best practice administrative solutions in developing countries. *Public Administration and Development*, 32(2), 137-153. doi:10.1002/pad.622
- Antipov, E. A., & Pokryshevskaya, E. B. (2012). Mass appraisal of residential apartments: An application of random forest for valuation and a CART-based approach for model diagnostics. *Expert Systems with Applications*, 39(2), 1772-1778. doi:10.1016/j.eswa.2011.08.077
- Anyimadu, A. (2016). Politics and development in Tanzania: Shifting the status quo. *Politics and Development in Tanzania: Shifting the Status Quo*, Retrieved from www.scopus.com
- Arlinghaus, B. P. (1998). Goal setting and performance measures. *Tax Executive*, 50(6), 434-441. Retrieved from www.scopus.com
- Arnone, M., Laurens, B. J., Segalotto, J. -, & Sommer, M. (2009). Central bank autonomy: Lessons from global trends doi:10.1057/imfsp.2008.25 Retrieved from www.scopus.com
- Ashley, C., & Carney, D. (1999). *Sustainable Livelihoods: Lessons from Early Experience*, Retrieved from www.scopus.com
- Awasthi, R., Nagarajan, M., & Deininger, K. W. (2021). Property taxation in India: Issues impacting revenue performance and suggestions for reform. *Land Use Policy*, 110 doi:10.1016/j.landusepol.2020.104539
- Awrangjeb, M., Gilani, S. A. N., & Siddiqui, F. U. (2018). An effective data-driven method for 3-D building roof reconstruction and robust change detection. *Remote Sensing*, 10(10) doi:10.3390/rs10101512
- Ayers, S., & Kaplan, S. E. (2005). Wrongdoing by consultants: An examination of employees' reporting intentions. *Journal of*

- Business Ethics, 57(2), 121-137. doi:10.1007/s10551-004-4600-0
- Ayittey, G. B. N. (1992). Africa betrayed. Africa Betrayed, Retrieved from www.scopus.com
- Babawale, G. K., & Nubi, T. (2011). Property tax reform: An evaluation of lagos state land use charge, 2001. International Journal of Law and Management, 53(2), 129-148. doi:10.1108/17542431111119405
- Bachmann, R., & Inkpen, A. C. (2011). Understanding institutional-based trust building processes in inter-organizational relationships. Organization Studies, 32(2), 281-301. doi:10.1177/0170840610397477
- Bahl, R., & Bird, R. (2008). Subnational taxes in developing countries: The way forward. Public Budgeting and Finance, 28(4), 1-25. doi:10.1111/j.1540-5850.2008.00914.x
- Bahl, R., & Martinez-Vazquez, J. (2007). The property tax in developing countries: Current practice and prospects. Making the Property Tax Work: Experiences in Developing and Transitional Countries, , 35-57. Retrieved from www.scopus.com
- Bahl, R., Martinez-Vazquez, J., & Youngman, J. (2010). Challenging the conventional wisdom on the property tax. Challenging the Conventional Wisdom on the Property Tax, Retrieved from www.scopus.com
- Balán, P., Bergeron, A., Tourek, G., & Weigel, J. L. (2022). Local elites as state capacity: How city chiefs use local information to increase tax compliance in the democratic republic of the congo. American Economic Review, 112(3), 762-797. doi:10.1257/AER.20201159
- Baloglu, S., & Assante, L. M. (1999). A content analysis of subject areas and research methods used in five hospitality management journals. Journal of Hospitality and Tourism Research, 23(1), 53-70. doi:10.1177/109634809902300105
- Balogun, T. F. (2019). An assessment of property tax administration in edo state, nigeria. Indonesian Journal of Geography, 51(1), 69-77. doi:10.22146/ijg.18843
- Baran, E., Jantunen, T., & Chheng, P. (2006). Developing a consultative bayesian model for integrated management of aquatic resources: An inland coastal zone case study. Environment and livelihoods in tropical coastal zones: Managing agriculture-fishery-aquaculture conflicts (pp. 206-218) Retrieved from www.scopus.com

- Barbier, E. B., Koch, E. W., Silliman, B. R., Hacker, S. D., Wolanski, E., Primavera, J., . . . Reed, D. J. (2008). Coastal ecosystem-based management with nonlinear ecological functions and values. *Science*, 319(5861), 321-323. doi:10.1126/science.1150349
- Bataineh, L., & Abu-Shanab, E. (2016). How perceptions of E-participation levels influence the intention to use E-government websites. *Transforming Government: People, Process and Policy*, 10(2), 315-334. doi:10.1108/TG-12-2015-0058
- Bates, R. H. (2008). When things fell apart: State failure in late-century africa. *When things fell apart: State failure in late-century africa* (pp. 1-200) doi:10.1017/CBO9780511790713 Retrieved from www.scopus.com
- Baunsgaard, T., & Keen, M. (2005). Retrieved from www.scopus.com
- Bayart, J. -. (2009). The state in africa: The politics of the belly. *The State in Africa: The Politics of the Belly*, Retrieved from www.scopus.com
- Beblawi, H. (1987). The rentier state in the arab world. *Arab Studies Quarterly*, 9(4), 383-398. Retrieved from www.scopus.com
- Beekun, R. I., Hamdy, R., Westerman, J. W., & Hassabelnaby, H. R. (2008). An exploration of ethical decision-making processes in the united states and egypt. *Journal of Business Ethics*, 82(3), 587-605. doi:10.1007/s10551-007-9578-y
- Belyaeva, Z. S. (2013). Transformation processes of the corporate development in russia: Social responsibility issues. *Systemic Practice and Action Research*, 26(6), 485-496. doi:10.1007/s11213-013-9298-4
- Bengio, Y., Goodfellow, I. J., & Courville, A. (2015). Deep Learning, Retrieved from www.scopus.com

DERECHOS DE AUTOR

Yo **Mercy Alexandra Mantilla Vargas** portador de la Cédula de Identidad No **0201820149** en calidad de autor y titular es de los derechos morales y patrimoniales del Trabajo de Titulación:

RECAUDACIÓN Y DEVOLUCIÓN DEL IVA EN ADULTOS MAYORES, modalidad **HIBRIDA**, de conformidad con el Art. 114 del CÓDIGO ORGÁNICO DE LA ECONOMÍA SOCIAL DE LOS CONOCIMIENTOS, CREATIVIDAD E INNOVACIÓN, concedemos a favor de la Universidad Estatal de Bolívar, una licencia gratuita, intransferible y no exclusiva para el uso no comercial de la obra, con fines estrictamente académicos. Conservamos a mi/nuestro favor todos los derechos de autor sobre la obra, establecidos en la normativa citada.

Así mismo, autorizo/autorizamos a la Universidad Estatal de Bolívar, para que realice la digitalización y publicación de este trabajo de titulación en el Repositorio Digital, de conformidad a lo dispuesto en el Art. 144 de la Ley Orgánica de Educación Superior.

El (los) autor (es) declara (n) que la obra objeto de la presente autorización es original en su forma de expresión y no infringe el derecho de autor de terceros, asumiendo la responsabilidad por cualquier reclamación que pudiera presentarse por esta causa y liberando a la Universidad de toda responsabilidad.


Mercy Alexandra Mantilla Vargas