PREVENTIVE TAX AUDIT AND REFUNDS LINKED TO THE GENERAL SALES TAX OF EXPORTING COMPANIES IN THE PROVINCE OF TAMBOPATA, PERU

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ABSTRACT

Objective: The objective of the scientific investigation was to determine the relationship between the preventive tax audit in the refunds linked to the general sales tax of exporting companies in the province of Tambopata, Peru.

Method: The quantitative approach was considered, of a non-experimental type, with a descriptive and correlational design; considering a sample of 66 exporters from a universe of 80 to whom we applied two instruments, the first with 2 indicators and the second with 11, valid, with an alpha of 0.911 and 0.920 respectively. The statistical analysis was considered through the Pearson Chi square test and through a multiple linear regression.

Results and conclusion: It were determined that the relationship between the preventive tax audit with the balance in favor of benefit, the perceptions not applied of the IGV and the excess or undue payments, is a high positive correlation. In view of the fact that, in the event of a 1% increase in the balance in favor of benefit matters, then the preventive tax audit will increase by 61.22%; if the non-applied IGV perceptions by the taxpayer are high, then the preventive tax audit will increase by 3.91%; and if the excess or improper payments increase by 1%, then preventive tax audit will increase by 15.47%. Finally, there is a high positive relationship between the preventive tax audit and the refunds linked to the IGV of the exporting companies of the province of Tambopata, since a Pearson correlation of 0.6957 was found.

Implications of the investigation: The investigation shows an application of the theory to reality in the subject of the preventive tax audit in the returns linked to the general sales tax, the same that was carried out to the exporting companies of the province of Tambopata; all this in view of the fact that taxpayers and companies, when

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seeking to obtain greater economic profitability, avoid developing contribution actions with the State, since it is an obligation; That is why the supervisory and tax administration entities exercise the role of inspection, investigating and controlling compliance with tax obligations.

Originality/value: there are few investigations that analyze the relationship between the preventive tax audit with the refunds related to the general tax of the companies that are dedicated to the export of goods and services; which deserves to promote further investigations by types of exportable goods from Peru to the international market.

Keywords: Audit, Taxes, Companies, Export, Returns.

1 INTRODUCTION

In these times of modernity, accompanied by the globalization process, it continues to show different changes in public and private institutions, but many of these were affected by...
the challenges, the risks that cause the change in the form of business organization. Many companies in the world run the risk of generating low liquidity and in some cases reaching the scarcity of their investments and their capital, causing bankruptcy and therefore the massive closure. Complementarily, the behavior of the companies is complemented by the growth of the different types of factors such as the volume and quality of the supervision process carried out by the institutions that are dedicated to collection; where in many cases it compromises and affects the normal development of companies (Hassan et al., 2022; Heryanto et al., 2020; Marshall et al., 1997; Moravec & Radvan, 2016; Silva et al., 2023; Thurman, 1989).

In addition, the tax policy in the world underwent many changes and its treatment was strengthened towards a deep evaluation of the economic effects that these can have on an economy; that is why its interaction with the macroeconomic policies of a country, accompanied by savings, investment, and the distribution of economic income are decisive, since it depends in some way to guarantee the uncertainty and risk gap. In the case of tax systems, in many cases they show deficiencies in the amount of resources that they can collect, thus affecting the fulfillment of goals and objectives planned in a government; since the financing to provide public goods and services are categorically affected (Eduardo et al., 2022; Fitriyani & Heryah, 2021; Muda et al., 2020; Quispe Mamani et al., 2022; Rakhmatullaevich, 2023; Rapajić et al., 2021).

Worldwide, tax administrations have a series of mechanisms so that taxes are deducted when exporting, taking into account the principle of non-exportation of taxes, which is an agreement established by the World Trade Organization (WTO); thus, various Latin American countries choose to return taxes to exporters, exports generate foreign currency and cash flows that activate the economy of a country (Hermann et al., 2020; Katterbauer et al., 2022; Y. Sun & Sun, 2022).

The Inter-American Center of Tax Administrations (CIAT) recognizes that taxes in countries such as Ecuador, Colombia, Brazil and Chile must be returned so that exported goods and services do not bear taxes. Although these refer to the fact that tax incentives for value added tax (VAT) in China cause new industries to emerge as emerging economies, however, it shows that these mechanisms are not enough due to factors such as poor motivation in a distorted industry (Hidalgo Vanegas et al., 2019; Sandler & Shelton, 1972; C. Sun et al., 2020; Vieira et al., 2016).

In the case of Peru, a law establishes that the IGV of the acquisitions of goods and services are not assumed by the exporters as indicated (Prawira & Anggrayni, 2021), having the condition that taxes cannot be exported, that is why Sunat makes the correct determination of the amount to be returned to the taxpayer; for this, it carries out a series of inspections, for the most part, all returns undergo an inspection in order to determine that the requested balances are correct and, above all, reliable (Hospinal Vargas, 2017; Ramírez-álvarez & Carrillo-Maldonado, 2020; Tributaria et al., 2018).

Specifically, in Madre de Dios, Amazon region, considered capital of biodiversity in Peru and the world, which has exportable natural resources such as fruits, wood, minerals, etc. and services such as tourism, which generate an economic flow and depend on a series of other goods and services that are brought from departments outside the jungle region; that are invoiced with IGV and that by law established in law 27037 must be returned to exporters, the goods must not have high prices since this would distort the taxes to what is called “free-riding”; which should generate a positive effect on the export market (Gruber & Marattin, 2010; Larrazábal Antezana, 2021).

That is why it is considered that the economic activity of this region is focused primarily on the extraction of gold, the harvest of Brazil nuts and the felling of wood; since the region's exportable supply includes: gold (51% of the total), Brazil nuts (33%), timber products (13%), cocoa beans (2%), among others. By 2020, the export made from Madre de Dios to the
international market reached US$ 80 million, showing an increase of 17% compared to 2019; mainly due to higher sales of gold (+18%), agricultural products (+6%), forestry (+54%) and textiles (US$ 19 thousand: wool-fine hair products); in the case of the export of Brazil nuts, it decreased 2%. Complementarily, the gold business, occurs mostly in an artisanal way; which by 2020 allowed to increase the export of gold by 18%, favored by the higher price (+27%) that compensated the drop in volume (-7%). The main destinations for gold from this region were India (38% of the total) and the US (32%) (Gobierno Regional de Madre de Dios, 2021; Ministerio de Comercio Exterior y Turismo & Gobierno Regional de Madre de Dios, 2015; Sánchez Pila & Villa Fabián, 2022).

In the case of agricultural exports, it reached a total of US$29 million, growing 6% compared to 2019 thanks to higher sales of cocoa beans (+375%) and snacks (+US$629 thousand); destined mainly to the European Union and Bolivia. Brazil nut exports (-2%) were sent to South Korea and Russia. Therefore, the main exporters are; the companies Dana Gold (34%), The forest (6%), White Lion Nuts (5%), Agricultural and Forestry (5%), The Nuez (5%) and Maderacre Timber (5%); while the main export destinations are the US (24% of the total), India (19%), South Korea (14%), the United Arab Emirates (13%) and the European Union (13%) (Gobierno Regional de Madre de Dios, 2021; Ministerio de Comercio Exterior y Turismo & Gobierno Regional de Madre de Dios, 2015; Sánchez Pila & Villa Fabián, 2022).

In this study we identified that, in Madre de Dios, the most requested administrative procedure before the Sunat is the return of the IGV, which represents 50%; however, 60% of them are denied because the requesting companies present their tax returns with a series of observations that are detected by the tax administration that cause them fines; therefore, it is important that companies, before requesting the return, first carry out preventive audits in order to correct potential observations and SUNAT agrees to the requested refund of the IGV; in addition, exporters require liquidity to continue their operations (Fernández Montaño, 2016).

One of the main reasons why companies choose not to carry out a preventive audit is because they still do not understand its importance, either for reasons of the costs they cause and the time they demand; when in reality its cost-benefit is greater because it provides security at the time of tax declarations, considering the costs associated with an audit and taking into account that the IGV refund requests in all cases are reviewed by SUNAT (Fuentes Jaimes, 1997; Llumiguano Poma et al., 2021; Quispe Mamani, Mamani Guevara, et al., 2019).

Another cause is that companies make many errors in their accounting, generally this is due to errors by the taxpayer himself when generating expenses that are not to produce and maintain the source of the business but are expenses generated to reduce taxes. It is there where SUNAT, at the time of the detailed reviews and with a legal basis, makes the observations in order to correctly determine their declarations, as a result of which are the balances subject to return (Escobar Ávila & Rojas Amado, 2021; Quispe Mamani, Guevara Mamani, et al., 2019).

Additionally, companies are afraid of being audited and this causes them to commit a series of observations and bad accounting practices that are mostly observed by SUNAT; consequently, in some cases the requested refund covers part or all of what the taxpayer erroneously declared or omitted; this being the case, we would be facing a request without funds to which no refund would correspond (Quispe-Mamani et al., 2022).

In some cases, the exporters, in order to avoid SUNAT audits, do not request the return of the IGV and this causes them to have unsolicited accumulated balances (cash); because any return request will always be subject to inspection and fear often exceeds the benefit they could obtain; since the main reason for the legislation is for exporters to obtain cash with which they can continue to operate their businesses.

If this problem continues, many companies will self-liquidate because they would be losing the IGV that corresponds to them to be reimbursed; all for not hiring an audit team that prevents common errors that detect them and that are corrected in due course and not when they
are already detected by SUNAT. Another consequence is that companies assume the IGV, which is transferred to the client, increasing their prices, harming their exports and reducing their competitiveness (Londoño Franco et al., 2014).

According to CIAT, tax administrations seek to reduce evasion and avoidance in order to increase their collection; but there are very few studies referring to returns from exporters, in this study the instruments have been designed to be applied in the field and respond to our objective; in view of the fact that there are limitations that are not necessarily linked to the investigation. Finally, we established the relationship between the preventive tax audit in returns related to the General Sales Tax of exporting companies in the Amazon region (Urrutia Flores et al., 2016). Therefore, the objective of the scientific research was to determine the relationship that exists between the preventive tax audit with the refunds linked to the general sales tax (IGV) of exporting companies in the province of Tambopata, in the Madre of Dios Region-Peru.

2 LITERATURE REVIEW

2.1 Preventive Tax Audit

There are several concepts of different authors about the preventive tax audit which we highlight the following:

According to Muñoz-Nájar & Soria (2000), the tax audit consists of "Verifying the correct determination of tax obligations, both formal and substantial, to which companies are affected".

For Seopa Flores (2018), the tax audit is that action carried out by an independent expert, its purpose is to analyze through review and verification techniques; the tax, economic and financial information found in those accounting documents, whose purpose is the issuance of a report to express their opinion on the reliability of the tax information.

In addition, according to Reyes (2015), the preventive tax audit is the one that is in charge of the review of the accounting books and the supporting documentation of commercial transactions; It is carried out by Auditing companies specialized in Taxation, before being notified by SUNAT to initiate a tax examination procedure; it is healthy for tax debtors to audit their accounting that is related to the determination of the Taxable Base for the calculation of the different taxes; in order to verify the correct fulfillment of the obligations, formal and substantial, under his responsibility; and if necessary, make the corrections and adjustments that are necessary within the legal framework. The preventive tax audit is an evaluation of the tax situation of a company with the purpose of knowing the administrative and accounting deficiencies that originate tax contingencies to strengthen them and thus avoid the involuntary breach of obligations; and it is important since it is an action that leads us to improve controls in matters of tax liability and ensures that eventual audits by the tax administration do not have repercussions of unforeseen importance.

This type of audit is characterized by being predictive, which implies advance knowledge of facts, circumstances and situations that must be addressed in the best way to avoid damages that, if not promptly noticed and corrected, could cause serious tax contingencies.

2.2 Stages of the Preventive Tax Audit

Audit planning: This phase includes various procedures, most of which are more related to a conceptual logic than to an audit technique. In this stage, the auditor assesses the context in which the business is carried out and determines the weak points. Next, there is the execution of the audit work: where the auditor develops the tax audit plan, carries out the procedures
planned in the previous phase and which are reflected in the tax audit planning report; it seeks to obtain sufficient audit satisfaction on which the auditor's report can be based. Finally, the audit report: also called the conclusion stage, it analyzes the results of the work carried out, in order to obtain a general conclusion about the tax situation of the audited company, which will be reflected in the auditor's report (Osneidy, 2015).

2.3 Objectives of the Tax Audit

According to Osneidy (2015), some of the objectives of the private tax audit are:

- Determine the veracity of the results of the company, as well as the taxable matter; establish the reliability of the operations recorded and processed in the accounting through the analysis of the books, records, work papers, documents and activities involved.
- Study the application of accounting practices based on IFRS, to establish the differences with the current tax legislation of the audited fiscal year.
- Determine the correct and timely compliance with its tax obligations, that is, if the company has complied with its formal and substantial obligations, that the taxes have been settled and accounted for correctly.
- Determine possible inconsistencies in the information declared due to possible breaches of tax obligations produced in previously audited years, which must be correctly adjusted and expressed in the financial statements.
- Determine if the company has correctly used the tax benefits granted by tax legislation such as the application of deductible expenses, deductions, favorable balances, tax credits, refunds or compensations, bonuses, among others.
- Determine if the deferred income tax in the Income Tax records, verifying if the registered differences are arranged correctly; both in the books and in the affidavits submitted, duly accounted for in the corresponding accounts and that the necessary information has been revealed in the corresponding note of the respective "tax situation" report.
- Determine if the balances of the representative accounts of the assets and liabilities are duly classified and recorded in the corresponding periods, and that they are legitimate and reasonable; likewise, that they are duly valued, considering the effects of current tax regulations.

2.4 Reasons to Carry Out a Preventive Tax Audit

According to Reyes (2015) the reasons for carrying out this type of audit are:

- The main reason is to be able to anticipate the facts, that is, with the results of an audit we can know in advance the true tax situation of an entity at a given date, having the possibility of correcting and regularizing the errors committed during a fiscal year.
- The possibility of economically quantifying the cost of these errors and, if possible, determining the amount that would mean, voluntarily regularizing said omissions, since we could take advantage of a series of benefits in the reduction of tax penalties for voluntary regularization.
2.5 Preventive Tax Audit Procedures

2.5.1 Audit approach

In this stage the auditor evaluates the context in which the business is carried out and determines the weak points. It is a document in which the most appropriate procedures will be reflected in order to achieve the objectives set. Through Audit planning; the critical areas of the items of the financial statements are established, in which a greater tax obligation may be determined, specifying the audit strategy that will allow determining and programming the nature, opportunity and scope of the audit procedures to be applied; through knowledge of the business or activity carried out by the taxpayer and understanding of the accounting and internal control systems. It is important to indicate that the planning will vary according to the magnitude of the taxpayer (Reyes, 2015).

2.5.2 Execution of audit work

In this stage the auditor develops the tax audit plan, that is, he carries out the procedures planned in the previous phase and which are included in the tax audit planning report. At this stage, the aim is to obtain sufficient audit satisfaction on which the previous report can be based (Seopa Flores, 2018).

2.5.3 Audit report

This phase, also called the conclusion stage, analyzes the results of the work carried out, in order to obtain a general conclusion about the tax situation of the audited company, which will be reflected in the auditor's report (Seopa Flores, 2018).

2.6 Tax Audit Methods

2.6.1 Traditional method of tax audit

In this case, according to Enrique & Petit (2017), it considers the evaluation of accounts and formulation of objections to the Affidavit as the basis.

2.6.2 Analytical method of tax audit

It considers as a basis coefficients or other procedures where the Affidavit is dismissed and the Taxable Base is restructured.

2.7 Tax Audit Classes

2.7.1 Fiscal tax audit

This work is carried out by the auditor to achieve the exclusive objectives of collection and inspection that the Tax Administration has, supported by the faculties granted with the power of State empire. It is governed by its own procedures and general rules of the Tax Code.

2.7.2 Independent tax audit

The auditor is hired by the client and his reports serve both the client and the Administration. The Independent Tax Audit is not yet approved in Peru.
2.8 Tax Refunds

The Grupo de Justicia Fiscal (2019), points out that the fiscal, or tax return, “It is the mechanism by which the tax returns to a natural person or company the taxes that he had paid. Usually, a tax refund is given when the taxpayer has paid taxes in excess or that did not correspond to him. The Grupo de Justicia Fiscal (2019) affirms that the return of taxes is produced by an undue payment by the taxpayer or by an excess payment thereof. It is generated by a request from the interested party or as a consequence of a verification or inspection process or a contentious tax procedure that SUNAT recognizes.

Finally, the Centro Interamericano de Administraciones Tributarias (2015) points out that the Civil Code states in article 1267 that undue payment due to an error in fact or law can be restored, and the person who received it must be required. In this line, that payment made by a third party canceling the debt of another is left out, in this case it is a payment by subrogation.

In this sense, they define that the refund for improper or excess payment is recognized in the Tax Code, so much so that demanding the refund of what was improperly or excessively paid is a right of the administrator contemplated in article 92 of the Tax Code.

In addition, that the conditions for the refund of undue or excess payments, as well as the refunds of taxes administered by SUNAT are regulated in articles 38 and 39 of the Tax Code.

2.9 Return Modalities

As they point out Medrano (1987) and Muñoz-Nájar & Soria (2000), the return can be ex officio or at the request of a party.

2.9.1 Ex officio return

This form of return covers the following cases:

• When it is challenged extemporaneously by paying the tax or sanctions to make the claim or appeal admissible for processing, and then the delimitation or sanctions are declared inadmissible, in whole or in part.
• In the case of Income Tax, when it is delimited on income omitted in a fiscal year and the taxpayer certifies having declared it erroneously for another fiscal year; case in which the return of the undue payment in said year must be ordered, after deduction of the declared excess.
• The amount canceled by linking to evidence not presented and/or exhibited by the tax debtor in the first instance, when the Tax Court has annulled the resolution that supported the collection of said amount.
• The automatic refund of taxes paid or withheld in excess from natural persons in accordance with Law No. 30734.

2.9.2 Return of part

For Muñoz-Nájar & Soria (2000), the return of part is given, regarding the undue payment for self-assessment or the payment in excess of a resolution of a fine or payment order; that is to say, it is given at the initiative of the same taxpayer submitting the request through the Reporting Table or Virtual Form.
2.10 Return Requirements

Muñoz-Nájar & Soria (2000) indicates that SUNAT can establish the minimum amount for the presentation of refund requests, in case they are less than those set by SUNAT, it can compensate them ex officio or at the request of a party. Likewise, it indicates that the requirements to access the refund of taxes are those mentioned in the following regulations:

- Supreme Decree No. 126-94-EF that develops the Regulations for Negotiable Credit Notes.
- Supreme Decree No. 039-2001-EF that approves the Regulation of Law 27334 and establishes the scope, periods and other aspects of the administration of contributions to ESSALUD and ONP.
- Supreme Decree No. 051-2008-EF that regulates the return of undue payments in excess of tax debts whose administration is in charge of SUNAT through payment orders from the financial system.
- Superintendency Resolution No. 031-2015/SUNAT that regulates the submission through virtual SUNAT of the request for refund of balances in favor of income tax for capital income and/or work income.
- Superintendency Resolution No. 059-2017/SUNAT that regulates the return of balances in favor of third-category income tax.
- SUNAT's repayment requirements are also contained in procedure 18 of its Single Text of Administrative Procedures.

3 METHODOLOGY

The approach to which the research corresponds is quantitative, of a non-experimental type, with a descriptive and correlational design; in view of the fact that it sought to demonstrate the relationship that exists between the preventive tax audit with the refunds related to the IGV in the companies that are dedicated to exports (Mendoza Bellido, 2014; Sampieri & Collado, 2010).

A sample of 66 people out of a total of 80 export taxpayers from the province of Tambopata, Madre of Dios Region was considered, with a confidence level of 95%, with a margin of error of 5% (Cadena & Morán, 2019).

The information collection instruments of the authors (Keen & Lockwood, 2010) and (Mayoral & Segura, 2022), were considered, whose title was "Appreciation on the preventive tax audit", who will explain how the influence of auditors is as a fiscal strategy, design a model to determine the impact on aggressive tax strategies, with which we collect information on the Preventive Tax Audit variable; in addition (Giesecke & Tran, 2011), was considered, whose work is called "Appreciation of types of refunds", where it stands out how VAT compliance rates are related to refunds between countries; as well as exemptions, rates, refund limitations, among others for the variable returns linked to the IGV. Therefore, both instruments were validated by the judgment of a panel of 3 experts and have a reliability level of 0.911 and 0.920 respectively.

The instruments applied were designed with the purpose of carrying out field work, this applied to exporters who must meet a series of requirements in order to be considered subject to refund; that is why before requesting a refund as established by the TUO of the IGV and ISC law, they must submit their virtual form 1649, have complied with their monthly affidavit corresponding to the last period, have submitted their Benefit Declaration Program (PDB), be registered in the register of exporters; all these requirements are processes of a company as an exporter, either of goods or services, in the same way it points out (Yaguache Aguilar et al.,...
2019), that Ecuadorian companies benefit from an incentive they request, reaching 400 million dollars in 2017 with 34,771 benefited companies, generating liquidity and solvency.

The first instrument has the dimension of IGV (with 2 indicators); According to (Cicchiello et al., 2019) in his study he points out that the most used incentive is the tax credit, referring to IGV or VAT in other Latin American countries, he points out that they have an immediate effect that represents a way of obtaining liquidity; for this, it examined the implementation of incentive schemes in different countries such as the United Kingdom, France, Italy, Spain and Belgium.

The second has the dimensions of balance in favor of benefit (with 3 indicators), unapplied IGV perceptions (with 4 indicators) and excess payments (with 4 indicators); These operationalization are from a similar study that he carried out (Ramírez-álvarez & Carrillo-Maldonado, 2020), where it refers that to measure the efficiency of the administrations, the gaps must be measured and that this causes a deficiency in the refund process, taking into account that there are different types of refunds that are managed by the tax administrations.

The variables considered were those detailed below:

<table>
<thead>
<tr>
<th>Variables</th>
<th>Dimension</th>
<th>Variable type</th>
<th>Category</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive tax audit</td>
<td>Accountant</td>
<td>Qualitative</td>
<td>1: Low</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2: Medium</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3: High</td>
</tr>
<tr>
<td>Returns Linked to IGV</td>
<td>Economic</td>
<td>Quantitative</td>
<td>Porcentual</td>
</tr>
<tr>
<td>Balance in favor matter of</td>
<td>Economic</td>
<td>Qualitative</td>
<td>1: Low</td>
</tr>
<tr>
<td>benefit</td>
<td></td>
<td></td>
<td>2: Medium</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3: High</td>
</tr>
<tr>
<td>Unapplied perceptions of the IGV</td>
<td>Social</td>
<td>Qualitative</td>
<td>1: Low</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2: Medium</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3: High</td>
</tr>
<tr>
<td>Overpayments or improper</td>
<td>Economic</td>
<td>Qualitative</td>
<td>1: Low</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>2: Medium</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>3: High</td>
</tr>
</tbody>
</table>

Source: Surveys called “Assessment of the preventive tax audit” and “Appreciation of types of returns”.

Additionally, for the processing and treatment of the data collected in the field, it was carried out using Excel and SPSS 25.0; In addition, to obtain the results, Stata 16.0 was used, in order to obtain the corresponding descriptive and inferential statistics.

4 RESULTS AND DISCUSSION

According to the behavior of the preventive tax audit and the returns linked to the general sales tax of exporting companies in the province of Tambopata, in Peru; 71% of the exporting taxpayers surveyed have a low level of preventive tax auditing, this is due to the fact that the tax administration carries out various review procedures for tax payment compliance, calculation and determination, debt payment compliance, vouchers, etc; always finding inconsistencies, as can be seen, this reflects the fact that many taxpayers prefer not to submit their accounting processes to a thorough review that provides them with greater security in terms of their processes; taking into account that it is the taxpayer himself who can benefit from having greater liquidity through his returns, 16.67% indicated that they have a medium level of preventive tax auditing and 12.12% indicated that they have a high level of preventive tax auditing (Table 2).
Table 2. Behavior of the preventive tax audit

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>47</td>
<td>71.21%</td>
</tr>
<tr>
<td>Middle</td>
<td>11</td>
<td>16.67%</td>
</tr>
<tr>
<td>High</td>
<td>8</td>
<td>12.12%</td>
</tr>
<tr>
<td>Total</td>
<td>66</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Source: Prepared by the authors, based on surveys "Assessment of preventive tax audit" and "Assessment of types of refunds".

When analyzing the results of the dimensions of the variable returns linked to the IGV; in the case of the balance in favor of the benefit exporter (SFMB), 69.70% of the exporters indicated that they have a low balance, 13.64% indicated that they had a medium balance and 16.67% indicated that they had a high balance; it is for this reason that they do not choose to request their refunds of the balance in favor of the benefit, either for fear of being audited or because they do not meet some of the requirements to qualify for this benefit. In the case of non-applied IGV receipts, 63.64% of exporters have not been able to make their return of receipts successfully, that is, they have a low level of return; this is due to the fact that in the jungle region it is not subject to IGV and that is why perceptions are generated that have not been applied and that must be returned; however, through an audit, the tax administration performs various information crossings, detecting errors and which mostly end with a settlement that lowers the amounts requested.

In the case of excess or undue payments, 65.15% of exporting taxpayers do not make their requests for refunds of undue or excess payments; this is due to the fact that most of them compensate their refunds in order to avoid being subject to inspection. This procedure is somewhat faster since it deals with a correction of a tax already paid for which an excess originates (Table 3). Therefore, the refund is exclusively for exporters, who must declare their operations through the PDB, which will be subject to verification by the tax administration.

Table 3. Percentage of the dimensions of the variable returns linked to the IGV

<table>
<thead>
<tr>
<th>Category</th>
<th>Balance in favor matter of benefit (SFMB)</th>
<th>Unapplied perceptions of the IGV</th>
<th>Overpayments or improper</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Frequency</td>
<td>Percentage</td>
<td>Frequency</td>
</tr>
<tr>
<td>Low</td>
<td>46</td>
<td>69.70%</td>
<td>42</td>
</tr>
<tr>
<td>Middle</td>
<td>9</td>
<td>13.64%</td>
<td>13</td>
</tr>
<tr>
<td>High</td>
<td>11</td>
<td>16.67%</td>
<td>11</td>
</tr>
<tr>
<td>Total</td>
<td>66</td>
<td>100.00%</td>
<td>66</td>
</tr>
</tbody>
</table>

Source: Prepared by the authors, based on surveys "Assessment of preventive tax audit" and "Assessment of types of refunds".

Complementarily, when analyzing the percentage of returns linked to the IGV, 75.76% of the exporters have a low index in their return linked to the IGV; which is noted that 100% of requests are only returned to 24.24% always when they have gone through an inspection by the tax administration; which shows that there are many errors when requesting their returns, as well as in their accounting processes (Table 4).

Table 4. Percentage of Returns Linked to IGV

<table>
<thead>
<tr>
<th>Category</th>
<th>Frequency</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Low</td>
<td>50</td>
<td>75.76%</td>
</tr>
<tr>
<td>Middle</td>
<td>7</td>
<td>10.61%</td>
</tr>
<tr>
<td>High</td>
<td>9</td>
<td>13.64%</td>
</tr>
<tr>
<td>Total</td>
<td>66</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

Source: Prepared by the authors, based on surveys "Assessment of preventive tax audit" and "Assessment of types of refunds".

After carrying out the analysis of the behavior of the preventive tax audit and the returns linked to the IGV, the contrast of the hypothesis was made; where it was stated that there is a significant relationship between the preventive tax audit and the refunds linked to the general sales tax of exporting companies. Therefore, resorting to inferential statistics, a p-value equal to 0.000 was considered, which is lower than the level of significance (0.05), where it could be determined that the null hypothesis is rejected and the alternate hypothesis is accepted; obtaining a Pearson correlation coefficient of 0.6957, which shows that there is a high positive correlation. In this sense, it can be affirmed that the more preventive tax audits carried out by exporters, the greater their refunds will be with respect to the IGV; given that it is shown that tax audits prevent accounting errors that cause the tax administration not to return the full amount of the request; rather, these requested amounts are reduced due to observations that are settled by SUNAT, which is why it is important for exporters to evaluate whether it is appropriate for them to carry out their preventive tax audit for each fiscal year (Table 5).

Table 5. Correlation between the variables Preventive tax audit and refunds linked to IGV

<table>
<thead>
<tr>
<th>Category</th>
<th>Preventive tax audit</th>
<th>Returns Linked to IGV</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive tax audit</td>
<td>1.0000</td>
<td>0.6957</td>
</tr>
<tr>
<td>Returns Linked to IGV</td>
<td>0.6957</td>
<td>1.0000</td>
</tr>
</tbody>
</table>

Source: Prepared by the authors, based on surveys "Assessment of preventive tax audit" and "Assessment of types of refunds".

In addition, in order to determine the relationship between the preventive tax audit with the balance in favor of benefits, the unapplied perceptions of the IGV and the excess or undue payments, the values of the p-value equal to 0.000 were obtained; the same that is lower than the level of significance (0.05); therefore, the null hypothesis is rejected and the alternative hypothesis is accepted, which allows determining that there is a high positive correlation between preventive tax audit with the balance in favor of benefit, non-applied IGV perceptions and excess or undue payments, given that the Pearson correlation coefficients are equal to 0.8365, 0.6757 and 0.6877 (Table 6).

Table 6. Correlation between preventive tax audits and their determinants

<table>
<thead>
<tr>
<th>Variables</th>
<th>Preventive tax audit</th>
<th>Balance in favor matter of benefit</th>
<th>Unapplied perceptions of the IGV</th>
<th>Overpayments or improper</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive tax audit</td>
<td>1.0000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance in favor matter of benefit</td>
<td>0.8365</td>
<td>1.0000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unapplied perceptions of the IGV</td>
<td>0.6757</td>
<td>0.795</td>
<td>1.0000</td>
<td></td>
</tr>
<tr>
<td>Overpayments or improper</td>
<td>0.6877</td>
<td>0.7182</td>
<td>0.5426</td>
<td>1.0000</td>
</tr>
</tbody>
</table>

Source: Prepared by the authors, based on surveys "Assessment of preventive tax audit" and "Assessment of types of refunds".

When evidencing the results of the multiple linear regression model, the variables, balance in favor of benefit, perceptions not applied of the IGV and excess or undue payments explain the preventive tax audit in 71.61%; According to the T-statistical values, all the variables have individual significance, since the probability is less than 5%, they have global significance, so it is a consistent model (Table 7).

Table 7. Regression model between the preventive tax audit and its determinants

<table>
<thead>
<tr>
<th>Variables</th>
<th>Preventive tax audit</th>
<th>Balance in favor matter of benefit</th>
<th>Unapplied perceptions of the IGV</th>
<th>Overpayments or improper</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preventive tax audit</td>
<td>1.0000</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Preventive Tax Audit and Refunds Linked to the General Sales Tax of Exporting Companies in the Province of Tambopata, Peru

<table>
<thead>
<tr>
<th>Balance in favor matter of benefit</th>
<th>0.8365</th>
<th>1.0000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unapplied perceptions of the IGV</td>
<td>0.6757</td>
<td>0.795</td>
</tr>
<tr>
<td>Overpayments or improper</td>
<td>0.6877</td>
<td>0.7182</td>
</tr>
</tbody>
</table>

**Source:** Prepared by the authors, based on surveys "Assessment of preventive tax audit" and "Assessment of types of refunds".

In this sense, it can be indicated that the balance in favor of benefit, the unapplied perceptions of the IGV and the excess or undue payments determine the preventive tax audit; since any behavior towards an increase of the same, will generate positive effects on the preventive tax audit; which demonstrates that, given an increase in the balance in favor of benefit matters of 1%, then the preventive tax audit will increase by 61.22%; if the non-applied perceptions of the IGV by the taxpayer are high, then the preventive tax audit will increase by 3.91%; and if the excess or undue payments increase by 1%, then preventive tax audit will increase by 15.47% (Table 7).

Therefore, in accordance with the aforementioned, it can be affirmed that the more preventive tax audits carried out by exporters, the greater will be their requests for the return of the balance in favor of benefit; given that these requests will be presented in greater numbers and with the certainty that they will be returned, in this way they will be able to count on the cash they need to continue with their operations; making use of this way to the objective of the legislation where it grants these benefits in order to continue with the exports and enter more currencies to the country. In addition, although the requests for perceptions have many limitations, it is for this reason that the more preventive tax audits, the greater the returns will be, since it is the tax administration that evaluates the requests, initiates the verification procedure, and proceeds with the return; for this, procedures such as the correct carrying over of balances and that they are duly supported must be followed. Finally, it can be indicated that the greater the number of preventive tax audits, the greater the requests accepted and returned by the tax administration to exporters, since said amounts may be returned more efficiently and in the shortest possible time.

Of the results achieved, the indicators are very outstanding when demonstrating the relationship between preventive tax audit and returns linked to the IGV, all of these coincide with what was determined by (Ponomareva et al., 2019), since, in his study, he obtained results that affirm that there is a need to have special tools for which he built a linear regression model with two variables, noting that the tax audit provides an opportunity to identify observations. This guarantees safe accounting processes, errors identified and corrected.

The aforementioned, in the same way with what was found by (Keen & Lockwood, 2010), since they, through their study, showed that the VAT proved to be a form of taxation in which they return to the taxpayer the incentive that corresponds to their exports; it is understood that this benefit must be applied to exporters who meet the requirements established in the legislation.

In addition, it coincides with what was determined by (Palma, 2018), since agricultural exports must be exempt from taxes, where the state is the one that must promote economic growth and that it does not consider that they are taxed on exports. This is also confirmed by (Musaeva et al., 2019), given that he showed that the regulation of regional taxes based on a systematic approach is determinative and proposes mechanisms aimed at improving regional tax returns in Russia.

The results are consistent with what was found by (Miranda Salazar, 2016), given that the company that investigated incurred in tax offenses related to the omission of keeping accounting books, or other books and/or records required by law; did not make the declarations that contain the determination of the tax debt, within the established terms; failed to comply with the establishment of the substantial requirements used as means of payment, records of vouchers subject to deduction without certifying the deposit thereof, which shows that there
was a planning Audit of the company alimentary processes San José S.R.L., but in a deficient manner; which affects the process of development and consolidation as a company, becoming a disadvantage to be competitive in the national and international market, which has led to accounting and tax errors.

In addition, our results agree with what was determined by (Maggia & Antonio, 2021); since, when investigating the relationship between the preventive tax audit and risk management in non-payment of taxes, it also demonstrated that there is a very strong positive correlation, as in the present investigation; since the value of Pearson's Chi-Square was $r = 0.999$ and in our case it was $r=0.69$. which suggests that communication strategies should continue to be promoted in the different media by the government tax entity so that the population becomes aware of the payment of taxes and does not consider it as a punitive aspect but as a natural part of their management processes.

As determined by (Enofe et al., 2019), tax audit in the form of desk audit, field audit, and retrospective audit exerts a significant negative influence on tax evasion. In this sense, the results revealed by said author coincide with the present investigation, since when seeking to explain the power of tax investigation through perception, it has a significant impact; what he recommends is that the tax audit should be carried out more constantly and routinely, in order to guarantee control and a preventive tool for tax evasion; and those taxpayers are adequately profiled and selected for the audit in order to avoid inefficiencies and delays in the audit.

Likewise, according to (Blacio et al., 2022), here are complications for which the timely return is not made, such as poor knowledge of the regulatory processes and knowledge of taxpayers regarding the IGV.

5 CONCLUSIONS

It was determined that there is a significant relationship between the preventive tax audit and the returns linked to the IGV of the exporting companies of the province of Tambopata, since in the Pearson correlation it is "0.6957"; which means that more than 69.57% of the exporters do not carry out any preventive tax audit in order to obtain their refunds; this is because there is fear on the part of the exporters of being exposed to an inspection that could generate fines, which is why they prefer not to be visible, for this reason they do not request their return.

In addition, the balance in favor of benefits, the unapplied perceptions of the IGV and the excess or undue payments determine the preventive tax audit in a positive or direct way; since before any behavior towards an increase of the same, it will generate positive effects on the preventive tax audit; which demonstrates that, before changes in the balance in favor of benefit matters of 1%, then the preventive tax audit will increase by 61.22%; if the non-applied perceptions of the IGV by the taxpayer increase, then the preventive tax audit will increase by 3.91%; and if the excess or undue payments vary positively, then preventive tax audit will increase by 15.47%.

Finally, the existing limitations in the process of preparing this scientific article was access to information, since many of the exporting companies in the Madre de Dios region are wary of providing adequate information. Being a rather particular and atypical investigation, it became difficult to apply an adequate method, which is why it would be pertinent in the next investigation to delve into a more specific econometric model.

It is recommended to take into account this research as a basis and starting point to continue developing research oriented towards explaining the relationship between preventive tax audit and its determinants; both by productive sectors and by type of tax that is applied at the level of companies, small companies and micro-enterprises.
The National Amazon University of Madre de Dios financed the project "Preventive tax audit and refunds related to the general tax on sales of exporting companies in the province of Tambopata, 2019" with resolution 253-2021-UNAMAD-VRI of 12/29/2021.

REFERENCES


Preventive Tax Audit and Refunds Linked to the General Sales Tax of Exporting Companies in the Province of Tambopata, Peru


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