

Causes and Effects of Tax Avoidance Related to Legal Hermeneutics in Colombia

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Abstract: Since its inception, man has created several methods to guide his behaviour towards what is right. However, each particular situation in search of this end has an opposite party, and multiple aspects prevent it from happening. To align all these actions, it has seen the need to regulate, restrict, and guide its actions, being forced to follow patterns of behaviour governed by laws created from the duty to be and, in turn, rooted in political, cultural and social situations. These norms are subject to the interpretation of those who interact with them. It will be possible to analyze the causes and effects generated by the legal gaps created from the interpretation of the tax regulations of our country, which give rise to manoeuvres aimed at not paying taxes adequately, and the phenomenon of “Elusion” is presented. The level of tax collections in Colombia is low because the state cannot efficiently control the different tax processes created for this purpose, where the collection figures are insignificant to the participation in the economic activities that give rise to each tax, the deficit in the procedures advanced by the state to achieve good collection is evident, aligned with the lack of mechanisms to carry out effective control.

Keywords: Collection and Legal Interpretation; Circumvention and Hermeneutics; Tax Avoidance; Different Legal Loopholes; Paying Taxes Adequately; Level of Tax Collections; Exegetical Methods; Theological Method; Jurisprudential Method.

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1. Introduction

There is a problem that is too deep-rooted in our country, caused by the ease and frequency with which new regulations are changed, updated, and created. In Colombia, it has become customary that, for each new problem, there is a law to such an extent that the country has been ‘buried’ by dozens and dozens of new laws that enter the legal system to “normalize” the daily lives of citizens [1]. A dynamic of informality has been maintained when legislating, and there is the problem of measuring members of Congress by the number of projects presented and the number of initiatives approved but not by their effectiveness; on average, in Colombia, a new law is approved every five days [2].

So much legislative diversity creates widespread conflicts for each profession, conflicts to which the accounting profession is no stranger, where every year and on average, tax regulations are issued or modified in whole or in part. New regulations are issued daily, which regulate professional actions, which require constant updates; many of these new laws lack objectivity or are created to correct an inconvenience current, but which in turn will generate conflicts in the future or will not be effective enough which will once again force them to be modified and interpreted as appropriate [3].

In addition to what has been stated and no less serious, we are exposed to the shortcomings created by the management and interpretation given to each of these new regulations, giving rise to bad practices caused by the different legal loopholes that

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prevent Tax collection levels from maintaining an objective relationship with economic activities, the rules are adapted to the needs of those who interpret them because since their creation they are not sufficiently explicit, they are too ambiguous [4].

We cannot leave aside one of the biggest causes of Evasion in Colombia; this is the ineffectiveness of the state, not having the appropriate means or the installed capacities to exercise the most effective controls, lack of updating and generating mechanisms that allow effectiveness, efficiency and effectiveness, in very few cases there is action in advance in the face of the imminent possibilities of using regulatory gaps or lack of controls, which generates repeated use of those who are responsible for contributing before the state [5].

The development of this essay will focus on analyzing and identifying, from an objective perspective, the causes and effects of Tax Avoidance that have a direct relationship with Legal Hermeneutics (Way of interpreting the norm) [6].

The effects generated by avoidance are directly related to the low rates of tax collection, just as, since it is a space hosted by the state, it is taken advantage of by those who represent general or particular interests, generating the conscious practice of repetitive activities [7]. The standard does not regulate effectively, doing so in an ambiguous manner.

Since tax avoidance is not documented, it prevents us from statistically tracing what is not collected due to the adaptation of the norm to the needs of each intervener [8]. After searching different databases, we found it difficult to find relevant information. It is impossible to measure, consult, or analyze the cases in which collection is stopped due to the interpretation given to tax regulations. Very little is regulated to counteract tax avoidance, one of the few regulations that address the issue. Law 1819 of December 2016 introduced an anti-avoidance rule, which is ignored because evasive practices are increasingly visible [9].

One of the major drawbacks that give rise to Circumvention is that even without having carried out an entire process of adaptation to a standard, a new decree or concepts of the DIAN are promulgated that sometimes differ from how the law is applied. Therefore, regulatory validity must be considered for each action, particularly in retrospective cases, and each action must be carried out following it [10].

To avoid Evasion and Avoidance, Colombian legislation in recent years has determined contractual figures with which it is intended to avoid these practices by taxpayers, generating the application of the anti-tax abuse law, making it visible how the tax administration exercises its powers of oversight and application of the law against actions or omissions that allow taxpayers to benefit from the reduction or exemption of their tax liability, directly taking advantage of legal loopholes and affecting society in general [7].

In this sense, it can be specified that conscious and unconscious actions direct evasion due to the duty or the appropriate way of paying taxes [11]. On the contrary, evasion is more linked to premeditated behaviour that leads to inaccuracy, derived from modifying malicious concealment that results in tax abuse.

2. Theoretical Framework

2.1. Hermeneutic Etymology

Considering the meaning and approach of interpretation and its direct relationship with Legal Hermeneutics, it is necessary to address this concept from an etymological context and its different uses and adaptations throughout the ages. The origin of interpretation arises from the need to find the meaning, beginning, scope, sense, development, and end of a specific topic for which methods or techniques can be established. Conceptually, different points of view are derived that may influence or coincide in some aspects and differ in others [12].

Since history, efforts have been made to decipher the most objective way to give the most appropriate interpretation to the laws, which implies that doing so is complex and can generate some problems from the understanding that the result of each interpretation yields in the interpretive process [13]. Of the norm, different methods have been used within which we can highlight the most common: Exegetical Methods, Theological Method, and Jurisprudential Method, from which the direct relationship they have with interpretation can be extracted as follows:

Firstly, the Exegetical Method allows for an objective, critical, and complete interpretation of a text from its grammar and/or literature, contrary to what can originate from explanation, which implies a more personal perception in which prejudices are admitted. , it is a radical, strict, and punctual interpretation [15].

Aligned with the previous one, the Theological Method has a more interpretive approach, addressing the final causes, investigating itself, what the purpose sought from the norm, and analysing the origin or nature of the facts, patterns of interpretation, and human behaviour. Based on more conservative criteria, aligned with the different beliefs that become custom until they are considered laws [16].

As a result, obtained by directing the interpretation from the analysis of norms, the Jurisprudential Method allows for addressing judicial resolutions or sentences issued by the competent authorities. From the unity of criteria for their application, this method allows the use of the precedents of conflicts settled previously so that in similar cases, these decisions can be adopted or accepted in whole or in part to provide a solution based on said similarities [17].

The previous methodologies have in common that they seek answers from the comprehensive analysis of each particular situation with the purpose of understanding and being able to argue or give an opinion from their systematic perspective, which seeks to ensure that the interpretations given to the different standards do not lack objectivity or are easily accommodated to the needs of those who represent a particular interest, however, when an interpretative topic is addressed, which is directed to the analysis of the norms related to the concept of avoidance, it is possible that they will not find too much material to make comparisons, with the understanding that both the meaning and its practice itself are excessively subjective and leave the result of each definition to the norm to free will [18].

3. Background

3.1. Regulatory Update

Intentionality is required when tax avoidance is linked or broadly relates to tax evasion. However, in the first, there is a mitigating circumstance related to the gaps left by the norm from its interpretation and application. The second is using manoeuvres that surpass the barriers of tax regulations and other laws consistent with this, and it is still a very thorny issue [19].

There is a very marked relationship between Avoidance, Evasion, and Corruption. In addition, we find that, to sustain tax expenditure, the government offers some tax benefits, which, in the long run, increase tax burdens and collections [20].

Judges, magistrates, and administrative authorities face a daily problem when issuing a sentence or resolution, and they must resort to the various methods of interpreting the law to apply it to the specific case submitted to their consideration. Special reference is made to the fiscal or tax law since this phenomenon revolves around the fact that it presents special characteristics for its interpretation, coupled with the fact that the administrative authorities have to resolve administrative appeals by making true interpretations of the tax laws with the purpose of They are legitimized, on the one hand, before the parties and, on the other, before society, for the sake of a correct application of justice to the specific case under study [21].

One of the great difficulties in normative interpretation is related to the continuous creation and updating of norms, which means that we are constantly exposed to strengthening, changing, or contradicting the different criteria for certain topics. Actions to which the tax and fiscal issue is not foreign, in which constant regulatory dynamization hinders the main purpose of the tax part [22].

According to the Navarro-Schiappacasse and Toledo-Zúñiga [14], Colombia has had more than 50 tax reforms since 1897, of which in the last 20 years, approximately 12 tax reforms have been carried out, which implies that almost every two years, a new rule is created in this sense, which is aimed at reducing the fiscal deficit from the increase in collection, this dynamic is due to different factors such as economic openness, tax expenditures, the reluctance of some people to pay taxes, among other aspects.

Later, the same newspaper, LA República 2022, refers to a study carried out by the National Tax and Customs Directorate DIAN and the Ministry of National Finance, in which they conclude that tax evasion can be between 50 and 80 billion pesos, for What the Colombian Finance Minister suggests is greater public oversight through public income tax returns for companies and anonymous tax returns for individuals [23].

V 2277 OF 2022	MOST RECENT TAX REFORM, CALLED REFORM FOR EQUALITY AND SOCIAL JUSTICE
V 2155 OF 2021	NAMED SOCIAL INVESTMENT LAW
V 2010 OF 2019	REGULATES THE INAPPROPRIATE OF LAW 1943 OF 2018, ALLOWS TAX NORMALIZATION SO THAT TAXPAYERS WITH OMITTED ASSETS NON-EXISTENT LIABILITIES CLARIFY THEIR FISCAL SITUATION.
V 1943 OF 2018	TAX REFORM DECLARED UNENFORCEABLE FOR AFFECTING THE RIGHT TO THE ECONOMY, TAXES GROWN FASTER THAN THE ECONOMY.
V 1819 OF 2016	TAX REFORM CHARACTERIZED BY INCREASE THE VAT RATE FROM 16% TO 19%
V 1739 OF 2014	CREATES A GRADUAL SURCHARGE TO THE CREE, OF 5% FOR 2015, 6% FOR 2016, 8% FOR 2017 AND 9% FOR 2018.
V 1607 OF 2012	CREATES THE INCOME TAX FOR EQUITY (CREE) FOR LEGAL PERSONS AND COMPANIES.

Figure 1: Among the most recent and significant reforms in Colombia

Legal instability is one of the state's greatest challenges when exercising effective controls concerning taxation (Figure 1). The methods used for this purpose, such as increasing taxes and reducing the limits for income tax returns of Natural Persons, means that many more people are obliged to inform the state about their activities that generate income and calculate the respective taxes on these. Still, the problem goes beyond regulation; it is related to a deep-rooted cultural perception that incites taxpayers not to want to contribute, justifying that the resources are not invested objectively and that they feel suffocated by so much tax burden [24].

4. Methodology

An argumentative analysis seeks to identify the different perspectives presented when identifying the causes and effects of tax avoidance and how each rule related to tax and fiscal issues is interpreted separately. The relationship that occurs in legal instability and the impact that it generates evidence that it is necessary to be aligned with the dynamic manner of regulatory changes; it is very common that while we are adapting and adjusting to a change in a relatively recent tax norm, this changes is repealed or modified, causing an analysis to be carried out to give an interpretation to a new standard.

To illustrate the impact that evasion has on proper collection in a single example, we can summarize the use made to the Unified Property Tax, which remains outdated, the valuations that register a high percentage of the real estate that gives rise to this tax, they lack certainty and do not correspond to reality. Parallel to this tax to the unadjusted valuations of real estate, the dynamic of not paying taxes appropriately is repeated when assessing what is related to taxes. They are paid for selling or disposing of real estate where it returns and takes advantage of the lack of state control.

5. Results

It can be seen that although, from the conceptual side, both Tax Evasion has a relationship with evasion, in the way each one is addressed in particular, a great difference can be seen, which frames evasion as a prohibited bad action and is drastically sanctioned, with Circumvention. However, it can be interpreted as a bad practice; there is greater flexibility when trying to prevent it from being carried out, so it can be interpreted that despite being an unregulated action, it is not prohibited either, creating a legal vacuum in which it is not possible to make an appropriate decision, giving a tinge of legality to many actions that may be considered irregular, but because they are not exhaustively drafted or configured as illicit. They give rise to evasion, where those who benefit from their argument interpret that if such behaviour is irregular, it is not prohibited. It is permitted, and gradually, evasive actions are carried out that allow the practice of tax abuses.

The most significant result obtained after analyzing several writers postulates that Tax Avoidance is not properly documented, preventing statistics with which comparisons can be made and the degree or percentage of incidence that this practice can be calculated and generated in the results of collections.

It is necessary to generate and strengthen mechanisms that help minimize the risk of tax evasion and abuse, considering that it is a scourge that prevents the government from being efficient with collections, making it difficult to make effective social and investment investments. An equitable distribution of resources, Circumvention is not just a local problem; it transcends borders, which is why work has been going on from different fronts, entities such as the OECD (Organization for Economic Cooperation and Development), the General Anti-Circumvention Standards, are part of the measures adopted jointly by some countries that seek through international cooperation to mitigate the problem of Circumvention.

One of the activities generally related to Avoidance is Tax Planning, which leads economic entities to seek to reduce their tax burden, which is directed towards carrying out Avoidance practices until they end up carrying out evasion.

6. Discussion

6.1. Practical Case

To illustrate some of the effects generated by hermeneutics from the legal field, reference is made to the following practical case from which different interpretation criteria are evident that lead to the ratification of a ruling in the second instance.

Consequently, it can be concluded that according to the way the legal norm is interpreted, it is very common for the parties involved in a conflict of interest to take advantage of these regulatory spaces or gaps to justify an action or an error, giving it a tinge of legality to some forms of acts that may not be well seen or not very aligned with what they should be. Still, because they are not exhaustively framed in law, they cannot be regulated; in this way, analysis is carried out in the following case:

Through the Capacity Liquidation procedure that gave rise to resolutions 3200-23-02-021 of 04/06/2015 and 3200-23-02-037 of 06/09/2015, the municipality of Puerto Nare Antioquia sanctioned Ecopetrol SA for not declaring the Industry and Commerce Tax for the years 2012 and 2013 respectively.

Ecopetrol SA filed a lawsuit before the Administrative Court of Antioquia against the municipality of Puerto Nare, seeking the annulment of the sanctions filed and the restoration of the right, based on the provisions of article 16 of the Petroleum Code of 1953, which deals with the exemption from all types of territorial taxes for oil Exploration and Exploitation activities, as well as the provisions of article 39 of law 14 of 1983 related to the prohibition of levying the Industry and Commerce tax to the value of the royalties or shares received by the territorial entity, among other related regulations, arguing that by way of royalties, Ecopetrol SA had corrected the amount corresponding to the ICA tax.

The municipality of Puerto Nare, in its response to the lawsuit, insists that Ecopetrol SA is responsible for the Industry and Commerce Tax for not being covered by the exemption referred to in Law 14 of 1983, additionally stating that a contractual partner of Ecopetrol "UNDERRIVER" paid the Industry and Commerce tax in proportion to 50%, participation it had in said business, which obliged Ecopetrol to comply with the excess tax.

The Administrative Court of Antioquia, in the operative part of the lawsuit filed by Ecopetrol SA against the municipality of Puerto Nare Antioquia, in the first instance, declares the nullity of the resolutions that sanctioned Ecopetrol for not submitting the respective Industry Tax declarations. And Commerce of 2012 and 2013, ordering the re-establishment of the right to sanctions.

The municipality of Puerto Nare appeals to the ruling in the first instance, reiterating what was stated in response to the referenced lawsuit and emphasizing that its actions were framed in the provisions of articles 643 of the Colombian Tax Statute and 213 of Agreement No. 021 of 2013.

In the second instance, the Fourth Administrative Litigation Chamber of the Council of State resolves on the appeal once the antecedents have been analyzed. By the current regulations, they confirm the operative part of the first instance, in which they acquit Ecopetrol SA, giving applicability to the exemption benefits contemplated in article 39 of law 14 of 1983, which applies to the Extraction and Exploitation of Petroleum.

In the referenced case, it is evident that interpretations are made to benefit one of the parties. In this way, erroneous tax actions are carried out that must be resolved in judicial instances, which generates wear and tear on the judicial apparatus, especially

when resorting to second instances and the result or decision is confirmed, as can be perceived by Ecopetrol, it takes advantage of the lack of clarity of the rule to benefit by taking advantage of the law's exemptions.

7. Conclusions

The continuous dynamic of the creation of tax and related regulations in Colombia generates many gaps. At the same time, they are not given the most appropriate interpretation, which is detrimental to the effective collection in the understanding that many of the Norms are created with flaws or leave open the possibility that they may be given different applications based on the individual and personal precept of those who must apply them or of those who they must govern.

One of the great shortcomings in matters of interpretation of the tax law arises because the problem of Fiscal and Tax Avoidance has not been addressed directly and consistently to the impact that this problem represents on the effective development and percentage participation in the collection, to such an extent that to date there are no rulings issued directly related to avoidance, only some aspects have been indirectly related to other problems such as evasion and other behaviours that affect the tax system.

On average, tax reform is carried out every two years, revealing how inconsistent the legal system is, which constantly makes regulatory changes, most of the time seeking to correct errors or shortcomings of a previous norm and rarely legislating under a new idea and aimed at creating something new, generating a repressive and non-contributory sensation, the diversity and quantity of norms that emerge every day make it difficult to reach an approach to their interpretation, however, it is appropriate to indicate that any norm that is generated or modified, it must be aligned with the National Constitution, which should close the spectrum that leads to a good reading or interpretation of it.

An everyday action usually becomes normal, and this happens when we give a cultural and traditional interpretation to our actions; that is why it is normal for a person to carry out activities outside of what should be to take advantage, making many of These behaviours not aligned with what should be become a general rule.

The fact of stigmatizing those who take advantage of regulatory gaps does not help to provide solutions to the problems that are generated by not contributing correctly; on the contrary, a negative reference is generated that goes hand in hand with the pretext that the majority adheres to taxpayers who do not pay taxes or do not do so in the appropriate manner, arguing that the destinations of the collections are not used or executed objectively and that in many cases these taxes swell the coffers of corrupt officials. No less seriously, they criticize the flexibility of the rule to punish those who unscrupulously receive personal benefits using tax money.

It can be concluded that so much normative diversity makes it difficult to make an adequate interpretation that the causes that generate Tax Avoidance have a great impact on Legal Hermeneutics broken down from Legal Instability in general, with the understanding that each person interprets the norm following its necessity and one appeal or resorts to the dimensioned limbo in which what is not prohibited is permitted; It is worth highlighting that there are no statistical measurement mechanisms that allow obtaining precise information on the number of cases of avoidance that occur in Colombia, as it is an issue that is lagging, in addition to the fact that there is no infrastructure or capacity. Installed to carry out the appropriate controls to tax it appropriately, taxation should be aligned with a voluntary aspect encouraged by the proper direction and execution of resources, not by a tax and repressive issue.

One of the most significant causes of tax and fiscal avoidance is the legal instability of our country, generating a lack of credibility in the institutions, both those that generate tax regulations and those that must carry out collections and manage resources. The product of these collections, aligned with this, causes the distrust that exists due to the destination given to the resources collected and the problems of corruption and the regulatory flexibility to counteract it; in this way, the phenomena of Avoidance, evasion, and Tax Abuse will continue to be present as long as a culture of good practices in tax matters is not generated, both in the allocation of the resources collected and in the tax proportionality that does not imply an overload in taxes that affect the profitability margin for people in business, investors and those who boost the economy.

It is common for tax avoidance and even tax evasion or abuse to occur in companies that have accelerated growth in their economic activity normally when expanding; generally, the first thing that is thought of is to increase the infrastructure and human resources, but very They rarely make the accounting departments grow in parallel and proportionally, they begin to be large companies but with administrative structures of small companies, which in the medium and long term generates organizational difficulties from which it is imminent that Elusive and Evasive practices are carried out. In summary, aligning with the NGA (General Anti-Circumvention Standards) is necessary, as it serves as a legal tool to reduce Circumvention. Applying an NGA necessarily implies regulation of the activities of interpretation of the norm, argumentation, and legal reclassification.

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