

## Tax management from the global to the Latin American *Gestión tributaria desde lo global a lo latinoamericano*

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### RESUMEN

Este estudio tuvo como objetivo analizar la definición de la gestión tributaria desde lo global a lo latinoamericano con especial atención en Colombia y Venezuela. Estuvo enmarcado en una metodología cuantitativa a través del análisis bibliométrico de los principales artículos científicos hallados por la base de datos JCR (SCOPUS) a partir del 2018-2020. Esto permitió conocer que la Gerencia tributaria en la aldea internacional se enmarca en la administración de impuestos configurada por una política pública fiscal sobre el desarrollo de las actividades comerciales y permiten la sustentabilidad de la sociedad. Sin embargo, es un proceso planificado y no improvisado con metas de recaudación por los estados, alineados a estrategias y políticas para el logro efectivo del proceso.

**Palabras clave:** Gestión tributaria, tributo, gobiernos latinoamericanos, análisis bibliométrico.

### ABSTRACT

This study aimed to analyze the definition of tax management from the global to the Latin American with special attention in Colombia and Venezuela. It was part of a quantitative methodology through the bibliometric analysis of the leading scientific articles found by the J.C.R. database (S.C.O.P.U.S.) from 2018-2020. This made it possible to know that the Tax Management in the global village is part of the tax administration set up by a fiscal public policy on the development of commercial activities and allow the sustainability of society. However, it is a planned and unrompted process with state-based fundraising goals, aligned to strategies and policies for effective process achievement.

**Keywords:** Tax management, taxation, Latin American governments, bibliometric analysis.

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## *INTRODUCCIÓN*

From an epistemological point of view, the prosecution of the constitutional definition of the tax responds to a stage of contemporary scientific thought where the relationships between constitutional law and tax law are more emphatically explored. Taking into account the contributions of the phenomenon of the constitutionalizing of tax law, some reflections are made on the definition of tribute (Blacio Aguirre, 2010; García Novoa, 2009).

A reflection on definitions, which can be carried out in the purely abstract terrain, suggests that there is no universal and perfect version of the tribute. Instead, each conceptual approach emphasizes certain aspects of the tribute. In this sense, each country's constitutional definition of taxation cannot be understood as a kind of qualitative overcoming of the above concepts. Nor is there an absolute definition of the tax that can be considered unique. Instead in the idea of tribute, whatever its specific content, you can find the presence of certain points that characterize it (González-Díaz & Hernández-Royett, 2017; González-Díaz et al., 2016).

Another reflection, always on the abstract, is that a constitutional definition of the tribute determines its automatic reference to the respective legal rules. This kind of concept then sets regulatory competencies. In this sense, if an individual public income falls within the constitutional definition of tax, all the corresponding legal rules apply to it (Arboleda & Díaz, 2017; González & Córdoba, 2017).

Turning to the field of the specific contents of the concept of taxation, it is appropriate to bring up the judgment of the Constitutional Court of Spain 76/1990 of April 26 1990 in the part which states that: 'the constitutional reception of the duty to contribute sets up a mandate linking both public authorities and citizens and affects the nature of the tax relationship (Larrea, 2012). With regard to the latter point (quality of the tax relationship), it follows that the constitutional duty concerns a legal link between two elements of the social life of human beings: State and society, so that a high component of this relationship has political content. This is the case with the constitutional duty to contribute, under which community (made up of citizens) has the responsibility to sustain or finance the activity of the State (Díaz & Ramos, 2019; González-Díaz &

Cruz-Ayala, 2020).

So the constitutional definition of the tax has to do with specific components of constitutional law, such as society and state. On the other hand, the tax liability denotes a legal relationship between two subjects — State (creditor) and natural persons, undertakings and institutions (debtor) — the content of which is economic, in so far as it relates to basically cash benefits from private sector agents in favour of the State. Therefore, the definition of tax, prior to the process of constitutionalizing of the law, preferably comprises elements of substantive tax law, inspired by civil law, such as creditor, debtor and benefit. As is apparent, both definitions are compatible, since they do not contain conflicting elements that may result in expulsion from one of them (COSTA, 1992)..

It is well known that the assessment of the validity of the tax within the legal system has now become more complex, as this process has become two levels of analysis: primary and secondary. At the fundamental level, the tax must comply with constitutional rules (principle of constitutionality). At the secondary level, the fee has to respect the legal provisions (principle of legality). A precise definition of tribute is handled at each of these analysis stations. In this regard, it is essential to clarify that it is not that the constitutional concept of the tax has per se a higher rank than the legal definition of the fee. What happens is that both definitions refer to various aspects of the tax phenomenon. While the constitutional concept of charge contains elements that fulfil a role of legitimation (social acceptance), to the extent that they become the necessary conditions, although not sufficient, to determine the validity of the tax, the definition of charge that is handled at the legal level has rather technical (operational) elements (Avendaño Segá, 2017; Cahueñas rye, 2017).

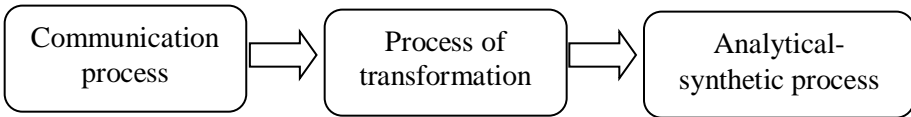
In this sense, with the aim of analyzing the word tax management through scientology, it delves into the different databases in order to know internationally about this concept, to reveal to scholars in the field a new contemporary perspective of this concept and some applications in countries such as Peru, Venezuela and Mexico.

## **Methodology**

For the next study, documentary-interpretative analysis was used as a logical operation of analysis and interpretation of information to compare and synthesize it. As Figure 1 shows, the procedure for this documentary

analysis consisted of the approaches to the triple process (Bermeo-Yaffar et al., 2016; Hernández-Royett & González-Díaz, 2016)

**Figure 1.-** Documentary analysis according to triple process



**Source:** made from the triple process of Bermeo-Yaffar, Hernández-Mosqueda and Tobón-Tobón (2016)

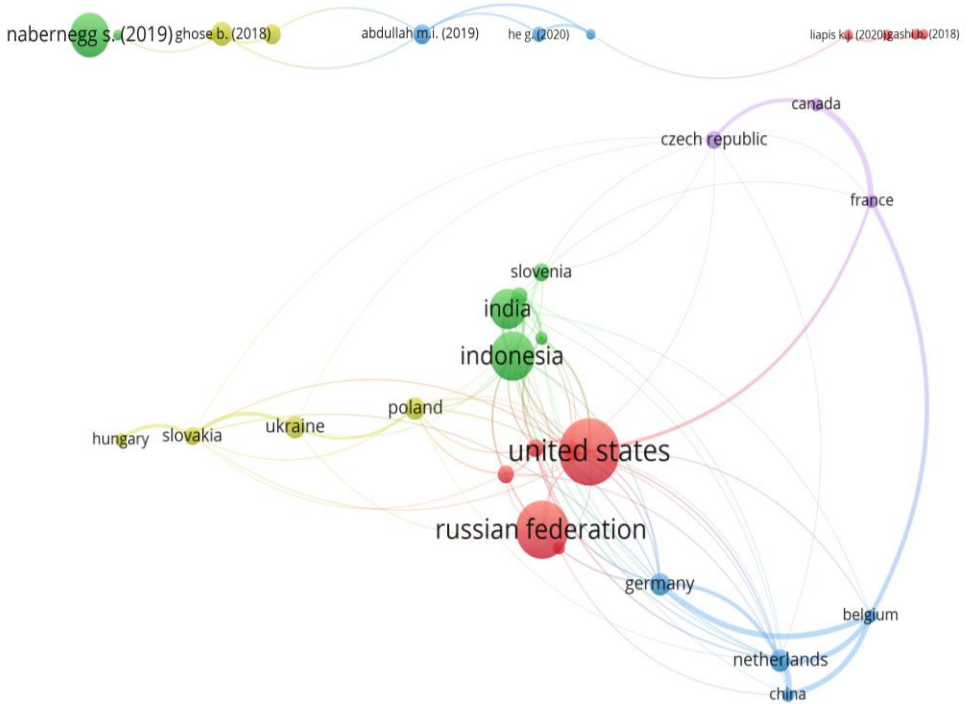
The process of analysis and documentary contrast was carried out through the direct consultation of scientific articles indexed in the SCOPUS database taking into account search and selection criteria: title-abs-key (tax and management ) and ( limit-to ( accesstype(oa) ) ) and ( limit-to (pubyear , 2020 ) or limit-to ( pubyear , 2019 ) or limit-to pubyear (2018 )) and ( limit-to ( doctype , "ar" ) and ( limit-to ( subjarea , "busi" ) or limit-to ( subjarea , "econ" ) and ( limit-to ( language , "english" ) ) and ( limit-to ( srctype , "j" ) ) and primary sources were used through a systematic review of the literature( 2016). This information was processed by VOSVIEWER with the intention of analyzing the different resulting nodes.

### **Analysis and discussion of the results**

Once the search criteria were applied in the S.C.O.P.U.S. database, 120 documents could be determined, which were processed through vosviewer to generate the following levels of document analysis of nodes: 1) by country and by representative authors on Tributary Management and 2) by keywords 2020.

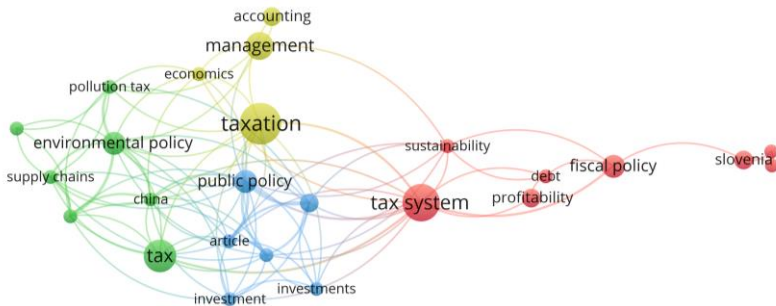
In the first documentary analysis by countries and representative authors in 2020, it includes the leading exponents on tax management, observing a concentration in countries such as the United States, the Russian Federation, Indonesia and India. The most prominent authors in tax management in the international field are Nabernegg(2019), Ghose (2018), Abdulah (2019) and Heg ( (2020), who have been the most cited today. As shown in Figure 2.

**Figure 2.-.-** Documentary analysis by country and representative authors (year: 2020)



Moreover, the bibliometric analysis resulted in terms of the keywords associated with tax management the following: tax system, profitability, fiscal policy, sustainability, public policy, taxation, management, accounting, tax, environmental policy, economics (see Figure 3). In this sense, the tribal management in the international context is part of the tax administration set up by a public tax policy on the development of commercial activities and allow the sustainability of society (González-Díaz & Ledesma, 2020; González-Díaz & Perez, 2015; Ledesma et al., 2020).

**Figure 3.-**- Documentary analysis by documents by keywords 2020



### **Tax management in Latin America**

Tax ignorance in Latin America is a social problem that has been developing since the recognition as such of each country as a state, mainly affecting people who belong to the middle-low strata, since a contribution equivalence is not managed, these being in some occasions the ones who have to pay with the investment excuse in the national territory, since those responsible for managing these resources are the various government entities appointed by the government to distribute the collection, but in numbered cases, it has been done irrationally, which produces a consumerist mechanism that contracts an overriding need and is supported by monopolized control of information (Ledesma & González-Díaz, 2020; Ledesma et al., 2020).

To contribute to the above statement: For Cetrálogo & Gómez-Sabaini (2006), as sufficient collection is not achieved to cover public expenditure and perform the necessary fiscal sustainability, the changes have occurred repeatedly in relation to both the structure and its administration. These changes have not been harmonious or permanent, because the proper balance of the burden distribution between the different socio-economic strata has not been achieved in order to acquire a degree of social consensus on this. Nor have definitive patterns of participation of different levels of government in shaping tax pressure been established in those countries where concurrent tax powers exist (Díaz et al., 2019; González-Díaz et al., 2016; Gifted et al., 2020).

In other words, for years, citizens have been living with the tax instability that different countries manage, carrying a high tax burden against each other according to their objectives and federal guidelines. In Colombia, it is maintained through continuous and various tax reforms,

which seek to make the rule clear and straightforward for the understanding of the taxpayer. However, from written to practice there is a long way to go, as evidenced by Law 1819 of December 29, 2016, endorsed by the Congress of the Republic (Congress of the Republic of Colombia, 2016), which I amended specific articles of the tax status, although it was clear that the reform was a fact many of the taxpayers did not know its taking effect, which caused the conversion process to take the first half of 2017, supporting from the practical part (Díaz et al.; Hernandez-Julio et al., 2019; Gifted et al., 2020).

Through the study to know the basis of the lack of tax knowledge in people can trigger a series of problems that directly and indirectly affect societies, in Latin America the tax pressure has not been intense as in developed countries referred to as the first world, citizens lose credibility of paying their taxes because they do not see their investment deposited in the public needs of each country. Generally it could be said that all Latin American countries handle the same kind of taxes for the collection of money, but this is not the case, general taxes such as V.A.T., income and consumption are handled mostly, but in each place a different percentage and predestination is handled, most of which is the high tax burden in front of each other. Latin America raised almost 23% of G.D.P. in 2015 on average, 11% less than O.E.C.D. countries, reflecting lower economic development and undemocratic political regimes (Díaz & Ramos, 2019; González-Díaz & Cruz-Ayala, 2020; Ledesma & González-Díaz, 2020).

The decentralization process initiated in Venezuela from 1989 on 1989 and is based on the Organic Law on the Decentralization, Delimitation and Transfer of Powers of Public Power (L.O.D.D.T), marks a pattern in the Venezuelan State, since through this law, state and municipal governments are allowed to generate policies in order to strengthen both in their financial and administrative aspects, so that they can efficiently assume the provision of public services that can no longer be served by the national government in order to meet the needs of those communities occupying a particular geographical scope.

Due to the importance of the amount of resources in municipal management, it is essential to assess the provenance of these, since to the extent that they come from the transfers of the central government, the Municipality will not be obliged to make efforts to obtain them. In this sense, through the decentralization process, both regional and municipal governments are required to join forces to diversify their sources of

income and thus improve their tax administration.

Hence, the purpose of this law is to guarantee the tax autonomy of the municipalities, so that they do not depend heavily on the Municipal Location, the Law on Special Economic Appropriations (L.A.E.E.), or the F.I.D.E.S. for investment, but can generate their own income that facilitates self-financing for current and investment expenses.

The autonomy of the Municipality is given through the Organic Law of the Municipal Public Power (L.O.P.P.M.) (2009); in Article No.3 establishing "The Municipality constitutes the primary and autonomous political unit within the national organization...", therefore, each Mayor's Office representing the local government, is responsible for designing and implementing tax policies, that is; concrete through the original tax power, granted by our Constitution, a whole series of taxes, fees, and contributions, as ordinary public revenues to develop policies for the community and to collect monetary resources that allow them to implement the development plans of the municipal government.

It should be noted that for the collection of resources generated by tax fees and contributions, it should be taken into account that they may not be required without their proper formulation and approval through Ordinances, as expressed in the Article. No.114 of the Organic Law on Municipal Public Power (2009). As well as the application of administrative methods and procedures by the competent body that leads to the optimal and effective collection and thus avoids relying on the Municipal Location.

According to González, (2000), the situation of dependence on the funds of the one located in most of the Municipalities is due to "the inability of them to exploit their potential of the collection", both for administrative problems related to the complexity in the procedures and low efficiency, as well as by technical issues regarding the absence of registrations and cadastre".

It follows from this the importance that should be given to the development of a system of tax administration appropriate to the municipal level, which allows the implementation of policies of collection, control, and control of compliance of debt that contributes substantially in public group.

Although the high dependence of the Municipalities of the ordinary income corresponding to the municipal one is of great importance, tax



revenue is also of great importance, and according to their behavior and evolution specific guidelines or approaches may arise that could be used by these entities as measures of tax control through substantial reforms in the management of primary and auxiliary operational functions that lead to the improvement of public finances.

The taxes enshrined in the National Constitution of the Bolivarian Republic of Venezuela (1999), in Article No.179 is the Tax on Economic Activities, tax on propaganda and commercial advertising, the Real Estate Tax, Public Show Tax; where the different fees and contributions generate to the public income required by the communities in the interest of the satisfaction of their needs (Carrasco Tuanama, 2019; Leon Garnica et al., 2019).

On the other hand, Colombia believes that societies should not create a space of diversification and approach to taxes, for many reasons access to information in most places becomes a business, for no one is a secret that tax culture is a utopian issue and the mechanisms to integrate society with the subject were retrograde, access to information is limited and most opportunities to train has a cost that is not affordable for people who need it. However, there are entities that seek how to make this utopia a reality, so that efforts are valued in the hope that one day all citizens will access this information of great interest such as tax culture through training (Cerquera Lizarazo & Giraldo Vanegas, 2020; Cruz et al., 2019).

It is necessary for countries to have entities that monitor and control the collection of taxes, in Colombia these are responsible for doing training days so that citizens are actively and responsibly integrated into the exercise of filing and paying taxes. At the national level, as mentioned above, the D.I.A.N. (National Taxes and Customs Directorate) is the entity responsible for ensuring the collection of taxes, customs, exchange rate activities, among others.

The Special Administrative Unit Directorate of (National Taxes and Customs (D.I.A.N.)) aims to help ensure the tax security of the Colombian State and the protection of national economic public policy, through the administration and control of due compliance with tax, customs, exchange rate, operating rights and administration costs on games of luck and chance exploited by public entities at the national level and facilitating foreign trade operations under conditions of fairness, transparency and legality.

## **CONCLUSIONES**

This study presents an empirical and theoretical tour of the word tax management through bibliometric research, where the S.C.O.P.U.S. database with criteria for the selection of documents is deepened, to know internationally about this concept, to reveal to scholars in the field a new contemporary perspective of this concept and some applications in countries such as Venezuela and Colombia. In this sense, Tax Management in the global village is part of the tax administration set up by a fiscal public policy on the development of commercial activities and allow the sustainability of society. However, it is a planned and impromptu process with state-based fundraising goals, aligned to strategies and policies for effective process achievement.

In countries such as Venezuela and Colombia, an improvisation process was observed characterized municipally in Service deconcentrate municipal de administration tributary with failures in the planning of the activities of the collection process is not fully defined. It is apparent from the information provided that there is medium management in the management of these institutions. Where control is rarely established in tax collection, evidenced by the processes of setting standards or performance patterns with their work equipment, comparing them with the real and formulating effective measures for the purposes, the existence of medium management in this area is then inferred.

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