

Income tax in colombia: A view from tax expenditure [El impuesto de renta en colombia: Una mirada desde el gasto tributario]

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This article seeks to demonstrate the legal instability of income tax in Colombia, its negative effect on legality and equity of the tax system and the consequent inequitable distribution of tax burdens. It deals in a general way with the evolution of income tax from 1918 to 2018, it describes the current structure for both natural and legal persons, it analyses some relevant legal aspects arising from the application of the tax framework from the perspective of tax benefits and the fiscal cost according to the reports submitted by UAE DIAN in 2004 to 2018, warning how tax spending has fragmented the principles of tax justice in Colombia, imbuing not only taxation but the tax system a whole with an halo of injustice. © 2020, Universidad Nacional Autonoma de Mexico. All rights reserved.

Income Tax

Legal Instability

Tax Benefits

Tax Cost