A

propósito de las recientes normas colombianas sobre el impuesto a la renta de las sociedades, conviene reflexionar sobre el esfuerzo en curso en Europa sobre el [Common Consolidated Corporate Tax Base](http://ec.europa.eu/taxation_customs/business/company-tax/common-consolidated-corporate-tax-base-ccctb_en) (CCCTB). Tal como se explica en la web, “(…) *In October 2016, the Commission re-launched the CCCTB, to make corporate taxation in the EU fairer, more competitive and more growth-friendly. ―The Commission had originally proposed the CCCTB in 2011, but that proposal proved too ambitious for Member States to agree in one go. ―However, there was still strong demand for the benefits that the CCCTB could offer to Member States and businesses in the EU. ―Therefore, the Commission re-enforced the original CCCTB proposal and re-launched it through a more manageable process.* (…)”

En la respectiva [propuesta](https://ec.europa.eu/taxation_customs/sites/taxation/files/com_2016_685_en.pdf) se precisa: “(…) *The envisaged measures are both suitable and necessary for achieving the desired end. They do not go further than harmonising the corporate tax base, which is a prerequisite for curbing identified obstacles that distort the internal market. Furthermore, the re-launched CCCTB does not restrict Member States' sovereignty to determine their desired amount of tax revenues in order to meet their budgetary policy targets. In this regard, it does not affect Member States' right to set their own corporate tax rates.* (…)”

En estos días hemos tenido claridad sobre la relación de la deuda pública y las tarifas de impuestos. Bien vale la pena examinar las [estadísticas](http://www.contraloria.gov.co/web/finanzas-publicas/deuda-publica). Definitivamente tenemos que enmarcar la gestión en los clientes dentro de una visión macro, una perspectiva de país, que influye notoriamente en el desarrollo de los negocios.

La propuesta, concebida en dos etapas, en principio “(…) *Valuing the different options has led to a preferred option: a CCCTB mandatory for large companies, equipped with an 'Allowance for Growth and Investment' and with an allowance for R&D expenses. The Allowance for Growth and Investment grants deductions for financing costs for debt and equity within limits to avoid abuses and tax planning. The allowance for R&D expenses is designed to at least maintain existing R&D tax incentives. The analysis shows that the CCCTB has clear advantages over the alternative which would involve taking no action.* (…)”.

En nuestro país no ha despegado la investigación, que sigue sin los fondos suficientes y sin atraer a los empresarios.

En el propuesto artículo 20 se lee: “*The tax base shall be calculated on the basis of the following elements: ―(a) the monetary consideration for the transaction, such as the price of the goods sold or the services provided; ―(b) the market value, where the consideration for the transaction is wholly or partly non-monetary; ―(c) the market value, in the case of a non-monetary gift; ―(d) the market value of financial assets and liabilities held for trading.*”

Como se ve, no se necesitan muchos artículos para definir el valor de los recursos. Tenemos mucho que aprender.

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