N

os ha llamado la atención el seguimiento y la participación de [CPA Canada](https://www.cpacanada.ca/en/connecting-and-news/news/professional-news/2017/july/finance-canada-consultation) respecto de la reforma tributaria anunciada en ese país. En concreto “(…) *With these considerations in mind, CPA Canada has written to the deputy minister of Finance Canada to share member views and concerns, seek clarification on the proposals, and advance some key recommendations: ꟷRecommendation 1: Undertake a comprehensive tax review ꟷThere has not been a thorough review of Canada’s tax system in 50 years. Such a review is long overdue. CPA Canada continues to recommend that the private corporation proposals should be set aside and reconsidered when a comprehensive tax review is undertaken. ꟷIn the absence of such an exercise, CPA Canada wishes to make further recommendations as follows: ꟷRecommendation 2: Provide certainty on which proposals will proceed ꟷIn the absence of draft legislation, CPA Canada recommends that the government should prepare and publish a measure-by-measure explanation of the status and its intentions regarding each of the original proposals, including their effective dates and transitional measures as soon as possible. ꟷRecommendation 3: Adopt a formal and more expansive, transparent, two-way approach to consultations ꟷIn the interests of pursuing best practices, CPA Canada recommends that Finance Canada introduce a formal process for designing new tax legislation that adheres to principles of procedural fairness, transparency and consultation. This includes open analysis and discussion with businesses, the tax community and other stakeholders, together with an appropriate implementation timetable and transitional rules that would give affected taxpayers a reasonable amount of time to bring their affairs in line with the new policy. ꟷRecommendation 4: Delay the effective dates of the proposals until 2019 ꟷIf the government does not wish to delay the proposals pending a comprehensive tax review, CPA Canada believes the public interest would be served by delaying the effective date of the proposals to 2019 at the earliest.* (…)”

Ciertamente es necesario respetar a los ciudadanos y no atropellarlos con normas que se aprueban sin suficiente análisis y que entran inmediatamente en vigencia. Se ha planteado que las últimas reformas tributarias en Colombia no dieron los resultados esperados. Seguramente esto pudo ocurrir por la falta de simulaciones más cuidadosas sobre el comportamiento de la economía y la reacción de los contribuyentes. Por otra parte, el alto endeudamiento es el resultado de gastar lo que no se tiene.

Los contadores canadienses abogan por la transparencia del proceso legislativo. También aquí requerimos de ella, pues en las apresuradas sesiones finales es imposible saber cuáles son las verdaderas motivaciones que provocan los votos en uno u otro sentido. Debería volverse a la publicación de las leyes con todos sus antecedentes, incluidas las actas completas que den cuenta de las intervenciones de los congresistas.

*Hernando Bermúdez Gómez*