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nsistimos en que hay que estudiar, tan a fondo como se pueda, el problema de la evasión de impuestos, el lavado de activos, la financiación del terrorismo.

Aunque nos moleste mucho, los ojos están puestos en los abogados, los contadores y los notarios. No podemos negar que algunos de estos han estructurado muchas organizaciones para la realización de las conductas prohibidas y además han actuado como consejeros a la hora de redactar nuevas disposiciones legales.

Recientemente el [PANA](http://www.europarl.europa.eu/cmsdata/135340/P8_TA-PROV(2017)0491_EN.pdf) (Inquiry Committee into Money Laundering, Tax Evasion and Tax Avoidance) hizo las siguientes manifestaciones sobre los contadores: “(…) *141. Stresses that, with a view to improving international cooperation, audit and accounting requirements should be better coordinated at global level, while respecting European standards of democratic legitimacy, transparency, accountability and integrity, so as to discourage accounting and auditing firms, as well as individual advisors, from designing tax evasion, aggressive tax planning or money laundering structures; calls for the proper enforcement of the recently adopted Audit Package1 and the Committee of European Auditing Oversight Bodies (CEAOB) as the new framework for cooperation between national audit oversight bodies at EU level, with the aim of strengthening EU-wide audit oversight; believes, in this respect, that better implementation of international accounting standards should be regarded as an efficient tool in ensuring respect for EU standards of transparency and accountability; ― 142. Notes that the EU’s existing definition of the control required to create a group of companies should be applied to accountancy firms that are members of a network of firms associated by legally enforceable contractual arrangements that provide for the sharing of a name or marketing, professional standards, clients, support services, finance or professional indemnity insurance arrangements, as anticipated by Directive 2013/34/EU1 on annual financial statements; ―143. Calls on the Commission to come forward with a legislative proposal on the separation of accounting firms and financial or tax service providers as well as on all advisory services, including a Union incompatibility regime for tax advisers, in order to prevent them from advising both public revenue authorities and taxpayers and to prevent other conflicts of interest;* (…)”

Bien sabemos que el problema no solo radica en las grandes empresas. Muchos contadores están enredados con clientes que no facturan debidamente. Esto indica que su inventario no está totalmente reflejado en la información contable, que se hacen operaciones en efectivo, que se hacen compras sin factura, etc.

Los contadores colombianos no pueden seguir sin ocuparse de esta problemática, porque entonces seguirán siendo objeto de reglas en cuyo diseño no habrán participado. Otra cosa sería si tomaran la iniciativa.

Muchos problemas actuales han sido percibidos por muchos años sin que se les haya hecho frente.

*Hernando Bermúdez Gómez*