E

n el reciente boletín [IFRIC *Update*](https://www.ifrs.org/news-and-events/updates/ifric-updates/may-2018/), se lee: “(…) *The Committee continued its discussions about the accounting for payments relating to uncertain tax treatments that are outside the scope of IAS 12 Income Taxes (ie payments for taxes other than income tax). In the fact pattern described in the request, an entity is in dispute with a tax authority. Taking into account all evidence including the circumstances of the payment to the tax authority, the entity determines that it is probable that it does not have an obligation for the disputed amount and, consequently, it does not recognise a liability applying IAS 37. The entity nonetheless pays the disputed amount to the tax authority either voluntarily or because it is required to do so. Upon resolution of the dispute, the entity has a right either to the return of the payment from the tax authority (if the outcome of the dispute is favourable to the entity) or to use the payment to settle the tax liability (if the outcome of the dispute is unfavourable to the entity). ―The Committee considered whether the new Conceptual Framework for Financial Reporting issued in March 2018 would change its previous observation that the payment made by the entity gives rise to an asset, and not a possible asset (contingent asset), of the entity. The Committee concluded that the new Conceptual Framework would not change its previous observation.* (…)”

La información financiera refleja la situación y el resultado de las operaciones desde el punto de vista de quienes la preparan. Recuérdese que el marco conceptual señala: “(…) *Financial statements provide information about transactions and other events viewed from the perspective of the reporting entity as a whole, not from the perspective of any particular group of the entity’s existing or potential investors, lenders or other creditors.* (…)”.

La elaboración de los estados financieros es un acto que implica la buena fe de los administradores. Ellos deben procurar reflejar la realidad económica tal como es conocida. También enseña el marco conceptual: “(…) *To be a perfectly faithful representation, a depiction would have three characteristics. It would be complete, neutral and free from error. Of course, perfection is seldom, if ever, achievable. The Board’s objective is to maximise those qualities to the extent possible.* (…)

Todo reconocimiento debe estar soportado. Esto es parte fundamental de la contabilidad. No se trata de exponer lo que le parece a un preparador sino lo que según él se desprende de los soportes.

Por lo tanto, si una entidad cree fundadamente que no debe una suma al Estado y se ve obligada a pagarlo mientras una autoridad judicial le da la razón, para ella esa partida es un activo a pesar del litigio en curso.

El ejemplo nos muestra la importancia de las explicaciones que deben aparecer en las notas de los estados financieros. Si éstas la información no sería comprensible ni se podría advertir la situación.

*Hernando Bermúdez Gómez*