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os ha llamado la atención el resumen del artículo titulado *Identifying tax aggressive behaviour: testing the proxies*, escrito por Richard Krever, Kerrie Sadiq and Bronwyn McCredie, publicado por *Australian Tax Forum* 37(1) 2022, en el cual se lee: “*The proprietary nature of corporate management tax policy and corporate tax return information results in very little information being known about the tax aggressive behaviour of these entities. Despite this lack of inside knowledge, tax scholars have continued to attempt to identify corporate tax aggressiveness via the use of proxies using publicly available data. There are numerous different proxies, each with different characteristics as well as perceived advantages and disadvantages. Two common proxies that allow for a continuous ranking of corporate taxpayers are effective tax rates and book-tax differences. Yet, even these proxies can be and are calculated in multiple ways using a variety of data and methodologies. There are also dichotomous proxies such as a presence in a harmful tax regime and involvement in tax disputes. The purpose of this study is to evaluate the application of the different proxies to determine whether there is any consistency in the manner in which they estimate the tax aggressiveness of large publicly listed corporate entities. A total of 16 proxies were used: seven effective tax rate proxies, seven book-tax differences proxies, one harmful tax regime proxy, and one tax dispute proxy. The proxies were applied to the Australian Stock Exchange top 200 companies (ASX200) to determine whether there was any consistency in the outcomes from the application of the proxies. The findings indicate that there is little correlation of results from the 14 continuous proxies, whether considered in terms of the full set of continuous proxies or each of the subsets separately. Nor is there a significant correlation between companies identified as tax aggressive using the continuous proxies and those identified as tax aggressive using the dichotomous proxies. The results suggest the use of proxies to identify tax aggressive firms is unlikely to play an important role in the study of tax aggressive behaviour*.” Como se recordará, todo conocimiento científico está llamado a ser atacado para definir si se puede o no falsear. Este artículo ataca las metodologías utilizadas previamente para identificar enfoques agresivos en materia de impuestos. Se trata del mundo en que ocurren la evasión y la elusión fiscal. El mayor interrogante consiste en determinar cuándo lo que aparece una elusión es en realidad una evasión fiscal. En Colombia se dice que muchos contadores son contratados para lograr la mayor reducción de impuestos posible. Por lo mismo la Dian tiene una gran prevención respecto de estos profesionales. Se sostiene que el contador que reduce los impuestos es mejor remunerado y que logra mayor estabilidad en su empleo. Se le confían todas las entidades de los mismos dueños, estén o no reconocidas como grupo de entidades o grupo empresarial. En ocasiones el tratamiento contable es el camino para reducir los impuestos. Esto supone cierta forma de interpretar, o simplemente el desconocimiento o no aplicación de los estándares.

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