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n el artículo [*Serenity Now!: The (Not So) Inclusive Framework and the Multilateral Instrument*](file:///C:\Users\hdobe\Dropbox\Mi%20PC%20(LAPTOP-SSPTUC37)\Documents\hbg\borradorescontrapartida\10.5744\ftr.2022.2001), escrito por Brauner, Yariv, publicado por  *Florida Tax Review*; Arlington Tomo 25, N.º 2, (Spring 2022): 489–544, se concluye: “*One cannot doubt the importance of inclusivity to the international tax regime in the BEPS era; otherwise, the OECD and its dominant members would not seek the cooperation of the rest of the world in the post-BEPS effort. The problem with inclusivity is that it is difficult to evaluate in abstract. The normative case for inclusivity (already made by others)209 has not been sounded during the BEPS project; instead, inclusivity initiatives seem to have been viewed as unavoidable, imperative for the success of the project, primarily based on the understanding of the interdependence of the world economies and their tax policies.210 Despite this imperative, the bases of the international tax regime and its core properties have not changed during the BEPS project. International cooperation did not lead to a formal international tax organization where all nations would be on equal footing. It similarly stopped short of endeavoring to create supranational tax norms, alternatively choosing to preserve the “soft" nature of international tax law.211 And, the richest nations and their organization (the OECD) prevailed on essentially all issues resolved by the BEPS project. ―The analysis in this Article demonstrates that it is not sufficient to declare that the discussed post-BEPS institutions would be inclusive; what matters is the degree of inclusivity and the implications for the different players (mainly the nation states). Since calibrating inclusivity is difficult,212 one could use simpler frameworks to explain its implications. One such framework, highly influential in explaining organizations (including international organizations) is Albert Hirschman’s famous exit and voice framework.213*” Construir un sistema inclusivo, igualitario, democrático, es imposible sin escuchar a los demás, especialmente a los que piensan y sienten diferente a nosotros. Esta es la causa por la que se mantiene la división de los contadores colombianos, porque algunos no escuchan a nadie, otros escuchan para contradecir y muy pocos para entender y si es el caso compartir. La tributación es una expresión mundial que ocupa contadores a lo largo y ancho del planeta. Como se deduce del artículo mencionado, actualmente ella consagra tratamientos no inclusivos, que no se han podido combatir porque no le ponemos cuidado a los que padecen el tratamiento que los perjudica. Si una profesión dice trabajar para el interés público tiene que pensar que su objetivo es el mejoramiento de la calidad de vida de todos y no solo de algunos. Sin embargo, los contables con facilidad se adhieren al modelo capitalista que muchos de ellos practican en sus propias firmas, o a un modelo que contradice, pero no edifica. Los impuestos son admisibles si cumplen con ciertos principios, empezando porque deben ser los necesarios para una gestión estatal justa y eficiente, no para cubrir las estafas y apoderamientos que las clases políticas suelen realizar.

*Hernando Bermúdez Gómez*