



Economic Affection of the Colombian State Due to Tax Evasion in the Customs Regime

Andres Adolfo Zapata Grisales^{1*}, Sergio Antonio Restrepo Erazo², Orlando Carmelo Castellanos Polo³

American University Corporation

Corresponding Author: Andres Adolfo Zapata Grisales

anzagri78@hotmail.com

ARTICLE INFO

Keywords: Tax, Evasion, Control, Ignorance, Determination

Received : 4 December

Revised : 23 December

Accepted : 20 January

©2020 Grisales, Erazo, Polo:
This is an open-access article distributed under the terms of the [Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by/4.0/)



ABSTRACT

The fundamental purpose of this investigation is to determine the different origins that taxpayers have in the different regions of Colombia for not appearing and paying the national customs tax, becoming tax fraud. When we examine the education of taxpayers in customs and the payments they make, we can determine through the Tax Administration that the level of evasion is lower every day. The approach that we want to make known is with an analysis in the Dian databases, in the database of the Inspection and Determination group of the sectional tax department of all the municipalities of Colombia. The population that was employed was determined by natural and legal persons, that carry out tax activities in the customs tax which is equivalent to 3,496 taxpayers. As a consequence, it is analyzed that, if there is a greater inspection with the taxpayers, important information and excellent follow-up in the presentation and remuneration of the tax, the level of evasion will be lower and lower. It is important that taxpayers have an understanding of the rules and laws of each department and municipality to determine that the non-presentation and payment of the Tax will give sanctions, interest for default and administrative acts

INTRODUCTION

Internationalization of the economy has achieved commercial links between countries to achieve greater profitability and higher yields for both parties and to be able to generate benefits in such a way that countries benefit and their resources for production and sale are more efficient, which gives them access to export products of competitively in cosmopolitan markets. In Colombia, we have free trade agreements with Panama, Costa Rica, Chile, Mexico, among others, thus making it possible to move products between different countries and taking advantage of different tax benefits.

Fraud and misnamed piracy in Colombia is the most relevant issue that harms the income of the nation and different means of the Colombian economy, as well as people who legitimately constitute companies and businesses. This form of activities or tasks are carried out with the entry and exit of products avoiding taxes, generating structured crime, informality and unemployment as a consequence. The causes that originate the crime of smuggling and actions considered legal is the lack of relevance for people.

The DIAN frequently participates in strengthening the institutional capacity to fight against illegality and contraband under the provisions of Law 1762 of July 6, 2015, called the "Anti-contraband Law", thus the Inter-Institutional Commission for the Fight Against Contraband is directed by the general director. The DIAN who defined an Anti-smuggling project with methods that identify and emphasize the control of income of products which have repeatedly been confirmed to be more illegally entering the country.

According to the Dian, the different mechanisms for the illegal entry of goods into the country are:

Open Contraband: It is where various operations are carried out across borders and no type of customs control is exercised, it consists of the modality of entering any type of merchandise into the national territory without it being declared before the customs entity, whose purpose is to obtain a greater profit at the time of selling the merchandise in Colombian territory without the need to declare any type of tax linked to these negotiations.

Technical Smuggling: It is where there is no evasion, if not an avoidance, taking advantage of the norm and formal controls, but in an irregular way, in order to pay lower tariffs, where the merchandise that is declared is reported for values lower than the what the merchandise really costs, filling out import declarations with values that do not correspond.

Technical smuggling due to under-invoicing: It stands out for presenting fraudulent documents at customs to reduce taxes, or registering lower than real product purchase values with the customs authorities, as mentioned in the previous paragraph, consisting of declaring the merchandise for lower values in order to reduce the customs tax.

Technical contraband due to Overbilling: It is where a higher value is declared in imported goods, this modality has a negative impact on budgets, there being a value higher than the agreed value, in order to subject the merchandise to tax treatments that are beneficial to the importer. .

Technical smuggling due to change of country of origin: It lies in the fact that the importer quickly modifies the identification of origin of the merchandise, this in order to benefit from free trade agreement agreements, where preferential tariff rates are obtained.

Smuggling originates to evade trade tariffs, both internal and external (tariffs and VAT). As we already know, taxes are a tribute paid by people for the government to generate resources, to carry out its functions and meet its objectives in all economic and social terms. The collection of this same accedes the nation to provide a better public service. It is necessary to highlight the importance and intervention of customs agents to identify illegal practices.

Avoidance and Evasion are the illegal alibi with a greater incentive for technical smuggling, the state has made insurmountable sacrifices for the fight and against smuggling in the country, because despite the fact that the established norm tends to be blunt in its application and on the punitive issue. Penal Code Art. 319. Whoever performs the act of Smuggling and who introduces merchandise in values greater than fifty (50) monthly legal minimum wages, or from Colombian territory through places not authorized in accordance with current customs regulations, will incur imprisonment for such offense from four (4) to eight (8) years and a penalty of two hundred (200%) to three hundred (300%) percent of the customs value of the products or goods that are the object of the crime. As for the case of the customs employees, Colombian smuggling and fiscal losses.

Table 1. Smuggling Tracking

años de contrabando	
2014	\$436.000.000.000
2015	\$538.000.000.000
2016	\$5.109.000.000.000
2017	\$43.977.000.000
2018	\$4.000.000.000
2019	\$873.500.000.000
2020	\$4.600.000.000.000
2021	\$750.000.000.000
2022	\$9.000.000.000.000
2023	\$6.100.000.000.000
	valor en millones

Restrepo, S, (2020), Monitoring of contraband, Own elaboration. In 2014, 436 thousand trillion pesos were received for smuggling, as we can see in the previous table. Being greater in the year 2015 for a sum of 538 thousand trillion pesos. In 2016, customs controls, despite being rigorous, managed to enter 5,109 billion pesos for smuggling, especially gasoline, which entered through the borders with Venezuela. In the year. 2017 and 2018 with the controls that the same state intensified considerably decreased to 43,000,977,000,000 and 4,000,000 pesos for contraband. In 2019, smuggling increased again for a value of 873 billion and by 2020 it exceeded the figures by 4,600 billion pesos, generating insurmountable losses for the state.

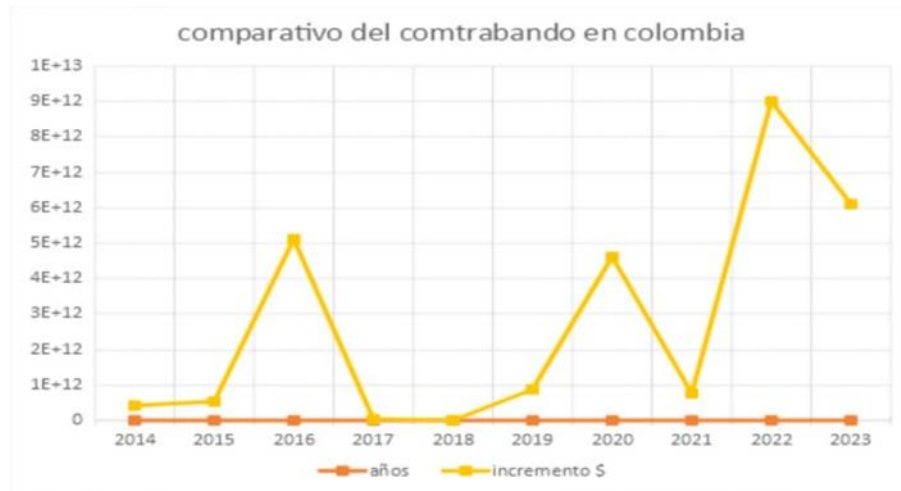


Figure 1. Comparison of Contraband in Colombia

Restrepo, S, (2020), Comparison of contraband in Colombia, Own elaboration.

The previous diagram identifies that the years with the greatest flow of contraband and tax avoidance are the year 2016, the year 2020 and the year 2020. Where it increased considerably, especially due to the smuggling of gasoline, food, household goods, cigarettes and fabrics. Said information is based on the pages of the Dian.

The globalization of the economy manages to generate commercial relations between different countries to benefit both parties.

Global trade achieves productive specialization so that countries can use and make their resources more efficient to produce and sell, efficiency allows them to export merchandise competitively in global markets, in the same way countries that do not have the means to obtain some products in their local production, they can be imported at very low prices.

Our country is at a relevant moment in terms of international trade. In previous years, it has been achieving different objectives in terms of the internationalization of its economy, by participating in denials of global agreements, originating foreign investment with excellent results.

The increase that our country shows from the agreements of the international treaties requires that both the manufacturers and the public companies progress in the measures of globalization and speed of their procedures to be at the forefront and the advance of foreign trade. For international trade, through the Free Trade Agreements (FTA) openings are opened and in this way the rotation of merchandise between various territories or countries is expedited, accepting tariff benefits. Allowing to reach markets with competitive prices, allowing quality standards and productive improvements to be established as standards for global negotiations.

Foreign trade in Colombia is legislated by the Customs Statute, rigid Decree 2685 of 1999, this year under Decree 390 of 2016 that seeks to compile and control customs regulations that are outdated and generating new procedures harmonizing with international trade; As a result of this new Statute, Colombia

hopes to intensify the export of products and thus strengthen the national control entities with tools such as the DIAN, the Fiscal Police, the Ministry of Industry and Commerce and customs, the surveillance and prevention of illegal activities related to foreign trade, better known as:

The contraband. In our country, it is the factor that affects the sector of the economy, as well as national finances, creating greater unemployment and unfair and illegal competition for all organizations that implement trade operations legally.

The main purpose of the Customs Statute is to generate synchrony with the Anti-smuggling Law, so that it generates stronger punishments for criminals, promote trade legally and increase the country's assets.

The Anti-smuggling Law originates legal measures that allow the fight against smuggling, making greater efforts by the State in Larger Scale Measures to restore collection, increase legal competition in commerce and dismantle criminal gangs through modernization and regulation of norms and sanctioning measures and strengthening the institutional capacity of the State

What are the incentives that encourage smuggling in Colombia? Are State measures efficient to combat it?

INCENTIVES THAT ENCOURAGE CONTRABAND IN COLOMBIA

According to article 319 of the Colombian Penal Code, the crime of smuggling is defined as:

“Whoever enters or withdraws merchandise in values greater than fifty (50) monthly legal minimum wages, or whoever withdraws from Colombian territory through sectors not allowed in accordance with customs regulations, incurs imprisonment from four (4) to eight (8) years and Penalties from two hundred (200%) to three hundred (300%) percent of the customs value of the goods that are the object of the crime of smuggling. goods in values greater than fifty (50) monthly legal minimum wages, or entering primary zones as stated in the current customs regulations without complying with the customs regulations, incurs the same prison sentence and fine as mentioned above. mind. If the previous behaviors fall into the aforementioned points on merchandise greater than two hundred (200) monthly legal minimum wages, there will be a penalty of nine (9) to twelve (12) years in prison and a penalty of two hundred (200%) to three hundred. (300%) percent of the customs value of the goods object of the crime of smuggling.

It will be taken as a circumstance of punitive aggravation, the person or active entity has the quality of Highly Exporting User, of a Permanent Customs User, or of a Trusted User, of an Authorized Economic Operator or of any operator with a special regime in accordance with current customs regulations. in the same way, the recidivism of the active subject of the conduct will be grounds for greater criminality.”

The legal framework that presents the implications of smuggling is supported under article 319 of Law 599 of 2000, where it was replaced by article 4 of Law 1762 of 2015.

Illegality or smuggling increases the culture of the illegal, being a source that generates resources for criminal organizations and for this reason results in financing the actions of criminals. It is estimated that the value of the products that enter the country illegally is about \$237.920 million pesos per year, according to state figures, smuggling harms employment in the country since 180,000 jobs are affected in the industry by this made.

The economic deterioration of this crime represents almost 2% of the Domestic Product

Gross or 10% of the imports made in the country. (PORTFOLIO, 2019) It is notorious that smuggling not only favors criminal organizations, but also does not allow the generation of quality jobs, it also affects the collection of taxes for the Colombian State and in turn does not allow economic growth. the country. (Steiner & Fernández, 1995) There are different methods of illegally bringing products into the country.

"Open" smuggling is the one that carries out operations across borders where no customs control is exercised.

"Technical" smuggling is where you "camouflage" the item so you pay a lower duty.

Import under-invoicing deals with submitting false documents to customs to reduce the taxable base.

Open smuggling is the entry or exit of products from the Colombian Customs Territory without being duly declared and without presenting it to the customs authority in DIAN, through the authorized zones. In order to evade the payment of customs taxes, in addition to other taxes linked in a particular way with the type of merchandise.

According to the Fenalco report, the products with the highest illegality rate are gasoline, rice, liquor, tobacco, and household appliances are the products that enter and/or leave the country. Thus avoiding customs controls.

Regarding the technical smuggling that is related to the illegal entry and exit of products from the Colombian Customs Territory, unlike open smuggling, in this case everything is made illegal, such as the presentation and declaration of the merchandise, but half actions fraudulent where they adulterate the information before the Customs Authority, with the purpose of evading the legal requirements and permits, manipulating the tariff positions, obtaining tax benefits through false certificates or with erroneous information. This practice is carried out for the lower payment of customs taxes and to evade controls by control entities.

The under-invoicing of imports is within the technical contraband, through this illegal practice, the importer records a lower purchase value than the real one in order to make a lower payment of customs taxes. The under-invoicing of products is also related to money laundering.

What are the incentives that encourage smuggling in Colombia? It must be borne in mind that the incidence of smuggling occurs in products of high demand with affordable prices and without major restrictions, in such a way that they expedite their quick sale, as occurs with products such as clothing, electrical appliances, footwear, auto parts, toys, etc. among others.

The most widely used mechanism to acquire estimates of the magnitude of under-invoicing is the crossing of data reported by a country, such as imports and exports, with what is reported by the other countries that carry out the act of trade with the (BANK OF LA REPÚBLICA, 1990) The estimates of distortion in imports are supported by the comparison of the records of imports in our country against those of exports received, based on the criteria that define each of the different modalities of illegal introduction of products to the country: technical smuggling, over-invoicing, open smuggling, under-invoicing and change of origin. Distortion of imports, According to DIAN statistics, technical smuggling in Colombia amounts to 7 thousand trillion pesos, which represents a fiscal tax of 2.5 trillion pesos, 65% of illegal smuggling occurs in the country technically through fraudulent procedures, in while the other 25% are in themselves to the open actions of contraband that are regulated by the control authorities called porfa or customs police.

This fact depends on two factors: the probability of being identified by the competent authorities and the tax discounts.

In the Technical Smuggling of Products are Presented:

The avoidance and evasion of tariffs, which is the first incentive that encourages technical contraband, companies and taxpayers that carry out operations illegally use this mechanism to reduce the payment of taxes through the manipulation of information under the following parameters:

The erroneous classification of products: in such a way that their products enter the customs territory in a "camouflaged" way in order to use a tariff percentage lower than the one they should pay.



Figure 2. Smuggling in its Splendor

Pérez, M, (2020), seized contraband totaled \$318 million in 2019, Image, Portafolio.co.

It should be noted that, if we decrease the value of the customs duty, it immediately evades the payment of VAT, since the tax base under which this tax is settled would be reduced immediately.

Under-invoicing: It is an irregular practice in which importers consign a lower value of the products compared to the real amount paid, thus reducing the taxable bases from which customs taxes are settled.

Falsification of documents of origin: By presenting adulterated certificates of origin, criminals declare the products taking advantage of tax and customs benefits in accordance with the free trade agreements in force in our country with other countries.

Customs agents are important in achieving recognition of any of the practices. It is important in foreign trade.

Currently, the responsibility as declarants, as contemplated by the Customs Statute, must be forceful to fight against tax evasion, in addition to highlighting that these situations identified by the Customs Authority are repetitive on the declarant with the sanctioning regime and can generate criminal complaints for this crime.

Avoiding and evading legal and administrative restrictions are the second mechanism that drives technical smuggling, importers who carry out illegal operations with restricted merchandise, organize information and data in such a way that they can enter the country without legal permits from the entities of control, as well as the ICA, Superintendence of Industry and Commerce, Invima and all related companies to grant permits and authorizations for entry and marketing and distribution of products to the country, through the following practices:

The different classification of products not only sets the percentage of the tariff tax applicable to the merchandise, but also determines the pertinent prohibitions and authorizations for its entry into Colombian customs territory and its commercialization.

Product erroneous declarations: Here importers who identify restrictions on their products modify the information in such a way that it exempts them from requesting authorizations from control entities. In the cases of used products, for example, that need outdated import permits, criminals declare the products as new, thus avoiding control over the type of merchandise. and to be able to apply on electrical items and other malicious to technical regulations, on which the information is erroneous to make the illegitimate entry into the country and support "legitimate" documents at the time of subsequent review.

LITERATURE REVIEW

The illicit act of smuggling stimulates a hoarding culture, where it generates disproportionate income for illegal groups, for this reason its criminal action is beneficial. An average of the products that enter the country illegally according to the Dian report, during the year 2020, 32,372 ``contraband apprehensions were made in Colombia that were valued at \$323,068 million, a value that increased by 55% compared to the previous year. 2020. La Dian also reported that, in the materials sector, textiles and clothing are the products that are most trafficked by contraband in the country. In 2021, 8,216 apprehensions were reported, which represented an increase of 23.9% compared to the previous year.' which is documented in (Miranda), 2020 demonstrating the magnitude of the problem and the percentages of illegal products entering the country.

The entry into the country of illegal products, without a distribution permit, is a disastrous problem, of an economic and tax nature, directly affecting the final consumer. The smuggling of products has a negative impact on trade, for this reason, products are marketed to the public without quality control, without supervision of health and control entities, in a specific case cigarettes, which are one of the open and smuggled products Technician in Colombia In addition, liquor products that are sold illegally and harm the health of consumers. We believe that illegality directly affects the entire population and the State in economic terms, as well as the buyer who finally buys a product in commerce that will be harmful to their consumption and health.

Technical smuggling produces tax evasion and avoiding prohibitions laws, the third incentive that encourages them to carry out money laundering is presented various modalities according to the context and the means used for it, these are some of the methods related to money laundering through smuggling and elution are:

(LEGISCOMEX - Contraband Typologies, 2006).

1. Displacement of money of illicit origin to another country for the purchase of merchandise that enters the country through illicit products due to underinvoicing:

This process begins with the movement of currency from Colombia to a country foreigners through sectors that are not allowed, the output of this money is made in order to obtain products that are brought into the country under some form of contraband. They are distributed in the same way in our country, recovering the capital abroad, and associating it as legal within the economic system of the country.

2. Product transactions over-billed and then smuggled back into the country:

A company operating illegally in Colombia obtains and ships products from Colombia and then smuggles them into the country. The operation begins with the purchase of products of national origin in Colombia by the illegal company. and then, they are exported to another country, declaring for a higher value than the one they actually obtained, an amount that is repaid to Colombia through third parties in the exchange market. In this way, currencies from illegal activities are entered through authorized channels.

3. Technical smuggling due to overvaluation of products: Low-quality products are obtained in foreign countries that are remarked before being imported into Colombia, where they are invoiced for a higher value, close to what the original merchandise of a brand would have. Next, and as the cancellation of the import, the money is sent for the simulated value of the products to the foreign country, received and nationalized the products in Colombia, it is negotiated in distribution centers at values similar or equal to those of the market, in order to avoid doubts both on the part of the buyer and the competent authorities about the counterfeiting of brands.

4. Smuggling through Triangulation of Goods: in this modality an import of products with tariff priority is carried out using documents such as false

certificates of origin. This merchandise is entered and nationalized using technical contraband through triangulation of merchandise with false documents. Then they are marketed or distributed, thus obtaining monetization of the money and the way to demonstrate to the control entities the origin of a higher profitability, since the merchandise was acquired at very low values and entered the country without the respective payment of customs and taxes. marketed in Colombian territory at high prices (LEGISCOMEX - Contraband Typologies, 2006).

We can verify that the evasion of controls and taxes by criminals, they find a way to carry out the illicit activities by carrying out some "legality" in their operations so as not to be easily identified, these practices go hand in hand with the complicity of other mediators of trade operations that turn out to be facilitators of customs crimes. For those who disregard the law and its regulations, measures are designed so that, through technical contraband, they can support and "camouflage" the operations thereby feeling that they have obtained a "victory" over what is established in the country's regulations.

In Colombia, the Customs Statute is Governed by Decree 2685 of 1999 with the purpose of simplifying, adapting to best international practices, modernizing, the government has provided for the new regulations on Customs and Foreign Trade with Decree 390 of 2016.

The Customs Statute in Colombia has begun to apply partially and little by little, in such a way that it begins to solidify the risk management of customs control, it is desired to obtain with this decree, among other things, to curb the misconduct of smuggling and money laundering. assets.

In Colombia, the entities in charge of controlling and reducing contraband are:

The DIAN is in charge of fighting against smuggling and tax evasion, with the support of the Tax and Customs Police POLFA (customs tax police) in order to strengthen the fight against illegality, avoidance and exchange violations.

MINISTRY OF INDUSTRY AND COMMERCE: It is in charge of promoting exports and massifying business productivity, through platforms. VUCE (Single Window for Foreign Trade) regulates and controls the entry and exit of products from the country subject to authorizations and requirements to market it. The POLFA carry out judicial police work in coordination with the Office of the Attorney General of the Nation and under the rigorous coordination and supervision of the DIAN. The Fiscal and Customs Police carry out inspections on roads and the main primary areas.

The ICA - INVIMA streamlines information exchanges and strengthens laboratories for the execution of technical tests, complying with technical and sanitary standards. This control entity in Colombia works hand in hand to combat the crime of illegality through control operations and customs control programs.

With Decree 390 of 2016 it is expected to support security in the borders and in the logistics chain, in terms of foreign trade will allow streamlining operations and work in compliance with the obligations acquired within trade agreements with other countries.

To strengthen security and control in our country, Law 1762 of July 6, 2015 is presented, where "instruments are adopted to control, prevent, modify, and punish illegality, money laundering, and tax evasion" The law It carries out sanctions in administrative order, modification of regulations of the commercial code and changes the penalties of the crimes of smuggling. In the criminal aspect, it presents a modification of article 319 of Law 599 of 2000:

"Encourage and facilitate smuggling: the new norm and the actions of loading and unloading the products will lead to the smuggling of favoring and facilitating smuggling being configured. Similarly, with the aforementioned law, the penalty and fine are valued according to the value of the products that are the object of the crime. There will be a penalty of 3 to 6 years in prison and a fine of 200% to 300% of the value of the products. when the value is between 50 SMLMV When it is greater than 200 SMLMV The penalty imposed will be from 10 to 10 years and a fine of the same magnitude as under the previously described assumption. The change made to the criminal code establishes that this crime will not be applied to the final consumer when the goods are in his possession and are supported by an invoice that complies with the legal requirements.

Customs Fraud: This crime of customs fraud undergoes a transformation since it is extended to the actions of managing or hiding information when it is required by the customs authorities or is obliged to give by legal mandate. In this case, the actions regarding merchandise and/or objects whose real value is greater than 20 SMLMV, its criminal effects will be the imposition of a penalty of 8 to 12 years and a fine of 1,000 to 5,000 SMLMV (ARTICLE 320 OF THE PENAL CODE)

Money laundering: The penalty to be imposed will be from 10 to 30 years of intramural measure and a sanction of 1,000 to 50,000 SMLMV" (ARTICLE 323 OF THE PENAL CODE), The Anti-smuggling law tries to end unfair smuggling, toughen the sanctions for this crime and associated activities, it is expected to strengthen the entities involved in the fight against smuggling in order to prevent and attack this problem.

Statistical data of products with the highest rate of contraband in Colombia

Table 2. Most Contraband Products in the Country

years	2017	2018	2019	2020	ANNUAL INCREASE
largest contraband products in Colombia					%
textiles and clothing x units	7,476	8,004	9,600	650	6.77
liquor boxes	841	900	1,350	650	48.15
gasoline x kiloliter (100 LITERS)	691	740	985	650	65.99
footwear X tons	561	600	850	685	80.59
cigarettes x tons	374	400	652	450	69.02
other x tons	374	400	689	560	81.28
total amounts	11,251	12,045	15,576	4,207	27.01

Restrepo, S, (2020), Most contraband products in the country, Graphic, Own elaboration.

METHODOLOGY

It is analyzed that, if there is a greater inspection with the taxpayers, important information and excellent follow-up in the presentation and remuneration of the tax, the level of evasion will be lower and lower. It is important that taxpayers have an understanding of the rules and laws of each department and municipality to determine that the non-presentation and payment of the Tax will give sanctions, interest for default and administrative acts

CONCLUSION AND RECOMMENDATION

The way of seeing the norm must be concise on the part of the officials and servants of the State, and give guarantees of the fight against smuggling. The rigorous help of the authorities involved in foreign trade operations is necessary to observe all kinds of illegal activities.

To eliminate under-invoicing, the implementation of electronic invoicing throughout the country is needed, so we can have better control of trade operations, which currently needs to be implemented in some companies.

It is necessary to make a change in the culture of corruption and illegality from the same state entities and foreign trade actors where it is necessary to improve surveillance and control in areas that currently do not have customs control.

Customs must improve subsequent control procedures in order to stop smuggling and new forms of illegal entry by criminals.

Illegality in smuggling is a crime that consists of the introduction and extraction of products from the national customs territory without payment of customs duties, being typified by article 319 of law 599/2000 repealed and modified by article 4 of Law 1762/2015, containing its criminal type elements that for its understanding and interpretation necessarily require knowledge of concepts that are found in the regulations of the published tax law.

Just as the relaxation of import and export regulations occurs in relation to the obligation that people have to allow the control and inspection of the customs authorities on the products, when it comes to the special subjects of customs law of Altex and OEA, since these figures have the benefit of eliminating or reducing the number of examinations, physical and documentary inspections by the customs authorities.

Annexes

Annex 1 International Logistics Centers (Public Warehouses)



Figure 3. (Public Deposits)

Mouthon, L, (2020), Port area moved more than \$5 million tons of cargo, elheraldo.co Place of arrival / Place of embarkation

National Customs Territory

Industrial Facility For a productive process in Active Improvement / Transformation and/or Assembly. Transfer of foreign products that are not in circulation and have finished the cycle. Export, Reshipment, Import



Figure 4. Storage Warehouses

Maritime World, (2019), Puerto Cartagena, Colombia, Image, Mundomaritimo.cl.
International Logistics Center

Transfer of national merchandise foreign products.

possession, packaging, classification, organization, surveillance, labeling, marking, placement of commercial information notices, separation of products, preparation for delivery and improvement or conditioning of the presentation, as long as the operation does not modify the nature of the products or does not affect the taxable base.

FURTHER STUDY

This research still has limitations, so it is necessary to carry out further research related to the topic of Economic Affection Due to Tax Evasion in order to perfect this research and increase the reader's insight.

REFERENCES

- Alvarado, F., & Londoño Vélez, J. (2014). Income and Income Tax in Colombia, 1993-2010. *Institutional Economics Journal*, 16(31), 157-194.
- Barrera, J., & Hessdorfer, A. (2012). Deception as Typical Behavior in Defraud Tax: Points of Contact and Asymmetries between the Offense and Criminal Regime. *Law Review* (15105172), 11(21), 11-20.
- Samper mailbox, 2013. (2013). The public economic sector at the state level: its regime legal and current reality.
- Castañeda Rodríguez, VM (2015). Tax morale in Latin America and corruption as one of its determinants. *Mexican Journal of Political and Social Sciences*,

- 60(224), 103-132.[http://doi.org/https://doi.org/10.1016/S0185-1918\(15\)30005-2](http://doi.org/https://doi.org/10.1016/S0185-1918(15)30005-2)
- Castañeda Rodríguez, VM (2017). The equity of the tax system and its relationship with the tax morale. A study for Latin America. *Economic Research*, 76(299), 125-152.<http://doi.org/10.1016/j.inveco.2017.02.002>
- Chavez, R., & Garcia, CJ (2016). Tax Reform in Phases. *Economic Quarter*, 83(2), 275-310.
- Cruz, AS (2012). Inspection of the Tax Administration Service to individuals physical. Some recommendations. *Tax Encyclopedic Magazine Tax Legal Options*.
- García Freiría, M. (2017). Tax liability in the incorporation of companies created or used in an abusive or fraudulent manner. An analysis from the theory of legal interpretation. *New Taxation*.
- Giarrizzo, V., & Sibori, JS (2010). The inconsistency of tax morality: The case of evading moralists. *Pecunia: Magazine of the Faculty of Economic Sciences and Business*, Vol 0, Iss 10, Pp 95-124 (2010).<http://doi.org/10.18002/pec.v0i10.641>
- Gomez Lanz, FJ (2013). Two Recent Issues around Tax Regularization: The special tax declaration of March 2012 and the reform of article 305 of the penal code through organic law 7/2012. *Magazine of Criminal Law and Criminology*.
- Grávalos Olivella, J. (2013). The Reform of the General Tax Law in the area of executive collection by law 7/2012, of October 29. *Legal Update (1578-956X)*, (35), 54-61.
- Hurtado, SRF, Peña, CTC, Cuellar, ADP, Martínez, L. Á. M., & Pinto, VMB (2017). ANALYSIS OF THE LEVEL OF INDUSTRY AND COMMERCE TAX EVASION BY MICRO-ENTERPRISES: SANTIAGO DE CALI. In *Crescendo Accounting & Administrative Sciences*, 4(1), 83-95.<http://doi.org/10.21895/in+cres+ccff.v4i1.1512>
- Merino Jara, Isaac; Silva, 2012. (2012). Taxation and gender equality.
- Morales Ramirez, MA (2016). Strategies to Address Youth Employment in the Economy Informal. *Latin American Journal of Social Law*, 23, 89-121. <http://doi.org/10.1016/j.rlds.2016.04.002>
- Orlando Darío, PJ, & Ruth Alejandra, PJ (2010). Evasion of National Taxes in Colombia: years 2001 - 2009 / Evasion of National Taxes in Colombia: years 2001 - 2009 / National Tax Evasion in Colombia (2001-2009). *Faculty of Science Magazine Economics: Investigation and Reflection*, 18(2), 177.
- Osorio-Copete, LM (2016). Tax reform and labor informality in Colombia: A dynamic and stochastic general equilibrium analysis. *Essays on Economic Policy*, 34(80),126-145.<http://doi.org/https://doi.org/10.1016/j.espe.2016.03.005>

- Rick, S., Hurtado, F., Andrea, K., Ortiz, O., Ángela, L., & Martínez, M. (2017). Effects of the arrival of foreign investment flows in the Colombian hydroelectric sector. *Accounting & Business*, 12(24), 19–42. <http://doi.org/https://doi.org/10.18800/accounting.201702.002>
- Rodríguez Domínguez, L. (2017). Analysis of economic crimes based on information Accountant. *Accounting Magazine*, (57), 16–30.
- Sagmeister, E., Muehlbacher, S., & Kirchler, E. (2009). The influence of the level of demand and the effort put into the work on tax evasion in Argentina. *perspectives In Psychology: Journal of Psychology and Allied Sciences*, 6(1), 66–71.
- Santiago, C., & Victoria, G. (2014). Tax Evasion in Argentina: An Analysis Experiment of the Efficiency of Rewards and Penalties to the Taxpayer / Tax Evasion In *Argentina: An Experimental Analysis of The Efficacy of Rewards And Punishments To Taxpayers / Evasao de Impostos Na Arge. Finance and Economic Policy Magazine*, 6(2), 269. <http://doi.org/10.14718/revfinanzpolitecon.2014.6.2.3>
- Sour, L. (2015). Effect of gender on compliance with tax payments. *Studies Demographics and Urbans*, 30(1), 135–157.
- Suarez López José María, 2013. (2013). Law and consumption: criminal, civil and administrative.
- Torres Cuzcano, V. (2012). Tax evasion: Conceptual framework of its causes and measurement. *Financial Alternative Magazine*.
- United Nations Conference on Trade, 2012. (2012). Report on trade and Development: Report of the Secretary of the United Nations Conference on Trade and Development