

Levels Of Acceptance Of The Simple Taxation Regime For Individuals And Companies

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Abstract

In the development of each society there are factors that are relevant and that the vast majority of societies in their evolution consider important; what perception and level of acceptance people have in political decisions that affect the economy in general and the pocket of each one in particular, are questions that should be raised at the time of generating a new law that affects the pocket the population in general. The RST (simple taxation regime) created from the year 2018 with the law 1943 (Financing Law), was made with the purpose of providing tax benefits and guarantees, trying to reduce the formal and substantial burdens at the time of declaring and contributing to the state through taxes, that raises the law, how this mechanism was developed in the population and what preception of acceptance had before the natural persons of the footwear sector that studied the norm or simply advised on how convenient it can get to do is the basis of this study.

Keywords: Financing Law, 1943 Law, taxation.

Introduction

The Financing Law of 2018 (also known as Law of 1943) refers to a simple tax system called simple taxation regime (simple) tax, so mandated by national mandate, called unified tax. Its purpose is to address the need for fund raising due to the high performance of the budget deficit, improving national competitiveness in the way that makes it easier to reduce paperwork and tax freeze in areas of job creation. Therefore, the National Government through art. 66 of the financing law (repealed) and the economic growth law (in force), with the purpose of restoring the economy, will provide taxpayers with formal preferences to improve the conditions for job creation, promote formalization, in general reduce the burdens so that the taxpayer may comply with his tax duties as required by art. 363 explicit in the political constitution, and based on the principles of equity, efficiency and progressiveness.

This financing law implemented a new way of taxing in the system, thus replacing the failure obtained with the Monotributo, which was to achieve a greater incorporation of the formal economy of natural persons who could benefit, now with the RST in view of the previous failure has generated many doubts about its application, In conjunction with the above mentioned is included what was expressed by the head of the DIAN (National Tax and Customs Directorate) José Andrés Romero "a regime that forces companies to do everything electronically, in a simple and easy way through a system that is affordable. The idea is to pay a gross income tax. That when you pay the gross income tax, income tax, consumption tax, ICA, pensions and social contributions are included." (José Andrés Romero 2019). Considering the parameters that determine the legitimacy of this system that goes from some taxes in particular to a tax system as a whole.

The simple taxation system for micro and small companies implemented in Brazil refers to a tax system favored by the MSEs, called "SIMPLES" (Integrated System for Payment of Taxes and Contributions of Micro and Small Companies), which attempts to simplify this problem. In a country whose structure is based on the federal form of taxation, where the government enjoys fiscal autonomy. According to Rodrigues (2000), the simplified tax regimes, which simplify the current tax system, in the declaration and payment of taxes favoring the taxpayer, is aimed at creating a competitive environment between large and small companies, and not only grant tax privileges to specific groups, but target economic sectors subject to competition asymmetrically by the size of the company that does not suffer unequal competition. In 1998, a carefully designed simplified regime with a single rate for small taxpayers (monotributo) was implemented in Argentina. It is aimed at small commercial enterprises with a sales level that is servile to USD 48 000. In a government that tries to call it a flat tax, thus trying to substitute some of the national taxes such as the minimum presumed income tax in which business assets are taxed, among others; In this tax system, the proportion of the tax payable is 33% for small taxpayers, which is why it has become a strong fiscal incentive in the national tax system, where there are also two additional regimes, called the occasional taxpayer regime (since 2004) and the social monotax, which is a variant of the general monotax. (Darío Gonzales 2006).

It seeks to give to understand what really needs to be prioritized when determining the tax and economic effects of such regime and thus contribute to achieve the goal of the national government, whose objective is to reduce tax evasion at national level by 10% each year, according to President Duque, this goal will also be achieved through the modernization of the company and the tools offered by the competent tax entity, which will allow it to have a greater capacity for supervision and inspection; goal that failed to achieve the single tax system according to the balance delivered by official and independent analysts in which of the 200.000 traders that were expected to join this system, only 35 natural persons registered, of which a maximum of 17 applied, which meant less than 1% of acceptance of this mechanism.

If reference is made to the viability of the simple taxation regime, it is probably necessary to emphasize the informality that is to be reduced in Colombia, focusing specifically on commercial entities which, according to information from the National Planning Department, estimate that the costs to formalize within the corporate margins range between 32% and 47% of the total net profit of the companies; additionally, it is evident that the most important aggregate costs incurred by the company are during the business formalization, these costs are taxes and labor contributions.

In contrast to the above Rosmery Quintero Castro analyst and national president of ACOPI comments that; "The financing law, proposed by the government of President Iván Duque,

materializes a great effort in this regard, when it replaces the mono-tax system, by the Simple Taxation Regime, which, presents great advances in the direction of tax simplification for smaller companies, and which is considered to be a fundamental piece to combat informality" (Rosmery Quintero Castro 2018).

Method

According to the approaches of the author Chávez (2015) the population of a study is defined as the field of research that aims to generalize it. It consists of elements or magnitudes that allow differentiating the population from each other. In the present research, a population of 720 companies of natural persons belonging to the footwear sector registered in the Chamber of Commerce of Cúcuta was taken into account, which belong to a fraction equivalent to 61.89% of the active footwear companies in the Department of Norte de Santander, 39.88% correspond to the footwear companies of the Municipality of Cúcuta, which are divided into 6.42% belong to the manufacturing industries sector and 1.45% belong to the sub-sector of tanning and retanning of footwear. According to the commercial registry of the Cúcuta Chamber of Commerce, 764 footwear companies are registered, of which 94.2% are equivalent to 720 companies of natural persons and 5.8% are equivalent to 44 companies of legal entities engaged in the commercial activity of production and marketing of footwear in the city.

As stated by the author Chávez (2015), a sample is defined as a representative selection of the population, which can be summarized as the result of a survey, whose objective is to integrate the observations in a part of the population to extract information corresponding to the study. To obtain the sample taken into account in the research, the probabilistic method was used, since it allows to reduce the volume of the population and thus the margin of error of the sample. When we talk about a limited population as it is for this research, the way to delimit the sample and determine the target population is to apply a formula for finite populations. Applying the statistical formula this allowed us to determine that out of a population of 720 natural persons in the footwear sector, a sample of 182 natural persons working in the footwear sector in the city of Cúcuta should be used (Source: COMPITE 360 Cúcuta Chamber of Commerce Portal Database). Execution of the formula

$$n = \frac{Z^2 p \cdot N}{N \cdot e^2 + Z^2 p \cdot q}$$

Where n = sample size p = probability of occurrence of the event q = probability of nonoccurrence e = maximum error rate N = population size Z = confidence level

Sample size

$$n = \frac{(1,95)^2 (0,8 \times 0,2) (720)}{720 (0,05)^2 + (1,95)^2 (0,8 \times 0,2)} = 181,88 \approx 182 \text{ aprox.}$$

Results

According to the approaches of the author Chávez (2015) the population of a study is defined as the field of research that aims to generalize it. It consists of elements or magnitudes that allow differentiating the population from each other. In the present research, a population of 720

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3.Results

Do you know the tax regimes currently in force in Colombia?

Frequency Table 1. Taxation regimes in Colombia

Data	Absolute frequency	Cumulative absolute frequency	Relative frequency	Cumulative relative frequency	Percentage frequency	Cumulative percentage frequency
Yes			0,819	0,819	81,9%	81,9%
No		182	0,181	1	18,1%	100%
Total	182	/	1	/	100%	/

According to the 182 natural persons surveyed, it was observed that the vast majority (81.9%, corresponding to 149 respondents) know and identify the regimes currently in force in Colombia,

with a difference of 18.1%, corresponding to 33 respondents who are not clear about which regimes are governed by the tax law in Colombia. Which one do you belong to?

Frequency table 2. To which tax regime do you belong?

Data	Absolute frequency	Absolute frequency accumulated	Relative frequency	Relative frequency accumulated	Percentage frequency	Percentage frequency accumulated
Regime simple			0,43	0,43	43%	43%
Regime ordinary		132	0,30	0,73	30%	73%
Regime simplified		163	0,17	0,9	17%	
Regime common			0,08	0,98	8%	98%
Simple regime of taxation	5	182	0,02	1		100%
Total	182	/	1	/	100%	/

It was possible to clarify which regime the respondent belonged to through the acronym of its business name and as evidenced in the Single Tax Registry (RUT) which was provided by the legal representative (owner) at the time of the survey, making it clear whether they invoiced with or without VAT. As a result, 43%, which corresponds to 78 of the respondents, belonged to the simple regime. Have you ever been told or do you have the knowledge about what RST is?

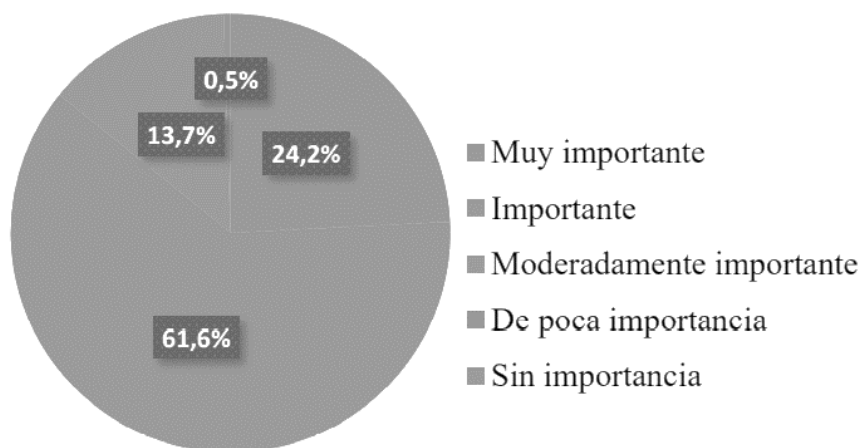
Frequency table 3. Has knowledge about what is the RST

Data	Absolute frequency	Absolute frequency accumulated	Relative frequency	Relative frequency accumulated	Percentage frequency	Percentage frequency accumulated
They know everything about the subject			0,038	0,038	3,8%	3,8%
Occasionally he has been told of the subject	52		0,286	0,324	28,6%	32,4%
Knows what enough of the subject		92	0,181	0,505	18,1%	50,5%
Little known of the subject	58		0,319	0,824	31,9%	82,4%
You have never been told about the subject		182	0,176	1	17,6%	100%

Total	182	/	1	/	100%	/
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According to 31.9%, which corresponds to 58 of the respondents, it is possible to analyze that according to the answers of the respondents, they know little about the RST. Likewise, by analyzing the data obtained, it can be observed that 28.6%, corresponding to 52 of the respondents stated that they have occasionally been told about the Simple Taxation Regime, which is relevant data in the research, reaching the general objective of analyzing the perception of acceptance of the RST in this specific sector of the footwear industry. Do you consider it important to have knowledge about the RST?

Figure 1. Importance of the simple taxation system



According to the data recorded, it is observed that more than the majority of the respondents (62%, corresponding to 112 of the natural persons surveyed in the footwear sector) believe that it is important to have knowledge about the RST and to be informed about the tax benefits offered by the government for micro-entrepreneurs in the footwear sector in the city, since it is important to have a broader vision about this special regime. I assess with your accountant and/or tax advisor whether in your particular case it was beneficial to use the RST. The results of the graph show that although the RST is a valuable instrument to reactivate the economy, only 2.7%, which corresponds to 5 of the natural persons of the selected sample, joined the RST and they consider it to be very beneficial; it should be noted that 7.1% of the respondents consider it beneficial to join the RST, but decided not to do so, who stated that they are not prepared for the changes if they move to the RST. Taking into account the results of the survey, 42.9%, which corresponds to 78 of those surveyed, consider that it is moderately beneficial to join the RST, which is significant in accordance with the first specific objective of this research, which is to determine the level of acceptance of this regime in the sector.

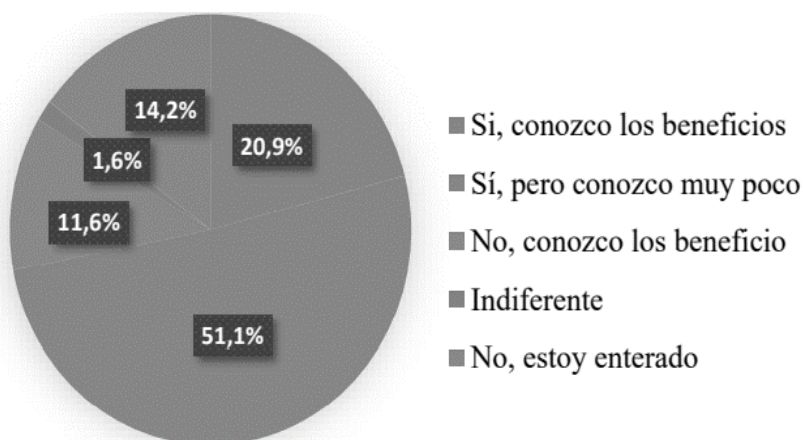
Frequency Table 4. Benefits of joining the RST

Data	Absolute frequency	Absolute frequency accumulated	Relative frequency	Relative frequency accumulated	Percentage frequency	Percentage frequency accumulated
Very beneficial	5	5	0,027	0,027	2,7%	2,7%

Beneficial			0,071	0,098	7,1%	9,8%
Moderately beneficial			0,429	0,527	42,9%	52,7%
Little beneficial			0,374	0,901	37,4%	90,1%
Nothing beneficial		182	0,099	1	9,9%	100%
Total	182	/	1	/	100%	/

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Figure 2. Benefits of RST



According to the results obtained, it can be observed that more than half of the respondents (51%) have been told about the RST and know the benefits that this new special regime brings with it, which are important at the time of joining this regime, stating that this information is useful if they are considering joining this regime or if they want to establish their business under the legally constituted formal parameters. Which of the following benefits offered by the RST do you consider to carry the most weight when deciding to opt-in to the RST and which do you consider to be in the best interest of your business?

Data	Absolute frequency	Cumulative absolute frequency	Relative frequency	Cumulative relative frequency	Percentage frequency	Cumulative percentage frequency
Benefit option 1	58	58	0,319	0,319	31,9%	31,9%
Benefit option 2			0,088	0,407	8,8%	40,7%

Benefit option 3			0,055	0,462	5,5%	46,2%
Benefit option 4		182	0,538	1	53,8%	100%
Total	182	/	1	/	100%	/

More than half of the selected sample of the natural persons surveyed from the footwear sector in the city of Cúcuta, state that one of the benefits that most suits them, whether they have decided to join the RST or are considering transferring to this regime, the benefits that most suit them are that with a single receipt they anticipate the payment of 6 taxes with 53.8% corresponding to 98 of the responses obtained and 31.9% consider that the RST rates of 1.8% and 14.5% on gross income and the business activity they carry out are the most convenient for their business.

Conclusion

The determination of the level of acceptance that the RST had in the micro-entrepreneurs in the city of Cúcuta exposes the need that the region is going through in restoring the economy, the high rates of informality and the constant concern of the small entrepreneurs to whom this regime would be favorable, denotes the intention on their part to invest to the extent that they can save on taxes in their business. The results show that the level of acceptance that this regime had in the footwear sector based on the fact that 82.4% of the population is aware of the RST, shows that there are three opinions, the natural persons that accepted it because it was beneficial and consulted with their accountant advisor, where the regime enjoys a 52.7% of acceptance, the individuals who did not accept it because they were not prepared for the changes that a change of regime entails with 47.3% of non-acceptance and finally the individuals who are unaware of the existence of a simple taxation regime which is 17.6%, although the vast majority of microentrepreneurs in the footwear sector believe that it is important to have knowledge about the simple taxation regime and be informed of the tax benefits offered by the national government, it is considered important to have a broader vision about this regime. In this first stage, the benefits offered by the new tax system are fulfilled, since the expected results in terms of adoption are obtained, it was expected that this mechanism would prove to have a significant acceptance in the sector.

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