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Publication date

Friday the 3th of September, 2021

The Colombian tax system has multiple allowances and deductions but also supports a high degree of evasion. This means that the statutory or nominal rates, established by law, are an imprecise indicator of the true tax burden on taxpayers, whether they are consumers, individuals, or legal entities. These tax benefits, or "tax expenditures", are introduced into the system through exclusions, exemptions, deductions, special treatments, and discounts. In order to better understand their magnitude, it is necessary to calculate the real tax rates for each type of tax, understood as the ratio between the revenue generated by that tax and its potential taxable base. This quantification was estimated by researchers [Hernán Rincón and Martha Elena Delgado \(2017\)](#) and [Hernán Rincón \(2021\)](#) based on the National Accounts that include all national and territorial taxes. Their papers were published by Fedesarrollo and *Banco de la República*, respectively.