



Description Of The Acceptance For Each Of The Taxation Structures For Individuals Engaged In Footwear Activities

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Abstract

According to the geographic and sectorial delimitations made and following the criteria recommended in the research methodology proposed, we found that 5 of the people surveyed decided to move to the RST among the 182 people in total. In all 182 cases at the time of the application of the instrument, the legal representative (owner) of the business attended us and provided the necessary documentation for the research. The respondents are between 30 and 54 years of age, with education ranging from elementary school to a professional degree and are mainly men (number: 109) and women (number: 73), who are in charge of running and managing their own business, some are subject to VAT and others are not, have incomes between \$101,870,000 and \$404,738,000, registered with the chamber of commerce of Cúcuta, with RUT and experience in the industry from 1 to 30 years in the sector. Some of them register their income and expenses manually, although the vast majority have expert professional consulting services, and keep their accounting records using accounting software such as TNSOFTWARE, SIIGO, CLAUS.CO, etc. They show that they are up to date in the payment of their taxes, such as income tax, VAT, property tax in the case of their own establishment and vehicle tax in the case of those who have their own commercial vehicle for their business, ICA, etc.

Keywords: Financing Law, 1943 Law, taxation.

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1. Introduction

1.1. *Taxes that comprise and integrate the unified tax under the Simple Taxation Regime (Simple).*

The unified tax under the Simple Taxation Regime (Simple) comprises and integrates the following taxes:

1. Income tax.
2. National excise tax, when food and beverage services are provided.
3. Sales Tax (VAT), only when one or more activities described in numeral 1 of article 908 of this Statute are developed.
4. Consolidated industry and commerce tax, in accordance with the rates determined by the municipal and district councils, according to the laws in force. The consolidated industry and commerce tax rates are understood to be integrated or incorporated to the consolidated SIMPLE rate, which constitutes a mechanism to facilitate the collection of this tax.

Transitory paragraph. Before December 31, 2019, the municipal and district councils shall issue agreements with the purpose of establishing the single consolidated industry and commerce tax rates, applicable under the Simple Taxation Regime (Simple). The agreements issued by the municipal and district councils must establish a single consolidated rate for each group of activities described in the numerals of Article 908 of this Statute, which integrate the industry and commerce tax, complementary and surtaxes, in accordance with the laws in force, respecting the autonomy of the territorial entities and within the limits set forth in the laws in force.

As of January 1, 2020, all municipalities and districts will collect the industry and commerce tax through the Simple Taxation Regime (Simple) system with respect to taxpayers who have opted for the Simple regime.

Article 908. Rate. The rate of the unified tax under the Simple Taxation Regime (Simple)

Ingresos brutos anuales		Tarifa SIMPLE consolidada
Igual o superior (UVT)	Inferior (UVT)	
0	6.000	2.0%
6.000	15.000	2.8%
15.000	30.000	8.1%
30.000	80.000	11.6%

depends on the annual gross income and the business activity, as follows: Small stores, mini-markets, micro-markets and hairdressing salons:

RST tax rates

1. Wholesale and retail trade activities; technical and mechanical services in which the material factor predominates over the intellectual factor, electricians, masons, construction

services and mechanical workshops for vehicles and household appliances; industrial activities, including agro-industry, mini-industry and micro-industry; telecommunications activities and other activities not included in the following numerals.

Ingresos brutos anuales		Tarifa SIMPLE consolidada
Igual o superior (UVT)	Inferior (UVT)	
0	6.000	1.8%
6.000	15.000	2.2%
15.000	30.000	3.9%
30.000	80.000	5.4%

Figure 2. RST tax rates

2. Professional, consulting and scientific services in which the intellectual factor predominates over the material factor, including services of liberal professions:

Ingresos brutos anuales		Tarifa SIMPLE consolidada
Igual o superior (UVT)	Inferior (UVT)	
0	6.000	4.9%
6.000	15.000	5.3%
15.000	30.000	7.0%
30.000	80.000	8.5%

RST tax rates for food and beverage vending and transportation activities:

Ingresos brutos anuales		Tarifa SIMPLE consolidada
Igual o superior (UVT)	Inferior (UVT)	
0	6.000	3.4%
6.000	15.000	3.8%
15.000	30.000	5.5%
30.000	80.000	7.0%

RST tax rates

Paragraph 1. When food and beverage vending services are rendered, a rate of eight percent (8%) for consumption tax shall be added to the Simple consolidated rate.

In the case of the consolidated industry and commerce tax, the Ministry of Finance and Public Credit shall exclusively perform the function of collector and shall have the obligation to transfer the tax collected to the competent municipal and district authorities on a bimonthly basis, once the collection is made.

Paragraph 3. The competent municipal and district authorities must inform the National Tax and Customs Directorate (DIAN), no later than January 31 of each year, all the rates applicable for that year for the consolidated industry and commerce tax within their jurisdiction. In case the rates are modified, the competent municipal and district authorities must update the information regarding the same within the month following the modification.

The taxpayer must inform the National Tax and Customs Directorate (DIAN) in the form prescribed by the DIAN, the municipality or municipalities to which the declared income corresponds, the taxed activity, and the percentage of the total income that corresponds to each territorial authority. This information will be shared with all the municipalities so that they may carry out their control activities when they deem it convenient.

Taxpayers of the unified tax under the Simple Taxation Regime (Simple), are obliged to pay a bimonthly advance payment of this tax, through the electronic payment receipts of the Simple regime, which must include the information on the income corresponding to each municipality or district.

The basis of the advance payment depends on the bimonthly gross income and the activity carried out, as follows:

1. Small stores, mini-markets, micro-markets and hairdressers:

Ingresos brutos bimestrales		Tarifa SIMPLE consolidada (bimestral)
Igual o superior (UVT)	Inferior (UVT)	
0	1.000	2.0%
1.000	2.500	2.8%
2.500	5.000	8.1%
5.000	13.334	11.6%

Figure 5. RST tax rates

2. Wholesale and retail trade activities; technical and mechanical services in which the material factor predominates over the intellectual factor, electricians, masons, construction services and vehicle and appliance repair shops; industrial activities, including agro-industry, mini-industry and micro-industry; telecommunications activities and other activities not included in the following numerals:

Ingresos brutos bimestrales		Tarifa SIMPLE consolidada (bimestral)
Igual o superior (UVT)	Inferior (UVT)	
0	1.000	1.8%
1.000	2.500	2.2%
2.500	5.000	3.9%
5.000	13.334	5.4%

Figure 6. RST tax rates

3. Professional, consulting and scientific services in which the intellectual factor predominates over the material factor, including services of liberal professions:

RST tax rates Food and beverage vending and transportation activities:

Ingresos brutos bimestrales		Tarifa SIMPLE consolidada (bimestral)
Igual o superior (UVT)	Inferior (UVT)	
0	1.000	3.4%
1.000	2.500	3.8%
2.500	5.000	5.5%
5.000	13.334	7.0%

Figure 8. RST tax rates

In the electronic receipts for payment of the bimonthly Simple advance payment, the rate corresponding to the national consumption tax will be added to the 8% rate for consumption tax at the consolidated Simple rate. Likewise, the consolidated rate of the industry and commerce tax will be integrated in the Simple rate.

Paragraph 5. When the same taxpayer of the Simple Taxation Regime (Simple) performs two or more business activities, he/she will be subject to the highest consolidated simple rate, including the consumption tax rate. The form prescribed by the National Tax and Customs Directorate (DIAN) must allow taxpayers to report the municipalities where their activities are carried out and the income attributed to each of them. The purpose of the above is that the Ministry of Finance and Public Credit may transfer the resources collected for the consolidated industry and commerce tax to the corresponding municipality or district.

Paragraph 6. In the taxable year in which the taxpayer of the unified tax under the Simple Taxation Regime (Simple) realizes occasional gains or income not constituting income or occasional gain, such income shall not be considered for purposes of the income limits established in this regime. The occasional gain tax is determined independently, based on the general rules, and is paid with the filing of the consolidated annual return.

2. Method

According to Landeau's research (2007) "the type of research is defined in terms of aspects that represent a specific search method, such as: purpose, specific moment, source of information, historical moment, observation, breadth and chaotic method". The essence of categorizing research is to determine its strategy, because its components will vary according to the type of research.

Similarly, Chavez (2015) stated that descriptive research is any research that aims to collect information about the current state of a subject, thing, situation, etc., because they are proposed at the instant of collection and specifically detail the elements to be measured without extrapolation.

In the development of the research, considering the citations of the authors, it is proposed to use for the realization of the research, the methodology will be of quantitative approach, descriptive method and a documentary technique will be used, given that the problem posed is different from the analytical

methods, it is very important to carry out a descriptive research, which differs to analyze the perception of acceptance of the RST applicable to the natural persons of the footwear sector in the city of Cúcuta, by means of instruments or methods such as the survey to obtain primary data, that is to say to obtain the information from the direct investigation with the target public, the information will be presented in documentary form where the statistical research process will be carried out to collect the required data.

2.1. Population

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.

2.2. Sample

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

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

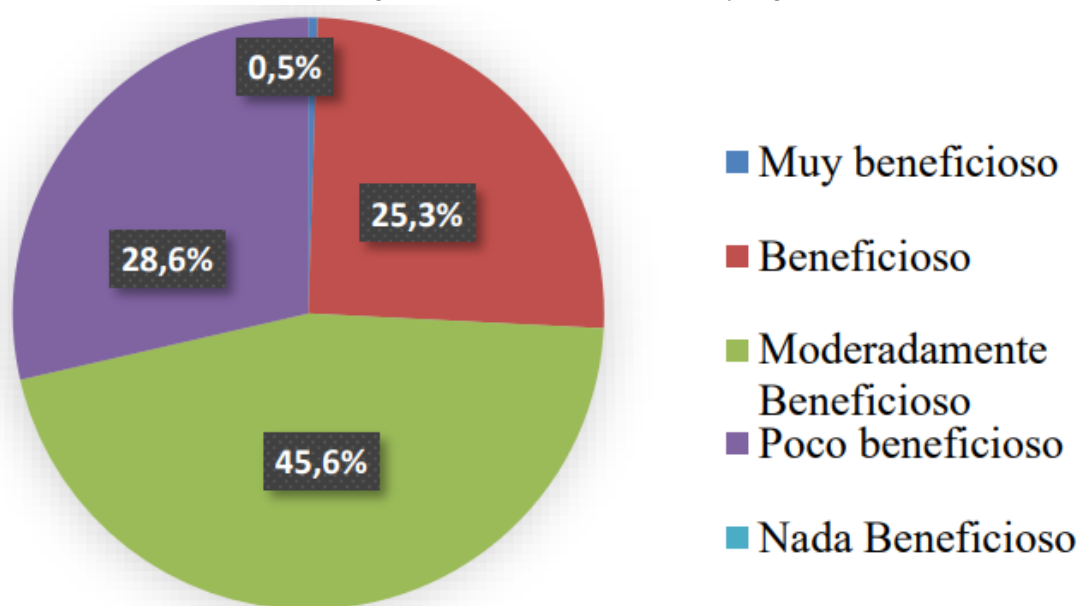
3. Results

In the ordinary regime you are the beneficiary of costs, deductions, exempt income, loss compensations, do you consider that this is beneficial or that it represents a formal and substantial burden.

Frequency table 12. Benefits of the ordinary regime

Data	Absolute frequency	Absolute frequency accumulated	Relative frequency	Relative frequency accumulated	Percentage frequency	Percentage frequency accumulated
Very beneficial	0	/	/	/	/	/
Beneficial	46	46	0,253	0,253	25,3%	25,3%
Moderately beneficial			0,456	0,709	45,6%	70,9%
Little beneficial	52		0,286	0,995	28,6%	99,5%
Nothing beneficial	1	182	0,005	1	0,5%	100%
Total	182	/	1	/	100%	/

Figure 1, Benefits of the ordinary regime



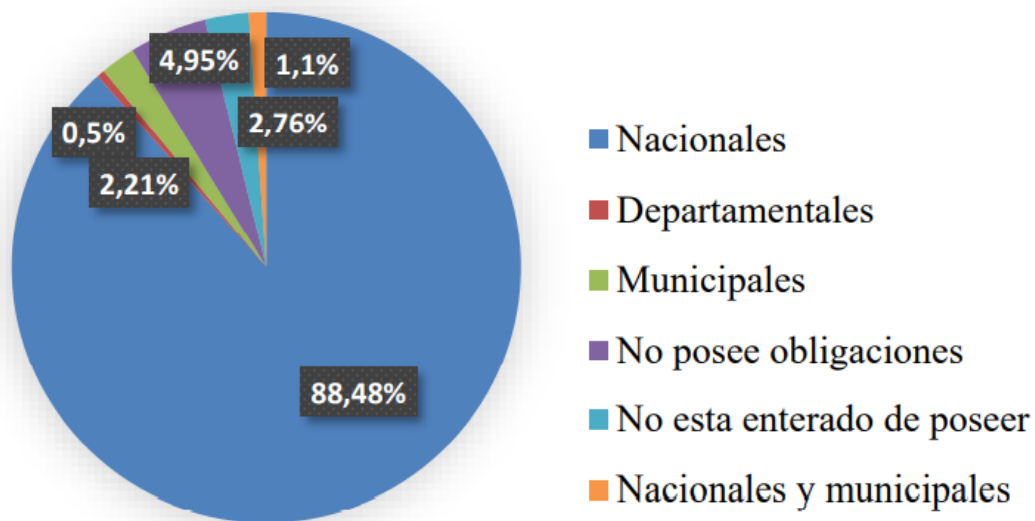
According to the results obtained it can be observed that more than 25% of the respondents consider beneficial the costs, deductions, exempt income and compensation of losses as a beneficial factor, where we can also observe that 46% of the respondents consider moderately beneficial these items considering that they can carry formal and substantial burdens. The conclusion is reached due to the little knowledge of the respondents regarding their position in each regime of considering the above mentioned items as moderately beneficial.

Do you have national, departmental and municipal tax obligations? Choose one or more options depending on your tax obligations.

Frequency table 2. Tax obligations

Data	Absolute frequency	Cumulative absolute frequency	Relative frequency	Cumulative correlative frequency	Percentage frequency	Percentage frequency accumulated
National			0,8848	0,8848	88,48%	88,48%
Departamentales	1	162	0,005	0,8898	0,5%	88,98%
Municipal			0,0221	0,9119	2,21%	91,19%
It does not have obligations			0,0495	0,9614	4,95%	96,14%
Not aware of owning obligations	5		0,0276	0,989	2,76%	98,9%
National and municipal		182	0,011	1	1,1%	100%
Total	182	/	1	/	100%	/

Figure 2. Tax obligations



The results of the graph show that more than 88% of those surveyed in the footwear sector in the city of Cúcuta have national obligations, which is significant for the purpose of this research, which allows us to know the range of obligation that each individual in the footwear sector has with the State, and how much knowledge he/she has of what type of tax obligations he/she has as a taxpayer.

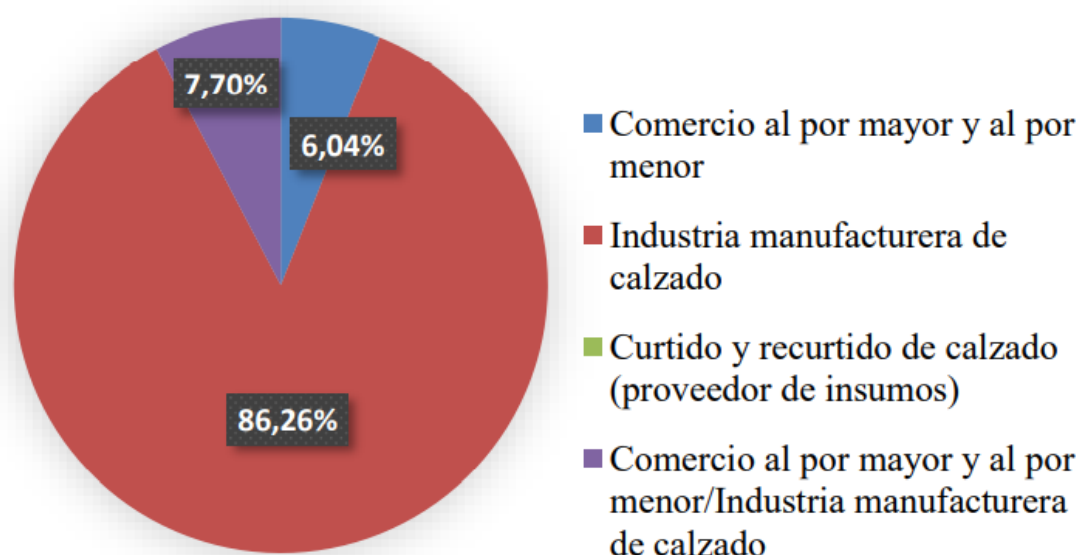
Select specifically which of the following activities in the footwear sector are related to your current activity. Choose one or several options depending on your activity.

Frequency table 3. Activities in the footwear sector

Data	Absolute frequency	Cumulative absolute frequency	Relative frequency	Cumulative relative frequency	Percentage frequency	Cumulative percentage frequency
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Trade to the wholesale			0,0604	0,0604	6,04%	6,04%
Industry manufacturing			0,8626	0,923	86,26%	92,3%
Tanning and retanning	0	/	/	/	/	/
Other activity	0	/	/	/	/	/
Wholesale trade and manufacturing		182	0,0770	1	7,70%	100%
Total	182	/	1	/	100%	/

Figure 3. Footwear sector activities



According to the results of the graph, more than 86% of the respondents, natural persons of the footwear sector in the city of Cúcuta are engaged in the activities of production and manufacture of footwear manufacturing in the city having as main activity the manufacture of other types of footwear except leather and fur footwear; and that of the 100% of selected companies in the city only 6.04% are engaged exclusively in wholesale and retail trade of footwear, it is observed that 7.70% have as established activity both the production and marketing of footwear.

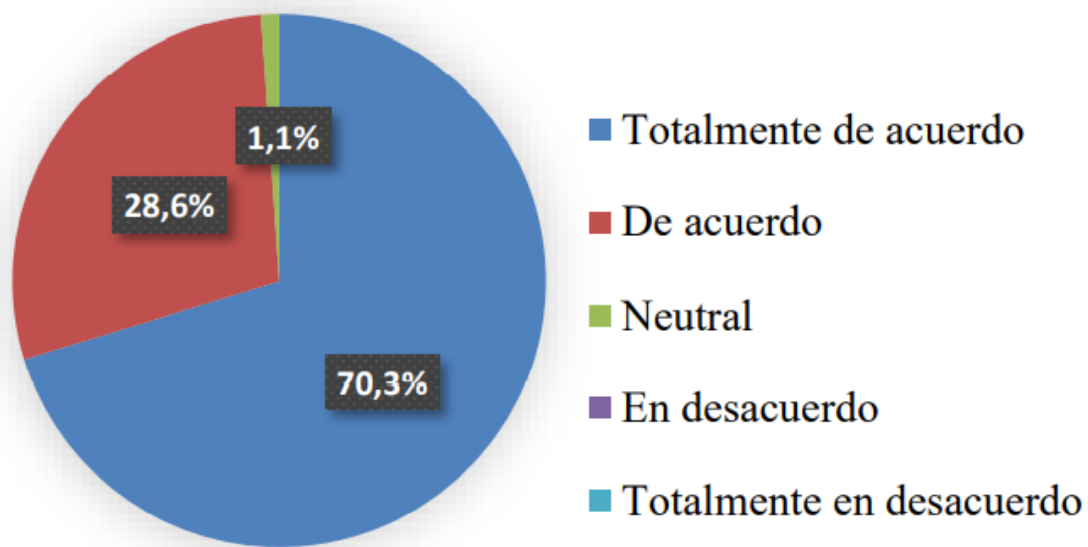
Do you consider that the economic situation that the footwear sector is going through in the pre and post pandemic time would not be so serious if the government decided to lower the contribution rates?

Frequency Table 4. Economic situation of the footwear sector due to the pandemic.

Data	Absolute frequency	Cumulative absolute frequency	Relative frequency	Cumulative relative frequency	Percentage frequency	Cumulative percentage frequency
Totally agree			0,703	0,703	70,3%	70,3%

Agreed			0,286	0,989	28,6%	98,9%
Neutral		182	0,011	1	1,1%	100%
Disagree	0	/	/	/	/	/
Strongly disagree	0	/	/	/	/	/
Total	182	/	1	/	100%	/

Figure 4. Economic Situation of the Footwear Sector due to the Pandemic



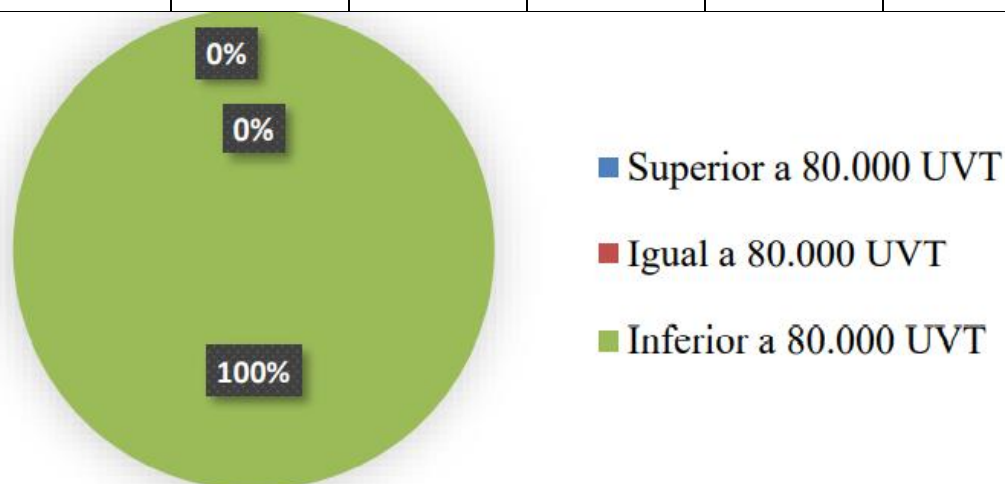
The vast majority of the selected sample, more than 90% of the natural persons surveyed from the footwear sector in the city of Cúcuta, state that the economic situation of the pre and post pandemic footwear sector would improve if the government would take measures to address the tax contributions of this sector, which has been attacked by smuggling and imports of foreign footwear at lower prices. A sector that generates a high volume of work for the population of the city of Cúcuta and that grows despite the adversities, keeps looking for ways to compete and contribute to the region.

Select the amount of gross ordinary income as of December 31 of the previous year.

Frequency Table 16. Gross revenue as of December 31 of the previous year

Data	Absolute frequency	Cumulative absolute frequency	Relative frequency	Cumulative relative frequency	Percentage frequency	Cumulative percentage frequency
More than 80,000 UVT	0	/	/	/	/	/
Equal to 80,000 UVT	0	/	/	/	/	/

Less than 80,000 UVT	182	182	1	1	100%	100%
Total	182	/	1	/	100%	/



4. Discussion and conclusion

The description of the results obtained in terms of acceptance for each of the taxation structures represents the National Government's fiscal plan to improve the nation's periodic income, especially in the footwear sector, taking into account that the manufacturing industry promotes technological development, implements innovative processes and differentiates competitiveness in the region. There are three tax systems: ordinary, special and simple taxation, in addition to the withholding tax system, and two types of taxpayers: taxpayers and non-filers. According to the results, 60% belong to the simple system, 38% to the ordinary system and 2% to the simple taxation system, of which 92.29% are liable for national taxes such as income tax and some national, departmental and municipal taxes; only 7.71% are not liable for any of the taxes related to this taxation mechanism. Although the RST rates vary between 1.8% and 14.5%, being lower than those of income tax, and that these would be paid according to the principle of progressivity with differential rates, according to the income of each person, so that the higher the income, the higher the applicable rate, individuals in the footwear sector consider it appropriate to keep their status in the ordinary regime, since this allows exemptions and discounts that they know to reduce their tax burden. But there are also individuals who decided to transfer to the RST, evaluating the option with the support of experts, it was established that this mechanism does fulfill its purpose, which is to resolve and reduce the formal and substantial burden of the tax obligation. The fact of facilitating the filing of 6 taxes in only one, is one of the benefits that attracts the most attention and has more acceptance for individuals that complies with the principle of efficiency by collecting taxes in a simpler way, both for the state and for the taxpayer at the time of payment. The results show that 100% of the individuals in this sector comply with the requirement that their total income in the previous fiscal year is less than or equivalent to 2,741 million (80,000 UVT) in order to apply to the RST, so this does not represent an obstacle for individuals in the footwear sector to move to the simple regime and benefit from the RST, complying with the principle of equity. Therefore, having consulting and guidance from experts in tax, financial, accounting and legal matters will speed up the economic reactivation process, supporting the strengthening and creation of new companies in the sector.

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