

Issues in Colombian Tax Administration

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December 19, 2002

We wish to thank Alvaro Herrera, Lucas Higuera, Christian Jaramillo, Frederick Lehmann, David Lenter, and Jose Ospina for their help with this research.

I. Introduction

Colombia is facing a fiscal situation featuring large and probably unsustainable projected deficits. The solution will almost certainly involve some combination of increased tax revenues and decreased expenditures. Tax revenue increases can come from either raising the rates or expanding the bases of existing taxes, introducing new taxes, or increasing the effectiveness of how existing taxes are enforced. In this sense, tax rate increases and enforcement increases are substitutes. In determining the proper mix of policy, the standard tools of public finance can have much to say.

Even in the absence of a fiscal crisis, tax administration is worthy of study. The impact of a country's tax laws and regulations as written are intermediated by the extent to which the laws are enforced and the tax liabilities on the books are actually collected. Inefficiencies in the administration and enforcement of tax laws can lead to inequity and inefficiency just as can inadvisable tax laws.

In assessing the state of Colombian tax administration, it is critical that the short-term revenue exigencies not lead to short-term fixes that are inimical to good tax administration. Colombia has not always resisted this path, as exemplified by the history of tax amnesties that bring in some tax that might not have been voluntarily remitted, but also undermine the incentive to voluntarily comply in the long run.

The proper long-run perspective must consider that the environment in which the Colombian tax system operates is changing due to the increasing integration of the Colombian economy in to the world economy and innovations in information technology. Each of these changes poses challenges to the operation of the tax administration.

II. Criteria for Evaluating the Colombian Tax System

The classic criteria for evaluating a tax system are equity, efficiency, simplicity, and adequacy of revenue. The criteria for judging a tax administration are no different, but it is often useful to establish intermediate goals that contribute to the achievement of these fundamental criteria. The goals mentioned by the World Bank are the following: improved compliance and better revenue performance; reduced costs of compliance; a decrease in evasion, avoidance, and arrears, a better distribution of the tax burden as a result of administrative intervention; greater integrity in the administrative system; and transparency of administrative actions.

In what follows we review some key aspects of the Colombia tax administration in light of the intermediate and ultimate goals set out above. We then conclude with some thoughts about directions of reform for the tax administration.

III. Key Features of Tax Law and Administration

A. Overview of Tax System

The Colombian tax system at the national level features several taxes: an income tax, payroll taxes, a value-added tax (VAT), customs duties, a stamp tax, and a financial transactions tax. As a percentage of gross domestic product (GDP), revenues from the income tax have increased substantially: in 1985 income tax revenues constituted 2.8 percent of GDP, while in 2001, they constituted 5.2 percent of GDP. VAT revenues have seen a similar increase. In 1985 they were 1.8 percent of GDP, and in 2001 they were 3.7 percent of GDP. Total tax revenue as a proportion of GDP has also risen. Tax revenues constituted 7.2 percent of GDP in 1985 and 13.0 percent in 2001. As a percentage of

total tax collections the income tax has stayed at about the same level since 1985, and the VAT has increased in significance. The income tax accounted for 38.9 percent of total tax collections in 1985 and 41.5 percent in 2001, while the VAT in these years comprised 22.2 percent and 28.5 percent, respectively. More tax revenue statistics are displayed in the table below.

Tax Collection Statistics: Income Tax, VAT, and Other Taxes								
Year	Income Tax		VAT		Other		TOTAL	
	With- Holding	Rest	With- Holding	Rest	With- Holding	Rest	With- Holding	Rest
As percent of GDP								
2001	3.2	2.0	1.3	2.4	0.2	3.7	5.1	7.9
2000	2.9	1.4	0.8	2.4	0.3	3.2	4.3	6.7
1995	3.2	1.6	0.0	2.6	0.2	2.5	3.0	6.6
1990	1.9	2.1	0.0	1.8	0.0	3.2	1.0	6.9
1985	1.0	1.8	0.0	1.6	0.0	2.8	1.0	6.2
As percent of total collection								
2001	27.7	13.8	10.0	18.5	1.5	28.5	39.2	60.8
2000	29.1	10.0	7.3	21.8	2.7	29.1	39.1	60.9
1995	29.2	15.6	0.0	27.1	2.1	26.0	31.3	68.7
1990	19.8	22.1	0.0	20.9	0.0	37.2	19.8	80.2
1985	13.9	25.0	0.0	22.2	0.0	38.9	13.9	86.1

B. Overview of Key Administrative Features

DIAN

The Colombian tax system is administered by the National Directorship of Tax and Customs (DIAN). DIAN administers six main national taxes – the income tax, the

VAT, financial transactions tax, customs, gasoline and fuel oil tax, and stamp taxes. It has approximately 80,000 employees in 32 cities in Colombia. DIAN provides services typical of a tax administrative agency: it designs tax forms; develops or arranges the development of computer applications such as electronic filing systems; responds to taxpayer inquiries; and makes collection and return processing agreements with banks. In these agreements, banks generally consent to receiving paper returns and payments and to storing related data in electronic form. We discuss the role of banks in more detail below.

In recent years DIAN has had to cope with increasingly frequent tax law changes. Perhaps because of tax law or political changes, DIAN itself has had three major reorganizations since 1974, two coming in the last five years. The present government has announced a new reorganization. DIAN's budget as a percent of total tax revenue has increased steadily from 0.7 percent in 1993 to 1.8 percent in 2001. More details of DIAN's budget appear in the table below.

DIAN Budget					
As percent of national tax revenue					
YEAR	Personnel and current expenses	Capital and current transfers	Invest-Ment*	Of which MAFP is	Total
1993	0.4	0.3	n.a.	-	0.7
1994	0.8	0.5	0.0	-	1.3
1995	0.8	0.5	0.0	0.0	1.3
1996	1.0	0.3	0.1	0.0	1.3
1997	1.1	0.1	0.2	0.1	1.3
1998	1.3	0.1	0.1	0.0	1.4

1999	1.5	0.0	0.1	0.0	1.7
2000	1.8	0.0	0.0	0.0	1.8
2001	1.7	0.0	0.0	n.a.	1.8
Composition (as percent of total)					
YEAR	Personnel and current expenses	Capital and current transfers	Investment*	Of which MAFP is	Total
1993	61.1	38.9	n.a.	-	100
1994	61.9	36.7	1.4	-	100
1995	58.9	38.3	2.7	0.7	100
1996	76.4	18.8	4.8	1.1	100
1997	82.7	5.0	12.3	9.8	100
1998	90.2	5.1	4.7	1.1	100
1999	89.0	2.6	8.4	2.2	100
2000	95.9	1.9	2.2	0.4	100
2001	97.7	0.8	1.5	n.a.	100
Source: DIAN		<ul style="list-style-type: none"> • Includes MAFP – World Bank project • Personnel related transfers were included in salaries after 1997 			

Withholding

Withholding serves as the primary mechanism for the collection of taxes in Colombia, but administrative problems have meant that the share of income taxes collected through withholding has decreased in recent years. Withholding is required from an array of payments, including salary, dividend, and interest payments, payments for the sale of fixed assets, and various services-related payments. VAT collections are also accomplished primarily through withholding, and since 1997 DIAN has had a

strategy of increasing VAT withholding through a system in which particular withholding obligations depend on the size of sellers. More generally, withholding plays a vital role in the tax administration system in Colombia because for many taxpayers withholding – both income tax and VAT – represents the final payment obligation: individual taxpayers with incomes and net wealth under a certain amount are not required to file income tax returns, and for sales by small taxpayers, VAT withholding is final.

In one respect, the increased reliance on withholding taxes as final payments is problematic. DIAN does not require withholding agents to file withholding reports. Furthermore, until 1999 DIAN did not perform withholding-related audits at all. Auditing of withholding agents began on a small scale in 1999 when DIAN reviewed the withholding records of a limited number of withholding agents to verify that amounts withheld corresponded with amounts remitted to DIAN. Moreover, as responsibility for tax collection shifted to banks, the DIAN's audit staff lost information related to the design of audit plans. For both of these reasons, it is suspected that a serious compliance problem exists among these withholding agents.

The Role of Banks in Tax Collection

As mentioned above, DIAN has entered into administrative agreements with banks. This system began in 1988 when, in exchange for fees tied to the number of documents processed and the holding periods for tax money, banks took over the handling, processing, and collecting of all national taxes. Under this arrangement, DIAN validates tax collection data entered by banks and monitors the amounts deposited by the banks. Banks that process large numbers of documents have been permitted to keep tax collections for more days than banks that process fewer documents. The number of days

banks keep taxes they collect now averages about fifteen. The payments to banks for their services were reduced in 1993 and 1999.

The move to using banks in the tax collection process has affected tax compliance and administration. First, DIAN has lost access to taxpayer information, and some taxpayers that had been required to file returns no longer are required to do so. The loss of information and the easing of filing obligations occurred in part because in order to reduce banks' burdens, simplification accompanied the decision to use banks in tax collection. This simplification entailed eliminating all tax return schedules that had been used to explain information in returns, and it involved increasing the income threshold at which filing is required. The loss of information from the elimination of schedules is, in theory, counteracted by the authority of DIAN to obtain tax information from taxpayers. But DIAN's authority to obtain this tax information does not cover all taxpayers and is limited to certain items of information. More generally, the shift to using banks for tax collection has impaired DIAN's ability to conduct audits and control withholding.

Enforcement

Although DIAN has contracted out certain tax administration matters to banks, DIAN still audits taxpayers and seeks payment of taxes in arrears. Audits and collection of arrears are conducted under a plan with specific revenue goals. These goals may be determined by DIAN or the Ministry of Finance or by both organizations collectively. Several strategies guide the system of auditing and arrears collection. These strategies include taking into account local economic characteristics in allocating resources among different regions of Colombia; developing five-year compliance profiles of taxpayers under audit; comparing taxpayers under audit with similarly situated taxpayers; and

organizing large taxpayers into a separate administrative unit. More generally, audit staff make use of computer technology that allows for centralized selection of taxpayers to be audited and local handling of the audits themselves.

Audits vary in intensity. Some audits (known as deep audits) involve close interaction with taxpayers and accountants. In these audits, auditors may spend weeks gathering information from taxpayers. Other audits (which fall into three categories, including “direct effort action”) may take only a few hours, with auditors checking a small number of items. These quicker audits have permitted DIAN to cover a significant percentage of taxpayers. As the table below shows, audit coverage rates have varied from 1992 through 2000 from a low of 5.6 percent in 1995 to a high of 31.7 percent in 1998.

Compliance and Audit Coverage					
In thousands of cases					
Year	Total Tax Returns	Total Audit Actions	Audit Coverage -- %Total	Of which	
				Deep audit	Direct effort action
1992	825.8	109.6	13.3	1.4	10.9
1993	726.8	125.0	17.2	2.5	14.0
1994	688.4	64.8	9.4	1.9	7.3
1995	690.6	38.5	5.6	1.2	3.9

1996	724.8	135.6	18.7	0.8	4.6
1997	694.3	155.7	22.4	0.8	7.7
1998	733.4	232.2	31.7	0.7	11.6
1999	717.0	211.5	29.5	0.7	24.1
2000	765.3	91.7	12.0	1.7	5.0

Source: DIAN

Penalties

The Colombian tax system has a formal penalty structure governing evasion, arrears, and the conduct of tax accountants and advisers. Evasion is a criminal offense if it involves fraud. The table below sets forth a description of the penalty structure. As the table shows, if a taxpayer accepts the position of the DIAN during an audit, the penalties to which that taxpayer is subject may be reduced. The policy of lowering penalties if a taxpayer accepts a DIAN position during audit has encouraged what is referred to in Colombia as “induced corrections” – corrections made by taxpayers as a result of audit intervention. An induced correction by a taxpayer typically means the related audit will cease. Starting in 1996, between 25 percent and 37 percent of reassessed tax liabilities have been accepted by taxpayers through induced corrections.

Summary of Penalties related to Tax Evasion	
FAULT	Penalty
Arithmetic Error	Basic Penalty: 30 % of reassessed tax Acceptance of DIAN verdict: 15%
Inaccuracy of Tax Declaration	Basic Penalty: 160 % of reassessed tax Acceptance of DIAN verdict: 40%
Not filing return	Income Tax: 20% of bank deposits values or gross income of the last income tax return. VAT: 10% of bank deposits values or gross income or the gross income that appears in the last VAT declaration. Withholding declaration: 10% of issued checks or costs or expenses or 100% of withholding in the last declaration. Stamp Tax: 5 times the value of the tax meant to be paid. Tax Acceptance of DIAN verdict: 10% penalties
Not complying with formalities associated with record keeping	Basic Penalty 0.5%, without exceeding the sum of US\$ 125,000, of higher value between net wealth and net income, or 5% of the sums Acceptance of DIAN verdict: 50% reduction of penalty established on whatever base chosen by auditor
Implicit penalties for not complying with payroll contributions	Rejection of income tax salary deductions if social security and other payroll contributions are not made

The policy of induced correction of course reduces the amount of penalties collected. Two other factors also limit penalty collections. First, the statute of limitations on audits is two years. Second, tax amnesties that forgive evasion and money laundering have been a recurrent feature of the Colombian tax system. We talk more about amnesties below.

Collection/Arrears

Collection of arrears, which are contested balances due, has been a problem for DIAN. Arrears are large and have grown in recent years for several reasons. First, DIAN has limited resources to devote to the collection of arrears. Second, taxpayers see that tax debts sometimes disappear unpaid and sometimes are paid without interest. Third, DIAN has not been successful in collecting mid-size debts.

For all these reasons, taxes in arrears at the end of 2001 represented 2.6 percent of GDP. As the following table shows, arrears as a percent of GDP have grown significantly and consistently since 1995; arrears then were only 0.9 percent of GDP. The table below also shows the number of taxpayers in arrears and arrears as a percent of GDP accounted for by different taxes. The number of taxpayers in arrears has more than doubled since 1995 and in July 2002 stood at 341,000. This number represents about 60 percent of all taxpayers. The category comprised of withholding taxes and taxes other than the income tax and VAT represents the largest portion of taxes in arrears.

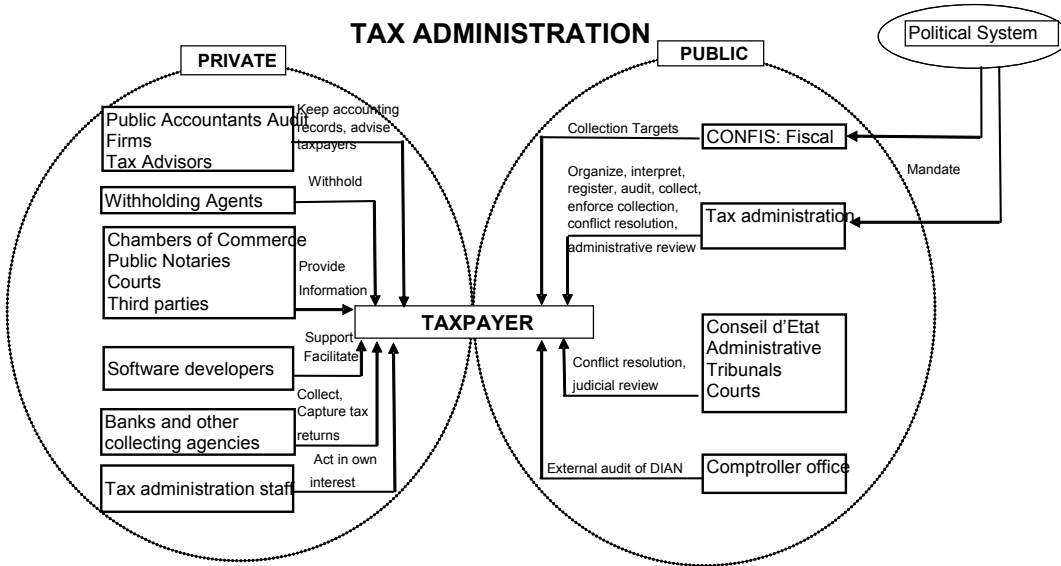
TAX ARREARS								
	Total tax arrears			Arrears by Tax				Taxpayers in Arrears
Year	Total	In paying facilities	Collectible	Total	Income tax	VAT	W/H* and Others	
1995	0.9	0.1	0.6					

1996	0.9	0.1	0.5					
1997	1.4	0.1	1.1					
1998	1.8	0.1	1.2	1.8	0.4	0.6	0.8	157,249
1999	1.9	0.4	1.0	1.9	0.4	0.7	0.8	148,460
2000	2.1	0.4	1.1	2.1	0.6	0.7	0.9	95,254
2001	2.6	0.4	1.6	2.8	0.7	0.8	1.3	231,585
July 2002								341,333
* "W/H" means withholding. Source: DIAN								

As arrears have grown, the percentage of total taxes in arrears that is recovered has declined. In 1998, in part because of an amnesty, 72 percent of taxes in arrears were recovered. By 2001, the percent collected had declined to less than 35 percent. This decline in the percentage of arrears collected can be explained in part because arrears have on average grown older. In 2001, 23 percent of total arrears were more than three years old.

C. Other Aspects of Tax Administration

Below is a schematic figure that attempts to represent visually the current institutional scheme of the Colombian tax system. The taxpayer is situated at the intersection of the public and private sides of the tax administration system in recognition of the fact that taxpayers have interactions with both sides. Although the figure gives equal space to public and private actors, DIAN of course plays the leading role in administration. Next we describe the economic and legal environment underlying the tax administration system depicted below.



Economic Environment

The functioning of the Colombian tax system is made more difficult by the economic environment in which the tax administration operates. First, taxpayers, including those involved in narcotics trafficking, keep capital outside Colombia and operate through companies incorporated overseas. The U.S. exemption of passive income earned by non-U.S. residents and the existence of Caribbean tax havens facilitates this capital flight. The tax authorities have attracted some capital back to Colombia by offering amnesties and low tax rates on the capital brought back into the country. Nonetheless, capital flight remains a problem, and partly as a result the tax base has shrunk in recent years. This capital flight has been accompanied by emigration of people: emigration has increased substantially in the last decade.

Successful tax administration is also threatened by a purely domestic force – the informal economy. According to the National Statistics Department of Colombia,

employment outside the formal economy increased from 55 percent in 1992 to 61 percent of total employment by 2001. Thus, out of a labor force of approximately 11 million workers, approximately 6 million were engaged in unregistered work. Many people employed in the informal economy are engaged in money laundering and the narcotics trade. These sectors by their very natures are of course difficult to tax. The informal economy probably grew over the last eight years as a consequence of a recession in Colombia: unemployed workers either found “unregistered” work or became entrepreneurs – either way generally leaving the tax system.

Colombia’s national tax system also faces threats from competing taxes, some legal and some extralegal. The legal charges that have the effect of taxes include earmarked contributions to public and private entities, progressive public service tariffs, and health service fees. There are at least two sorts of extralegal taxes. First, the growing informal sector includes an informal tax system that grants protection against official enforcement. Second, guerrilla and paramilitary organizations and organized crime groups impose taxes, and these taxes have not been successfully fought by people paying the taxes or by government authorities. For example, the Colombian Revolutionary Armed Forces (FARC) has issued a decree imposing a two-percent tax on net worth of both individuals and companies above \$1 million. The decree provided that people who did not pay the tax would be targeted by FARC. Kidnapping has been used as a way of enforcing payment of the tax. Many institutions pay ransoms and employ guerrilla personnel. The tax, and others like it, traditionally have been imposed in guerrilla-dominated regions but have been used as well in cities, including with large

businesses and transportation companies.¹ Moreover, some major beer and soft drink companies that refused to pay the FARC two-percent gross asset tax have been prevented from doing business in certain regions. FARC has succeeded in preventing non-compliers from doing business by imposing a turnover tax of fifty percent of the consumer price on local distributors and then violently ousting the distributors who do not pay the turnover tax.

Two other examples of extralegal taxation merit mention. First, the FARC model has been replicated by other paramilitary groups: those groups have taxed cattle raisers based on the number of cattle heads or hectares owned. Second, guerillas extort small and mid-size municipal governments by forcing mayors to pay guerrillas out of their municipal budgets. The extraction may amount to between ten and twenty percent of a municipality's total budget.

Low Compliance Culture

Successful tax administration is also made more difficult by cultural forces. By all accounts, Colombia is characterized by a culture of tax avoidance and evasion, and legal efforts have not changed this culture. Estimates of evasion range from 23 percent for the VAT in 1997 through 2000 to 65 percent in a 1998 study of evasion in social security contributions.

The low compliance culture persists for several reasons. First, there traditionally has been a low probability of detection and the possibility of using corruption to avoid penalties from detection. Second, accountants participate in efforts to evade taxes and to hide evasion, and efforts to change accountants' behavior have largely failed. More

¹ For example, the National Liberation Army (ELN) provides prepaid fee passes to use on the Bogota-Medellin highway. If there is a traffic stoppage, a fee may be extracted from drivers without the ELN pass,

general contributing factors to Colombia's low compliance culture are leniency in penalties outside the tax system and a limited ability to prosecute evasion within the tax system. An example of lenient penalties outside the tax system is car theft. Car theft carries jail time only if the person convicted is caught in the act of theft. Within the tax system, the two-year statute of limitations for tax evasion restricts the ability to prosecute.

In spite of a culture of low compliance, DIAN has estimated that evasion of the income tax and VAT has been decreasing over the last few years. Its estimate, though, excludes the informal economy, and as we have discussed previously, this informal economy has been growing. Even if evasion in the formal economy has been decreasing, nonpayment of tax obligations is widespread, and most civil court cases now involve debtors and financial institutions.

Amnesties

The frequent use of amnesties has made it harder to collect taxes. Amnesties have forgiven penalties and also tax liabilities themselves. For instance, the Colombian authorities have granted amnesties when capital that had been exported out of Colombia is repatriated into Colombia. The amnesties have allowed the repatriated capital, which was not subject to tax when it was exported, to escape taxation entirely. Drug trafficking increased pressure for this sort of amnesty, particularly when cocaine-consuming countries cracked down on money laundering within their own borders. Moreover, to clear the dockets of auditors and courts, laws have permitted taxpayers to accept amounts assessed on audit by a stated deadline and thereby avoid penalties. Recently, the

while drivers with the pass do not have to pay again.

Colombian congress has issued amnesties for specific sectors; restaurants and asphalt producers were among the beneficiaries of these amnesties.

Multiple Frequent Law Changes

As mentioned earlier, tax administration has been made difficult by frequent changes in the law. In the last twenty-two years, there have been eleven major reforms of the tax laws. In the last seven years alone, there have been five major reforms.

Corruption

Corruption has also made DIAN's job more difficult. For many years, there have been allegations that internal DIAN staff has corrupted accounting systems that record tax return, assessment, and refunding information, and that internal DIAN staff have accepted payments in exchange for their deleting outstanding balances from taxpayer accounts. This kind of corruption became widespread as administration moved from paper to computers. Deleting balances from taxpayer accounts now has been replaced by corruption in rebates, particularly through the granting of excess withholding rebates. Although corruption remains a problem, the situation may have improved: a 2002 World Bank study ranked DIAN the tenth most corrupt agency of its kind, an improvement from its earlier ranking as the most corrupt agency. This improvement may be the result of an anti-corruption movement starting in the early 1990s. As part of this movement, the government has improved offices where complaints are lodged and has opened telephone lines for reporting of corruption; has established internal control offices in government agencies; and more broadly has encouraged a focus on the values of transparency and honesty.

Unstable (and Maybe Insufficient) DIAN Budget

DIAN's budget has been inconsistent. DIAN has from time to time benefited from favorable treatment in budgeting, but in difficult economic times it has faced budget cuts as fiscal austerity measures have cut initial budget allocations to DIAN. As was previously mentioned, DIAN's budget in 2001 was 1.8 percent of national tax revenues, an increase from 0.7 percent in 1993. The 2001 number may not indicate an increased financial ability to perform effective administration because DIAN has had to cope with increasingly frequent tax law changes, an increasingly sophisticated private sector (described below), and human resource problems such as high turnover, low pay, corruption, and inadequate hiring.

Technology Management

Perhaps because of the prevalence of money laundering, Colombia has a highly developed information technology economy. Narcotics exporters, for example, have used hardware and software companies as front businesses. With the latest technology readily available, many taxpayers have computerized accounting, conduct business overseas, and engage in electronic commerce. Moreover, electronic banking and global transfers of capital are a regular part of the business world in Colombia. In this environment, DIAN's ability to conduct audits and more generally to administer the tax system becomes difficult.

IV. The Nature and Extent of Evasion

One measure of the success of the tax administration is the extent of tax evasion. By any standard, Colombia has high rates of evasion. In the social security system, which mandates a one-percent contribution of taxable income, the Center for Hospital

Management estimated in 1998 that evasion amounted to 32 percent of potential collections in the formal sector alone and 65 percent when the informal sector was taken into account. It was reported that in 2000 that Colombia lost approximately \$305 million a year in tariffs, VAT, and excise taxes on imported cigarettes. And a joint study by DIAN and the World Bank found that VAT evasion rates were approximately 29 percent in 1994 through 1996 and 23 percent for 1997 through 2000. The same study found that the income tax evasion rate for the 1994 through 2000 period was approximately 33.5 percent.²

It needs to be noted, though, that a focus on evasion with legislated taxes may be too narrow. This is because many aspects of the tax law already represent a concession to the limitations of the tax Colombian tax administration. Important examples of this are the prevalence of final withholding and the relatively high exemption levels for the income tax and VAT. Exempting large swaths of the population from taxation means, in a purely mechanically sense, that their non-payment of taxes is not technically evasion, but it is surely a recognition of mobilizing resources from these hard-to-tax sectors. Another example of how administrative realities impinge on the tax law itself is the wealth tax backup to income tax. This is in effect a presumptive income tax whose base in some cases may be more readily observable—although with substantial error, to be sure—than income itself. In 2001 the net wealth tax backup amounted to 5% of total income tax collection, and applied to approximately 70,000 of 485,000 individual taxpayers.

² The study did not include activity in the informal sector and therefore had an admitted understatement of the tax base.

There is another important interaction between the level and nature of tax enforcement on the one hand and the amount of revenue collected on the other hand. Although standard deterrence models of tax enforcement stress that increased enforcement make less attractive, increased enforcement may have the perverse effect of pushing people and businesses into the (completely untaxed) informal economy.

V. Recommendations

- Resist measures, such as amnesties, that provide short-term revenues, but in the long run erode the culture of compliance.
- Relax rules, such as the two-year statute of limitations, that hamper enforcement of the tax law.
- Require better information reporting to enable more effective auditing and enforcement.
- Devote more resources to the compliance of withholding agents.
- Consider the introduction of presumptive tax measures that can extend the tax net to the large informal economy.
- Work with other countries to get information on exported Colombian capital.
- Ensure adequate and reliable funding to DIAN, including resources earmarked to technological innovations.

