Abstract
Fiscal deficit in Colombia makes it necessary to establish alternatives different to those implying expense control. This article makes a review of the main researches carried out in several regions of the world, but specifically in Latin America, to identify more accurate and accessible methods to measure evasion level and to know its structure. In this way, this article intends to identify some tools to construct alternative proposal to reduce and control national taxes evasion.

Keywords
VAT, Taxation, subsidies and revenue, optimal taxation, tax evasion, fiscal policies.