Abstract

The job is an analyze of the efficiency and success the tax reforms in Colombia, this through of economical theoretical considerations and stressing the importance and features that should have the tax system and taxes, too taking the context, content and the impact that it has generated in the time. We will be exploring the tax reforms through the last two decades in Colombia, showing the problems have been generated, as their recurrence are given by the need to generate income and thus meet the commitments of the State; however these reforms are created to face the momentary situations, so they end up being cyclical and does not structural solutions. Our analysis pretends to determine if the intermediate objectives and goals are achieved for which they were motivated and approved.

Keywords

Fiscal policy, Tax System, Tax Reforms, Business Cycle, ARIMA Model.