

**S**egún las conclusiones de Godbout L, Robert-Angers M, en su artículo [Finances Of The Nation: Is There Tax Convergence Among Oecd Countries?](#), publicado por *Canadian Tax Journal*, 2022;70(2):375-396: “Our analysis indicates that in Canada the tax burden and the tax structure did not show convergence toward the average of the OECD countries over the 1981-2018 period. There are, however, some takeaways regarding tax convergence among other OECD countries. —First, there was a decrease in the general dispersion around the average for both the tax burden and the six components of the tax structure considered. —Second, the majority of the 24 countries studied were closer to the OECD average in the period from 2000 to 2018 than in the period from 1981 to 1999. —Third, while none of the countries analyzed showed perfect convergence of both the tax burden and each of the six tax structure components, the sum of the absolute value of the relative differences for each of these seven variables allows us to conclude that the vast majority of the countries did converge. —Fourth, linear regression analysis indicates that the dispersion of relative differences around the average decreased over time, indicating convergence of both the tax burden and the six sources of tax revenue considered, though convergence was more pronounced for the revenue sources. —Finally, all of the tax variables considered showed beta-convergence as well. Here, too, convergence was more pronounced (that is, occurred more rapidly) for the sources of tax revenues than for the tax burden. —As indicated, Canada differs from overall OECD trends. Between 1981 and 2018, the weight

of personal income taxes as a percentage of GDP increased by 0.9 percentage points in Canada, while it fell by 1.8 percentage points in OECD countries (table 5). During the same period, in OECD countries, the burden of consumption taxes increased from 7.6 percent to 9.6 percent and the burden of personal income taxes decreased from 10.1 percent to 8.3 percent, while Canada reduced the weight of consumption taxes in its economy from 7.1 percent to 5.9 percent and increased income taxes from 11.1 percent to 12.0 percent. In 2018, the weight of personal income taxes in the Canadian economy was 45 percent higher than the OECD average (12.0 percent versus 8.3 percent). —The average tax mix within the OECD shows some rebalancing. The analysis in this article indicates that this is a representative trend. Accordingly, in the event that Canada's federal government decides to increase the burden of taxation in a generalized manner, it should consider doing so through the goods and services tax rather than the personal income tax.” Es muy posible que nuestros datos no tiendan a la media de la Organización. Nuestro sistema tributario se puede analizar, sobre el papel, desde la perspectiva de los ingresos, pero no se puede evaluar desde la óptica de los usos, debido a la inmensa corrupción, que implica la pérdida de una gran cantidad de ingresos hacia unas personas claramente delincuentes. Cuando solo un 50% potencialmente estaría pagando impuestos y \$2 por cada \$3 se estaría desviando de la sociedad en su conjunto, probablemente no podamos confiar.

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