

# Reforma Tributaria 2022

Cambios propuestos

Término de giro

Reorganizaciones empresariales

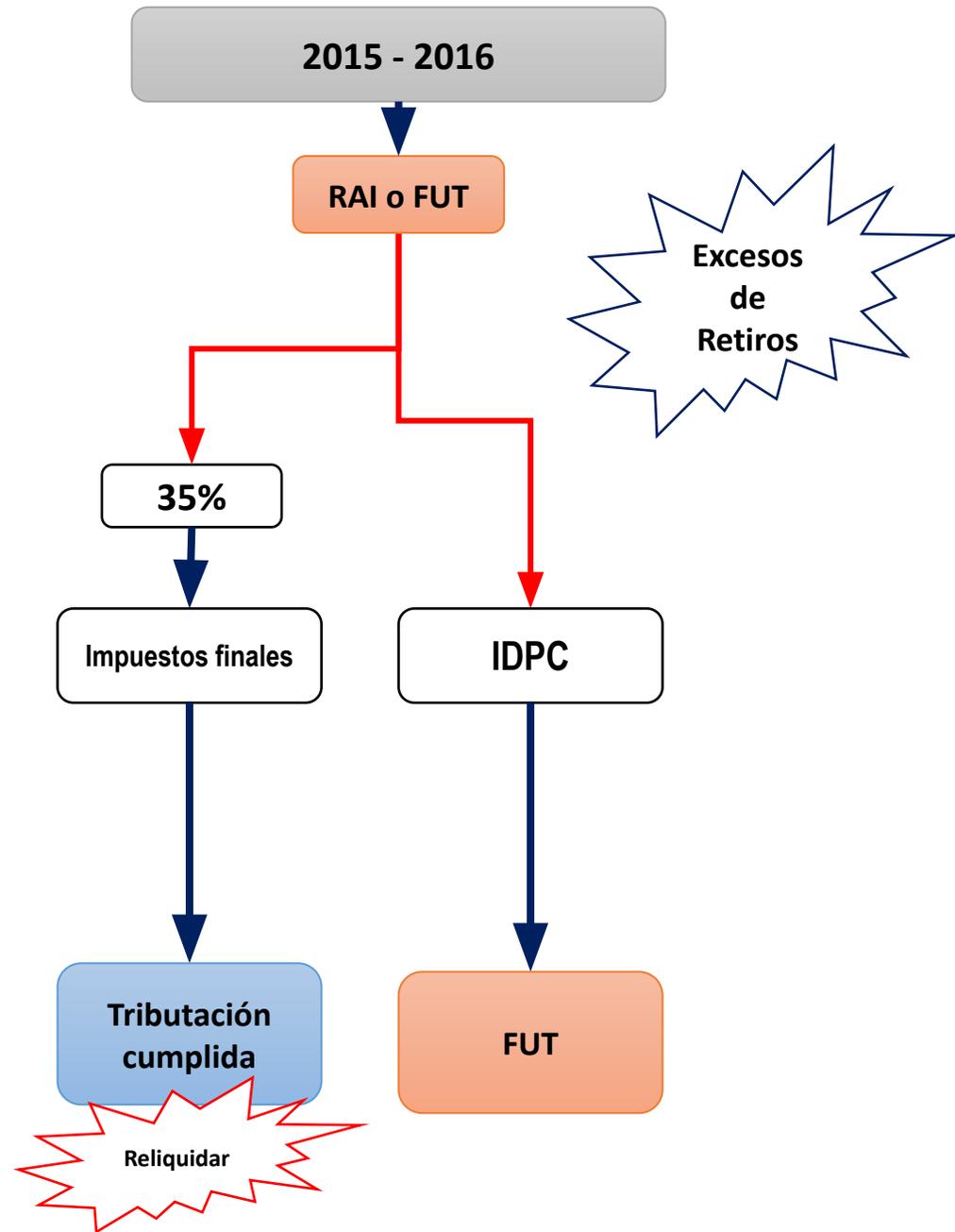
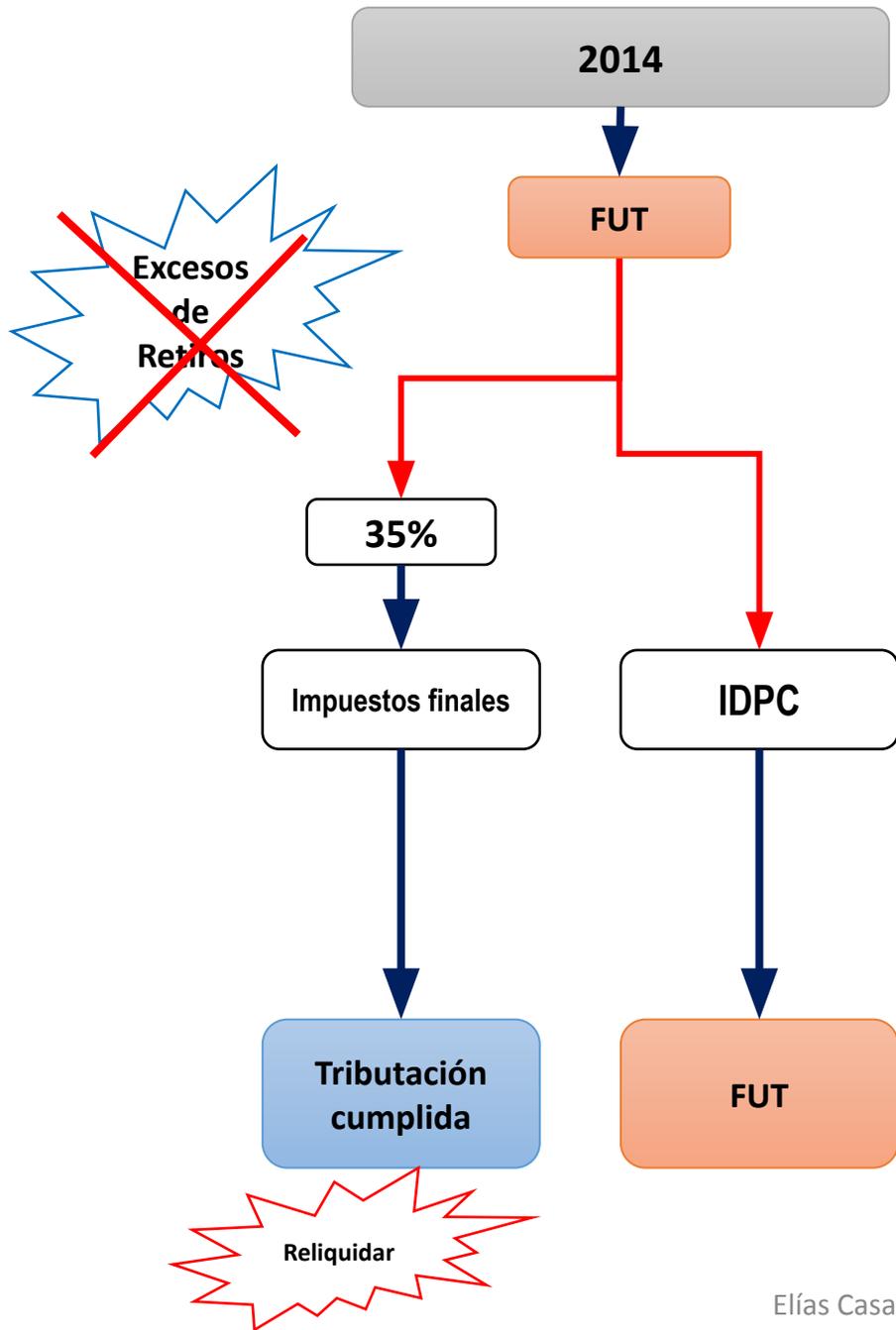
Relator:

Elías Casanova Cabrera.

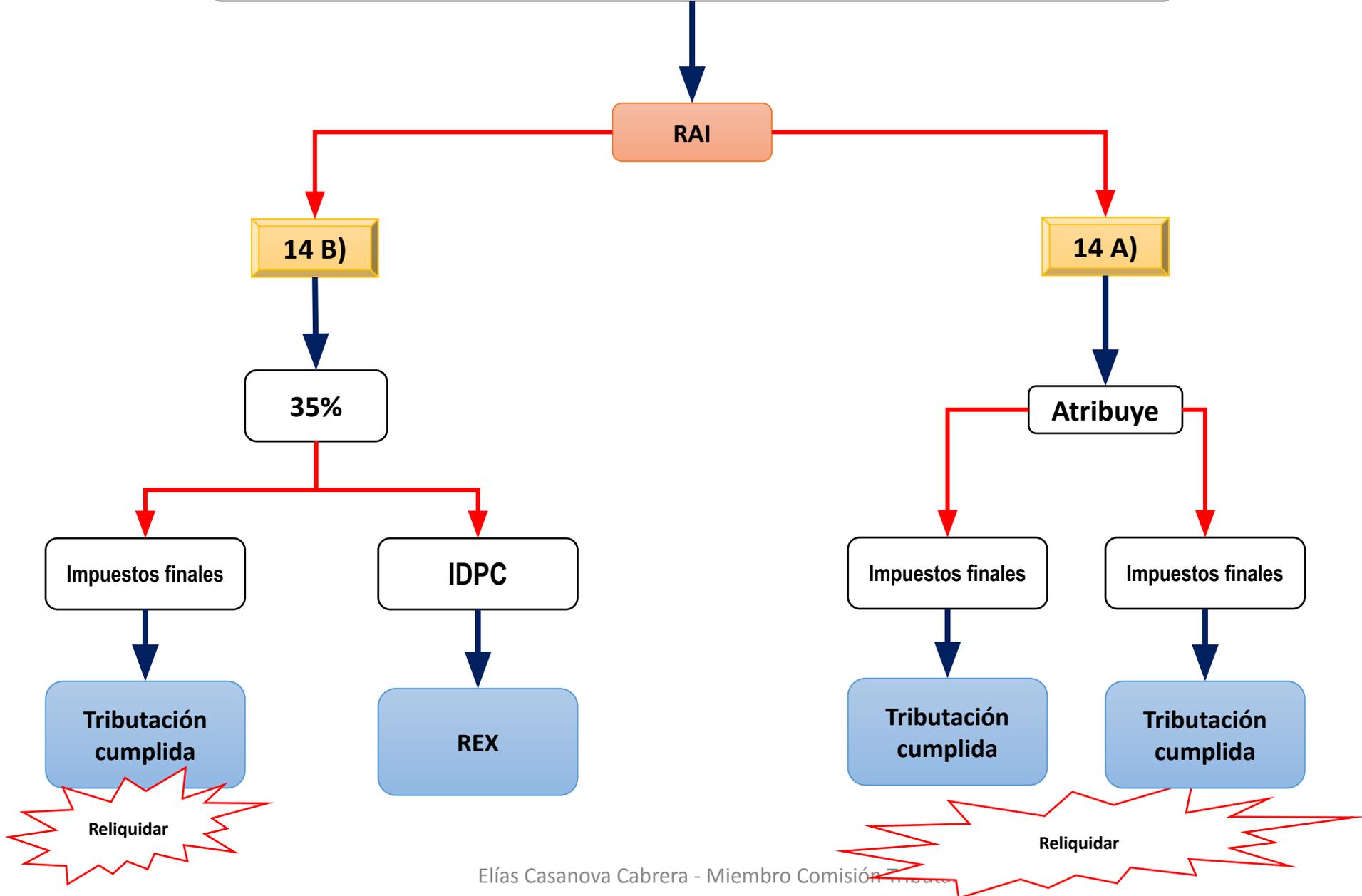
Contador auditor.

Es fácil Reformar cuando los costos los pagan otros.

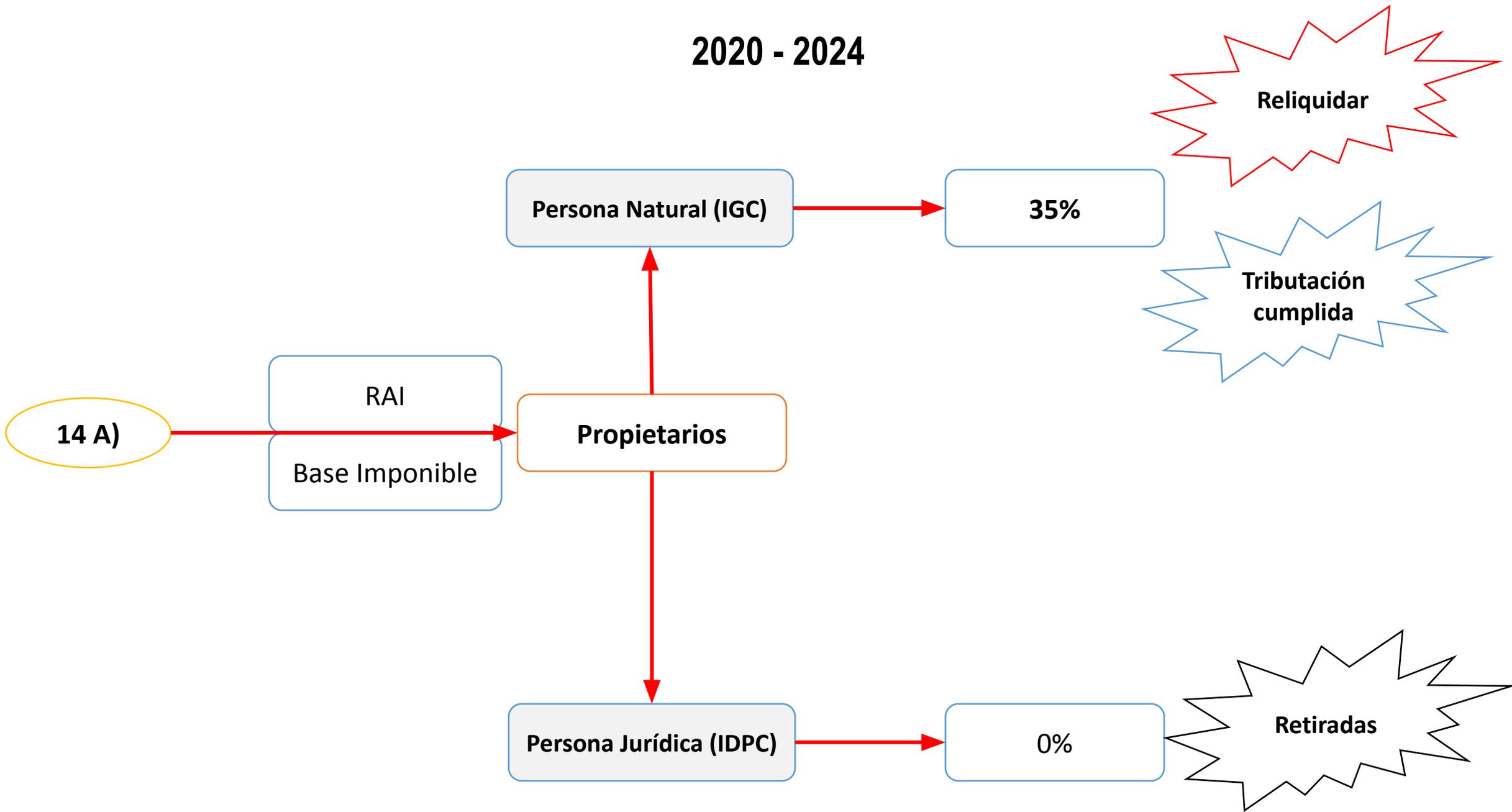
# Breve análisis de los cambios en el tratamiento del Término de Giro



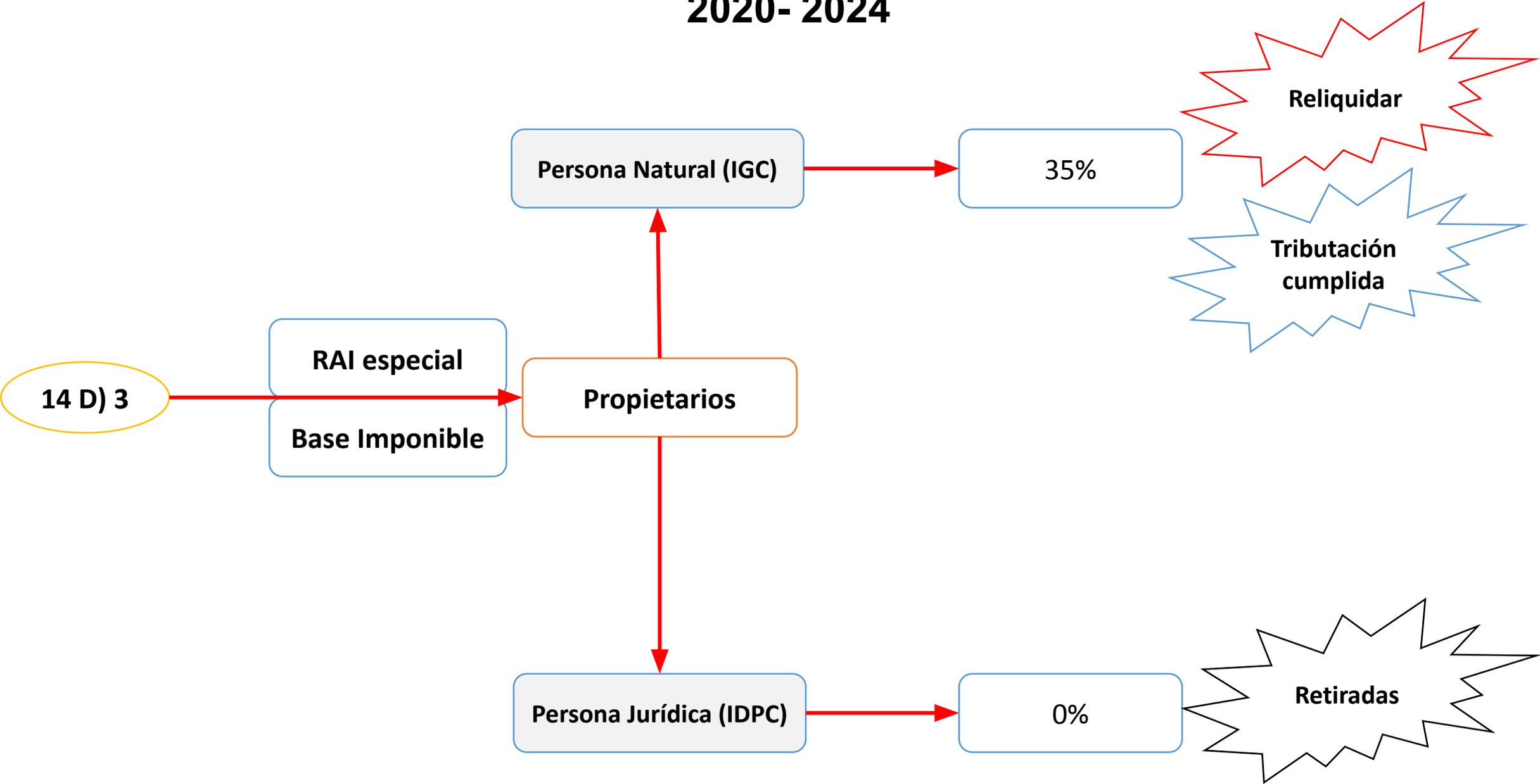
2017 - 2019



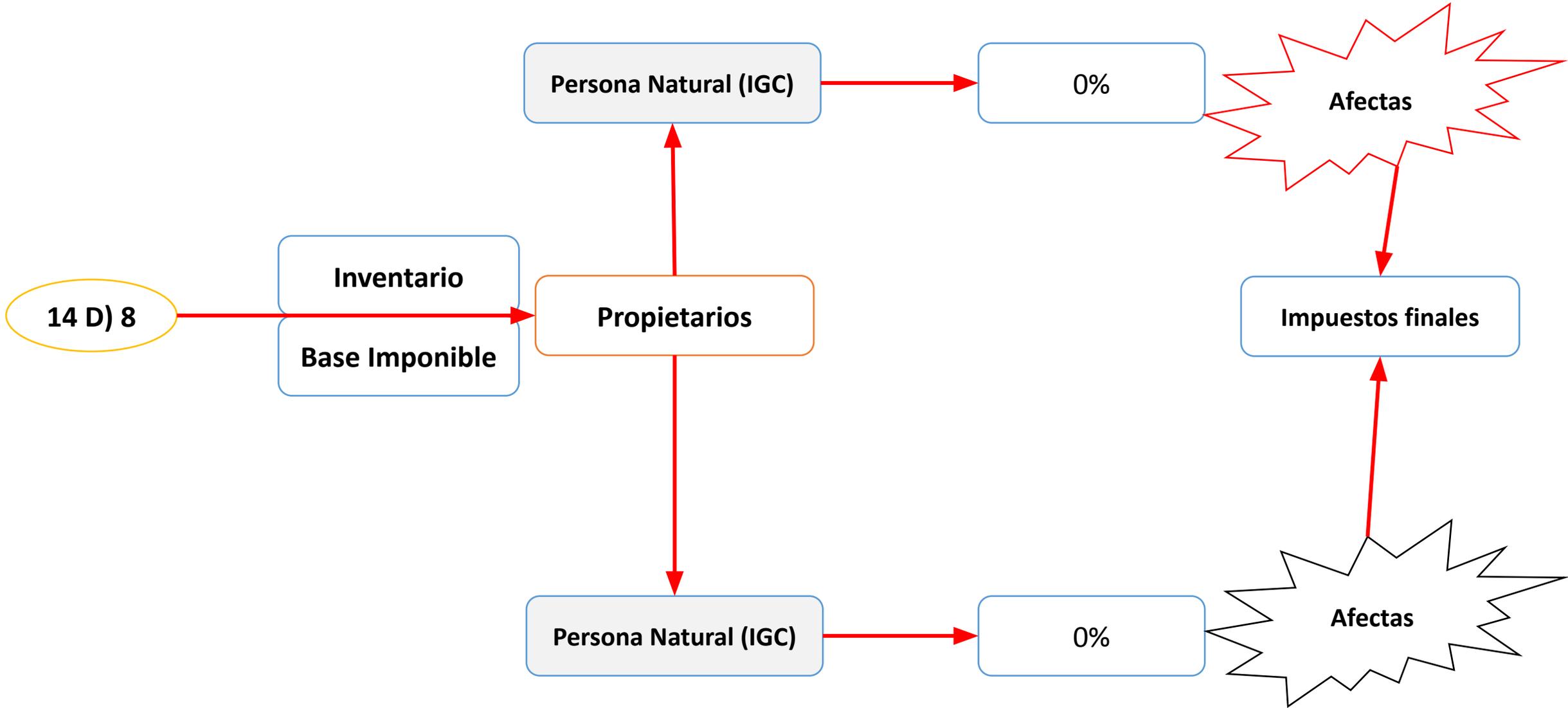
# 2020 - 2024



# 2020- 2024



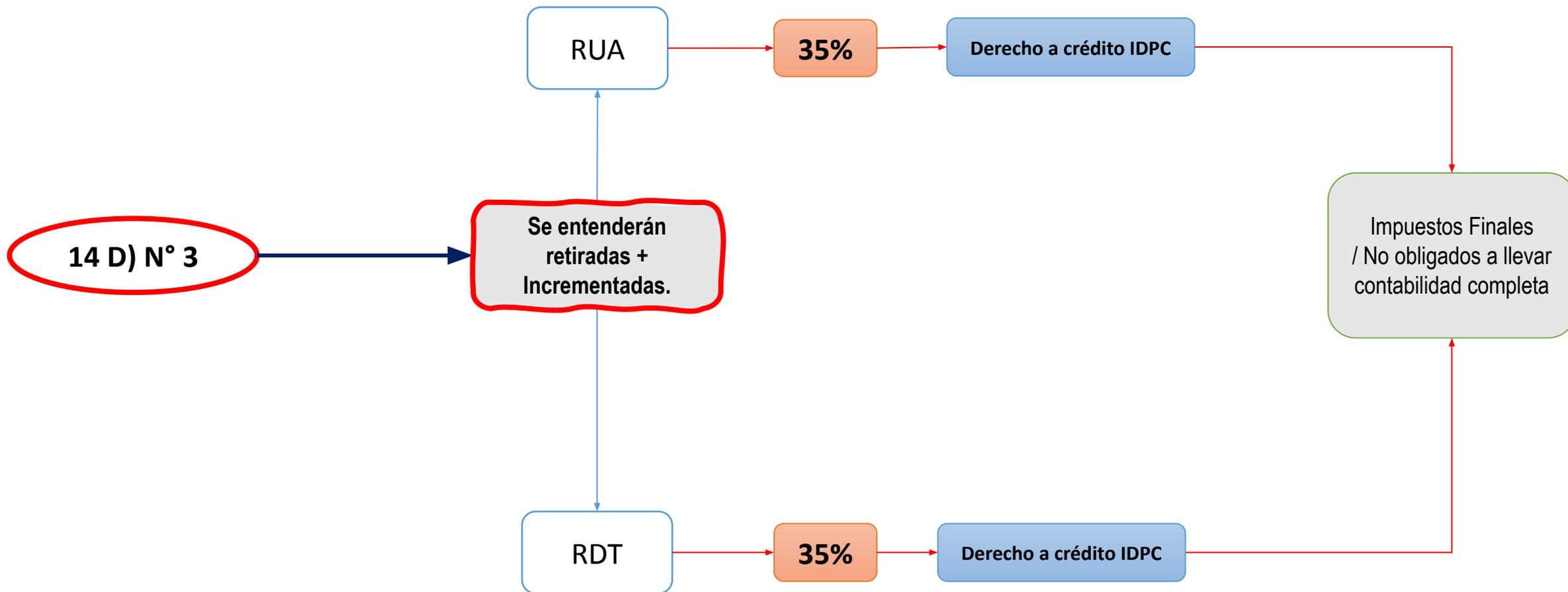
# 2020 - 2024



**CAMBIOS PROPUESTOS POR EL  
PROYECTO REFORMA TRIBUTARIA**

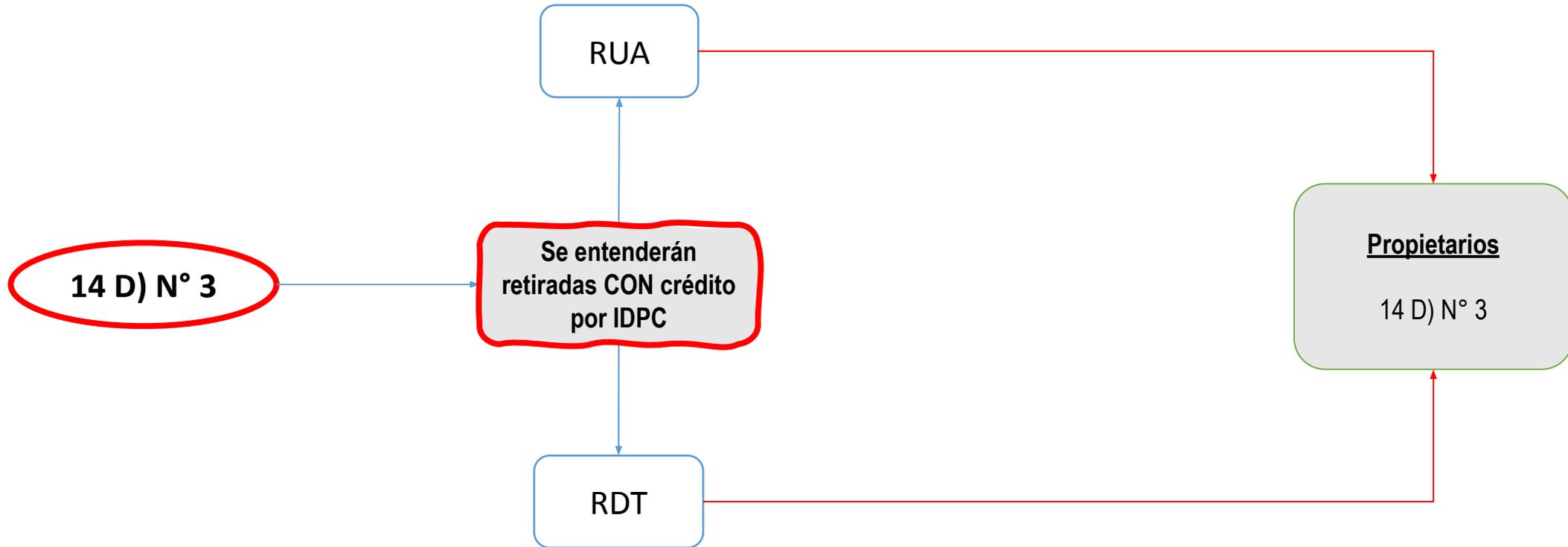
# PDL REFORMA TRIBUTARIA 2022

Vigencia 2025



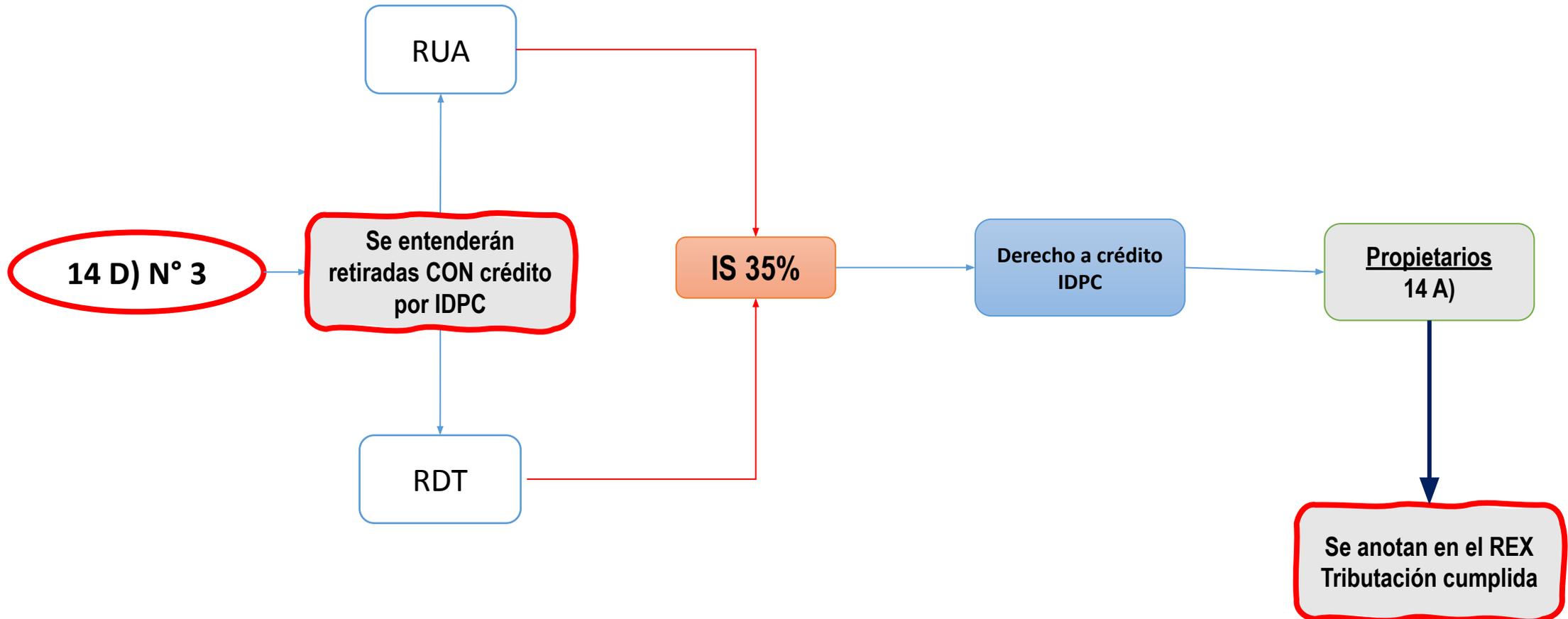
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Vigencia 2025

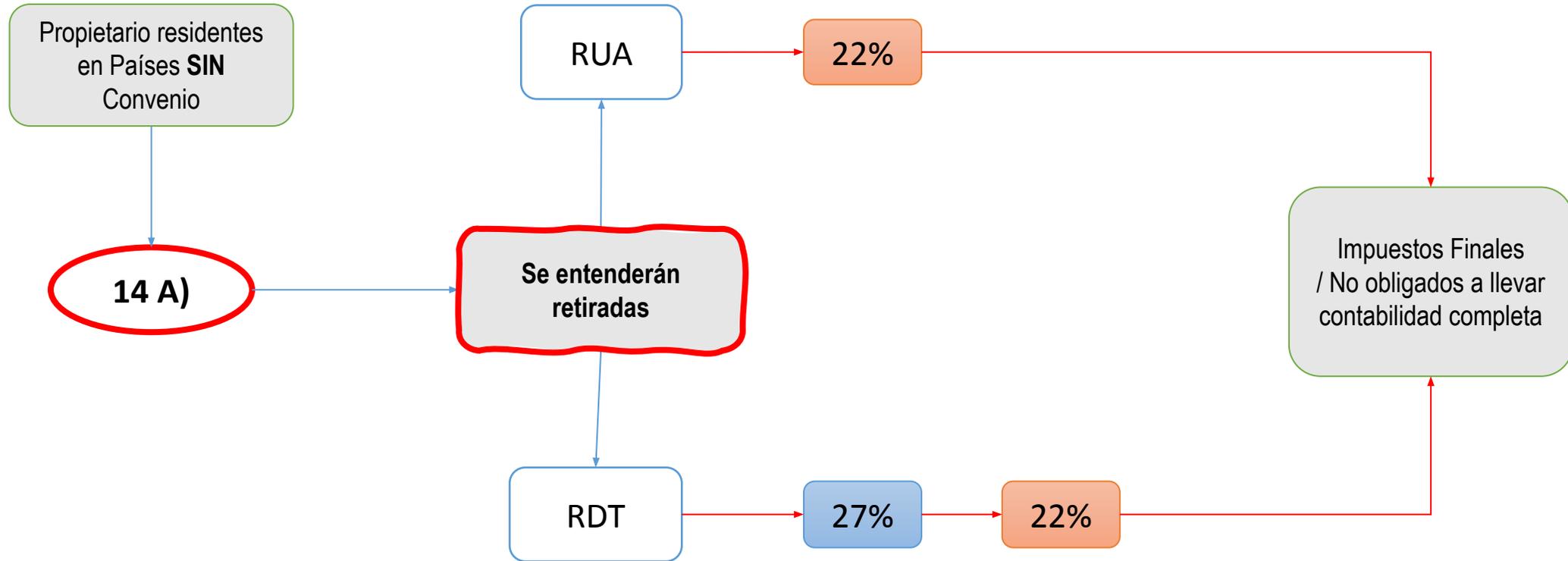


# PDL REFORMA TRIBUTARIA 2022

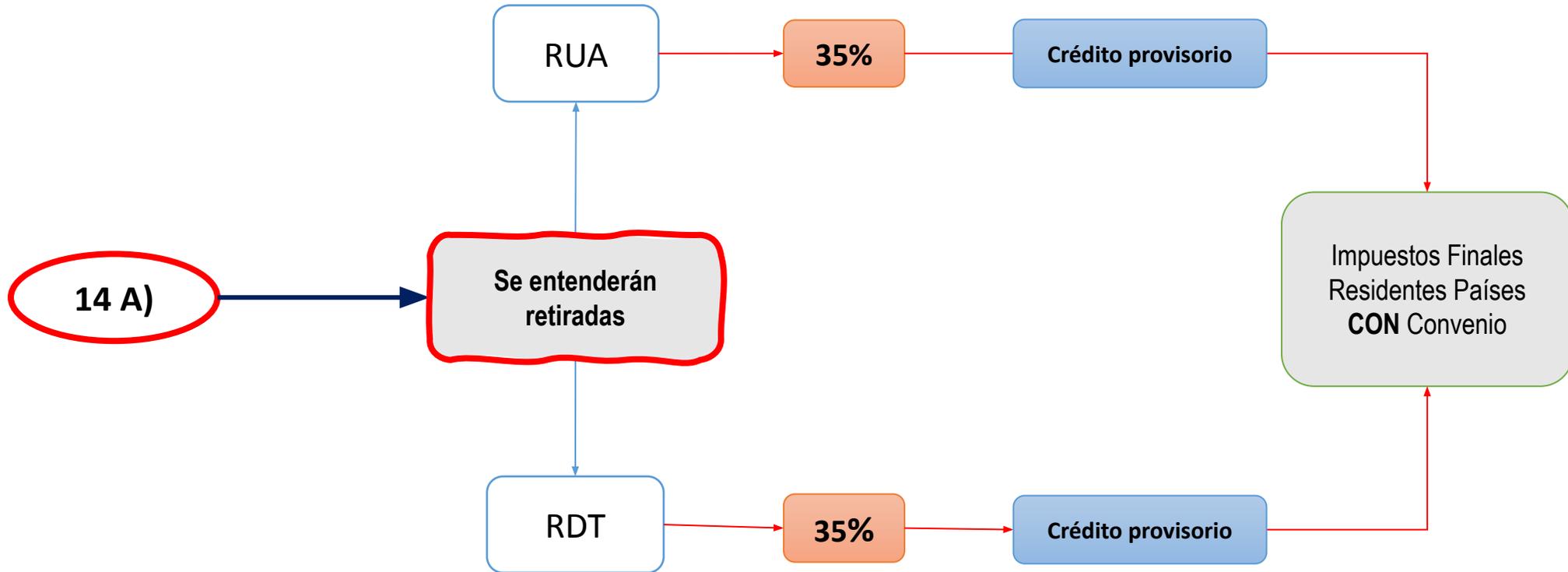
Vigencia 2025



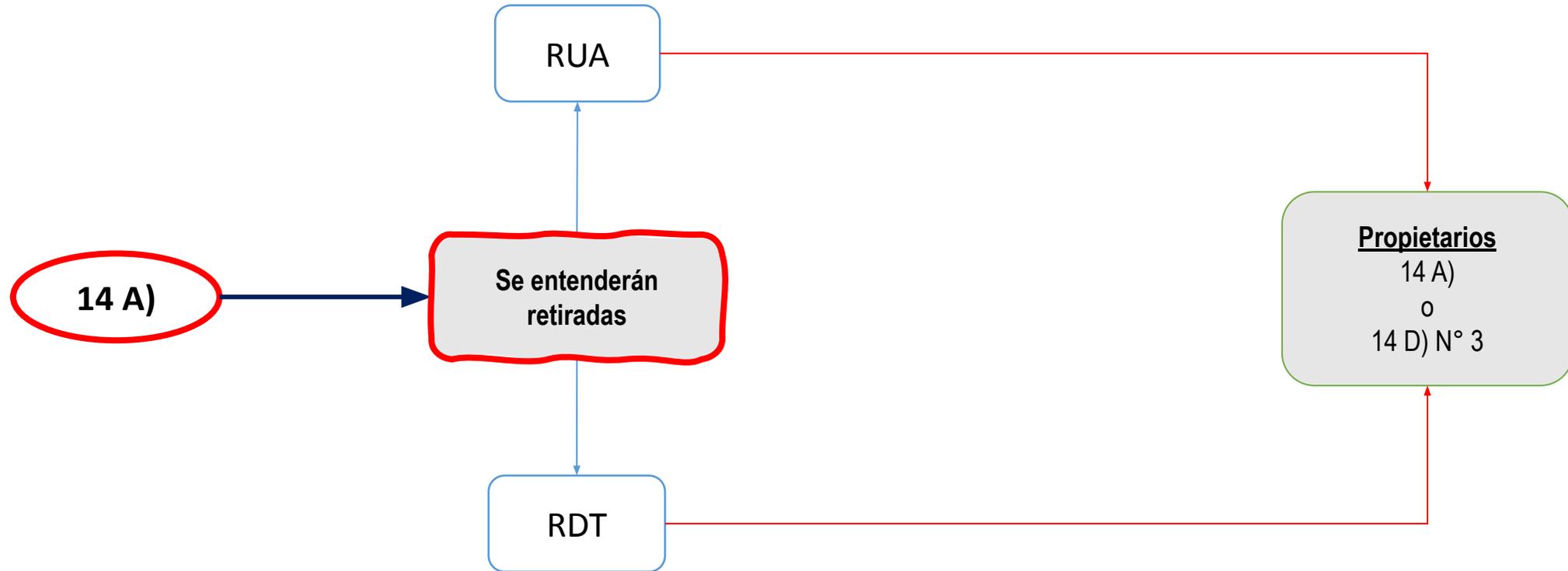
# PDL REFORMA TRIBUTARIA 2022



# PDL REFORMA TRIBUTARIA 2022



# PDL REFORMA TRIBUTARIA 2022



# Reorganizaciones empresariales

## Nuevo art. 14 F) LIR

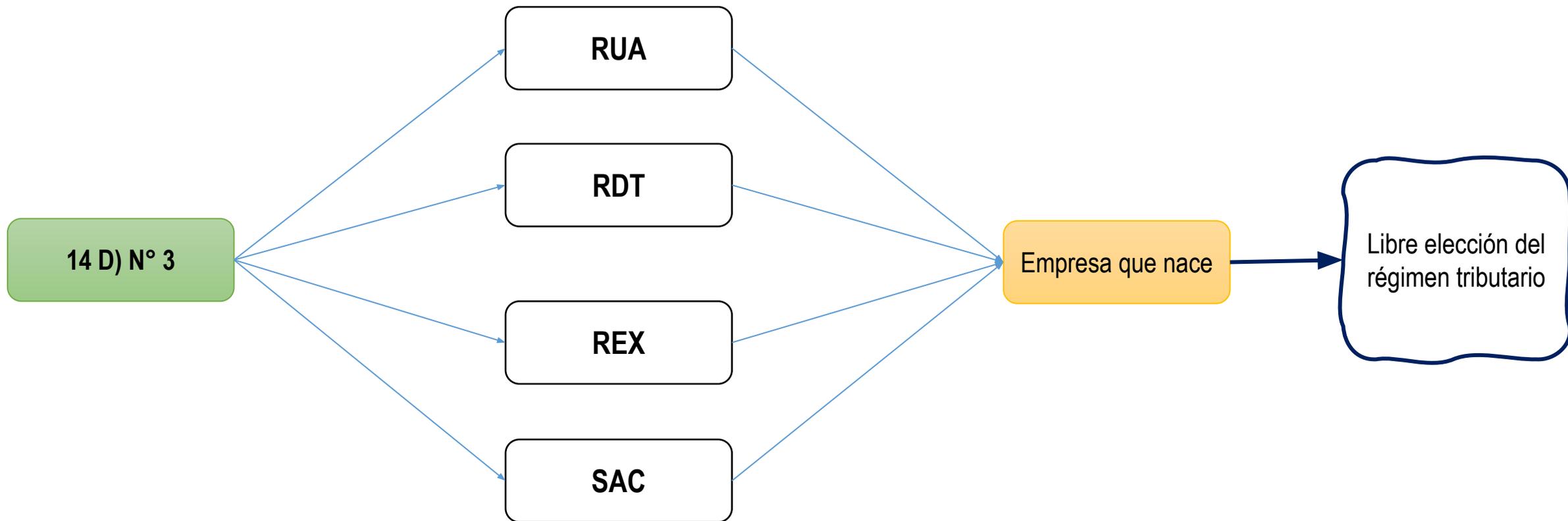
**Relator:**

**Elías Casanova Cabrera.**

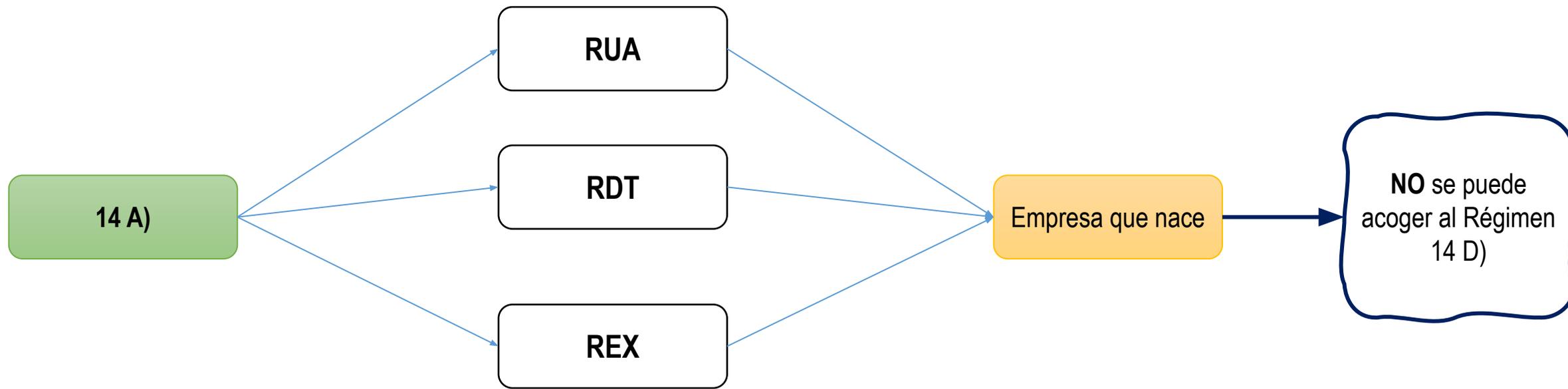
**Contador auditor.**

1. Cambios en el código tributario respecto del requisito la LEGÍTIMA RAZÓN DE NEGOCIOS.
2. Certeza Tributaria
3. Principio de libertad de empresa, organizarse, emprender.
4. Principio de NEUTRALIDAD TRIBUTARIA.

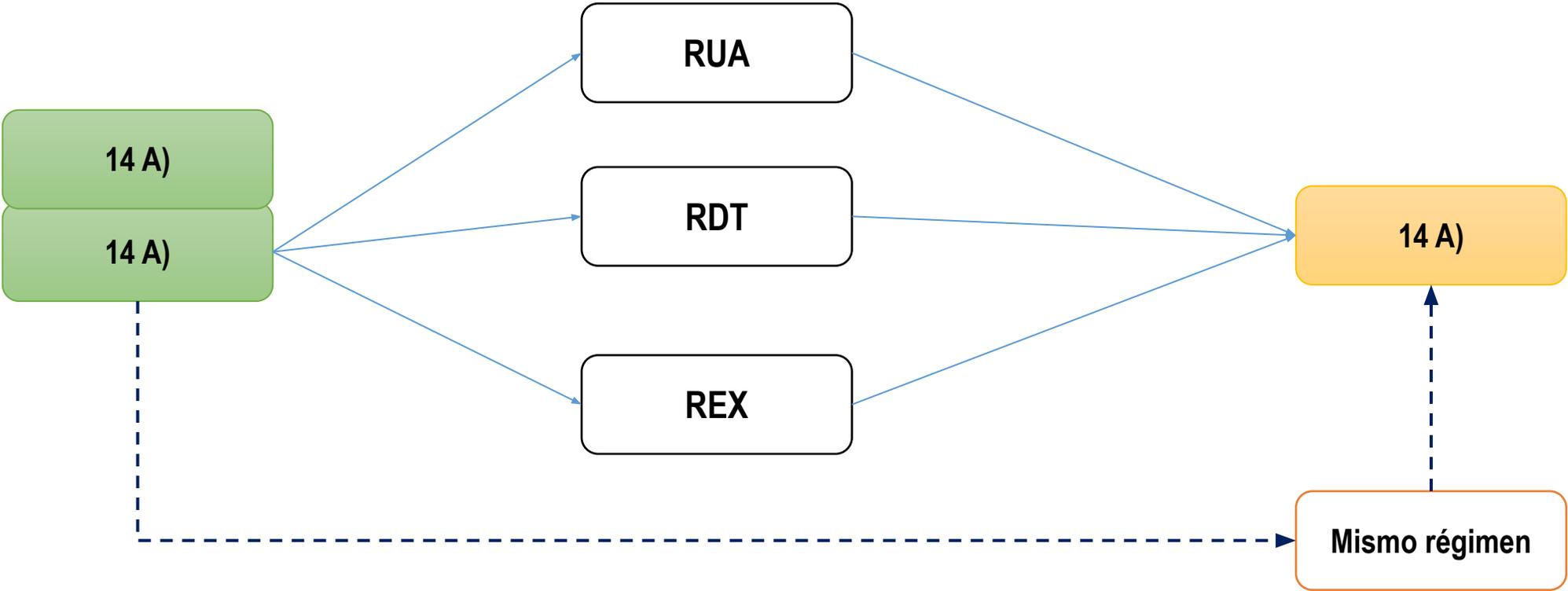
DIVISIÓN



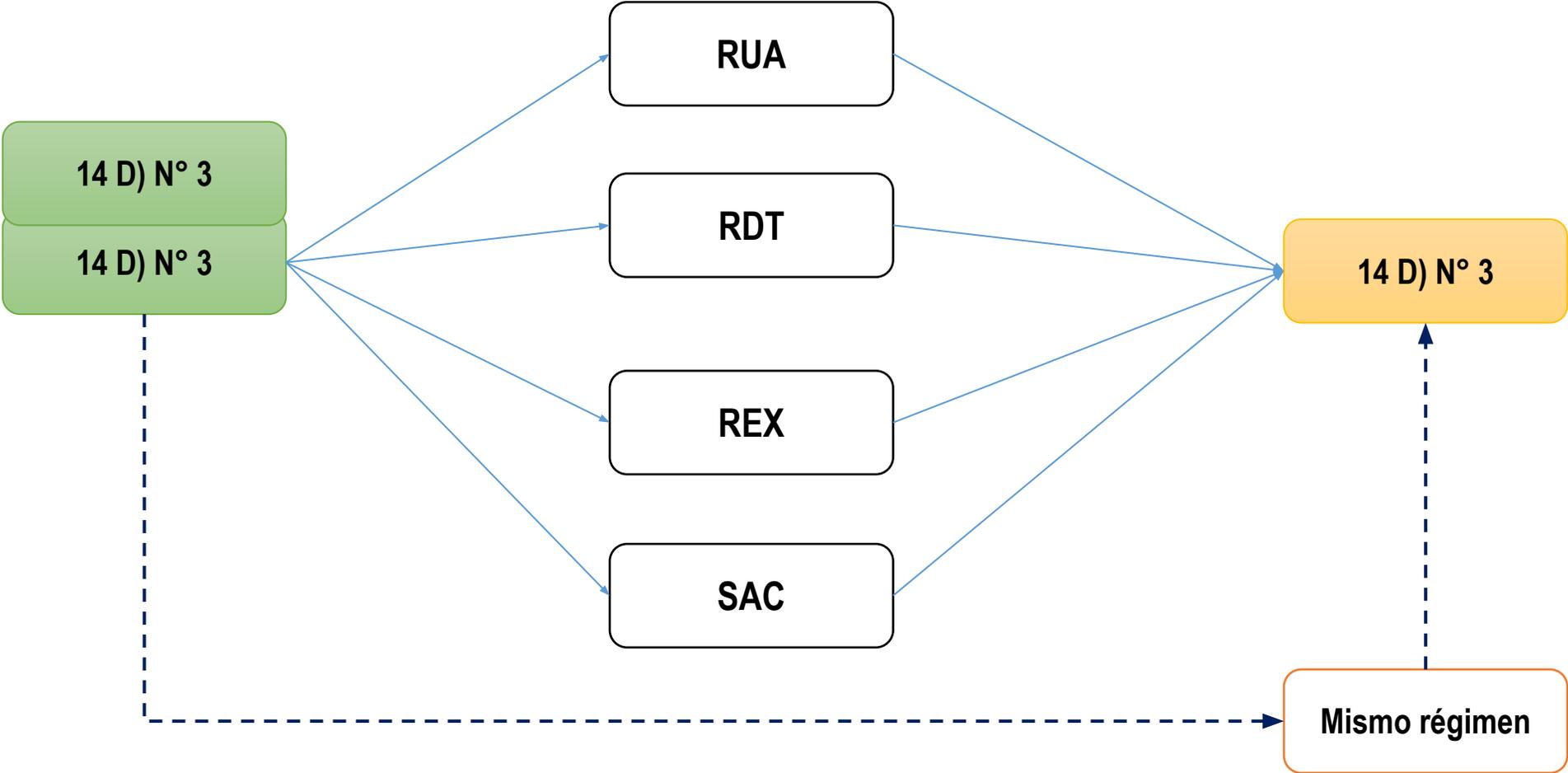
DIVISIÓN



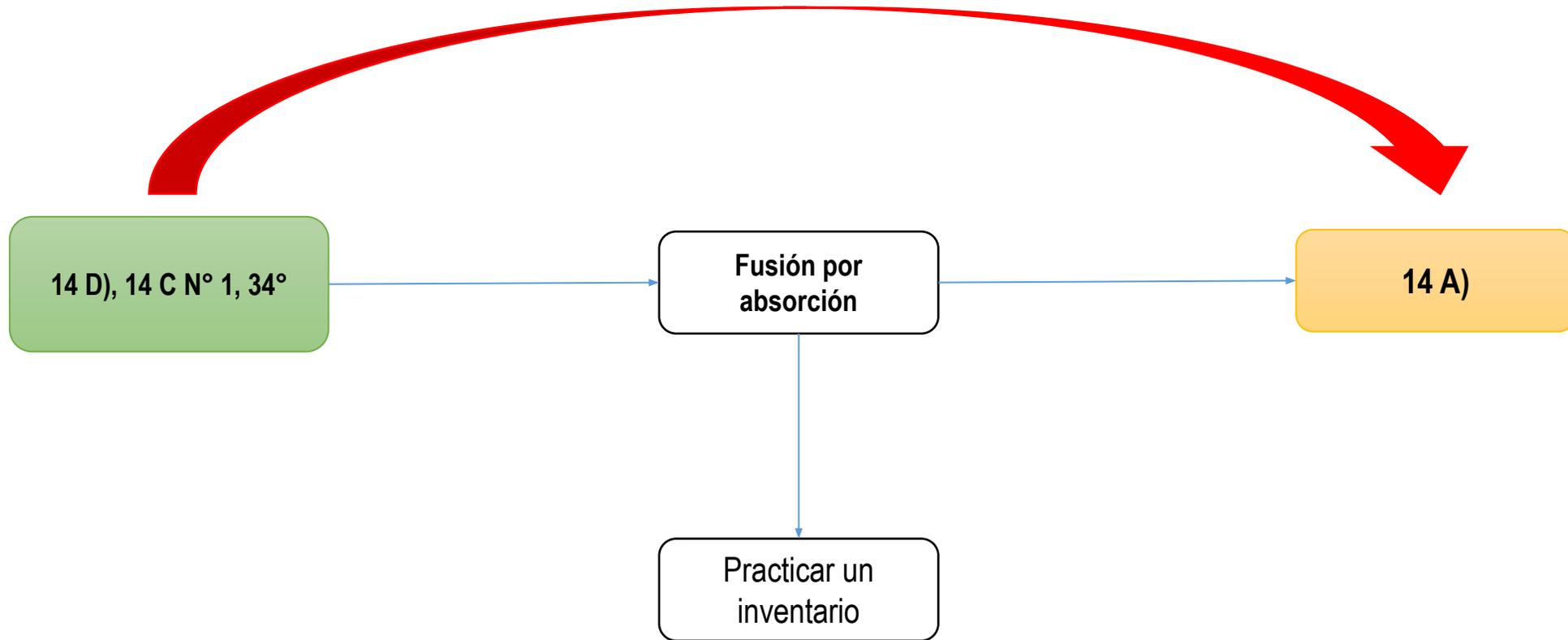
FUSIÓN O CONVERSIÓN



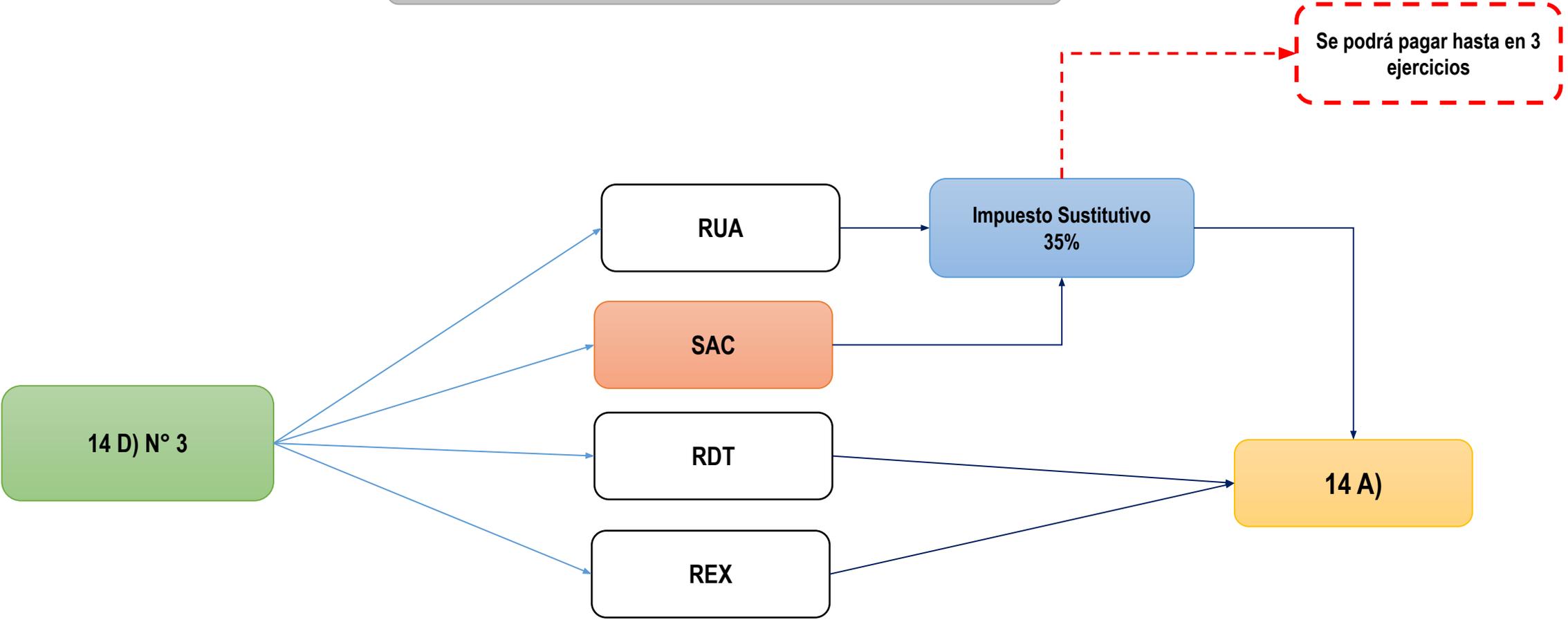
FUSIÓN O CONVERSIÓN



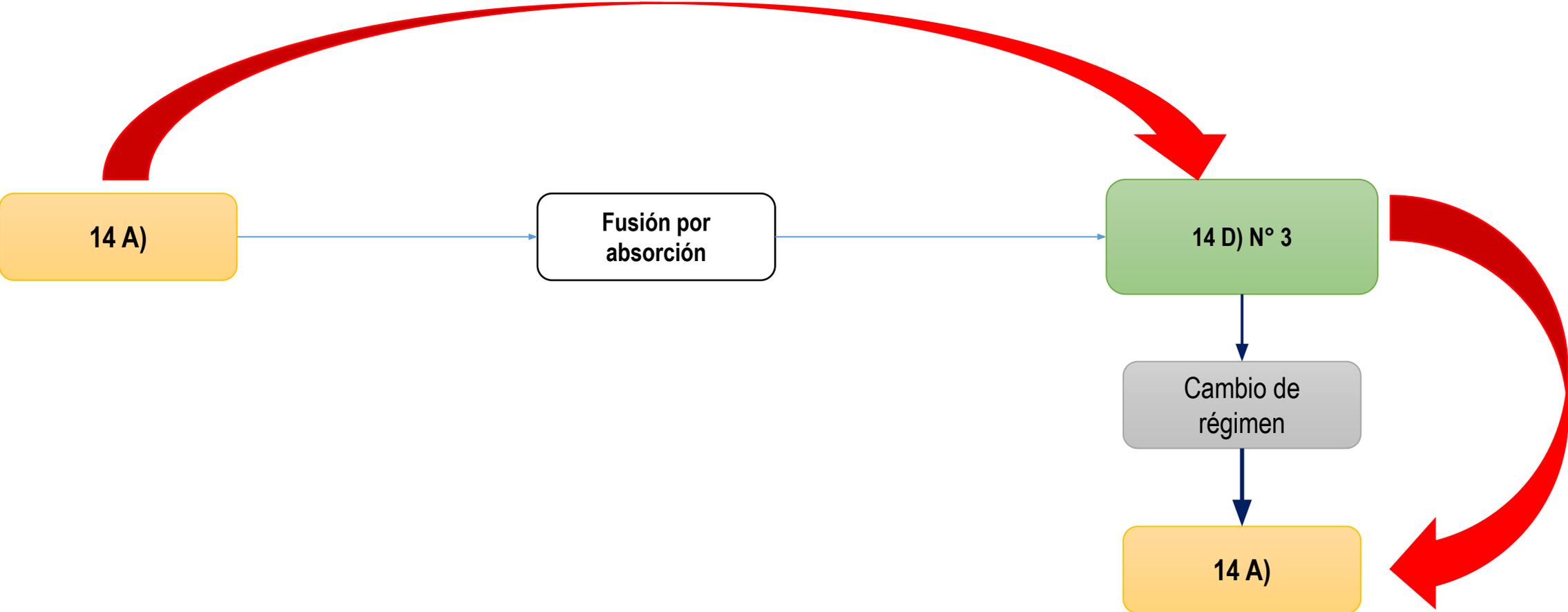
# FUSIÓN POR ABSORCIÓN



# FUSIÓN POR ABSORCIÓN



# FUSIÓN POR ABSORCIÓN



**Muchas Gracias.**