

Comparative Analysis of the Industry and Commerce Tax Systems in Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué

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ABSTRACT

This article presents a comparative analysis of the Industry and Commerce Tax (Impuesto de Industria y Comercio, ICA) systems of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué, five territorial entities in the department of Bolívar, Colombia. The study is based on an integrative review of academic literature, tax doctrine, and territorial normative sources, using a qualitative, comparative, and legal-documentary approach. The analysis focuses on the main components of local ICA systems, including the governing legal acts, taxable event, taxable person, tax base, tax rates, territoriality rules, billboards and signs, exemptions or preferential treatments, formal obligations, penalties, and audit and collection powers. The findings indicate that the five jurisdictions share the general legal structure of ICA as a territorial tax on industrial, commercial, and service activities, but differ in significant aspects of normative design, procedural configuration, and regulatory traceability. The article argues that comparative analysis of ICA should consider both substantive tax provisions and the degree of normative accessibility through which local tax systems become legally intelligible and administratively operable (Vidarte González, 2021; Muñoz, 2016; Martínez Alvarado, 2020).

Keywords: Industry and Commerce Tax; municipal taxation; territorial taxation; fiscal autonomy; tax legality; legal certainty; normative traceability; subnational taxation; Colombia; Bolívar.

1. INTRODUCTION

The Industry and Commerce Tax (Impuesto de Industria y Comercio, ICA) is one of the main sources of municipal own-source revenue in Colombia and remains central to local public finance and subnational tax administration (Vidarte González, 2021; García Carrillo, Parra Jiménez, & Rueda Céspedes, 2021). As a territorial tax levied on industrial, commercial, and service activities carried out within the jurisdiction of a municipality or district, ICA raises questions that extend beyond revenue generation alone. Its design and implementation also involve territorial autonomy, tax legality, tax base definition, territoriality, compliance, enforcement, and legal certainty (Martínez Alvarado, 2020; Cepeda Navas, 2016).

Although ICA is governed by a national legal framework, its concrete regulatory configuration depends to a significant extent on municipal and district tax statutes. This creates a field of tension

between normative uniformity and territorial differentiation. Local entities are empowered to regulate and administer the tax within the limits established by law, but differences in statutory drafting, administrative capacity, tax incentives, procedural obligations, and enforcement rules may produce fragmented regulatory landscapes and uneven levels of legal certainty for taxpayers (Martínez Alvarado, 2020; Muñoz, 2016).

These tensions are especially relevant in Bolívar, where Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué represent distinct territorial settings with potentially different ICA structures. Cartagena operates under Acuerdo 107 of 2022, which compiles and updates the district's tax rules (Cartagena, 2022). Turbaco regulates ICA through Acuerdo 012 of 2016 and subsequent amendments (Turbaco, 2016; Turbaco, 2018; Turbaco, 2020; Turbaco, 2022). Arjona relies on Acuerdo 013 of 2017 (Arjona, 2017), Santa Rosa adopted Acuerdo 011 of 2020 as its tax statute (Santa Rosa, 2020), and Magangué adopted Acuerdo 034 of 2018 as its new tax statute (Magangué, 2018).

Existing scholarship on ICA in Colombia has addressed important issues such as tax legality, tax base definition, double taxation, fiscal interactions among municipalities, tax collection efficiency, and local fiscal capacity (Cepeda Navas, 2016; Muñoz, 2016; Mainali, 2021; Pinillos-Villamizar, Morales-Sandoval, & Quintero-Arguello, 2024). However, the literature remains fragmented in two important respects. First, it tends to focus either on general doctrinal problems or on empirical analyses of subnational revenue collection, without integrating both dimensions into a single comparative framework. Second, no identified study systematically compares the ICA systems of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué as one analytical set.

This article addresses that gap through a comparative analysis of the ICA systems of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué based on an integrative review of academic literature, tax doctrine, and territorial normative sources. The study examines the governing legal acts and subsequently identified amendments applicable in each jurisdiction, with special attention to the taxable event, taxable person, tax base, tax rates, territoriality rules, billboards and signs, exemptions or preferential treatments, formal obligations, penalties, and audit and collection powers.

The article contributes in two main ways. First, it provides a structured intermunicipal comparison of local ICA systems within the department of Bolívar, a perspective that remains underdeveloped in existing scholarship. Second, it highlights the analytical relevance of normative traceability and legal accessibility, showing that differences in local tax systems concern not only substantive tax rules but also the degree of clarity and availability of the regulatory framework through which those rules are administered (Vidarte González, 2021; Pinillos-Villamizar et al., 2024).

The remainder of the article is organized as follows. Section 2 presents the methodological design. Section 3 reviews the relevant literature and doctrine. Section 4 develops the comparative results. Section 5 discusses their legal and administrative implications. Section 6 concludes.

2. METHODOLOGY

This article is based on an integrative review of academic literature, tax doctrine, and territorial normative sources, using a comparative, tax law, and documentary approach to examine the structure of the Industry and Commerce Tax systems in Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué.

An integrative review is appropriate given the nature of the research object. ICA cannot be examined solely through academic literature because its analysis requires the articulation of legal

scholarship, doctrinal discussions, national statutory rules, municipal and district tax statutes, and related administrative acts (Martínez Alvarado, 2020; Orrego, Hernández, & Gómez Cano, 2022).

2.1 Approach and Type of Study

The study follows a qualitative approach and is descriptive, analytical, and comparative in character. It is descriptive because it identifies and systematizes the essential components of ICA in each territorial entity under study. It is analytical because it examines normative convergences, divergences, regulatory tensions, and legal gaps. It is comparative because it contrasts district and municipal tax regimes through standardized analytical categories.

The study also has a legal-dogmatic dimension, as it interprets rules, tax principles, and doctrinal developments concerning territorial autonomy, the principle of tax legality, the tax base, territoriality, billboards and signs, exemptions, formal obligations, penalties, and audit and enforcement powers (Martínez Alvarado, 2020; Cepeda Navas, 2016). In addition, it includes an applied documentary dimension, since it draws on empirical literature addressing fiscal effort, intermunicipal fiscal interaction, tax compliance, and the effects of local tax design on revenue performance (Muñoz, 2016; Mainali, 2021; Pinillos-Villamizar et al., 2024).

2.2 Research Question

What convergences, divergences, normative gaps, and regulatory tensions can be identified in the Industry and Commerce Tax systems of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué in light of academic literature, tax doctrine, and the applicable territorial legal framework?

- What normative differences exist among the five jurisdictions regarding the taxable event, the taxable person, the tax base, tax rates, territoriality, and the treatment of billboards and signs?
- What legal limits emerge from the doctrinal debate on tax legality, territorial fiscal autonomy, and double taxation in relation to ICA?
- What institutional design patterns, incentives, and tax administration features can be identified through intermunicipal comparison?
- Which regulatory omissions or traceability problems persist in the tax frameworks of the municipalities under review?

2.3 Inclusion and Exclusion Criteria

The review incorporated four categories of sources: (1) academic and empirical literature directly relevant to ICA or municipal taxation in Colombia; (2) legal and tax doctrine on the interpretation of ICA, the legality of its essential elements, territorial autonomy, double taxation, and the legal limits of municipal taxing powers; (3) territorial normative sources, including ordinances, tax statutes, tax calendars, official forms, and acts of compilation or amendment; and (4) secondary supporting sources used only for contextual purposes.

Excluded materials comprised non-verifiable sources, documents without a substantial connection to ICA or municipal taxation, studies focused exclusively on national taxes unless they offered a clear bridge to territorial tax administration, and secondary references that had not been retrieved in their original version when intended as primary support for a legal or doctrinal claim.

2.4 Search Strategy and Information Retrieval

The retrieval process followed two complementary lines. The first focused on academic and doctrinal literature published between 2010 and 2026, in English and Spanish, addressing ICA in Colombia, municipal and subnational taxation, territorial fiscal autonomy, double taxation, tax

base, local tax competition, tax collection efficiency, tax compliance, tax culture, and the relationship between the Simple Tax Regime and territorial taxation (Vidarte González, 2021; García Carrillo et al., 2021; Barrera & González Cortés, 2023; Puerta-Guardo et al., 2023).

The second line focused on territorial normative sources and sought to identify the current governing legal acts and subsequently identified amendments applicable to Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué. For each jurisdiction, the review attempted to extract information regarding the taxable event, taxable person, tax base, tax rates, territoriality rules, the treatment of billboards and signs, exemptions or preferential treatments, formal obligations, penalties, and audit and collection powers. Whenever the full text of a rule could not be directly confirmed through the relevant official source, the corresponding information was marked as requires verification.

2.5 Units of Analysis

The principal units of analysis are the local ICA tax systems of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué. Each territorial entity is examined not simply as a collection of isolated legal provisions, but as a normative structure composed of substantive rules, formal obligations, incentives, collection mechanisms, and enforcement instruments.

2.6 Comparative Categories

To ensure comparability across jurisdictions, a matrix of homogeneous categories was constructed. The analytical categories used in the study are the following: current governing legal act; subsequently identified amendments; taxable event; taxable person; tax base; tax rates; territoriality rules; billboards and signs; exemptions or preferential treatments; formal obligations; penalties; audit and collection powers; level of official traceability; and identified normative gaps or pending verification issues.

[Insert Table 1 about here: Comparative analytical categories and variables used in the municipal review.]

2.7 Analytical Procedure

In the first stage, the academic and doctrinal corpus was screened and classified according to its direct relevance to the research problem. Sources were organized into empirical literature, legal doctrine, comparative studies, and contextual support material. Peripheral, duplicate, or excessively indirect sources were excluded.

In the second stage, a local normative corpus was constructed for each territorial entity. The governing legal act or ICA regulation was identified, together with subsequently identified amendments, tax calendars, official forms, or acts of normative compilation. When the full text of a rule could not be accessed through the relevant official institutional source, its substantive content was explicitly marked as requires verification.

In the third stage, normative and doctrinal information was extracted and systematized in a standardized comparative matrix. This procedure made it possible to contrast ICA structures across jurisdictions and identify design differences, documentary gaps, and possible tensions with general tax law principles.

In the fourth stage, the findings were interpreted through problem-oriented analytical axes, including the legality of tax design, tax base, territoriality, the treatment of billboards and signs, exemptions and incentives, formalization, audit and enforcement, and revenue collection efficiency.

2.8 Treatment of Information Pending Verification

Information was classified into three levels. First, confirmed information refers to data derived from governing legal acts identified with certainty. Second, identified, pending material confirmation refers to amendments or related rules mentioned in official portals whose full text could not be materially verified. Third, requires verification refers to substantive variables that could not be directly extracted from a primary legal source. This approach was adopted to avoid overgeneralization, preserve the reliability of the analysis, and make visible the uneven degree of normative traceability across municipal tax systems.

3. State of the Art

3.1 Territorial Taxation and Fiscal Autonomy in Colombia

The Colombian subnational fiscal system assigns a central role to municipal taxation in the financing of local administrations. Within that system, ICA has historically been one of the most important sources of municipal own-source revenue (Vidarte González, 2021; García Carrillo et al., 2021). The literature on territorial taxation consistently recognizes its fiscal relevance while also emphasizing that its performance depends on unequal institutional capacities, diverse local economic structures, and the continuing influence of national legal frameworks on local tax design (Martínez, 2025; Barrera & González Cortés, 2023).

3.2 Horizontal Fiscal Interactions and Local Tax Competition

Empirical studies on fiscal interactions in Colombia suggest that municipalities may respond strategically to the tax policies of nearby jurisdictions, particularly in areas related to business taxation and local revenue instruments (Muñoz, 2016; Mainali, 2021). These interactions do not necessarily imply a race to the bottom in tax rates. Rather, they may take the form of mimicry, strategic alignment, competitive adjustment, or administrative benchmarking. This perspective is relevant because Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué are part of a broader regional space shaped by trade routes, logistics, and differing levels of economic centrality.

3.3 Tax Legality and the Limits of Territorial Autonomy

A central strand of Colombian tax doctrine addresses the relationship between the principle of tax legality and territorial autonomy. Although municipalities may regulate and administer ICA within their sphere of competence, their taxing powers remain bounded by constitutional and statutory limits (Martínez Alvarado, 2020). As a result, local tax rules may be questioned when they alter the essential elements of the tax without sufficient legal support or when they introduce charges that are difficult to reconcile with legality, equality, and progressivity (Orrego et al., 2022).

3.4 The Tax Base, the Taxable Event, and Double Taxation Concerns

Legal scholarship has identified the delimitation of the ICA tax base as one of the most technically sensitive dimensions of the tax. Municipal authorities must define and administer the tax base within the parameters established by law while responding to local fiscal needs and different types of economic activity. A particularly important issue concerns the treatment of dividends and the possibility of double taxation. Doctrinal analyses have argued that including dividends within the ICA base may exceed the material scope of the tax and raise concerns regarding double taxation (Cepeda Navas, 2016). The literature also shows that disputes over the tax base are not limited to dividends: problems may arise when municipalities impose minimum charges regardless of actual income or rely on presumed tax bases without sufficient legal support (Orrego et al., 2022).

3.5 Revenue Collection Efficiency, Compliance, and Local Fiscal Capacity

Research on subnational tax collection in Colombia indicates that local revenue outcomes are shaped by intergovernmental transfers, local economic conditions, tax administration practices, registry quality, and taxpayer culture (Vidarte González, 2021; Barrera & González Cortés, 2023). Some studies emphasize that the effectiveness of own-source taxation depends largely on administrative capacity to assess, collect, and enforce taxes in practice (Mainali, 2021; Martínez, 2025). Studies on the fiscal effects of the COVID-19 pandemic also suggest that ICA revenue may be highly sensitive to disruptions in commercial and industrial activity (Pinillos-Villamizar et al., 2024).

3.6 The Simple Tax Regime and Its Relationship with Local Taxation

A secondary line of discussion concerns the relationship between the Simple Tax Regime and municipal taxation. The literature suggests that simplified regimes may reduce compliance costs, improve cash flow for small firms, and support formalization. However, the specific interaction between these mechanisms and municipal ICA remains underexplored in comparative territorial terms (Puerta-Guardo et al., 2023).

3.7 Research Gap and Contribution of the Study

Despite the breadth of scholarship on subnational taxation in Colombia, no integrated comparative study was identified that focuses simultaneously on Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué. Existing literature tends to address ICA from a general national perspective, through doctrinal analysis of specific legal problems, or through empirical studies centered on other municipalities. This article addresses that gap by integrating academic literature, tax doctrine, and territorial normative sources into a structured comparative review of five local entities in the department of Bolívar.

4. RESULTS

4.1 Overview of the Comparative Normative Corpus

The comparative review identified a heterogeneous normative landscape across the five territorial entities under study. In all cases, ICA is regulated through local tax statutes or municipal or district legal acts that define the core elements of the tax and, to varying degrees, its procedural and enforcement structure. However, the results also show important differences in the accessibility, traceability, and apparent updating of the applicable legal framework. Cartagena and Turbaco presented the highest degree of normative traceability within the available corpus, whereas Arjona, Santa Rosa, and Magangué presented more fragmented documentary conditions.

4.2 Governing Legal Acts and Subsequently Identified Amendments

The review identified a governing legal act for each of the five jurisdictions. Cartagena is governed by Acuerdo 107 of 2022 (Cartagena, 2022). Turbaco regulates ICA through Acuerdo 012 of 2016, modified by Acuerdos 007 of 2018, 012 of 2020, and 001 of 2022 (Turbaco, 2016; Turbaco, 2018; Turbaco, 2020; Turbaco, 2022). Arjona relies on Acuerdo 013 of 2017 (Arjona, 2017). Santa Rosa adopted Acuerdo 011 of 2020 as its tax statute and later adopted Acuerdo 013 of 2021 for the municipal simple tax framework (Santa Rosa, 2020; Santa Rosa, 2021). Magangué adopted Acuerdo 034 of 2018 and later modified its RST framework through Acuerdo 021 of 2020 (Magangué, 2018; Magangué, 2020).

[Insert Table 2 about here: Comparative normative matrix of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué.]

4.3 Taxable Event and Taxable Person

Across the jurisdictions reviewed, the taxable event generally follows the classic Colombian ICA structure: the performance of industrial, commercial, or service activities within the relevant municipal or district jurisdiction. Despite this common basis, the degree of statutory precision varies. The taxable person also follows a broad pattern across the municipalities, generally including natural persons, legal entities, and other organizational forms engaged in taxable activities. However, local statutes differ in how explicitly they refer to entities such as temporary consortia, autonomous patrimonies, or similar business structures.

4.4 Tax Base and Rate Structures

The comparative review found broad similarity in the general definition of the tax base, which is usually linked to gross income derived from taxable activities, subject to local exclusions, exemptions, or adjustments. Nevertheless, the analysis also suggests divergence in the treatment of special income categories, the explicit formulation of exclusions, and the technical design of sectoral rate structures. These differences are analytically important because they may affect both effective tax burden and the degree of local fiscal differentiation (Martínez Alvarado, 2020; Cepeda Navas, 2016).

4.5 Territoriality Rules

Territoriality emerged as one of the most important comparative variables in the study. Although all local ICA systems operate within the general principle that taxation depends on activities carried out within the corresponding jurisdiction, the degree of express statutory development differs among municipalities. In some jurisdictions, territoriality rules appear to be more explicitly developed, whereas in others they remain less visible in the accessible legal material.

4.6 Billboards and Signs

The treatment of billboards and signs constitutes another relevant axis of comparison. The review confirms that this component is generally structured as a complementary levy associated with the display of advertising elements linked to taxable business activity. However, the available normative evidence suggests variation in the degree of detail with which local statutes regulate the taxable basis, the applicable rate, and the relationship between this levy and the principal ICA liability.

4.7 Exemptions, Preferential Treatments, and Formal Obligations

The comparative matrix revealed notable differences in exemptions, preferential regimes, and formal obligations. Some jurisdictions appear to adopt stronger incentive structures, particularly in relation to investment, employment generation, specific economic sectors, or local development objectives. Formal obligations also vary in visibility and procedural design, especially in relation to registration, filing frequency, advance payment schemes, and withholding mechanisms.

4.8 Penalties, Audit Powers, and Collection Mechanisms

The comparative review also identified variation in the visibility and structure of local penalty regimes and audit powers. In some jurisdictions, the available legal framework provides clearer

evidence of administrative authority to inspect, verify, assess, and collect ICA liabilities. In others, the relevant provisions were not fully traceable in the accessible official documentation, which limits the certainty with which the enforcement structure can be reconstructed.

4.9 Normative Traceability as a Comparative Result

One of the most important findings of the study is that normative traceability is itself a relevant comparative variable. The local ICA systems examined differ not only in substantive legal design but also in the degree to which their rules are identifiable, accessible, and reconstructable through official public sources. In that sense, normative opacity may itself affect legal certainty, tax administration, taxpayer compliance, and local fiscal governance (Pinillos-Villamizar et al., 2024). [Insert Table 3 about here: Source traceability and verification control matrix by municipality and variable.]

5. DISCUSSION

The comparative review suggests that local ICA regimes in Bolívar share a common legal foundation but differ in important aspects of normative structure, administrative visibility, and regulatory traceability. These differences should not be interpreted as merely formal drafting variations. Rather, they reveal broader tensions involving tax legality, territorial autonomy, legal certainty, and the practical administration of municipal taxation.

A first point emerging from the comparative analysis is that the five jurisdictions retain the classic structural logic of ICA as a territorial tax levied on industrial, commercial, and service activities carried out within the corresponding municipal or district jurisdiction. This common basis reflects the broader Colombian legal framework governing territorial taxation and confirms that the municipalities under review do not depart from the essential legal architecture of the tax (Vidarte González, 2021; García Carrillo et al., 2021).

At the same time, the analysis shows that this shared structure coexists with uneven local configuration. Differences appear in the degree of statutory detail, in the visibility of rate schedules, in the treatment of territoriality, in the regulation of complementary levies such as billboards and signs, and in the articulation of incentives, formal obligations, and enforcement mechanisms. These findings support the idea that local ICA systems should be analyzed not only as applications of national tax rules, but also as locally configured regulatory systems with differentiated legal and administrative effects.

One of the most significant interpretive implications of the comparison concerns the principle of tax legality. Local autonomy in ICA administration operates within constitutional and statutory limits, particularly in relation to the essential elements of the tax, including the taxable event, taxable person, tax base, and rate structure (Martínez Alvarado, 2020). Against that background, local differences in tax design must be assessed not only in terms of diversity, but also in terms of legal admissibility. This is especially relevant where local tax statutes adopt mechanisms such as minimum charges, presumed bases, or broad taxable income formulations that may exceed the material scope of the tax (Orrego et al., 2022; Cepeda Navas, 2016).

Territoriality appears to be one of the most legally sensitive dimensions of the comparison. Uneven statutory development of territoriality rules may generate interpretive ambiguity, increase the risk of overlapping claims among municipalities, and reduce predictability for taxpayers operating across multiple jurisdictions. In territorially connected settings such as Bolívar, this issue becomes more than a technical matter: it is also a key indicator of how local tax systems manage interjurisdictional complexity (Muñoz, 2016; Mainali, 2021).

A major contribution of the study lies in identifying normative traceability as a substantive comparative variable. The local ICA systems under review differ not only in legal content, but also in the degree to which their governing acts, amendments, and implementing rules can be clearly identified and reconstructed from official public sources. A tax system whose governing rules are fragmented or difficult to access may generate uncertainty for taxpayers, reduce interpretive consistency, complicate compliance, and weaken administrative transparency.

The comparison also invites a broader interpretation in terms of local fiscal governance. Cartagena occupies a distinct fiscal and economic position as a major district and logistical center, while Turbaco and Arjona are territorially connected to its broader sphere of influence. Santa Rosa and Magangué offer additional contrasts in terms of local scale, administrative structure, and documentary accessibility. These differences suggest that local tax design may be influenced not only by statutory interpretation, but also by economic positioning, administrative priorities, and local development strategies (Muñoz, 2016; Martínez, 2025).

The findings also have direct implications for legal certainty. Where local tax frameworks are more fragmented, less accessible, or less explicit in matters such as territoriality, tax base, or procedural obligations, taxpayers may face greater interpretive difficulty and a higher risk of compliance error. This is especially important for businesses operating across multiple municipalities, since differences in local drafting and traceability may create inconsistent expectations and increase transaction costs.

6. CONCLUSIONS

This article comparatively examined the Industry and Commerce Tax systems of Cartagena, Turbaco, Arjona, Santa Rosa, and Magangué through an integrative review of academic literature, tax doctrine, and territorial normative sources. The analysis shows that the five jurisdictions share the general legal structure of ICA as a territorial tax levied on industrial, commercial, and service activities, but differ in meaningful aspects of normative design, procedural configuration, and regulatory traceability.

A first conclusion is that local ICA systems in Bolívar cannot be understood as identical expressions of a single national framework. Although they operate within the same general legal structure, their local implementation varies in relation to the definition and visibility of tax rates, territoriality rules, complementary levies such as billboards and signs, formal obligations, incentive schemes, and enforcement mechanisms.

A second conclusion is that the principle of tax legality remains central to the comparative assessment of municipal ICA systems. Local differentiation is not problematic in itself, but it becomes legally sensitive when local provisions appear to extend the material scope of the tax, rely on minimum charges or presumed bases without sufficient legal support, or create uncertainty regarding the definition of taxable income and the territorial allocation of tax authority (Martínez Alvarado, 2020; Orrego et al., 2022; Cepeda Navas, 2016).

A third conclusion is that normative traceability should be treated as an analytical dimension of territorial taxation rather than as a merely documentary concern. The study found that the five jurisdictions differ not only in the content of their tax rules, but also in the degree to which those rules can be clearly identified, accessed, and reconstructed through official public sources. This matters because legal opacity may affect legal certainty, tax compliance, interpretive consistency, and the quality of local tax administration.

Finally, the study also highlights an important research gap. There is still no sufficiently developed comparative scholarship focused specifically on the ICA systems of Cartagena, Turbaco, Arjona,

Santa Rosa, and Magangué. By integrating doctrine, academic literature, and local normative sources within a single analytical framework, this study provides a basis for future legal and empirical research on subnational taxation in Colombia.

Table Placement Notes

1. Table 1 should appear at the end of Section 2.6 (Comparative Categories). It corresponds to the summary sheet previously prepared and should present the analytical variables used to compare the five jurisdictions.
2. Table 2 should appear at the beginning of Section 4, immediately after subsection 4.2 or at the end of subsection 4.2. It corresponds to the main comparative matrix and should summarize the governing legal acts, amendments, taxable event, taxable person, tax base, rates, territoriality rules, billboards and signs, exemptions, formal obligations, penalties, and audit powers.
3. Table 3 should appear after subsection 4.9 or, alternatively, in an appendix. It corresponds to the source traceability and verification control matrix and should identify, by municipality and by variable, what was confirmed, what was identified but pending material confirmation, and what still requires verification.

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