

**ORIGINAL**  
**Research article**

## **Analysis of the implementation of the registration fee for potentially dangerous canines in the department of Caquetá\***

**Análisis de la implementación de la tasa de registro de caninos potencialmente peligrosos en el departamento del Caquetá**

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### **Abstract**

The objective of this research is to analyze the implementation of the registration rate of potentially dangerous dogs in the Department of Caquetá. This is a descriptive research, with a mixed approach, the information was collected by means of a survey and a structured interview. The results show that in spite of being a tax measure that encourages or discourages citizen behaviors regarding the ownership of these special handling dogs, 80.00% of the subnational governments in Caquetá are aware of the tax, and of these, only 40.00% included the measure in their tax statutes and the rest have not yet done so due to the recentness of the regulation or because its adoption is not justified due to the reduced or minimal size of the dog population in the municipalities. Finally, the findings show that the regulatory background

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allows establishing the characteristics of the special handling dogs and the way to concretize their identification by means of the registration fee established by the government, however, it has not had importance in the population or in the public entities of the department due to its low implementation. By way of conclusions, the lack of commitment of the municipal governments for the incorporation of the fee and the control of the population with special handling canines that would allow verifying the pertinent actions to minimize the events where this type of canines are involved is evident.

**Keywords:** Tax Policy, Externalities, Tax Principles, Rates, Canine Registration

### **Resumen**

El objetivo de la presente investigación es analizar la implementación de la tasa de registro de caninos potencialmente peligrosos en el Departamento del Caquetá. Se realiza una investigación de tipo descriptivo, con un enfoque mixto, la información se recolectó por medio de encuesta y entrevista estructurada. Dentro de los resultados se tiene que a pesar de ser una medida tributaria que incentiva o desincentiva comportamientos ciudadanos frente a la tenencia de estos caninos de manejo especial, el 80,00% de los gobiernos subnacionales en el Caquetá conoce la tasa, y de éstos, sólo el 40,00% incluyeron la medida en sus estatutos tributarios y el resto aún no lo han hecho debido a lo reciente de la regulación o porque no se justifica su adopción por el tamaño reducido o mínimo de la población canina en los municipios. Finalmente, los hallazgos muestran que los antecedentes normativos permiten establecer las características de los caninos de manejo especial y la manera de concretar su identificación por medio de la tasa de registro establecida por el gobierno, no obstante, no ha tenido importancia en la población ni en las entidades públicas del departamento debido a su baja implementación. A manera de conclusiones, se evidencia la falta de compromiso de los gobiernos municipales para la incorporación de la tasa y el control de la población con caninos de manejo especial que permita verificar las acciones pertinentes para minimizar los eventos donde estén involucrados este tipo de caninos.

**Palabras Clave:** Política Tributaria, Externalidades, Principios Tributarios, Tasas, Registro de Caninos

### **SUMMARY**

INTRODUCTION. - RESOLUTION SCHEME. - I. Research Problem. - II. Methodology. - III. Writing Plan. - 1. Tax System in Colombia - 2. Regulatory Background for Animal Protection. - 3. Special Handling Canine Registration Fee. - IV. Research Results. - 1. The Adoption of the Special Handling Canine Registration Fee in Municipalities - 2. Reasons for the Absence of the Fee Adoption and its Collection in the Municipalities of Caquetá.- 3.-The Adoption of the "Fee" in the Municipality of El Doncello and its Collection.- CONCLUSIONS. - REFERENCES."

### **Introduction**

Currently, most of the population owns dogs that may or may not be classified as special handling dogs. The possession and handling of these animals is a field that has yet to be explored by legislation. While efforts have been observed to regulate and categorize these animals, the regulation has remained only on paper and has not been applied in the social environment (Mejía, 2020). Regulation alone has been unable to resolve the problems that arise from owning these potentially dangerous companion animals. Here, taxation plays an important role as it represents an effective instrument that enables a social contract between the citizen and the State, with positive consequences for the State's ability to finance public spending

necessary to control these special handling dogs and to guarantee that other citizens will be safe from any event or accident involving these animals.

The justification for creating taxes should not be viewed solely from the perspective of revenue, understanding that with these resources, the State will provide goods and services to its citizens, governed by three principles that help it maintain its autonomy and perform its function. These principles relate to efficiency, equity, and progressivity (Ardila & González, 2020). Now, the justification for creating taxes should also be seen with its extra fiscal function, that is, as a very direct form of government intervention, since it encourages virtuous behavior by citizens, mainly to dissuade people from owning something that can be harmful to the owner, the rest of the surrounding population, and even the animal itself.

The Colombian legislator approved a tax measure of the "fee" type to be collected by municipalities to guarantee the control and management of potentially dangerous dogs – now special handling dogs. It is through Law 1801 of 2016 that the "fee" for citizens owning these types of dogs is regulated. One factor that has led to little initiative to incorporate Article 133 of the said Law is ignorance of the Law and the mechanisms designed to be collected by subnational governments. In cases where the tax measure has been introduced in their income statutes, the effectiveness of this measure is compromised by the lack of follow-up to the fulfillment of this registration fee.

Of course, the problems continue; jurisprudence needs to be revised by needing more grounds to indicate a dog's dangerousness to the population, and this is due to the stigmatization that each breed has (Vanegas, 2020). Likewise, Mejía (2020) points out that it is important to verify the dog's behavior, its importance in the evolution of society, and the legal responsibility of the owners regarding possible dangerous situations involving one of these special handling animals.

Legislation has sought to legally and contractually shield all actions that may arise from possessing special handling dogs. This is why the police code indicates the mechanisms of protection and regulation for the possession of these types of dogs, as the citizens must implement these guidelines in order to establish the legal responsibilities that a dog's mishandling can entail and how far its owner should go in situations of damage to goods and people, which involves financial or penal expenses for themselves, as well as an inspection of the animal's environment to ensure proper treatment, feeding, and a suitable environment for the dogs to avoid engaging in violent actions.

In this sense, this article sought to characterize the identification of the current State of the implementation of the potentially dangerous canine registration fee in the Department of Caquetá. For this, a type of descriptive research was developed with a mixed approach, and the processing techniques involved descriptive statistics and analysis of the categories of the stories. The results revolved around the fact that while there are clear normative antecedents and bases about the procedure to implement the registration fee, this has not been relevant nor given the importance it deserves by the population or the institutions in charge.

## **Resolution Scheme**

### **1. Research Problem**

What is the current state of implementing the potentially dangerous dog registration fee in the department of Caquetá?

## **2. Methodology**

The research started with a documentary tracking exercise around the background and regulations around the implementation of the potentially dangerous dog registration fee, seeking data supported in various studies from a qualitative point of view (Prada-Segura, 2023), which allowed the theoretical-methodological basis of the study to be established. The type of study was descriptive, as it allowed expressing the reality of a situation referenced in space and time (Rojas, 2015), addressing the critical situations of the actors facing a phenomenon (Álvarez, 2023); this type of research is carried out when it is necessary to outline specific characteristics (Díaz & Calzadilla, 2015).

The analysis approach was mixed as, in the first instance a consensus of qualitative data was made that allowed analyzing and collecting data that were quantified by statistical process and showed the situation and/or behavior of the same (Cadena, Rendon, Aguilar, Salinas, De-la-Cruz, & Sangerman, 2017), on the other hand, the validation of the information was made through the quantitative approach as it makes direct or indirect inference from the target population (Calero, 2000; Manosalva, Yalta & Pérez, 2023) and which is the one that by its nature contributes to data analysis through statistical techniques based on the conclusions in the use of metric or quantification (Sánchez, 2019).

The research used a sample of 16 municipalities in the department of Caquetá. However, only information from 15 municipal mayor's offices could be collected in the study; in this sense, the sample corresponds to the total universe, and a non-probabilistic intentional sampling was made, which indicates that there is no known opportunity that indicates a particular element of the universe will be selected to make up the sample. The subjects are selected in the universe sample due to the size of the sample and the need for the total perception of the entire sample (Corral, Corral & Franco, 2015).

For data collection, a survey was conducted with municipal administrations, asking them whether or not they are aware of the potentially dangerous dog registration tax rate, whether or not this fee has been created in the respective municipality, the number of registered dogs, the value in pesos of the collection for the concept of the fee and if they have not been able to collect revenue for this concept, they were then asked about the possible reasons for these results. In the case of municipalities that have yet to create the fee, they were asked why they have not adopted it. The application of this research tool is of vital importance, as it should be noted that following López & Fachilla (2015), the survey is considered the first instance for data collection, in which the population under study is questioned in order to obtain systematic measures on the concepts that are derived from the problem or the research objective. Once the instrument was applied, the data were taken to a database, and a bivariate analysis of the information was performed using Excel and supported by descriptive statistics - absolute numbers and percentages - (Ledema, 2022) finally, the findings were written down.

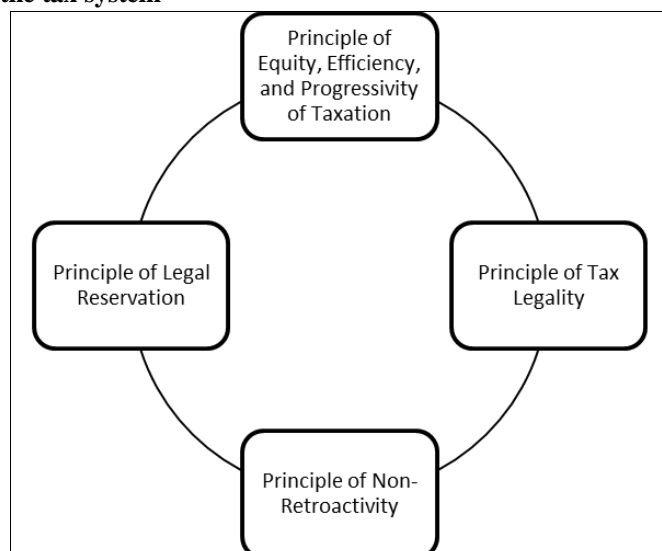
## **3. Writing Plan**

### **3.1. Tax System in Colombia**

The purpose of the tax system in Colombia is to be harmonious and fair. For this, it is governed by the establishment of various principles that underpin the existence and relevance of tax obligations on the part of citizens (Mora & Bernal, 2016). In this sense, Article 363 of the 1991 Political Constitution states that the foundation of the tax system is based on the

principles of equity, efficiency, progressivity, and non-retroactivity. However, authors such as Romero, Grass & Garcia (2013) indicate that many more principles are framed within social justice, the social rule of law, legality, and law reservation in tax matters. The principles are presented in figure 1.

**Figure 1. Principles of the tax system**



**Source:** own elaboration.

The principles of equity, efficiency, and progressiveness of the tax are of great importance for all areas of public policy, but especially for areas that involve state coercion, such as taxes. Some are more suitable for achieving a fairer redistribution among citizens, seeking justice, and eliminating the arbitrariness of the norm in the affectation of fundamental rights (Romero, Grass & García, 2013). The Constitutional Court, in its ruling C-397 of 2011, stated that these principles are the basis of the legitimacy of the tax system and establish the limits that the State has concerning tax action and its general framework for the realization of fiscal burdens.

Regarding the principle of equity, the Constitutional Court, in ruling C-059 of 2021, refers to the fact that this principle encompasses all taxes, that the burden of a taxpayer should reflect their economic capacity to bear their contribution compared to that of other taxpayers, i.e., the regimes of imposition and incentives among the population should be equal, avoiding excessive burdens on some and not on others. Traditionally, a distinction is made in equity: vertical and horizontal. Issues relating to justice in the categories of "vertical equity" can be seen when citizens have differences between their levels of income or wealth and "horizontal equity" when members of the same income group are in different positions (Halliday, 2013).

Regarding the principle of efficiency, the design of an efficient taxation system must encapsulate the cost of compliance for both governments and taxpayers. In its design, a complex tax is very susceptible to tax evasion, which leads to high compliance and administrative costs. The Constitutional Court maintains that efficiency is linked to ensuring that the demand for taxes provides the lowest social cost to the taxpayer in their tax duty, i.e., its importance lies in the fact that the application of this does not influence or cause economic tensions at a general level (Ruling C-056 of 2019); likewise, the same Court points out that efficiency refers to two factors, to the optimal collection of fiscal burdens and to the execution of mechanisms that guarantee the prevention of tax evasion and avoidance, this intending to achieve a greater collection of taxes with lower costs in its operation (Ruling C-200 of 2021).

The principle of tax progressivity refers to the tax burden increasing as one has a greater contributory capacity and is used to carry out a redistribution of revenue among the population (Trujillo, 2020). Generally, a progressive tax regime captures considerable income as the pre-tax return rate increases. Fiscal progressivity uses a higher rate on the rich due to the principle of contributory capacity. Thus, the tax must charge in the same way those who have the same payment capacity, referring to horizontal equality, and must tax in a greater proportion those who have a greater contributory capacity, referring to vertical equality (Constitutional Court Ruling C-397 of 2011)

Regarding the principle of legality, every tax can be created, modified, or eliminated only through a legislative act; it aims to reinforce legal certainty to avoid tax abuses by rulers (Bobadilla, Chacón & Montenegro, 2020). With this principle, the taxpayer must be sure that the Law is clear, determinable, and not retroactive. If it is detected that a tax charged to taxpayers did not go through the procedures in the Congress of the Republic, it is said that it lacks legality. In this sense, jurisprudence has said that every legal act must be previously validated based on a democratic discussion; it also represents the need for a coherent creation of a State's fiscal policy (Constitutional Court Ruling C-891, 2012)

When it refers to the principle of non-retroactivity, it refers to the fact that the Law cannot have effects backward in time, i.e., has consequences for acts or legal acts already carried out or formalized before the promulgation of a Law, as stated in Article 363 of the Constitution. For his part, Plazas (2020) indicates that its purpose is to provide security to the taxpayer by preventing situations that are legally consolidated under a previous Law or provision from being affected. It is preferable that, in a fiscal context, rules that impose taxes or provide tax reliefs are published in legislation so that the taxpayer knows first-hand what he or she is getting into with taxes and, in case he or she knows, that rule does not affect consolidated legal situations, under the pretext of changing them just because the ruler wants more resources.

Finally, the principle of reservation of Law refers to legislative action in the creation of the tax, i.e., the constitutional mandate is configured with the autonomy to impose taxes on taxpayers only if there is a precedent of Law that backs up such imposition (Restrepo & Gómez, 2017). Likewise, Rengifo (2020) reinforces this concept, indicating that laws can only regulate certain aspects, establishing their limits and scope. Taxation enunciates the financial responsibilities of individuals concerning the rest of society; it means that the scope of taxation in a country invariably becomes more detailed and elaborated through the promulgation of specific Laws. Hence, imposing levies is reserved for legislative power (Halliday, 2015).

The above principles establish general rules for the design and development of tax policy. Certain universal factors must be present in the contribution. As part of the fiscal design, the simplicity of the operation of the tax system, a reasonable tax, low compliance costs, penalties proportional to the infringement, and the correct application according to the taxpayer's economic capacity will lead to a compliant behavior of the citizen that results in more resources for public spending.

The Commission of Experts for Tax Competitiveness (2016) has said that the current tax model is not sufficient to provide the essential public goods that citizens demand; therefore, in the last two decades, the tax system has had a constant evolution in order to stabilize public finances and finance public strategies (Concha, Ramírez & Acosta, 2017). Likewise, Espitia, Ferrari, Hernández, Hernández, González, Reyes, Villabona & Zafra (2017) identify elements that comprise an ideal tax structure; in their approach, they indicate that the collection must compensate for the growing lack of public spending; taxation must be clear, simple and

advertised, must focus on direct taxes, and taxes should not grant fiscal privileges for companies and natural persons as they are inequitable.

Now, national taxation is planned at the initiative of the government in power and is debated and approved by the Congress of the Republic; however, although the same happens when it comes to approving taxes for territorial entities, these enjoy territorial autonomy, i.e., they have a certain degree of freedom in decision-making concerning other legal entities (Rodríguez, 2014), this concept implies self-government. However, it relates not to sovereignty but to activities and/or competencies legally assigned to each entity. Generally, changes in tax systems come from conjunctures in the insufficiency of revenue collection and the fulfillment of economic, social, and political expectations (Fuentes & Jaimes, 2017).

### **3.2. Regulatory background for animal protection**

The current environmental regulation has significant advances in providing legal protection for nature, and animal protection is no exception. Environmentalists, ecologists, and animal defenders are present as watchdogs of animal abuse, even spreading the meaning and scope of humanity compatible with nature. These human groups have been constant bearers of the defense of life. (Acosta & Machado, 2012). Society has observed that the protection of animals is paramount due to the excessive abuse evident in these species (Molina, 2018). For this reason, Colombian legislation and jurisprudence contribute by providing protection to animals with Laws and rulings that promote and protect animals, endowing them with basic rights, and giving them the character of subjects of rights. Pacheco (2018) indicates three ways to treat animals legally, and he exposes the following: as things, as usable natural resources, and as sentient beings. This last one is the basis for creating Laws for animal protection.

In 1972, Law 5 was created, which promotes the creation and operation of "animal protection boards" in all municipalities of the country in order to indicate sanctions and their form of financing. Later, Decree 497 of 1973 regulated the operation of the boards, indicating behaviors considered as "mistreatment" and their respective sanctions and procedures to impose.

In line with what has been stated, the Colombian legislature enacted Law 84 of 1989, which sought to create the National Statute of Protection of Animals by establishing duties towards animals and indicating protection against suffering and pain caused directly and indirectly by man, as well as teaching the importance of respect for animals and promoting the filing of complaints of acts of mistreatment against them. In this sense, the first legislation approaches for treating animals as sentient beings that coexist daily, directly and indirectly, with human beings are observed.

Recently, and due to the implementation of the legislation and statute related to animal protection, Law 1774 of 2016 was created that punishes animal abuse. Through this Law, the Penal and Civil Code was modified, establishing sanctions for certain behaviors related to animal abuse. It defined a civil and judicial sanctioning procedure for offenders, thus protecting animals and recognizing them as sentient beings, and involves a man with the moralistic feeling of animal care. Of course, a year earlier, Law 1753 of 2015 was also approved, which adopts the provisions of the national development plan stipulated for the period from 2014 to 2018 and contributes to the generation of public policies and government actions for the dissemination of animal rights and animal protection, establishing limitations and regarding reproduction, possession, adoption, distribution, and commercialization of domestic animals.

In these two Laws, there is the normative support that Law 746 of 2002 needed to adjust, regulate, and charge a tax on the possession and registration of potentially dangerous dogs. It was necessary to regulate canines in urban and rural areas to safeguard the integrity of people, public health, and the animal's well-being. It was also necessary to change the type of tribute based on the census of potentially dangerous dogs. Fourteen years later, with the enactment of Law 1801 of 2016, significant changes were made in regulating these animals. For example, we no longer speak of dogs; now, they are potentially dangerous canines, and despite this, with Law 2054 of 2020, the expression was improved to "special handling canines" or "special handling breeds."

In Law 1801 of 2016, the necessary characteristics to consider a canine of special handling are indicated; among them are dogs that have had episodes of aggression toward people or other dogs, that have been trained for attack and defense, and describe approximately 13 breeds considered special handling, in turn, is observed in the police code, which establishes the list of breeds of special handling canines and indicates their treatment; however, various advances have been developed to not categorize animals by their breed but by their behavior and upbringing.

Likewise, if seen concerning the distinction of animals as sentient beings, the population has demanded parts of the Civil Code given that it contradicts what is provided in the previous rules; however, the Constitutional Court, in its Judgment C-467 of 2016, states that in Articles 656 and 658 of the Civil Code such treatment does not go against the considerations of animals as sentient beings. It does not exempt or ignore their protection from the new constitutional order given by the regulations that express the protection of animals.

Also, in the first debate on Bill 266 of 2019 in the House of Representatives, a protocol was requested for handling attacks by special handling dogs. Also, the intention and management responsibilities between the competencies of the mayor's office and police for the maintenance of animal care centers seized by attacks to guarantee an adequate space for this type of special handling animals. Also, the contribution against animal abuse as a financial resource for the maintenance of special handling animal management centers, as well as the proceeds obtained from sanctions and others that will be allocated to the national animal welfare fund.

Now, at the time, the Constitutional Court, in judgment C-692 of 2003, declared the authorization for the definition of the rates that would be charged to the holders of potentially dangerous dogs registered in the database of each municipal entity, in addition to their permit as stipulated by Law 746 of 2002. Now, with Law 1801 of 2016, it is clarified that the completion of the registration of potentially dangerous canines stipulated in the previous norms allows the competent authorities to take precautionary measures to prevent the spread of the risk related to possession and also to identify responsibilities in case of damages and injuries to third parties caused by the possession of a potentially dangerous canine, also stipulates extra-contractual civil responsibilities and provides the ease of acquiring policies or taking responsibility for the expenses caused by their canine specimens.

Finally, Law 1955 of 2019, which issues the national development plan 2018–2022, and Law 2054 of 2020, which modifies Law 1801 of 2016, were formulated to establish general guidelines for the generation of strategies, programs, and proposals aimed at the protection and responsible ownership of animals, also verify and guide for the creation of animal welfare and rehabilitation centers, taking into account the provisions in the registration rates and the contributions made through the national animal welfare fund. Likewise, Law 2054 of 2020 establishes the creation of animal welfare centers in all municipalities, always considering their



financial capacity to operate it; this must be contemplated from the Territorial Ordering Plan (POT) to guarantee a space for the number of homeless animals or victims of abuse.

### **3.3. Special handling canine registration fee**

Law 1801 of 2016, known as the National Police and Coexistence Code, was created to establish general and specific regulations for healthy coexistence and respect for the rights of all individuals within the national territory. Its preventive provisions aim to determine the guidelines and exercise of power, function, and police activity following the constitution and the necessary actions to maintain order. According to Ramírez (2017), issuing the National Police and Coexistence Code was necessary due to limitations in the previous code, given social, legal, and cultural context changes, and the insufficient severity of the previously established sanctions.

The law defines the relationship with animals in its thirteenth title, including prohibitions regarding potentially dangerous dogs. It also establishes a census for highly dangerous canine specimens and the obligation for citizens owning such animals to register their pets. Article 133 of this law stipulates that municipalities will determine the fee for registering special handling canines and their permission to be kept in residential areas.

The Constitutional Court, in Ruling C-059 of 2018, states that the registration of special handling canines is important as it allows for identifying dogs capable of causing severe damage due to their high level of aggressiveness in attack and defense, pain resistance, great tenacity, and stubbornness. Similarly, the Mayor's Office of Bogotá intervened in this ruling, stating that the articles within the thirteenth title do not violate the principles of equality, as they do not aim to discriminate against the owners of these canines. The Attorney General of the Nation also mentioned that the articles do not violate rights or discriminate against owners of highly dangerous canines but seek to identify and safeguard the public.

Article 133 of Law 1801 of 2016 empowers municipalities to establish a fee for registering highly dangerous canines—articles 130, 131, and 132 outline the procedures for owner-based canine control registration. Benedetti (2018) emphasizes the importance of recognizing the inherent value of animals and protecting their rights, considering that this type of animal is subject to high abuse rates, which alters their environment and predisposes them to be dangerous. In this sense, this economic instrument aims to incentivize or discourage certain behaviors. In this case, it is acknowledged that owning these animals can lead to incidents against the rest of the population, including themselves, when the owner keeps them for street fights or to profit from them. These laws seek to identify and census the population of highly dangerous canines, verify these animals' housing and habitat conditions, and collect a canine fee. The funds collected can then be used for projects aimed at the welfare and health of these animals, always striving to reduce the prevalence of attacks or animal abuse that violate their rights. They are sentient living beings, and if raised in suitable environments, they are less likely to pose a danger to the community.

Likewise, according to Mejía (2020), canines can be considered potentially dangerous if they have had aggression towards humans, resulting in injuries or death, attacked other dogs causing death, or have been trained for attack and defense. They can also be classified as potentially dangerous if they belong to specific breeds or their crosses or hybrids and have shown outbreaks of violence towards humans or animals, establishing a precedent that such incidents may occur again. In these cases, the canine owner is responsible for any damages caused by their dog to third parties. Therefore, the law requires acquiring an extra-contractual

civil liability insurance policy to cover expenses. If the owner does not possess such a policy, they will be liable for the damages caused.

#### **4. Research Results**

##### **4.1. Knowledge, creation, registration, and collection related to special handling canines**

As a result of the question about awareness of the tax measure created for the registration of canines, it was found that 12 out of the surveyed municipalities, or 80.00%, were aware of it. In comparison, 20.00% claimed nothing about it (table 1). They believe more knowledge about the measure is needed due to specific dissemination frameworks. They also consider that the regulations are scattered, with some being introduced through national tax reforms, others through development plans, and others, as in this case, being promulgated in the Police Code. The dissemination of the law does not benefit society as a whole because, in some cases, there are not many owners of these canines, and the majority of the population is not in the same situation as special handling dogs. Furthermore, these regulations are not advertised; they are only referenced through audiovisual or written media when incidents occur involving these canines and the public.

Of the 80.00% of administrative entities that claimed to be aware of the "fee," only 40.00%, or 6 municipalities, have adopted it. In contrast, 11 of them, equivalent to 60.00%, admitted needing to start updating the tax statute. Here, it is important to highlight that, considering the autonomy of territorial entities, municipalities and departments decide on the taxes to be applied within their jurisdiction. The public entity may not agree with this type of fee collection. Consequently, when an incident involving these dangerous breed animals occurs, the entity must address a different type of sanction. However, the absence of a fee in the revenue statute does not mean that the registration of these canines cannot be conducted or that their owners cannot be penalized in the event of an incident or accident. The measure's adoption is also important since municipal administrations consider the population of special handling canines minimal. Therefore, deploying human, technological, financial, and advertising resources for a small number of registrations is unjustified.

Regarding the 40.00% of municipalities that reported having a fee for the registration of potentially dangerous canines, in other words, the 6 municipalities that have implemented the fee, they stated that no citizens had approached the municipality to register their pets. Consequently, no registration fees have been collected (table 1). It seems that the current tax measure will follow the fate of its predecessor, Law 746 of 2002, which authorized municipalities to charge a "fee" to owners of dangerous breed canines. It leads to a lack of income for animal welfare centers in municipalities, as stipulated in the regulation, with the funds going to the animal welfare fund or centers for the care and rehabilitation of animals. This fee has been created solely for compliance purposes, without conducting campaigns to promote the registration of special handling canines.

The lack of knowledge about the law, the "fee," and the obligations of each party involved, namely the owner of the special handling canine, the municipal government responsible for the registration, and the national police responsible for public order, may result in incomplete compliance with the regulations. It means owners may not have an extra-contractual civil liability insurance policy as required by Article 127 of Law 1801 of 2016 to cover any damages caused by the registered or unregistered canine. Finally, the law's implementation needs to be

taken more seriously as there may be insufficient resources to carry out all the activities involved in implementing fee and monitoring mechanisms for animal protection.

However, once the fee is adopted in the municipality's revenue statute, the triggering event for its application is needed, i.e., the existence of these special handling dogs. If this event does not occur, there will be no charge. Consequently, for the municipalities, this exercise represents a waste of resources that they need to be in a position to assume. This type of tax does not have the advantage of generating substantial revenue; on the contrary, the fee is very low, and the infrastructure, logistics, and technological and financial resources represent an expense for the institution responsible for conducting the census.

**Table 1. Indicators of Knowledge, Creation, and Collection of the "Special Handling Canine Registration Fee"**

MUNICIPALITIES	KNOW THE "FEE"		HAS CREATED THE "FEE"		NUMBER OF REGISTERED CANINES	COLLECTION OF THE "FEE".
	SI	NO	SI	NO		
Belén de los Andaquíes	X			X	0	0
El Paujil	X		X		0	0
Puerto Rico		X		X	0	0
El Doncello	X		X		0	0
La Montañita	X			X	0	0
Morelia	X		X		0	0
Albania	X			X	0	0
Solita	X		X		0	0
Florencia	X			X	0	0
San Vicente del Caguán	X		X		0	0
Curillo		X		X	0	0
Cartagena del Chaira	X		X		0	0
Solano		X		X	0	0
Milán	X			X	0	0
San José de la fragua	X			X	0	0
<b>TOTAL</b>	<b>12</b>	<b>3</b>	<b>6</b>	<b>9</b>	<b>0</b>	<b>0</b>

Source: own elaboration.

#### 4.2. Reasons for the non-adoption of the special handling canine registration fee

Regarding the reasons why municipalities have not adopted the "fee," 22.22% of those surveyed mentioned that it is due to a lack of knowledge about the law and the absence of a unified and robust tax structure that would allow territorial entities to understand the available taxable events and their management for approval. For 33.33% of the municipalities, the reasons are more related to the recent approval of the law and its poor dissemination among the population, discouraging its adoption. Finally, approximately half of the respondents, 44.44% in this case, believe that the population of canines considered highly dangerous in their municipal jurisdictions is minimal. The ratio between the human population and the studied canines does not justify the high fiscal expenditure for what would result in a poor collection (table 2).

**Table 2. Reasons for Not Having Created the Fee**

REASONS	NUMBER OF MUNICIPALITIES	%
The law is recent and we have not updated the tax statute.	3	33,33
Due to lack of knowledge of the rate	2	22,22
Because we do not justify its creation due to the minimal population of special handling dogs.	4	44,44
Total	9	100

Source: own elaboration.

Indeed, the principle of efficiency is activated in this context, as it does not justify allocating resources and implementing extensive logistical operations for a modest fee in a scenario where the triggering event tends towards zero. Fiscal instruments offer varying degrees of economic efficiency. However, in the case of this "fee," the costs of providing the registration service should be covered by the population that owns dangerous breed canines. If the target population is zero, there would be no basis for collecting the fee, and therefore, it is better to avoid inefficiently allocating resources.

### 4.3. Reasons for not collecting the fee

Municipalities have several reasons for not collecting the special handling canine registration fee, even when the municipal agreement approves its collection. Table 2 shows that nearly 50.00% of municipalities do not collect the fee because they have yet to enable the administrative acts that require the registration of special handling canines. The public entity must establish the necessary processes and procedures for state intervention. In this case, the registration of canines ensures the maximum effectiveness of the rights of citizens, owners, and their pets. Having the collection of the "fee" authorized by municipal agreement does not mean that registrations can proceed, as a series of administrative acts are required to engage the public entity in its duty to provide security and social protection to citizens.

For 16.66% of respondents, the issue lies in the fact that authorizing the collection of the "fee" and having other regulations where the public entity fulfills the systematic and orderly registration of special handling canines is not enough if citizens do not come forward to register their potentially dangerous canines. The tax measure and other regulations may be viewed favorably by pet owners. However, they fail to realize that it directly contributes to social order and indirectly to safety, habitat, and the animals' care. Implementing this non-fiscal measure highlights the state's regulatory role in the social and cultural sphere, making tax payment an incentive or disincentive for owning this type of canine, aiming for the maximum effectiveness of human and non-human fundamental rights.

Finally, 33.33% of respondents acknowledge that as a territorial entity, they do not carry out promotional campaigns for the regulation that obliges citizens to register their potentially dangerous canine pets (table 3). Suppose the institution needs to be aware of the measure and publicize it. In that case, it cannot expect obligated individuals to go to the municipal offices to comply with it, including registration, responsibilities associated with owning such pets, and payment of the "fee." Adding to that the limited budget that territorial entities have to allocate to the enforcement of regulations and the fee for the registration of special handling canines, it becomes evident that it is a worn-out and inefficient option that does not contribute to solving individual problems that affect the collective or to the realization of each fundamental right. If we examine the role of this tax in addressing certain types of collective action problems, this tax measure will be costly.

**Table 3. Reasons for Not Collecting the Fee**

REASONS	NUMBER OF MUNICIPALITIES	%
We have not enabled the register "census of owners of special handling dogs".	3	50,00
The municipality has not implemented any activities to raise awareness of the rate	2	33,33
No one comes forward to register their potentially dangerous canines	1	16,66
Total	6	100,00

**Source:** own elaboration.

## Conclusions

The state can use taxation as an intervention tool in society, especially in the economic and social fields, to achieve its constitutionally defined guidelines (Buffon, 2010). In the case of the "fee for the registration of special handling canines," the aim is to provide municipal entities with a tax instrument to ensure optimal conditions for these potentially dangerous canines, as well as to provide the necessary funds for the registration system to function and be economically sustainable (Restrepo, Bogotá & Díaz, 2022).

Instead of solely collecting taxes, the state uses these taxes to stimulate or discourage certain behaviors, aiming to achieve the same goals traditionally pursued through taxation. This phenomenon is known as extra fiscal measures and incentivizes certain behavior patterns while discouraging others. One of these patterns relates to environmental consequences, such as using plastic bags or consuming sugary drinks, alcohol, or tobacco, which are harmful to health. In the case at hand, a fee for the registration in the census of special handling canines will make individuals think twice about owning such breeds, as they will have to pay an annual registration fee and obtain civil liability insurance.

Considering the regulatory background for the identification of special handling canines and the ineffectiveness of the tax measure in the municipalities where it has been approved, it is evident that there needs to be more interest from the public and public entities in implementing the registration fee for canines. The poor dissemination of regulations regarding the ownership of these types of pets means that the population needs to be clearer on what characteristics classify a canine as potentially dangerous. The regulatory background shows that the characteristics that make a canine potentially dangerous have been established since Law 746 of 2002. However, according to Vanegas (2020), jurisprudence sometimes relies on breed stigmas to identify canines as special handling canines, assuming that these animals are always aggressive and dangerous. As Mejía (2020) suggests, factors such as the environment, behavior, origin, care, and legal responsibilities of owners towards canines should be considered. It is where the root of violent or aggressive behavior in canines is created, regardless of their breed. As Pacheco (2018) states, canines are sentient beings and should be protected by legislation.

The discussion should revolve around more than just the fee that municipalities should charge for registering special handling canines. Consideration should be given to protecting both the animals and the citizens who want to navigate the streets and parks of the city freely. Civil liability insurance should cover damages and harm caused by pets to residents of the area. Law 1801 of 2016 establishes the acquisition of insurance to cover damages to third parties caused by special handling canines, providing guarantees for any attack. Additionally, this type of regulation helps categorize and create strategies to monitor the breeding of these canines, always aiming to provide a healthy environment that does not contribute to the development of aggressive behaviors toward the population.

However, the requirement of a fee and the obligation to have civil liability insurance have been subject to debate in higher courts (Judgment C-059 of June 7, 2018). The fee was challenged because it violates the right to equality. After all, the fee should be charged to all owners and caretakers of canines, regardless of the breed, as the determining factor for charging the fee cannot be the potential dangerousness of the canine. According to the Constitutional Court, the fee is constitutional as it meets the characteristics of this type of tax, does not violate any tax principles, and the insurance that protects the owner and the citizen is an additional burden for those who wish to own this type of pet. Furthermore, the right to personal and family

privacy and the property right is violated, as these regulations may deter or coerce citizens from owning special handling canines and may require citizens to reveal information about their ownership of such canines to public entities (Restrepo, Turatti & Bufón, 2021).

In the Caquetá department, adopting this fee is seen as just another requirement on paper, without effectively serving the purpose for which it was created. Among the municipalities in Caquetá, 80% are aware of the fee; however, only six have taken the necessary steps for its adoption and incorporation into the tax regulations. None of the municipalities that have approved the fee are collecting it. The legislation approving the fee is not a tax reform but part of the Police Code. The fee collection tends towards zero, making it financially unviable and unsustainable. The maintenance of the registration program for special handling canines is costly and requires infrastructure, logistics, and technological and financial resources. The fee does not benefit society as a whole since there are not many owners of special handling canines; These types of regulations are not widely publicized; The population of canines considered highly dangerous in municipal jurisdictions, such as Caquetá, is minimal;

The law's approval is recent, and its poor dissemination among the population discourages its implementation. Municipalities still need to enable the administrative acts that mandate the registration of special handling canines, and Citizens need to come forward to register their potentially dangerous canines.

Implementing Articles 126 and 127 of Law 1801 of 2016 has not achieved the desired effect. The lack of commitment from territorial entities to implement the fee and control the population of potentially dangerous canines prevents the necessary actions from being taken to minimize accidents involving such canines. Some municipalities do not see it as necessary due to the small population in each municipality, as it is not considered important for the public or the citizens. In the event of an incident or accident, they will use the sanctions established in Article 134 of the law and the responsibilities of the owner of such canines. Taxation plays a key role in public policy by providing normative guidance through incentives and disincentives for the ownership of canines considered potentially dangerous. Some government programs seem more deserving of coercive financing than others. However, the census or registration program for this type of animal has little to do with protecting property rights. Instead, it relates to the right to freedom, a dignified life, and respect for animals as subjects of rights.

The significance of this research lies in the limited functionality of the regulatory and tax measures of implementing the fee for the registration of special handling canines. In the Caquetá Department, the implementation of the fee has remained only on paper, complying with the requirements of the law by adopting the tax measure but lacking the effectiveness it was created for. Among the municipalities in Caquetá, 80% are aware of the fee; however, only six have taken the necessary steps for its adoption and incorporation into the tax regulations. None of the municipalities that have approved the fee are collecting it. The 40% of municipalities that have adopted the fee have done so without effectiveness, using the minimal population of special handling canines to avoid the unnecessary expenses associated with establishing infrastructure and logistics. However, regardless of the size of the population of potentially dangerous canines, the importance of the measure lies in guiding the unacceptable behavior of individuals who mistreat animals. The realization of rights, now also extended to animals, and the achievement of constitutional principles should not be seen solely in terms of revenue generation. Instead, the "human interest" in taxation is preserved and pursued through extra fiscal measures.

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