

**Inter-American Center of Tax Administrations - CIAT**

**52nd GENERAL ASSEMBLY**



**"WORLD CLASS TAX ADMINISTRATION - FOSTERING SUCCESSFUL RELATIONSHIPS  
WITH KEY STAKEHOLDERS BOTH DOMESTICALLY AND INTERNATIONALLY"**

**PROGRAM**

**May 15 - 17, 2018**

## ABOUT CIAT

The Inter-American Center of Tax Administrations (CIAT) supports the efforts of national governments by promoting the evolution, social acceptance and institutional strengthening of tax administrations, encouraging international cooperation and the exchange of experiences and best practices.

We are a non-profit international public organization that provides specialized technical assistance for the modernization and strengthening of tax administrations. Founded in 1967, CIAT currently has 40 member countries and associate member countries from four continents: 31 countries of the Americas, 5 European countries, 3 African countries and 1 Asian country.

## MEMBER COUNTRIES

Angola	Ecuador	Nicaragua
Argentina	El Salvador	Panama
Aruba	France	Paraguay
Barbados	Guatemala	Peru
Bermuda	Guyana	Portugal
Bolivia	Haiti	Spain
Brazil	Honduras	Sint Maarten
Canada	India	Suriname
Chile	Italy	Trinidad and Tobago
Colombia	Jamaica	Uruguay
Costa Rica	Kenya	USA
Cuba	Mexico	Venezuela
Curacao	Morocco	
Dominican Republic	Netherlands	

## EXECUTIVE COUNCIL 2017- 2018

**President:** Marta Gonzalez Ayala

**Councilors:**

Argentina	Alberto Abad
Canada	Michael Snaauw
Colombia	Santiago Rojas Arroyo
Honduras	Miriam Guzmán
Italy	Giorgio Toschi
Mexico	Osvaldo Santín Quiroz
Trinidad & Tobago	Allison Raphael
United States	Kirsten Wielobob

## EXECUTIVE SECRETARIAT

Executive Secretary	Márcio F. Verdi
Planning and Institutional Development Director	Socorro Velázquez
Operations and Institutional Management Director	Francisco J. Beiner
Technical Assistance and Information and Communication Director	Raúl Zambrano
Training and Human Talent Development Director	Alejandro Juárez
Tax Studies and Research Director	Santiago Díaz de Sarralde
International Cooperation and Taxation Director	Isaac Gonzalo Arias
Accounting and Finance Manager	Xiomara Tejada
Internal Administration and Human Resources Manager	Rita L. Solis
Information Technology Manager	Tomás Torres
International Cooperation Manager	Mónica Alonso

## REPRESENTATIVES AND CORRESPONDENTS OF CIAT

Country	Representative	Correspondent
Angola	Silvio Franco Burity	Luis Sambo
Argentina	Alberto Abad	Horacio Castagnola / Angel Pacheco
Aruba	Luenne Gomez Pieters	Angeline Geerman-Giel
Barbados	Margaret Sivers	Margaret Sivers
Bermuda	Lucia M. Peniston	Mary Inocencio
Bolivia	Veimar Mario Cazón	Juana Patricia Jiménez
Brazil	Jorge Rachid	Flávio Araújo
Canada	Michael Snaauw	Javier Nacarino
Chile	Fernando Barraza	María Bernardita Moraga
Colombia	Santiago Rojas Arroyo	Sandra Lucía Virgüez
Costa Rica	Carlos Vargas Durán	Maribel Zúñiga C.
Cuba	Yamilé Pérez Díaz	Alberto Fernández R.
Curazao	Jamila Isenia	Yut-Ha Natalie Sint Hil
Dominican Republic	Magín J. Díaz	Nieves Vargas Collado
Ecuador	Leonardo Orlando Arteaga	Manolo Rodas B.
El Salvador	Sergio de Jesús Gómez	Ramón Pérez Gómez
France	Bruno Parent	Sylvie Sturel

Guatemala	Juan F. Solorzano Foppa	Oty Aixa Farfán
Guyana	Godfrey Statia	Janet Abbensetts
Haiti	Miradin Morlan	
Honduras	Miriam Guzmán	Gabriel Perdomo
India	Rajat Bansal	Sinha Vinay
Italy	Giorgio Toschi	Stefano Gesuelli
Jamaica	Ainley Powell	Meris Haughton
Kenya	John Karimi Njiraini	Andrew N. Osiany
Mexico	Osvaldo Santín	Enrique Lavín V.
Morocco	Omar Faraj	
Nicaragua	Martin Rivas	Francisco Reyes
Netherlands	Uijlenbroek Jaap	Jaco Tempel
Panama	Publio Cortés	Yessika Araúz
Paraguay	Marta González Ayala	Augusto Delvalle
Peru	Victor Shiguiyama	Dioselina Esther Urbina Cruz
Portugal	Helena María Borges	Rui Miguel Candeias
Spain	Santiago Menéndez Menéndez	Ignacio del Río Angulo
Sint Maarten		Sherry Hazel
Suriname	Joan Veldhuizen	Aruna Rampersad
Trinidad and Tobago	Allison Raphael	Ravi Taklalsingh
Uruguay	Joaquín Serra	Margarita Faral
United State	Kirsten Wielobob	Virginia Tarris
Venezuela	José David Cabello	Erick Romero

## PERMANENT TECHNICAL ASSISTANCE MISSIONS

### France

Head of Mission:

### Spain

Head of Mission: Juan Francisco Redondo

### Italy

Head of Mission: Stefano Gesuelli

### GIZ-German Cooperation

Head of Mission: Joerg Wisner



**DAILY SCHEDULE OF ACTIVITIES**

**WORLD CLASS TAX ADMINISTRATION - FOSTERING SUCCESSFUL RELATIONSHIPS WITH KEY STAKEHOLDERS BOTH DOMESTICALLY AND INTERNATIONALLY**

Tuesday, May 15, 2018

Hour			TOPIC
From	To	Time	
9:00	9:45	0:45	<b>Inaugural Ceremony</b>
		0:05	Presentation of the Executive Council Members
		0:10	Statement by Mr. Márcio F. Verdi, CIAT Executive Secretary
		0:10	Statement by the Executive Council President, Mr. Michael Snaauw, Assistant Commissioner, Canada Revenue Agency
		00:20	Statement by Minister of National Revenue - Canada
9:45	10:15	00:30	Official photograph, Coffee and Integration
10:15	11:40	01:25	<b>Topic 1: The tax administration as a pillar of society: its relationships with citizens and business</b>
10:15	10:25	00:10	Moderator: Paraguay
10:25	10:55	00:30	Speaker: Canada
10:55	11:25	00:30	Speaker: Australia
11:25	11:40	00:15	Debate
11:40	12:45	01:05	<b>Subtopic 1.1: Involving practitioners and the business community in the developments of forms, regulations and procedures</b>
11:40	11:50	00:10	Moderator: Canada
11:50	12:10	00:20	Speaker: Mexico
12:10	12:30	00:20	Speaker: Jamaica
12:30	12:45	00:15	Debate
12:45	14:05	01:20	Lunch
14:05	15:10	01:05	<b>Subtopic 1.2: Performing taxpayer service above and beyond the walk-in office</b>
14:05	14:15	00:10	Moderator: TBD
14:15	14:35	00:20	Speaker 1: Brazil
14:35	14:55	00:20	Speaker 2: Chile
14:55	15:10	00:15	Debate
15:10	15:30	00:20	Coffee and Integration
15:30	17:30	02:00	<b>Round Table 1</b>
			<b>Topic: World Class Tax Administration</b>
15:30	15:40	00:10	Moderador: CIAT
15:40	17:30	01:50	Suggested Participantes: IMF, Canada - CRA Commissioner, Central/South America (Peru - Guatemala)

Wednesday, May 16

Hour			TOPIC	
From	To	Time		
8:30	10:00	1:30	<b>Topic 2: The Tax Administration as a Pillar of the State: its partnerships with other public and administrative bodies and state services</b>	
8:30	8:40	0:10	Moderator:	TBD
8:40	9:00	0:20	Speaker 1:	Spain
9:00	9:20	0:20	Speaker 2:	Argentina
9:20	9:40	0:20	Speaker 3:	TBD
9:40	10:00	0:20	Debate	
10:00	10:20	0:20	Coffee and Integration	
10:20	11:30	1:10	<b>Subtopic 2.1: The sharing of tax-related information amongst government entities for administrative functions</b>	
10:20	10:30	0:10	Moderator:	TBD
10:30	10:50	0:20	Speaker 1:	Brazil. The sharing of Electronic Invoicing data between the Receita Federal do Brasil and State governments
10:50	11:10	0:20	Speaker 2:	France
11:10	11:30	0:20	Debate	
11:30	13:00	1:30	<b>Subtopic 2.2: The sharing of tax-related information amongst government entities for criminal enforcement functions</b>	
11:30	11:40	0:10	Moderator:	TBD
11:40	12:00	00:20	Speaker 1:	Italy
12:00	12:20	00:20	Speaker 2:	Ecuador
12:20	12:40	00:20	Speaker 3:	United State - Criminal Investigations Division
12:40	13:00	0:20	Debate	
13:00	14:20	1:20	Lunch	
14:20	15:30	01:10	<b>Subtopic 2.3: Joint or simultaneous filing of tax declarations for national and provincial governments (VAT, CIT, PIT, others)</b>	
14:20	14:30	0:10	Moderator	United States
14:30	14:50	0:20	Speaker 1:	Canada
14:50	15:10	0:20	Speaker 2:	Argentina
15:10	15:30	0:20	Debate	
15:30	15:50	0:20	Coffee and integration	
15:50	17:50	02:00	<b>Round Table 2</b>	
15:50	16:00	00:10	Moderador:	TBD
16:00	17:50	01:50	Participantes:	Canada - Relevant industry sector association, others

Thursday, May 16

Hour			TOPIC	
From	To	Time		
09:00	10:10	01:10	<b>Topic 3: The Tax Administration as a Pillar of International Relations: its collaboration with other national administrations and regional and international organizations</b>	
09:00	09:10	00:10	Moderator:	TBD
09:10	09:30	00:20	Speaker 1:	India
09:30	09:50	00:20	Speaker 2:	Morocco
09:50	10:10	00:20	Debate	
10:10	11:20	01:10	<b>Subtopic 3.1: International collaboration in the age of the Digital Economy</b>	
10:10	10:20	00:10	Moderator:	TBD
10:20	10:40	00:20	Speaker 1:	OECD - TFDE
10:40	11:00	00:20	Speaker 2:	TBD
11:00	11:20	00:20	Debate	
11:20	11:40	00:20	Coffee and integration	
11:40	12:20	00:40	<b>Subtopic 3.2: Ethics and Tax Administration (an open discussion)</b>	
11:40	11:50	00:10	Moderator:	CIAT and CRA
11:50	12:20	00:30	Participants:	CIAT Ethics Permanent Committee Members
12:20	13:10	00:50	<b>Subtopic 3.3: Major benefits of BEPS initiatives for collaboration with other tax administrations</b>	
12:20	12:30	00:10	Moderator:	TBD
12:30	12:50	00:20	Speaker 1:	Joint International Taskforce on Shared Information & Collaboration (JITSIC) Network
12:50	13:10	00:20	Speaker 2:	OECD - FTA Chair - Norway
13:10	14:10	01:00	Lunch	
14:10	16:10	02:00	<b>Round Table 3</b>	
			<i>Topic: Future Role of Regional Tax Organizations</i>	
14:10	14:20	00:10	Moderator:	ITC
14:20	16:10	01:50	Participants:	RTOs: CATA, CREDAF, CIAT, IOTA 2 countries: 1 developed and 1 developing
16:10	16:40	00:30	Coffee and integration	
16:40	17:35	00:55	<b>CLOSING</b>	
16:40	17:00	00:20	<b>Gran Rapporteur</b>	TBD
17:00	17:10	00:10	Invitation to the 2018 Technical Conference, Portugal	
17:10	17:20	00:10	Invitation to the 2019 General Assembly, Cuba	
17:20	17:35	00:15	Closing Ceremony Executive Council President, Canada	

**INTER-AMERICAN CENTER OF TAX  
ADMINISTRATIONS – CIAT**

**52st  
GENERAL ASSEMBLY**



**“WORLD CLASS TAX ADMINISTRATION – FOSTERING  
SUCCESSFUL RELATIONSHIPS WITH KEY  
STAKEHOLDERS BOTH DOMESTICALLY AND  
INTERNATIONALLY”**

**PRESENTATIONS**

Ottawa, Canada  
May 15 -17, 2018



**Tuesday May 15, 2017**

**INAUGURAL CEREMONY: WORLD CLASS TAX ADMINISTRATION – FOSTERING SUCCESSFUL RELATIONSHIPS WITH KEY STAKEHOLDERS BOTH DOMESTICALLY AND INTERNATIONALLY**

**Topic 1: The tax administration as a pillar of society: its relationships with citizens and business**

**Canada | PPT ([ES](#)) ([EN](#))**

**Morocco | PPT ([EN](#)) ([FR](#))**

**Topic 1.1:** Involving practitioners and the business community in the developments of forms, regulations and procedures

**Estado de Idalho – E.U.A. | PPT ([EN](#))**

**Jamaica | PPT ([ES](#)) ([EN](#))**

**Topic 1.2:** Performing taxpayer service above and beyond the walk – in office (The American Experience)

**IOTA\_moderator | PPT ([EN](#))**

**Brazil | PPT ([ES](#)) ([EN](#)) ([PT](#))**

**Chile | PPT ([ES](#)) ([EN](#))**

**Topic 1.3:** Performing taxpayer service above and beyond the walk-in office (The Asian Experience)

**South Korea | PPT ([EN](#))**

**People’s Republic of China | PPT ([EN](#))**

Wednesday May 16, 2017

**TOPIC 2: THE TAX ADMINISTRATION AS A PILLAR OF THE STATE: ITS PARTNERSHIPS WITH OTHER PUBLIC AND ADMINISTRATIVE BODIES AND STATE SERVICES**

Norway | PPT [\(EN\)](#)

Spain | PPT [\(ES\)](#)

Argentina | PPT [\(ES\)](#) [\(EN\)](#) | PDF [\(EN\)](#)

France | PPT [\(FR\)](#) [\(EN\)](#)

**Topic 2.1:** The sharing of tax-related information amongst government entities for administrative functions

Brazil | PPT [\(ES\)](#) [\(EN\)](#) [\(PT\)](#)

**Topic 2.2:** The sharing of tax-related information amongst government entities for criminal enforcement functions

Italy | PPT [\(ES\)](#) [\(EN\)](#)

Ecuador | PPT [\(ES\)](#)

United States | PPT [\(EN\)](#)

**Topic 2.3:** Joint or simultaneous filing of tax declarations for national and provincial governments (VAT, CIT, PIT, others)

Harvard\_Kennedy\_School – Moderator | PPT [\(EN\)](#)

Canada | PPT [\(EN\)](#)

Canon Institute | PPT [\(EN\)](#)

**Thursday May 17, 2017**

**TOPIC 3: THE TAX ADMINISTRATION AS A PILLAR OF INTERNATIONAL RELATIONS: ITS COLLABORATION WITH OTHER NATIONAL ADMINISTRATIONS AND REGIONAL AND INTERNATIONAL ORGANIZATIONS**

**India | PPT) [\(EN\)](#)**

**Uruguay | PPT [\(ES\)](#)**

**Topic 3.1:** International collaboration in the age of the Digital Economy

**OECD – TFDE | PPT [\(EN\)](#)**

**Portugal | PPT [\(EN\)](#)**

**Topic 3.2:** Ethics and Tax Administration (an open discussion with the audience)

**Spain | PPT [\(ES\)](#) [\(EN\)](#)**

**Topic 3.3:** Addressing global tax challenges through multilateral collaboration – BEPS and JITSIC

**Canada | PPT [\(EN\)](#)**

**Norway | PPT [\(EN\)](#)**

**United States | PPT [\(EN\)](#) | PDF [\(EN\)](#)**