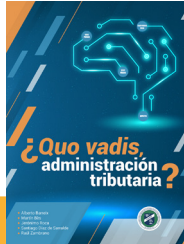
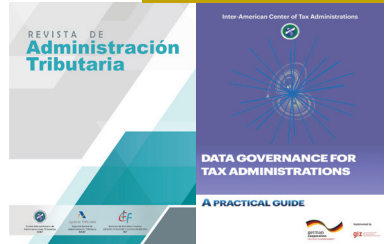




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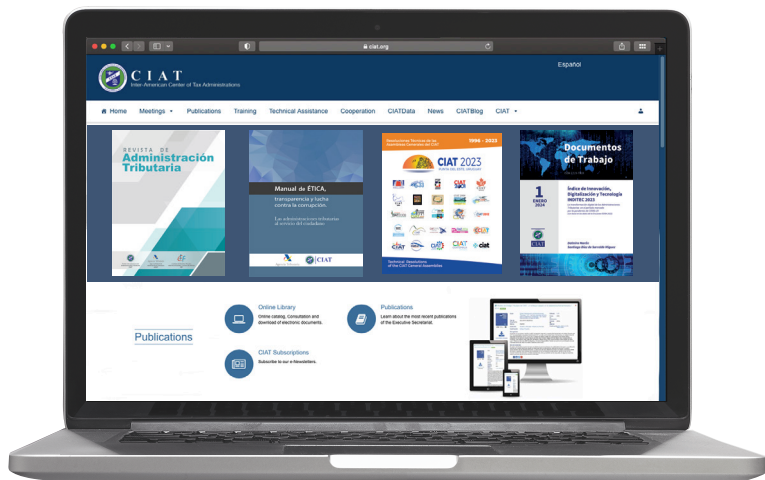
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CIAT’s publication and dissemination effort constitutes a basic component of our intensive technical activity represented in this compilation of Publications which I am pleased to present.

A handwritten signature in black ink, appearing to read 'M. FERREIRA VERDI', with a stylized flourish at the end.

Márcio Ferreira Verdi
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2022, Granada, Spain

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1st NTO Technical Conference
Building stronger partnerships to fight tax-related illicit financial flows

BMZ-ITC-NTO-CIAT



2020, Virtual mode

Tax Administration and the COVID-19 Crisis (October Meeting - 2020)



2019, Marrakech, Morocco
Tax administration and development



2018, Lisbon, Portugal
Tax administrations and the challenges
of the digital world: summary report



2017, San Jose, Costa Rica
Advances of the tax administrations
in relation to the problem of tax bases
erosion and profits shifting



2016, USA, Miami
CIAT Technology Meeting



2015, Rome, Italy
The tax administration's
examination function



2014, Santiago de Compostela, Spain
The optimization of resources and
processes of the tax administrations



2013, Nairobi, Kenya
Prevention and control of tax evasion



2012, Amsterdam, The Netherlands
Smart cooperation



2011, Lisbon, Portugal
Administrative collection process
as effective mechanism for
increasing revenues



2010, Paris, France
Improvement of the effectiveness
of the tax administration through
new organizational models



2009, Naples, Italy
Strengthening of the
tax administration's capacity



2008, Johannesburg, South Africa
Topics emerging from the agenda
of the tax administrations



2006, Madrid, Spain

An integral approach in preventing
and combating tax evasion



2005, Cartagena de Indias, Colombia

Viable tax administration, viable state



2004, Amsterdam, The Netherlands

The role of tax administrations in tax
legislation: control as key management
function in tax administration



2003, Lisbon, Portugal

Key aspects in control actions
of the tax administrations



2002, Paris, France

Management of the tax administration,
performance evaluation and
the new technologies



2001, Seville, Spain
The tax administration at
the service of the citizen



2000, Taormina, Italy
The taxable capacity, legal assumption
and basis of taxation



1999, Oporto, Portugal
Taxation Vis-A-Vis international relations
and the use of new technologies



1998, Amsterdam, The Netherlands
Organizational structure and
management of tax administrations



1997, Madrid, Spain
Perspectives for integrating
the administration of internal taxes,
customs duties and social security:
effects in a decentralized states



1996, Viterbo, Italy
Evaluation of the tax system
and the tax administration



1995, Paris, Francia
Fiscal control



1994, San Carlos de Bariloche, Argentina
Solution of critical aspects in tax control,
with particular reference to VAT



1993, Venice, Italy
Combating tax abuse and fraud



1992, Benalmedana, Spain
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1976, Puerto Principe, Haiti
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Training in the tax administration

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Tax delinquency: problems and solutions

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Books

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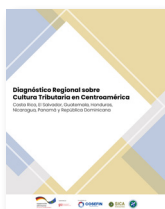
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Overview of tax administrations in CIAT countries Results of ISORA 2022

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Author: CIAT
Carlos Garcimartin and
Santiago Díaz de Sarralde Miguez
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Diagnóstico Regional sobre Cultura Tributaria en Centroamérica: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panamá y República Dominicana



Authors: CIAT/GIZ
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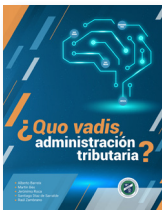


Authors: CIAT-NORAD
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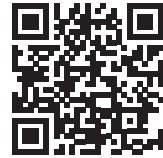
The trust and other complex structures. Risks for transparency, tax evasion and tax avoidance

Authors: CIAT / LATINDADD / NORAD
Andrés Knobel
2023

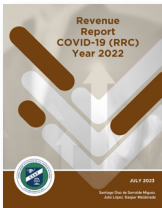


¿Quo vadis, administración tributaria?

Author: CIAT
Alberto Barreix, Martín Bès,
Jerónimo Roca, Santiago Díaz de
Sarralde y Raúl Zambrano
2023

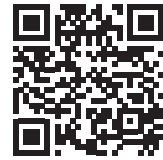


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Revenue Report COVID-19 (RRC) Year 2022

Author: CIAT
Santiago Díaz de Sarralde Miguez,
Julio López, Gaspar Maldonado
2023



Sumario de Legislación Tributaria de América Latina 2022

Author: CIAT
Luis Peragón
2023



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Data Governance for Tax Administrations: A Practical Guide

Author: CIAT / GIZ
Andrés Duque, Wolney Martins,
Antonio Seco and Raul Zambrano
2022





Revenue Report COVID-19 (RCC) Year 2021

Author: CIAT
Santiago Díaz de Sarralde Miguez,
Dalmiro Morán, Julio López,
Gaspar Maldonado
2022



Toolkit for the Design and Effective Implementation of Domestic and International General Anti-Avoidance Rules / 2022

Author: CIAT
2022



Overview of Tax Administrations in CIAT Countries. Revenue, resources, performance, and digital transformation in the prelude to the COVID-19 pandemic

Author: CIAT
Dalmiro Morán,
Santiago Díaz de Sarralde Miguez
2021



Revenue Report COVID-19 (RCC) Year 2020

Author: CIAT
Santiago Díaz de Sarralde Miguez,
Dalmiro Morán, Julio López,
Gaspar Maldonado
2021



Revenue Report COVID-19 (RRC)

Author: CIAT
Santiago Díaz de Sarralde Miguez,
Dalmiro Morán, Julio López,
Gaspar Maldonado
2020





ICT as a Strategic Tool to Leapfrog the Efficiency of Tax Administrations

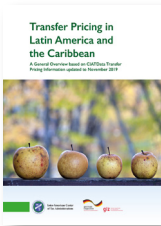
Author: CIAT
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Author: CIAT
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2019



Overview of Tax Administrations: Structure; income, resources and personnel; operation and digitalization ISORA (International Survey on Revenue Administration)

Author: Santiago Díaz de Sarralde Miguez
2019



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Isaac Gonzalo Arias Esteban, Carlos Pérez Gómez Serrano and Enrique Bolado Muñoz
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Electronic Invoicing in Latin America

Authors: IDB / CIAT
Alberto Barreix and Raúl Zambrano,
editores
2018



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Electronic Invoicing in Latin America: English Summary of the Spanish document

Authors: IDB / CIAT
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Revisiting personal income tax in Latin America: Evolution and Impact

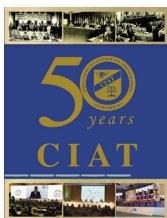
OECD/IDB/CIAT
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CIAT: Fifty Years in Latin American Taxation

Author: CIAT
2017





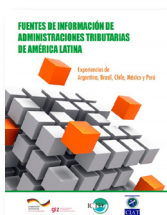
50 Years CIAT

Author: CIAT
2016



The Revenue Administrations in Latin America and the Caribbean 2011-2013

Author: CIAT
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Information Sources of Tax Administrations in Latin America Experiences of Argentina, Brazil, Chile, Mexico and Peru

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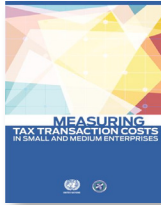
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Measuring Tax Transaction Costs in Small and Medium Enterprises in Brazil

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Miguel Pecho Trigueros, Luis A. Peragón
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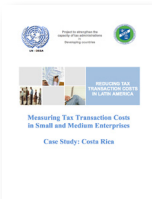


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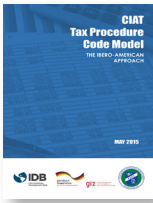
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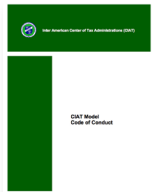
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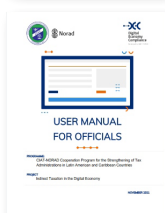
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Author: CIAT
Ethics Committee
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Authors: CIAT/NORAD/GIZ
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DEC system. Digital Economy Compliance Manual Taxpayer

Authors: CIAT/NORAD/GIZ
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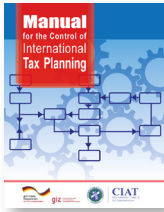


Handbook on Compliance Risk Management for Tax Administrations

Authors: CIAT / SII-Chile / IMF
Collaborators: SAT-Mexico/IADB/
AECID/GIZ

English Translation 2022





Manual for the Control of International Tax Planning

Author: CIAT / GIZ
2022



Sistema de Cumplimiento de Economía Digital - DEC Manual de Usuario Contribuyente

Author: CIAT / NORAD
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Sistema de Cumplimiento de Economía Digital - DEC Manual de Usuario Funcionario

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Authors: AEAT/CIAT
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Digital Economy Compliance DEC System

Authors: CIAT / NORAD
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Manual sobre Gestión de Riesgos de Incumplimiento para Administraciones Tributarias

Author: CIAT/ SII-Chile / IMF
Collaborators: SAT-Mexico/IDB/AECID/GIZ
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Manual on Tax Collection and Recovery

Author: CIAT/ BID/GIZ
2016



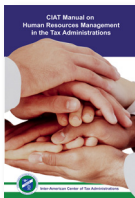
Handbook of Best Practices on Tax Expenditure Measurements

2011



Handbook on tax administration IBFD/CIAT

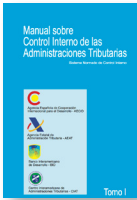
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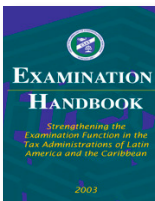
CIAT internal audit manual

2006



Manual CIAT on tax intelligence

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Examination handbook: strengthening the examination function in the tax administrations of Latin America and the Caribbean

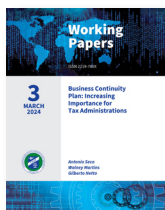
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Author: CIAT
Antonio Seco, Wolney Martins
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Fernando Peláez Longinotti
WP-02-2024



Innovation, Digitalization and Technology Index - INDITEC 2023



Author: CIAT
Dalmiro Morán,
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WP-01-2024



Revenue Report CIAT (RRC) 1st semester year 2023



Authors: CIAT
Santiago Díaz de Sarralde, Julio López
and Gaspar Maldonado
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Equivalent Fiscal Pressure in Latin America and the Caribbean (1990-2021)

Author: CIAT
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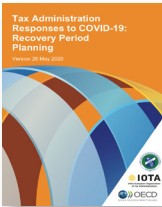
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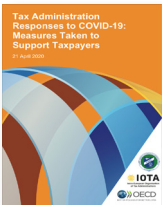
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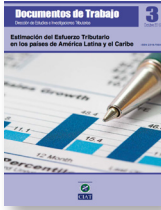




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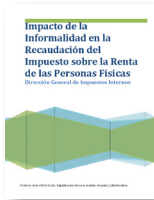
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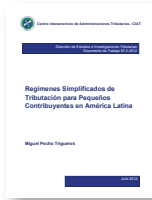
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Propuesta Operativa para el Reclutamiento y Elección de Funcionario Fiscal del Servicio Nacional Integrado de Administración Tributaria (SENIAT) Aplicando Criterios de Calidad Total

Mirna Coromoto León Salazar
SENIAT - Venezuela



XI Essay Contest - 1997

1st. Prize

Ética en la Administración Tributaria: el Caso Argentino

Raúl Alberto Casariego
AFIP - Argentina



2nd. Prize

Misión de la Administración Tributaria en los Países Democráticos

Leda Carmangnani Fusco
SII - Chile



2nd. Prize

La Formación Ética del Personal en la Administración Tributaria

Yolana Elizabeth Borrea Tejera
Jorge Alberto Carrillo Vertiz
SUNAT - Perú



XI Essay Contest - 1997

2nd. Prize La Ética de los Funcionarios Fiscales en la Administración Tributaria

Blanca Rosa González Inclán
SAT - México



2nd. Prize Aspectos Éticos de los Funcionarios de Impuestos Internos

Ramiro Jordán Crespo
SNII - Bolivia



X Essay Contest - 1996

1st. Prize Reflexiones para un mejor control de los Grandes Contribuyentes

Luis E. Salas
AFIP - Argentina



2nd. Prize La Información de Terceros para el Mejoramiento de la Gestión Tributaria

Alberto Sorondo
AFIP - Argentina



2nd. Prize La Información de Terceros: un nuevo camino para la reestructuración de las relaciones Estado-Contribuyentes y como herramienta en el Control de los Tributos

Luis Lisandro Suárez Maldonado
DIAN - Colombia



X Essay Contest - 1996

2nd. Prize

La Información de Terceros. Una herramienta eficaz para el control fiscal de los contribuyentes

Arnulfo Saavedra M.
DIAN - Colombia



2nd. Prize

Third Party Information. Can Tax Administration Use it to Control Taxpayers?

George Wilson Hamilton
RC - Canadá



IX Essay Contest - 1995

1st. Prize

La Planificación a Nivel Nacional de la Fiscalización de Campo

Marcos Oscar Daniel
DGI - Argentina



2nd. Prize

National Level Field Verification Planning

Marcelle D. John
David T. Johns
IRS - Estados Unidos



2nd. Prize

La Planificación a Nivel Nacional de la Fiscalización de Campo en la Administración Tributaria

Hector Cepeda Gutiérrez
Emma Luisa Fernández Cotes
DIAN - Colombia



IX Essay Contest - 1995

2nd. Prize

Hacia la Planeación de una Estructura Administrativa,
Jurídica y Organizacional para la Función Fiscalizadora

Rigoberto Reyes Altamirano
SSI - México



2nd. Prize

Plan de Creación de las Bases para atacar la Evasión
de los Impuestos Nacionales en Colombia

Luis Lisandro Suárez Maldonado
DIAN - Colombia



VIII Essay Contest - 1994

1st. Prize

Unidad Integral para el Tratamiento de los Grandes
Contribuyentes en la Administración Tributaria

Aurea Isabel Murga Pinillos
SUNAT - Perú



2nd. Prize

Aportes para la Reingeniería de los Sistemas SICOFI
y Resto de los Contribuyentes

José María Marquina
DGI - Argentina



2nd. Prize

Integral Unit for Large Taxpayer
Management in the Tax Administration
(A Joint Canadian Zurthian Presentation)

George Hamilton
RC - Canadá



VIII Essay Contest - 1994

2nd. Prize

Unidad Integral para el Tratamiento de los Grandes Contribuyentes en la Administración Tributaria

Héctor Cepeda Gutiérrez
Gladis Esther Vega Alfaro
DIAN - Colombia



2nd. Prize

Unidad Integral para el Tratamiento de los Grandes Contribuyentes en la Administración Tributaria. “Una Visión en Bolivia”

Orlando Castellón
Ana Patricia López
Marcelo Carlos Paredes
DGII - Bolivia



VII Essay Contest - 1993

1st. Prize

La Política de Recursos Humanos como Factor Esencial para la Mejora de los Recursos Humanos

Ramón Valentín Frías Peguero
DGISR - República Dominicana



2nd. Prize

Regímenes Tributarios Presuntivos

Darío González
DGI - Argentina



2nd. Prize

La Política de Recursos Humanos para la Mejora de las Administraciones Tributarias

Leda Beatrice Carmagnani Fusco
SII - Chile



VII Essay Contest - 1993

2nd. Prize

La Política de Recursos Humanos
como Factor Esencial para el Mejoramiento
de las Administraciones Tributarias

Laura Amparo Giraldo de Mujica
DIAN - Colombia



2nd. Prize

De la Política y de los Medios para Optimizar los Recursos
Humanos de una Administración Tributaria

Alberto Sorondo
DGI - Argentina



VI Essay Contest - 1992

1st. Prize

Regímenes de Infracciones y Sanciones en el Derecho
Tributario y Delitos contra la Hacienda Pública

Jorge Kasslatter
DGI - Argentina



2nd. Prize

Regímenes de Infracciones y Sanciones en el Derecho
Tributario y Delitos contra la Hacienda Pública

Angela Radovic Schoepen
SII - Chile



2nd. Prize

Sistemas para el Control Masivo de Contribuyentes
con Especial Referencia a los Sistemas de Control
del Cumplimiento de Obligaciones Tributarias
de Pequeños y Medianos Empresarios

Miguel Angel Toscano Soria
DGR - Ecuador



VI Essay Contest - 1992

2nd. Prize

Systems for Massive Taxpayer Control with Special Reference to Systems for Controlling Compliance of Tax Obligations by Small and Medium Businessmen

Joseph W. Sudduth III
IRS - Estados Unidos



2nd. Prize

Systems for Massive Taxpayer Control with Special Reference to Systems for Controlling Compliance of Tax Obligations

Homer Donald Betts Jr.
IRS - Estados Unidos



V Essay Contest - 1991

1st. Prize

Normalización de la Obligaciones Tributarias:
La Amnistía Fiscal

Darío González
DGI - Argentina



2nd. Prize

An International Perspective on Tax Amnesty: Formulating a Decisional Model through a Conceptual Model

Martin F. Roth
IRS - Estados Unidos



2nd. Prize

Extrafiscalidade e Anistia Fiscal.
Uma Teoria da Extrafiscalidade

José Roberto Moreira De Melo
SRF - Brasil



V Essay Contest - 1991

2nd. Prize

Technology for the Optimization of the Internal Tasks of Tax Administration: The Adaptive Agency

Jesús Mena
IRS - Estados Unidos



2nd. Prize

Technology for the Optimization of the Internal Tasks of Tax Administration

Stephanie A. Przedwiecki
IRS - Estados Unidos



IV Essay Contest - 1989

2nd. Prize

Uma Proposta para a Tributação o Controle e a Fiscalização de Micro e Pequenas Empresas

Carlos Alberto Rodríguez
SRF - Brasil



2nd. Prize

Las Facultades de Fiscalización Tributaria

Gustavo Rodríguez Villalba
DGI - Uruguay



2nd. Prize

Necessary Power for Carrying Out the Tax Examination

Vincent William Kloeckner Jr.
IRS - Estados Unidos



III Essay Contest - 1987

1st. Prize

Hacia una Gestión Tributaria Dinámica e Integral

Darío González
DGI - Argentina



2nd. Prize

Diseño de Sistemas y Procedimientos de Información Cruzada entre los Contribuyentes para el Control Tributario

Juan Urbina Gallese
César Guerrero Díaz
SUNAT - Perú



2nd. Prize

Obtención de Información a Cruzar entre los Contribuyentes

Ma. Guadalupe del Rosario
Chequer Mencarini
SSI - México



2nd. Prize

Delineamiento de Sistemas e Processamento de Informação Cruzada entre Contribuintes, para Controle Tributario

Ivan Soter de Oliveira
SRF - Brasil



I Essay Contest - 1983

2nd. Prize

Evasão e Cumprimento Tributario

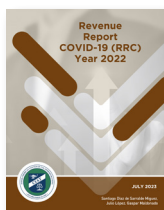
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Authors: CIAT-NORAD
2023



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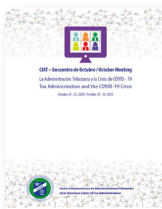
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2020, Virtual mode Tax Administration and the COVID-19 Crisis October Meeting - 2020





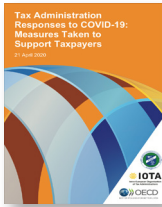
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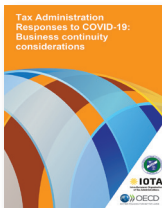
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