



CIAT Publications

A collage of various CIAT publications and logos, arranged in a grid-like pattern. The publications include:

- A small graphic titled "Panorama de las Administraciones Tributarias en los Países del CIAT" (Reporte de la Encuesta ENTRA 2022).
- The cover of "REVISTA DE Administración Tributaria".
- The cover of "DATA GOVERNANCE FOR TAX ADMINISTRATIONS A PRACTICAL GUIDE".
- The cover of "SÍMBOLO DE Legislación Tributaria de América Latina 2022".
- The cover of "Documentos de Trabajo" (3 diciembre 2022).
- The cover of "REPORTE DE RECAUDACIÓN CIAT (RRC) 1er Semestre año 2023".
- The cover of "Manual sobre Control de la Planeación Tributaria Internacional".
- The cover of "HANDBOOK".
- The cover of "Los TIC Documento de Referencia".
- The cover of "CHALLENGES AND OPPORTUNITIES FOR TAX ADMINISTRATIONS AFTER THE COVID-19 CRISIS".
- The cover of "GUÍA DE AUTOEVALUACIÓN PARA LAS ADMINISTRACIONES TRIBUTARIAS".
- The cover of "Working Papers" (2 OCTUBRE 2023).
- The cover of "Quo vadis, administración tributaria?".
- The logo of the Comité de Ética.

The year "2024" is prominently displayed in large blue numbers at the bottom right, with the years "1967 - 2024" written below it.



CIAT Publications

2024
1967 - 2024

CIAT PUBLICATIONS

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Inter-American Center of Tax Administrations (CIAT)

www.ciat.org



Statement by the CIAT Executive Secretary

Since CIAT was founded in 1967, it has been carrying out a constant editorial work, which has made it an important center for the dissemination of tax knowledge worldwide. Its vision is “To be the reference center for the best practices in tax administration in its member countries”.

As a result of this work, CIAT makes available a compilation of the publications that have been produced **since 1967 to the present and upcoming releases for 2024**. It is not a reference publication, but rather an interactive document, since the user has direct access in a simple and speedy manner, at any time and anywhere, to the complete contents of CIAT publications through the “QR Code” (Quick response code).

Thanks to mobile devices and the connection to internet, there are ever greater facilities within the users’ reach for accessing information from printed media.

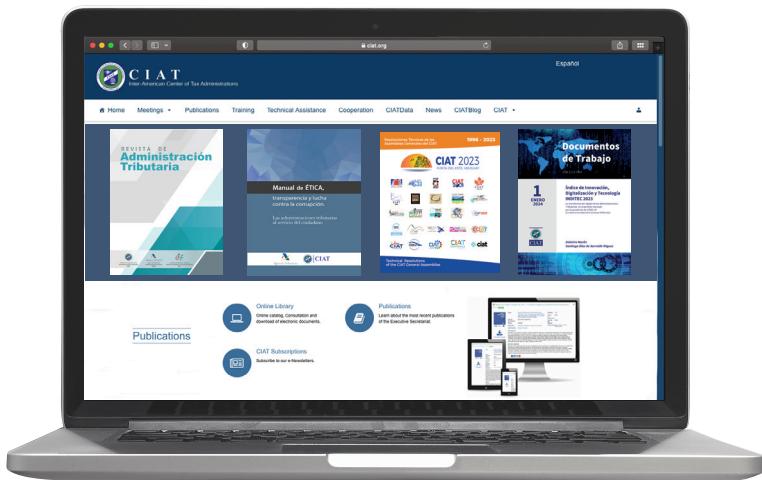
CIAT’s publication and dissemination effort constitutes a basic component of our intensive technical activity represented in this compilation of Publications which I am pleased to present.

A handwritten signature in black ink, appearing to read "Márcio Ferreira Verdi".

Márcio Ferreira Verdi
CIAT EXECUTIVE SECRETARY

Consultation and downloading of electronic documents

#CIATPublications



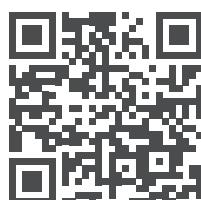
Books | Models and Manuals | Working Papers
Series | Reports | Databases | Reviews

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General Assemblies and Resolutions

General Assemblies



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Prevention and conflict resolution mechanisms and promotion of voluntary compliance

Foz do Iguaçú, Brazil
2024



No. 57

The Tax Administration as a protagonist of the country's development strategy

Punta del Este, Uruguay
2023



No. 56

The current challenges of international taxation: exchange of information as a tool to combat tax evasion and international tax avoidance

Virtual mode by Zoom App
2022



No. 55

Review of the basic pillars for the operation of the Tax Administration, following technological innovation in the digital economy era

Blended modality
Guatemala City, Guatemala
2021



No. 54**Technological Innovation
in the Tax Administration**

Virtual Administrative Session - Zoom
Assembly Resolution
2020

**No. 53****The Human Factor: The Brain of the Tax Administration
(Human Resources Selection, Management and
Capacity Building)**

La Habana, Cuba, 2019

**No. 52****World Class Tax Administration – Fostering successful
relationships with key stakeholders both domestically
and internationally**

Ottawa, Canada, 2018

**No. 51****Advances of the Tax Administrations towards
Greater Taxpayer Equity by Improving
Effectiveness and Efficiency**

Asuncion, Paraguay, 2017

**No. 50****Past, present and future of Tax Administration**

Mexico City, 2016

**No. 49****Risk Management as a Tool
for Improving Compliance**

Lima, Peru, 2015



No. 48
**The use of Information and Communication
Technologies in the Tax Administration**

Rio de Janeiro, Brazil, 2014



No. 47
**International Taxation Aspects that affect
the Management of Tax Administrations**

Buenos Aires, Argentina, 2013



No. 46
**Improving the Performance of
the Tax Administration: Evasion Control
and Taxpayer Assistance**

Santiago, Chile, 2012



No. 45
**Tax Morale as Determining Factor
in Improving the Effectiveness
of the Tax Administration**

Quito, Ecuador, 2011



No. 44
**The Role of the Tax Administrations
in the Global Crisis**

Montevideo, Uruguay, 2010



No. 43
A Modern Vision of the Tax Administration

Santo Domingo
Dominican Republic, 2009



No. 42
**Strategies for the Promotion
of Voluntary Compliance**

Antigua Guatemala, Guatemala, 2008



No. 41
**Key Structural Aspects
of the Tax Administrations**

Bridgetown, Barbados, 2007



No. 40
**Potential Collection as a Goal
of Tax Administration**

Florianópolis, Estado de
Santa Catarina, Brazil, 2006



No. 39
**The Role of the Tax Administration
in the Society**

Buenos Aires, Argentina, 2005



No. 38
**The Examination Function
of the Tax Administration**

Cochabamba, Bolivia, 2004



No. 37
**Strategies and Instruments for
Increasing the Effectiveness and
Efficiency of the Tax Administration**

Cancun, Mexico, 2003



No. 36
**Opportunities for Improving Tax Compliance
through Interaction and Cooperation**

Quebec, Canada, 2002



No. 35
**The Tax Administration's Examination
Function and the Control of Evasion**

Santiago, Chile, 2001



No. 34
**A Tax Administration for the New Millennium:
Scenarios and Strategies**

Washington, D.C.,
United States of America, 2000



No. 33
**The Tax Administration as an Organization
Focused on External and Internal
Customer Service**

San Salvador, El Salvador, 1999



No. 32
**Taxation within a Context
of Economic Globalization**

Salvador de Bahia, Brazil, 1998



No. 31
**Necessaries Attributes for a Sound
and Effective Tax Administration**

Buenos Aires, Argentina, 1997



No. 30
**Impact of the Process of Modernization
in the Tax Administration**

Santo Domingo,
Dominican Republic, 1996



No. 29
**Problems in the Struggle against
Corruption in the Tax Administration**

Lima, Peru, 1995



No. 28
**Success Factors for the Administration
of the Tax Systems**

Quito, Ecuador, 1994



No. 27
**Modern Trends in Taxation
and the Tax Administration**

Santiago, Chile, 1993



No. 26
**Taxation vis-à-vis Trends
in the World Economy**

Montego Bay, Jamaica, 1992



No. 25
**Strategies of the Tax Administration
for the 1990's**

Washington, D.C.,
United States of America, 1991



No. 24
**Measurement of the Efficiency
and Effectiveness of the Tax Administration**

Oaxaca, Mexico, 1990

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No. 23
Information Systems in the Tax Administration

Montevideo, Uruguay, 1989



No. 22
**Administration, Policy and Cooperative Approaches
to Discourage Avoidance and Evasion**

Brasilia, Brazil, 1988

Spanish Only



No. 21
**Taxpayer Assistance, Information and Education-Staff
Development in the Tax Administration**

Ottawa, Canada, 1987



No. 20
Tax Simplification

Buenos Aires, Argentina, 1986



No. 19
Planning and Control in Tax Administration

Port-au-Prince, Haiti, 1985



No. 18

**Measures for Improving the Level of
Voluntary Compliance with Tax Obligations**

Cartagena, Colombia, 1984



No. 17

**Impact of the Application of New Technology
in the Tax Administration**

Curazao, Netherlands Antilles, 1983

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No. 16

Tax Evasion

Asuncion, Paraguay, 1982



No. 15

**The Challenge of Tax Administration
until the end of the 20th Century**

Mexico, 1981



No. 14

Fundamental Tax Audit Considerations

Washington, D.C.,
United States of America, 1980



No. 13

**Taxpayer Control and the Effectiveness
of the Tax Administration**

Quito, Ecuador, 1979



No. 12
Legal Aspects of the Tax Administration

Port of Spain,
Trinidad & Tobago, 1978



No. 11
Present Problems in Tax Administration

Caracas, Venezuela, 1977



No. 10
**The Rol of the Tax Administrator. Problems
of International Taxation and Inflation**

San Salvador, El Salvador, 1976



No. 9
**Taxpayer Master File. Value Added
Tax Administration. Audit of Multinational
Corporations**

Ottawa, Canada, 1975



No. 8
**Management Information for
the Tax Administrator**

Kingston, Jamaica, 1974



No. 7
**Relations between the Tax Office and the Taxpayer.
Decentralization in Tax Administration**

Guatemala, Guatemala, 1973



No. 6

**Planning for Tax Administration. Problems
of Sales Tax and Income Tax Administration**

Asuncion, Paraguay, 1972



No. 5

**The Tax Administrator and
Economic Development**

Rio de Janeiro, Brasil, 1971



No. 4

**Sales Tax Administration and
Taxpayer Relationships**

Montevideo, Uruguay, 1970



No. 3

Planning in Tax Administration

Mexico, 1969



No. 2

Promoting Efficiency in Tax Administration

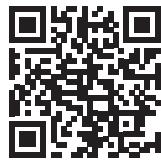
Buenos Aires, Argentina, 1968



No. 1
The Role of the Tax Administrator

Panama, Panama, 1967

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Resolutions



Technical Resolutions of the CIAT
General Assemblies

1996 - 2024



Technical Conferences

Technical Conferences



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2024, Lima, Peru

Avoidance and general anti-abuse rules:
casuistry and tax justice

SOON

2023, Quito, Ecuador

Best practices to reduce tax evasion within
the framework of international taxation



2022, Granada, Spain

The Sapiens Tax Administration:
information and knowledge management
to improve the prevention and struggle
against fraud



2021, Virtual mode

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



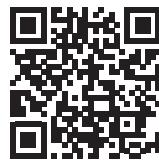
2016, USA, Miami
CIAT Technology Meeting



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 administrationss



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, Benalmadena, Spain
Tax harmonization economic
in the integration processes



1991, Taipei, Taiwan
The role of tax policy and tax administration in the course of economic development



1990, Madrid, Spain
Technological innovation and tax management

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1989, Paris, France
Measures for ensuring the acceptance of taxes

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1988, Munich, Germany
Managerial responsibility of the tax administrator

Spanish Only



1987, Madrid, Spain
Organization, functions and powers of a modern tax administration

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1986, Atlanta, United States of America
Application of automation for
the increase of revenue in the modern
tax administration



1985, Buenos Aires, Argentina
Identification of specific formulas
for increasing tax collection

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1984, Madrid, Spain
Policy and administration in tax reforms

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1982, Santo Domingo, Dominican Republic
Tax verification



1980, Bogota, Colombia
VAT administration

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1979, San Jose, Costa Rica
Tax audit



1977, Curaçao, Netherlands Antille
The exchange of information
under tax treaties



1977, Montevideo, Uruguay
Taxation aspects of the activities
of transnational companies

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1976, Puerto Principe, Haiti
Tax audit

Spanish Only



1975, Port-of-Spain, Trinidad and Tobago
Information for management



1974, Quito, Ecuador
Tax audit



1973, Tegucigalpa, Honduras
Training in the tax administration

Spanish Only



1972, Panama, Panama
Tax delinquency: problems and solutions

Spanish Only



Books

Books



Special Taxation Regimes for Taxpayers with Lower Capacity: Theory and Strategies in Tax Policy and Administration in Latin America

Author: CIAT
Darío González
2024

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Sumario de Legislación Tributaria de América Latina 2023

Author: CIAT
Luis Peragón
2024

*Updated version
Spanish Only*



Overview of tax administrations in CIAT countries Results of ISORA 2022

Author: CIAT
Carlos Garcimartin and
Santiago Díaz de Sarralde Miguez
2024





Diagnóstico Regional sobre Cultura Tributaria en Centroamérica: Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panamá y República Dominicana

Authors: CIAT/GIZ
2023

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Challenges and opportunities for tax administrations after the COVID-19 crisis

Authors: CIAT-NORAD
2023



The trust and other complex structures. Risks for transparency, tax evasion and tax avoidance

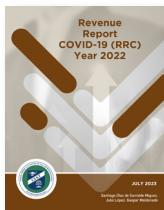
Authors: CIAT / LATINDADD / NORAD
Andrés Knobel
2023



¿Quo vadis, administración tributaria?

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

Spanish Only



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

Spanish Only



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
2020

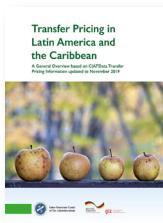
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Análisis Comparado de los Tribunales Tributarios de Iberoamérica

Author: CIAT
2020

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Transfer Pricing in Latin America and the Caribbean: A General Overview based on CIATData Transfer Pricing Information updated to November 2019

Author: CIAT / GIZ
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





Cocktail of Measures for the Control of harmful transfer pricing Manipulation, focused within the context of low income and developing countries / 2019

Author: CIAT / GIZ
Isaac Gonzalo Arias Esteban, Carlos Pérez Gómez Serrano and Enrique Bolado Muñoz
2019



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
Alberto Barreix and Raúl Zambrano, editores
2018



Design and Assessment of Tax Incentives in Developing Countries: Selected issues and a country experience

Authors: United Nations / CIAT
2018



Revisiting personal Income Tax in Latin America: Evolution and Impact

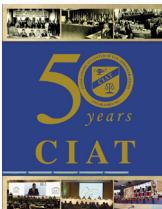
OECD/IDB/CIAT
2017





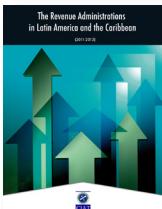
CIAT: Fifty Years in Latin American Taxation

Author: CIAT
2017



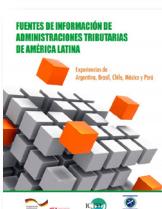
50 Years CIAT

Author: CIAT
2016



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

Author: CIAT
2016



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

Author: GIZ-CIFD-CIAT
2018



Estimate of Tax Expenditures in the Republic of Paraguay: 2013-2016

Sponsor: GIZ
Author: SET –CIAT
2015

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CHILE

Measuring Tax Transaction Costs in Small and Medium Enterprise

2015

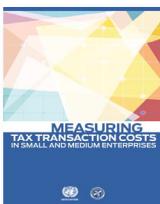
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BRAZIL

Measuring Tax Transaction Costs in Small and Medium Enterprises in Brazil

2015



Measuring Tax Transaction Costs in Small and Medium Enterprise

Author: ONU - CIAT
2014



Estimate of the Effective Tax Burden on Investment in Latin America

Author: CIAT
Miguel Pecho Trigueros, Luis A. Peragón
2014

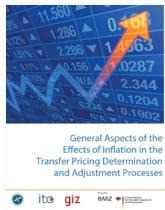
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Value Added Tax in Latin American Countries

Author: CIAT
2014
Spanish Only





General Aspects of Inflation in the Transfer Pricing Determination and Adjustments Processes

Sponsor: ITC-GIZ
Author: CIAT
2013



Availability of Public Information of Tax Interest in Latin American Countries: Balance sheet

Sponsor: ITC-GIZ
Author: CIAT
2013



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Income and Capital Gains Taxation, Tax Treatment and Control of Financial Institutions in Latin America

Sponsor: ITC - GIZ
Author: CIAT (varios)
2013



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Capital Income Taxation in Latin America

Sponsor: ITC - GIZ
Author: CIAT (Domingo Carbajo Vasco)
2013



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Exploratory Study on the Impact of Conventions to Avoid Double Taxation to Attract Foreign Direct Investment: The Case of Latin America

Sponsor: ITC-GIZ
Author: CIAT (Luis A. Peragón)
2013

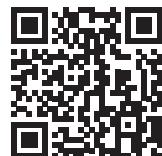


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The Control of Transfer Pricing Manipulation in Latin America and the Caribbean

Sponsor: ITC-GIZ
Author: CIAT
2013



Study on the Tax Treatment and Control of Financial Institutions in Latin America

Sponsor: ITC - GIZ
Author: CIAT (Pablo Porporatto)
2013



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PANAMA Study "Main Factors and Drivers of Tax Noncompliance in Panama"

2013



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BOLIVIA Study "Main Factors and Drivers of Tax Noncompliance in Bolivia"

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COSTA RICA Measuring Tax Transaction Costs in Small and Medium- Enterprises Case Study: Costa Rica

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URUGUAY Measuring the Tax Transaction Costs in Small and Medium-sized Enterprises Case Study: Uruguay

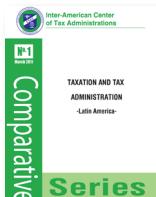
2013





State of Tax Administration in Latin America: 2006 - 2010

Sponsor and Author:
BID - CAPTAC-RD – CIAT
2012



Taxation and Tax Administration Latin America

Sponsor and Author: CIAT
2011



Comparative Study on Income Tax in CIAT Member Countries

Author: CIAT (Darío González)
1997

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Models

Models



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CIAT Tax Code

Sponsor: BID/GIZ
3rd Edition 2015



Promotion of Ethics Tool Kit

2007



CIAT Model Code of Conduct

2005



Integral Management Model IMM-TA

2004

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Information Systems' Model ISM-TA

2004

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Tax and Customs Indicators: Report of the Working Group

2002



CIAT Model Agreement on the Exchange of Tax Information

2nd Edition 1999



Handbooks

Handbooks



Gouvernance des données pour les administrations fiscales. Un guide pratique

Author: CIAT

Translator: Network of Tax Organisations (NTO)

2024

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Guía de autoevaluación para las Administraciones Tributarias

Author: CIAT

Ethics Committee

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

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DEC system. Digital Economy Compliance Manual for officials

Authors: CIAT/NORAD/GIZ

2022





DEC system. Digital Economy Compliance Manual Taxpayer

Authors: CIAT/NORAD/GIZ
2022



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
2021

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

Author: CIAT / NORAD
2021

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Manual de ética, transparencia y lucha contra la corrupción. Las administraciones tributarias al servicio del ciudadano

Authors: AEAT/CIAT
2021



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Digital Economy Compliance DEC System

Authors: CIAT / NORAD
2021



Manual sobre Gestión de Riesgos de Incumplimiento para Administraciones Tributarias

Author: CIAT/ SII-Chile / IMF
Collaborators: SAT-Mexico/IDB/AECID/GIZ
2020



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Manual on Tax Collection and Recovery

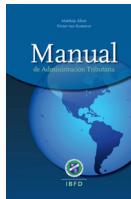
Author: CIAT/ BID/GIZ
2016



Handbook of Best Practices on Tax Expenditure Measurements

2011





Handbook on tax administration IBFD/CIAT

2011



CIAT Manual on human resources management in the tax administrations

2010



Regulated internal control system (RICS)

2008

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Manual on international tax planning control

2007



CIAT Manual for implementing and carrying out information exchange

2006





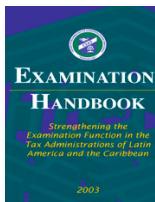
CIAT internal audit manual

2006



Manual CIAT on tax intelligence

2006



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

2003



Working Papers

Working Papers



Revenue Report CIAT (RRC). Year 2023

Author: CIAT
Santiago Díaz de Sarralde, Julio López and
Gaspar Maldonado
WP-05-2024

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Toward Green Tax Administrations: Requirements, Capabilities, and Transformations in the Face of Environmental and Climate Challenges

Author: CIAT
Juan Pablo Jiménez, Andrea Podestá
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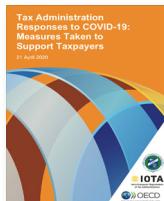
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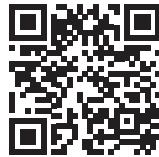


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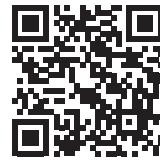
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Andrea Judith Marusic
AFIP - Argentina



XIII Essay Contest - 1999

2nd. Prize

Los Regímenes Simplificados para los Pequeños Contribuyentes y la Actuación de la Administración Tributaria: El Caso Argentino

Alfredo Esteban Collosa
AFIP - Argentina



2nd. Prize

Una Propuesta Alternativa al actual régimen Especial de Tributación dirigido a las Pequeñas y Microempresas del Perú

Ángel Sánchez Campos
Sonia Rodríguez Jáuregui
Jesús Zumaeta Kawata
SUNAT - Perú



XII Essay Contest - 1998

1st. Prize

El Sistema de Control Interno en la Administración Tributaria. Enfoque Sistémico

Fabio Salamanca Daza
DIAN - Colombia



2nd. Prize

**Respeto a la Carrera por la Función Pública
(Análisis del Manejo de Recursos Humanos según Enfoque del Sistema de Administración de Personal)**

Nelson Ramiro Vera Ossio
SNII - Bolivia



2nd. Prize

A Avaliação no Contexto da Motivação para o Desempenho na SRF

Djalma Jacobina Neto
SRF - Brasil



XII Essay Contest - 1998

2nd. Prize

La Carrera Administrativa en la Administración Tributaria

María Esther Vargas Méndez
Virginia Ernestina Gómez González
DGII - República Dominicana



2nd. Prize

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 Carmagnani 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 Schoopen
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 Tributário

Ivan Soter de Oliveira
SRF - Brasil



I Essay Contest - 1983

2nd. Prize

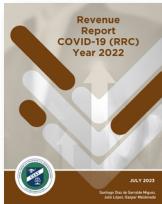
Evasão e Cumprimento Tributário

Carlos Vas
SRF - Brasil



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Authors: CIAT-NORAD
2023



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

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Santiago Díaz de Sarralde Miguez
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2020, Virtual mode Tax Administration and the COVID-19 Crisis October Meeting - 2020





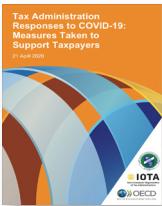
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Tax Administration Responses to COVID-19: Recovery Period Planning

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Tax Administration Responses to COVID-19: Measures taken to Support Taxpayers

OECD - CIAT - IOTA
2020



Tax Administration responses to COVID-19: Business continuity considerations

OECD - CIAT - IOTA
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How to pay for the consequences of a pandemic?

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