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Statement by the CIAT Executive Secretary

Since its creation in 1967, CIAT has developed a constant and solid editorial work, which has positioned it as an international reference in the generation and dissemination of specialized knowledge on tax matters. This editorial trajectory is aligned with our institutional vision of *“being the reference center for best practices in tax administration in its member countries”*.

As a tangible expression of this commitment to knowledge, we present this compendium that brings together all the publications published since our inception, as well as the upcoming releases scheduled for the year 2025. This work not only constitutes a documentary source of high technical value but also offers interactive and immediate access to the contents by means of QR codes, allowing its consultation from anywhere and at any time.

In a global context characterized by accelerated digital transformation, CIAT has taken on the challenge of diversifying its dissemination channels, incorporating new technologies and formats, such as ePub publications. This evolution responds to changes in reading habits and reinforces our determination to broaden access to our works, bringing us closer to more diverse audiences and facilitating more dynamic and accessible reading experiences.

Thanks to the widespread use of mobile devices and increasing digital connectivity, access to technical knowledge has never been more immediate. In this environment, CIAT's editorial and dissemination function continues to be a strategic axis of our institutional work, reflected prominently in this compendium that I am honored to present to our community.



Márcio Ferreira Verdi

CIAT Executive Secretary



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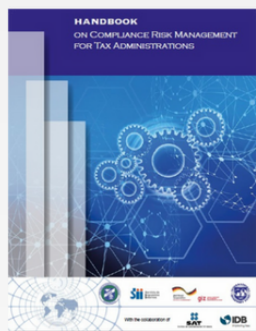
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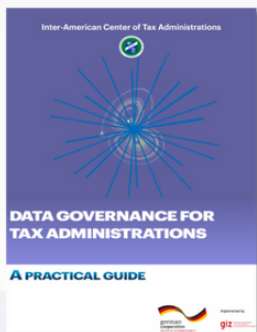
[ICT as a Strategic Tool to Leapfrog the Efficiency of Tax Administrations](#)



[Tax Administration Review CIAT/AEAT/ IEF \(No. 51, June 2024\)](#)



[Handbook on Compliance Risk Management for Tax Administrations](#)



[Data Governance for Tax Administrations: A Practical Guide](#)



[Sumario de Legislación Tributaria de América Latina 2024](#)



[Manual for the Control of International Tax Planning](#)

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General Assemblies and Resolutions

General Assemblies



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The Role of the Tax Administration in Combating Tax Evasion and Tax Crimes

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

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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



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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



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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

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Past, present and future of Tax Administration

Mexico City, 2016



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**Risk Management as a Tool
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**The use of Information and Communication
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**Improving the Performance of
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**Tax Morale as Determining Factor
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Dominican Republic, 2009



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Santa Catarina, Brazil, 2006



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Cochabamba, Bolivia, 2004



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**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



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**A Tax Administration for the New Millennium:
Scenarios and Strategies**

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



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**The Tax Administration as an Organization
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Customer Service**

San Salvador, El Salvador, 1999



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**Taxation within a Context
of Economic Globalization**

Salvador de Bahia, Brazil, 1998



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**Necessaries Attributes for a Sound
and Effective Tax Administration**

Buenos Aires, Argentina, 1997



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**Impact of the Process of Modernization
in the Tax Administration**

Santo Domingo,
Dominican Republic, 1996



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**Problems in the Struggle against
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Lima, Peru, 1995



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**Success Factors for the Administration
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**Modern Trends in Taxation
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**Taxation vis-à-vis Trends
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**Strategies of the Tax Administration
for the 1990's**

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United States of America, 1991



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**Measurement of the Efficiency
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Brasilia, Brazil, 1988

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**Taxpayer Assistance, Information and Education-Staff
Development in the Tax Administration**

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Tax Simplification

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Planning and Control in Tax Administration

Port-au-Prince, Haiti, 1985



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**Measures for Improving the Level of
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Cartagena, Colombia, 1984



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

Curazao, Netherlands Antilles, 1983

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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 - 2025



Technical Conferences

Technical Conferences



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



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 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, 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

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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

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



1974, Quito, Ecuador
Tax audit



1973, Tegucigalpa, Honduras
Training in the tax administration

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1972, Panama, Panama
Tax delinquency: problems and solutions

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Books

Books



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Sumario de Legislación Tributaria de América Latina 2024

Author: CIAT Luis Peragón
2025
Update version

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Dispute Resolution for International Tax: Reflections on Arbitration, the Mutual Agreement Procedure, and Mediation

Author: CIAT
Natalia Quiñones
Ubaldo González de Frutos
Edson Uribe
2025

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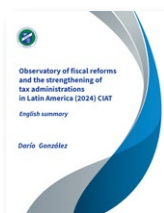
Overview of tax administrations in CIAT countries. Results of the ISORA 2023. Volume II (Special forms)

Author: CIAT
Carlos Garcimartin and Santiago
Díaz de Sarraalde Miguez

2025

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Observatory of fiscal reforms and the strengthening of tax administrations in Latin America (2024) CIAT English summary

Author: CIAT
Darío González
2025

PDF EPUB



Overview of tax administrations in CIAT countries. Results of the ISORA 2023 Volume I (annual questionnaire)

Author: CIAT
Carlos Garcimartin and Santiago Díaz de Sarralde Miguez
2025

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

Author: CIAT
Darío González
2024



Sumario de Legislación Tributaria de América Latina 2023

Author: CIAT
Luis Peragón
2024

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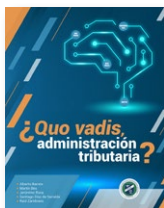
Challenges and opportunities for tax administrations after the COVID-19 crisis

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

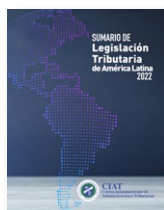


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Revenue Report COVID-19 (RRC) Year 2022

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



Sumario de Legislación Tributaria de América Latina 2022

Author: CIAT
Luis Peragón
2023

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Revenue Report COVID-19 (RCC) Year 2021

Author: CIAT
Santiago Díaz de Sarraalde 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 Sarraalde 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 (RCC)

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

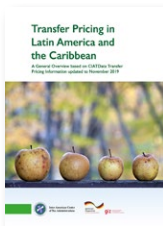
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Análisis Comparado de los Tribunales Tributarios de Iberoamérica

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 Sarraalde 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

Spanish Only



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





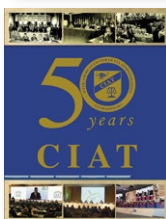
Revisiting personal Income Tax in Latin America: Evolution and Impact

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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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

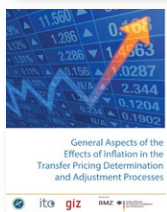
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Value Added Tax in Latin American Countries

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2014
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General Aspects of Inflation in the Transfer Pricing Determination and Adjustments Processes

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

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

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Author: CIAT (varios)
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Capital Income Taxation in Latin America

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Author: CIAT (Domingo Carbajo Vasco)
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Study on the Tax Treatment and Control of Financial Institutions in Latin America

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PANAMA **Study “Main Factors and Drivers of Tax Noncompliance in Panama”**

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BOLIVIA **Study “Main Factors and Drivers of Tax Noncompliance in Bolivia”**

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Case Study: Costa Rica

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Measuring the Tax Transaction
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Enterprises
Case Study: Uruguay

2013



State of Tax Administration
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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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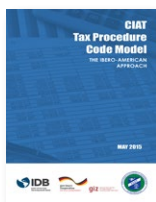


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CIAT Tax Code

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Promotion of Ethics Tool Kit

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Tax and Customs Indicators: Report of the Working Group

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CIAT Model Agreement on the Exchange of Tax Information

2nd Edition 1999



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Guide for the Protection and Ethical use of Information Held by Tax Administrations. Tax Administrations of Central America, Panama and the Dominican Republic

Author: CIAT / GIZ
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Guía para el Diseño de un Plan de Continuidad de Negocio para Administraciones Tributarias

Author: CIAT/ GIZ
2024

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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



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

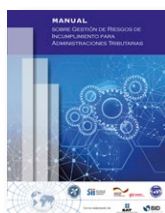
Authors: AEAT/CIAT
2021

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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



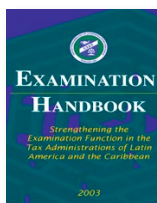
CIAT internal audit manual

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

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Overview of Tax Expenditures in Latin America

Author: CIAT
Fernando Peláez Longinotti
WP-04-2025

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Analysis of Progressivity and Redistribution in the Main Tax Benefits in Spain

Author: CIAT
Ángel Cuevas Galindo and
Frutos Vivar Rafael
WP-03-2025



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The Use of Tax and Social Security Administrative Data for the Design and Evaluation of Public Policies: A Case Study for Spain – The Establishment of the National Minimum Income Scheme

Author: CIAT
Milagros Paniagua San Martín
WP-02-2025



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Revenue Report CIAT (RRC) First Semester year 2024

Authors: Santiago Díaz de Sarralde, Julio López and Gaspar Maldonado
WP-01-2025



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Revenue Report CIAT (RRC). Year 2023

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



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

Author: CIAT
Juan Pablo Jiménez, Andrea Podestá
Fernando Lorenzo, Luis Miguel Galindo
WP-04-2024



Business Continuity Plan: Increasing Importance for Tax Administrations

Author: CIAT
Antonio Seco, Wolney Martins
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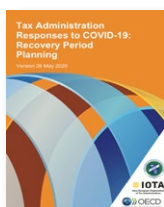
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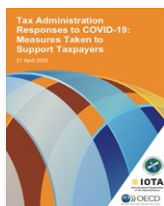
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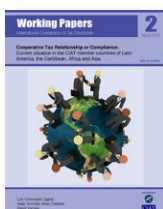
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Tributación Simplificada para Pequeñas y Microempresas: Análisis y Propuesta de Reforma para el Caso Chileno

Patricio Alberto Barra
SII - Chile



2nd. Prize

Los Procesos de Integración de la Administración de los Tributos Internos y Aduaneros

Gustavo Andres García Sánchez
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
Virgina 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 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

Carlos Vas
SRF - Brasil



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Authors: CIAT-NORAD
2023



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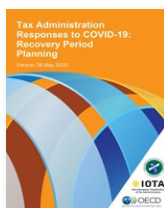
2020, Virtual mode Tax Administration and the COVID-19 Crisis October Meeting - 2020





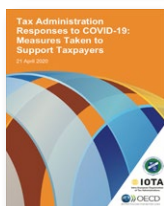
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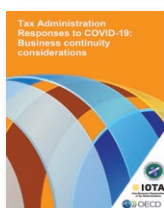
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