

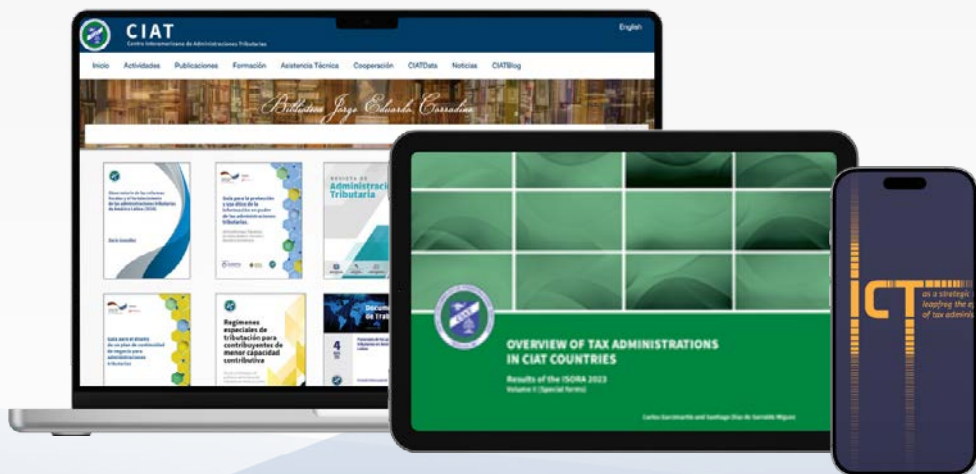


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# Statement by the CIAT Executive Secretary

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**

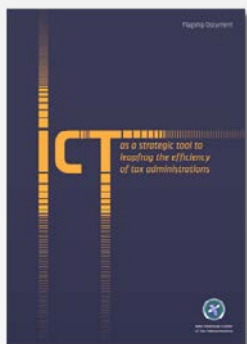
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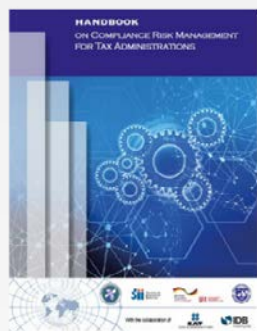
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in the Tax Administration**

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Dominican Republic, 1996



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**Success Factors for the Administration  
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**Planning and Control in Tax Administration**

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**Measures for Improving the Level of  
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**Impact of the Application of New Technology  
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**Tax Evasion**

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

Mexico, 1981



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**Fundamental Tax Audit Considerations**

Washington, D.C.,  
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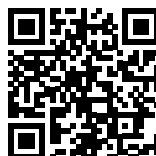
Quito, Ecuador, 1979



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Port of Spain,  
Trinidad & Tobago, 1978



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Caracas, Venezuela, 1977



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

San Salvador, El Salvador, 1976



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

Ottawa, Canada, 1975



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**No. 8****Management Information for  
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Kingston, Jamaica, 1974



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Decentralization in Tax Administration**

Guatemala, Guatemala, 1973



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Rio de Janeiro, Brasil, 1971



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**No. 2**  
**Promoting Efficiency in Tax Administration**

Buenos Aires, Argentina, 1968



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**No. 1**  
**The Role of the Tax Administrator**

Panama, Panama, 1967

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# Resolutions

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## Technical Resolutions of the CIAT General Assemblies

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# Technical Conferences



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



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## **2023, Quito, Ecuador**

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



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## **2022, Granada, Spain**

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



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## **2021, Virtual mode**

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



BMZ-ITC-NTO-CIAT

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**2020, Virtual mode**

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



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**2019, Marrakech, Morocco**

Tax administration and development



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**2018, Lisbon, Portugal**

Tax administrations and the challenges  
of the digital world: summary report



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**2017, San Jose, Costa Rica**

Advances of the tax administrations  
in relation to the problem of tax bases  
erosion and profits shifting



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**2016, USA, Miami**

CIAT Technology Meeting



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**2015, Rome, Italy**

The tax administration's  
examination function



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



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**2013, Nairobi, Kenya**  
Prevention and control of tax evasion



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**2012, Amsterdam, The Netherlands**  
Smart cooperation



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



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



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



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**2008, Johannesburg, South Africa**

Topics emerging from the agenda  
of the tax administrations



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**2006, Madrid, Spain**

An integral approach in preventing  
and combating tax evasion



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**2005, Cartagena de Indias, Colombia**

Viable tax administration, viable state



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**2004, Amsterdam, The Netherlands**

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



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**2003, Lisbon, Portugal**

Key aspects in control actions  
of the tax administrations



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**2002, Paris, France**

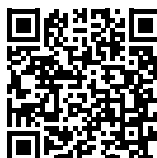
Management of the tax administration,  
performance evaluation and  
the new technologies



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**2001, Seville, Spain**

The tax administration at  
the service of the citizen



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**2000, Taormina, Italy**

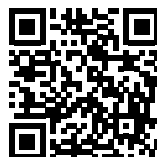
The taxable capacity, legal assumption  
and basis of taxation



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**1999, Oporto, Portugal**

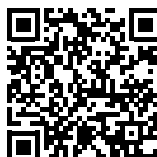
Taxation Vis-A-Vis international relations  
and the use of new technologies



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**1998, Amsterdam, The Netherlands**

Organizational structure and  
management of tax administrations



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**1997, Madrid, Spain**

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



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**1996, Viterbo, Italy**

Evaluation of the tax system  
and the tax administration



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**1995, Paris, Francia**

Fiscal control



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**1994, San Carlos de Bariloche, Argentina**

Solution of critical aspects in tax control,  
with particular reference to VAT



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**1993, Venice, Italy**

Combating tax abuse and fraud



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**1992, Benalmadena, Spain**

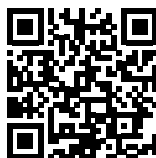
Tax harmonization economic  
in the integration processes



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**1991, Taipei, Taiwan**

The role of tax policy and tax administration in the course of economic development



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**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*



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**1987, Madrid, Spain**

Organization, functions and powers of a modern tax administration

*Spanish Only*



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**1986, Atlanta, United States of America**

Application of automation for  
the increase of revenue in the modern  
tax administration



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**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



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**1980, Bogota, Colombia**

VAT administration

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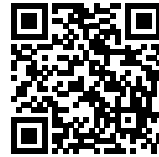
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**1979, San Jose, Costa Rica**  
Tax audit



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



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**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



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**1974, Quito, Ecuador**  
Tax audit



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**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



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## Sumario de Legislación Tributaria de América Latina 2024

Author: CIAT Luis Peragón  
2025  
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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

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

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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  
2023



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

Authors: CIAT-NORAD  
2023



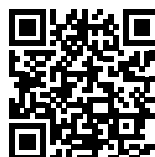
## The trust and other complex structures. Risks for transparency, tax evasion and tax avoidance

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 Sarraide 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 Sarraide 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 Sarraide Miguez  
2021





## Revenue Report COVID-19 (RRC) 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

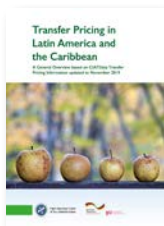
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## Análisis Comparado de los Tribunales Tributarios de Iberoamérica

Author: CIAT  
2020

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## Transfer Pricing in Latin America and the Caribbean: A General Overview based on CIAT Data 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

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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





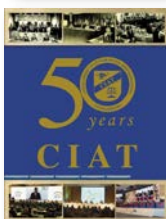
### **Revisiting personal Income Tax in Latin America: Evolution and Impact**

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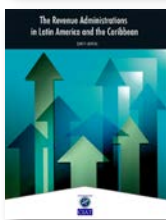
### **CIAT: Fifty Years in Latin American Taxation**

Author: CIAT  
2017



### **50 Years CIAT**

Author: CIAT  
2016



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

Author: CIAT  
2016



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

Author: GIZ-CIFD-CIAT  
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### **Estimate of Tax Expenditures in the Republic of Paraguay: 2013-2016**

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Author: SET –CIAT  
2015

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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

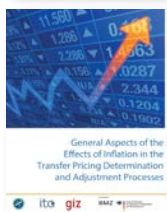
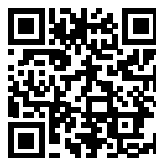
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## Value Added Tax in Latin American Countries

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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  
2013



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

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Author: CIAT  
2013



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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 (various)  
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Author: CIAT (Domingo Carbajo Vasco)  
2013



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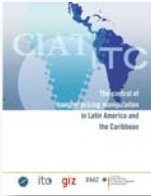


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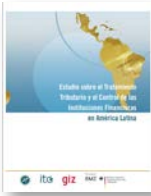
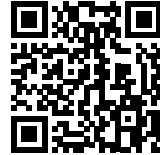


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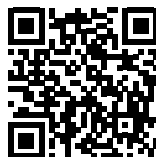
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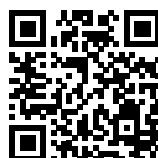
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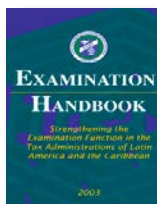
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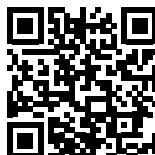
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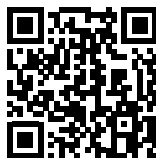
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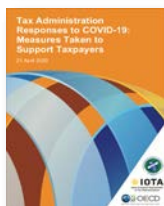
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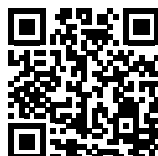
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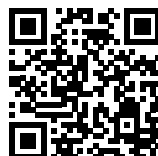
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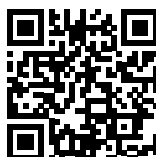


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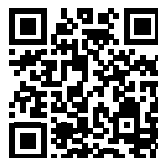


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Estudio Comparado de los Regímenes de Retenciones y  
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Información Bancaria para fines Tributarios  
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**Transparencia de la Información Tributaria en el Ámbito Iberoamericano: ¿Un esfuerzo incompleto?**

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**Avanços e novos caminhos no intercâmbio de informações tributárias**

Dan Marcus Vinicius Vidal Pontes  
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**La Especialización por Sectores Económicos en las Funciones de Control de la Administración Tributaria - Experiencia Peruana**

Marcos García Solís  
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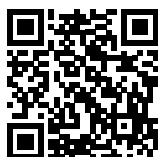
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**Política, Estructura e Instrumentos para la Asistencia al Contribuyente - el Caso de la SUNAT en Perú**

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#### El Control Aduanero como Sustento de la Facilitación del Comercio Exterior

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#### Un Análisis del IVA en Iberoamérica a través de la Experiencia Chilena

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#### Uma Análise dos Efeitos Econômicos da Implantação de um Imposto sobre o Valor Adicionado Dual (IVA-DUAL) no Brasil

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**Mecanismos de Control para Combatir la Corrupción  
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#### Mecanismos de Control para Combatir la Corrupción al Interior de la Administración Tributaria

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Dilma Yolanda Gutiérrez Florez  
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#### Análisis de los Efectos y Estructuras de Nuevas Figuras Tributarias como Alternativa y/o Complemento para Conseguir la Suficiencia Recaudatoria

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Estructura Organizativa, Políticas y Procesos  
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Selección de Contribuyentes a Fiscalizar, a partir de la  
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Caso Cubano

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Belkis Angela Andreu Ayala  
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#### El Control Integral Extensivo e Intensivo del Cumplimiento de las Obligaciones Tributarias y los Lineamientos para la Selección de los Contribuyentes en el Ámbito de la Fiscalización. La experiencia de la Administración Tributaria Peruana

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

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Sonia Rodríguez Jáuregui  
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## XII Essay Contest - 1998

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

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DIAN - Colombia



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

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SNII - Bolivia



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A Avaliação no Contexto da Motivação para o Desempenho na SRF

Djalma Jacobina Neto  
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Virgina Ernestina Gómez González  
DGII - República Dominicana



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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

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SENIAT - Venezuela



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#### Ética en la Administración Tributaria: el Caso Argentino

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Jorge Alberto Carrillo Vertiz  
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#### 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  
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RC - Canadá



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DGI - Argentina



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National Level Field Verification Planning

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



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

Hector Cepeda Gutiérrez  
Emma Luisa Fernández Cotes  
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### 2nd. Prize

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

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SSI - México



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

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## VIII Essay Contest - 1994

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

Aurea Isabel Murga Pinillos  
SUNAT - Perú



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#### 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



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### 1st. Prize

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

Jorge Kasslatter  
DGI - Argentina



### 2nd. Prize

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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



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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



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### 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



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### 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**

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#### **2nd. Prize**

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

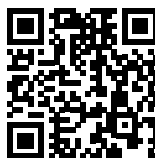
Juan Urbina Gallese  
César Guerrero Díaz  
SUNAT - Perú



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##### **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



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Carlos Vas  
SRF - Brasil



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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**

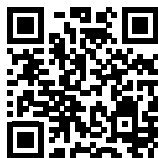
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## **Tax Administration responses to COVID-19: Business continuity considerations**

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Santiago Díaz de Sarralde Miguez  
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