



Anniversary







CIAT

Greetings from the **Executive Secretary**



On the 60th Anniversary since the Constituent Assembly of CIAT, I am pleased to greet our authorities and colleagues from each and every one of the Tax Administrations of the member countries, as well as the international tax community, especially the colleagues from International Organizations, Cooperation Agencies, and institutions related to CIAT, and to present this publication that complements the previous one of the 50th Anniversary, with the most outstanding and relevant achievements achieved by CIAT in the last 10 years, which would not have been possible without the institutional bases and previous history.

Our gratitude and meritorious recognition to the first President of the CIAT Executive Council, Sheldon S. Cohen, Commissioner of the Internal Revenue Service of the United States of America at the time, fundamental manager of the foundation and constitution of this Inter-American Center of Tax Administrations in 1967, who taught us: “Once we have a

Márcio Ferreira Verdi
CIAT Executive Secretary



“From a single idea emerged a lasting legacy of cooperation—demonstrating how the united efforts of tax administrations enable us to reach further, together”

Márcio F. Verdi

small cooperation it is easy to have more cooperation”, words that have illuminated the institutional and technical action of the Center, and that we can verify in the endearing interview 10 years ago, video that we also include in this publication.

We also reiterate our admiration and memories of the authorities of the founding member countries of CIAT, visionaries in their concept of CIAT’s Mission as set out in the Constitutive Act, which is more relevant than ever in these times of constant adaptation of tax administration to the challenges of the evolution of international taxation and the digitalization of the economy with new business models. These have required new legislation processes for the inclusion of facilitation and control mechanisms in the tax regulatory frameworks; and of course we express our gratitude to all the previous Executive Secretaries of CIAT who showed us the path of mutual cooperation and the coordination of activities among tax agencies, leading and strengthening the Secretariat always within the framework of our Center’s budgetary resources and the annual and strategic plans approved by the General Assembly and to be implemented by this Secretariat.

Over the last decade, the international tax community has been working on the ability of administrations to monitor and follow up on the guidelines of the BEPS Plan, on identifying and controlling forms of tax base erosion and the transfer of profits to countries and/or jurisdictions with lower tax rates than those of their own countries, especially by large transnational companies, which involves a wide and complex range of evasion schemes, generating associated legislation and dispute resolution options. This process is still ongoing and has been strongly supported by CIAT in the field and perspective of tax administration in its member countries.

Over the years, CIAT has expanded its cooperation and technical assistance, reaching even the smallest tax administrations in our region. We have supported the creation of international taxation units, provided advice on legislative matters, and launched specialized courses, such as transfer pricing. Our efforts include compiling abusive tax planning schemes, monitoring BEPS measures, and anticipating global tax trends since our 2013 General Assembly in Buenos Aires. We created shared databases with real cases from our member countries, developed digital maturity indicators for benchmarking, and created the DEC System, an innovative platform that ensures VAT compliance for companies in the digital economy according to OECD standards, regardless of the existence of permanent establishments. This system is currently operational in several member and non-member countries, reflecting CIAT's commitment to innovation and collaboration.

Finally, looking at the immediate and medium-term future, we urge the General Assembly, the Executive Council, the Financial Affairs Advisory Subcommittee, the CIAT International Correspondents' Network, the Virtual Training Program Tutors Network, and the other

networks specialized in substantive tax administration issues, to continue their invaluable support to the studies, publications and databases of the CIAT Executive Secretariat. We can assure that, despite its limited size in terms of personnel, the secretariat is in full and solid technical and financial capacity to continue projecting benefits to the member countries, and - why not say it - also to the international tax community that follows us on social media and our website, uses our studies and computer systems, and participates in our international meetings.

Warm and grateful greetings to all,



Márcio F. Verdi



In the video available through the QR code, [Márcio F. Verdi](#), Executive Secretary of CIAT since 2010, in his greeting on the occasion of CIAT's 60th anniversary, recreates for us the vision of CIAT's founders in 1967, especially that of Sheldon Cohen, Commissioner of the Internal Revenue Service of the United States of America and first President of CIAT, who brought together the tax administrators in Washington and led to the creation of our Center.

He highlights the importance of cooperation between countries, in a coordinated way, especially in the times we live in, with so much technological innovation, and new international guidelines and standards for international taxation, which significantly affects the technical assistance requirements of tax administrations of smaller countries. These countries face the same challenges as tax administrations in developed countries but with minimal human, technical, and budgetary resources. CIAT addresses this issue through cooperation, narrowing knowledge gaps and developing tax administrations as a continuous process.

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“Once we have a small
cooperation it is easy to
have more cooperation”

Sheldon Cohen



1

History and Organizational Structure of CIAT

• FUNDADO EN 1965

1 | History and Organizational Structure of CIAT

Introduction

In April 1966, within the program of the Alliance for Progress and under the auspices of the Agency for International Development and the Internal Revenue Service of the United States of America, the tax administrators from 16 American countries met in Washington, in a seminar designed to familiarize attendees with the organization and functions of the Internal Revenue Service.

When facing situations, problems and conditions that were familiar to all of them, it was determined that it would be very fruitful to promote an open exchange of ideas among all the participants on matters of common interest.

As a result, a Committee was constituted and tasked with exploring ways to institutionalize a permanent forum for the exchange of ideas with the ultimate goal of improving tax administration in all countries. The group, called the “Planning Committee”, was composed of: Sheldon Cohen and Harold Moss (USA). Roberto Hoyo and Alfredo Gutiérrez (Mexico), Jaime Ross and Tomás Aguayo (Chile), Menalco Solís and Targidio Bernal (Panama) and Edison Gnazzo and Emilio Vidal (Uruguay).

This committee met successively in Washington, D.C. and in Santiago de Chile. They studied the possible structure of the organization, including aspects such as its legal nature, affiliation, objective, internal administration and financing, which led to the elaboration of the draft Statutes and the programming of the first General Assembly.

The Republic of Panama was elected as the venue of the Assembly that was held from May 1st to 10th, 1967, with the theme “The Role of the Tax Administrator”. The Statutes of the “Inter-American Center of Tax Administrators - CIAT” were approved by 19 founding countries at the Constituent Assembly session held in Panama City, on May 2, 1967.



First CIAT General Assembly, held in Panama City in 1967.



First CIAT General Assembly, held in Panama City in 1967.

The CIAT was created as a public, non-profit international body to promote the development of tax administrations, through the exchange of experiences among tax managers. Also attending as observers were tax directors from Jamaica, the Philippines, South Korea, Trinidad and Tobago and Turkey, as well as representatives from

the United States Agency for International Development, the International Monetary Fund, the United Nations, the Organization of American States, the Secretariat for Economic Integration of Central America and other multinational organizations.



Sheldon Stanley Cohen

First President of CIAT

Sheldon Cohen, lawyer, specializing in taxation, he was a key figure in the founding and establishment of the Inter-American Center of Tax Administrations (CIAT) in 1967. That same year, he was elected as the first President of the CIAT Executive council, playing a key role in the establishment and initial development of the Center.



*Second General Assembly of CIAT,
held in Argentina in 1968.*

Until 1977 CIAT focused its activity primarily on the organization of the annual assembly, conferences and technical seminars. In 1989, the 29th General Assembly in Montevideo, Uruguay, approved a reform of the statutes creating the category of Associate Members. Thus, it was established that countries from continents other than the Americas could become Associate Members of CIAT, and so Spain and Portugal joined in 1990, France in 1991, Italy in 1992, and the Netherlands in 1996.

Another fact to highlight in the institutional evolution of CIAT is the reform of its statutes at the Administrative Session of the 31st General Assembly of Argentina, held on May 13, 1997, in which the name of the “Inter-American Center of Tax Administrators” was changed to the “Inter-American Center of Tax Administrations”.

As a result of this reform, the membership is constituted by the countries and not by the tax directors, thus allowing the consolidation of CIAT as an international public organization.

It is important to note that CIAT’s volume and scope of activity have expanded significantly since its creation ensuring to be a dynamic organisation that transcends the approaches, boundaries and trends of a given era or period. It has been able to adjust and adapt to the challenges imposed on countries in tax matters by researching and creating tools to help them develop better, more modern organisations.



14th CIAT General Assembly, held in Washington in 1980.

Minutes of the Constituent Assembly of the Inter-American Center of Tax Administrators

Acta de la Asamblea Constituyente del Centro Interamericano de Administradores Tributarios

En la Ciudad de Panamá, el primero de mayo de mil novecientos sesenta y siete, convocados por el Comité de Planificación y con el propósito de formar el Centro Interamericano de Administradores Tributarios, las siguientes personas:

Raúl E. Cuervo, Director General, Dirección General Impositiva, y Adolfo F. Pavón, Director de Coordinación, Organización y Métodos de dicha Dirección, de Argentina;

Guido Ocampo Castriello, Director General, Dirección General de la Renta Interna, de Bolivia;

Eleanor Patricia da Silva, Directora de Departamento de Rentas Internas; Orlando Travancas, Director de Departamento de Impuesto de Renta; Chiquito Teixeira Nunes, Asesor de Director de Impuesto de Renta; y Arthur S. Xavier Ferreira, Secretario Ejecutivo de Conselho de Planejamento, del Ministerio da Fazenda, de Brasil;

Rafael Izaga G., Director, División de Impuestos Nacionales; y Miguel Bermudez, Asesor Económico del Ministerio de Hacienda y Crédito Público, de Colombia;

Francisco Contreras M., Jefe, Departamento de Impuestos sobre la Renta, Dirección General de la Tributación Directa, de Costa Rica;

Tomas Aguayo M., Tesorero General de la República, Servicio de Tesorería; Jaime Ross B., Director Nacional, Servicio de Impuestos Internos; José Manuel Soto C., Jefe, Departamento de Organización y Métodos; y Mielka Casanueva P., Sub-Directora de Estudios, del Ministerio de Hacienda, de Chile;

Arturo Cabrera L., Director General, Dirección General de Rentas, Ministerio de Finanzas, de Ecuador;

José Udes. Seguí, Director General, Dirección General de Contribuciones Indirectas, de El Salvador;

Ambal de León M., Director, Dirección General del Impuesto sobre la Renta; y Ronaldo Estrada C., Director,

organismo y comprometo su más amplio apoyo

El Dr. Soto, para cerrar, agradeció las palabras de la delegada, la designación de Panamá como sede del Centro y su propia elección como Secretario Ejecutivo. Brindó un obsequio a los participantes como recuerdo de la reunión.

Acto seguido, el Dr. Cabrera, encargado de la Presidencia, declaró oficialmente clausurada la Asamblea Constituyente del CIAT.

(Nota bene: las correcciones efectuadas en las paginas que se indican, valen:

- Pagina diez, línea quince y diez y seis: "los países cuyos funcionarios sean miembros del Centro"
- Pagina doce, líneas 31, 32 y 33: "salvo la parte pertinente al nombramiento del secretario Ejecutivo y"
- Pagina 25, línea 12: "accesibilidad"
- Pagina 26, línea 10 y 11: "un periodo"
- Pagina 35, línea 2: "Gonzalez"
- Pagina 35, línea 30: "Prime")

Para instancia, se firman esta Acta por todas las personas que intervinieron en ella.

1967 MAY 10

FRANCISCO CONTRERAS M.

JOSE MANUEL SOTO CERDA

HOEL RAMIREZ

MANUELA SOLIS

GABRIEL BERMUDEZ

TANIGUO DE LEON

LUIS M. ADAMEZ P.

ESTE DOCUMENTO ES HEL DOPIA DEL ORIGINAL QUE REPOSA EN LOS ARCHIVOS DEL CIAT.

FRANCISCO GARCIA HERNANDEZ

Dr. Arturo Cabrera L.

Dr. Domingo R.

Asesor. Rafael Izaga G.

On May 1, 1967, Mr. Olmedo Rosas, Comptroller General of the Republic of Panama, declared, on behalf of the President of the Republic, the session officially opened.

On May 10, 1967, Dr. Arturo Cabrera, acting president, closed the Constituent Assembly.

Logo of CIAT

The color blue represents Spain's influence in the Western Hemisphere, and the color green represents Anglo-Saxon influence. In this sense, the emblem is similar to that of the Organization of American States (OAS).

The balance represents the equitable justice of the tax administration and the lamp the understanding or knowledge.



Legal Nature and Headquarters of the Executive Secretariat

By the Cabinet Decree (Law N° 26 of January, 30, 1969) the Government of Panama recognized CIAT as a non-profit public international organization, and currently maintains its headquarters in Panama City.



Emma Graciela Núñez

First CIAT management-level official

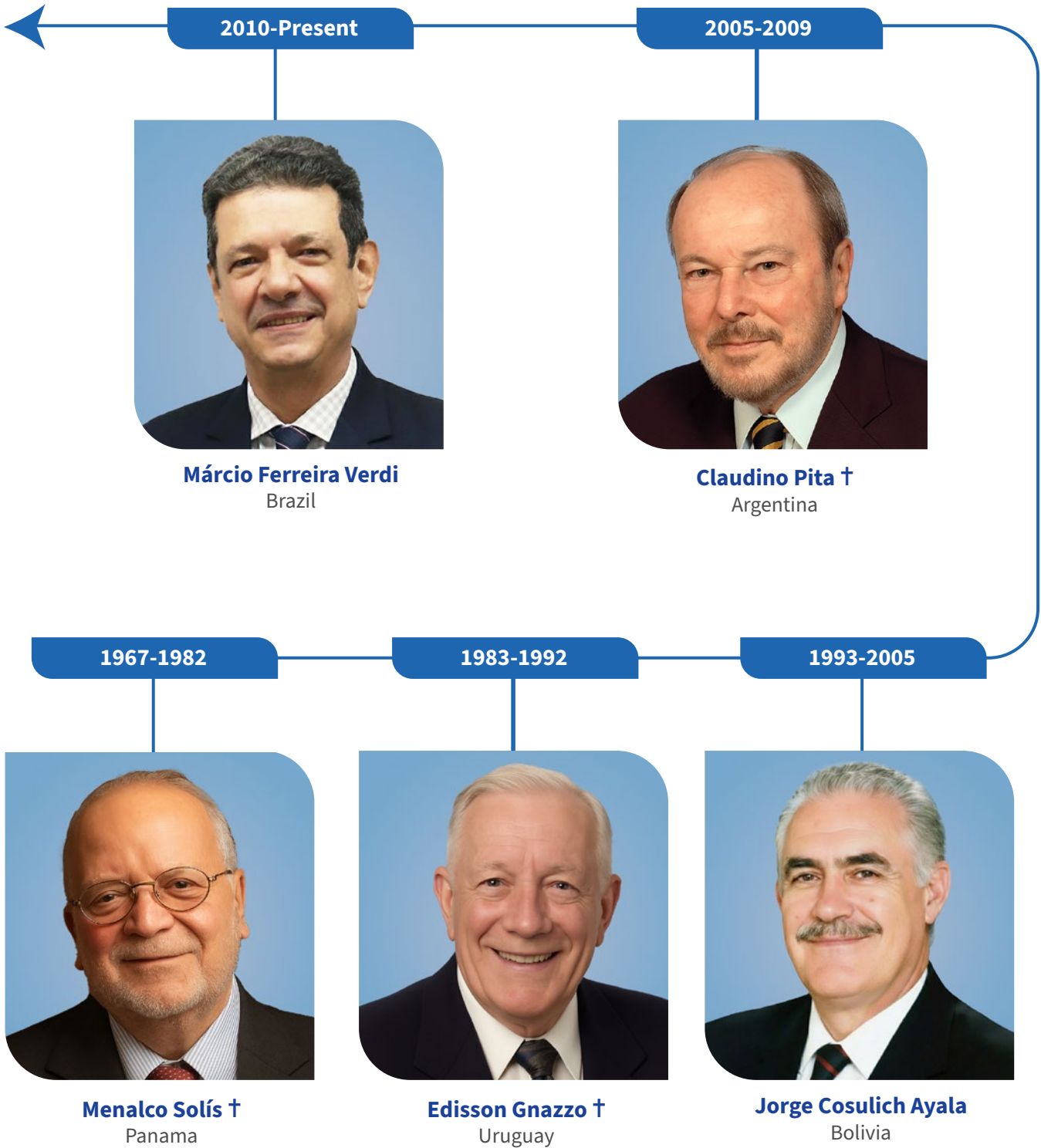
Emma Núñez, Panamanian, studied Administration at the University of Panama, with specialization courses in Washington, and was the first CIAT management-level official in Panama.

From her position as Administrative Director at the Ministry of Finance, she was appointed to organize the establishment of the CIAT Executive Secretariat offices in Panama City, which included everything from selecting and fitting out the first location to completing the formalities with the Ministry of Foreign Affairs to register CIAT as an international organization with diplomatic status.

Until then, the Executive Secretariat of CIAT had been working in Washington for two years, in offices provided by the IRS.

Mrs. Emta, retired from CIAT many years ago from her position as Manager of Administration and Finance, tells us in the video whose QR link is attached, all this process and how the institutional and technical activities of CIAT were organized and developed in the times of the "telefax".

Gallery of the Executive Secretaries



Strategic Plan

It establishes its mission, vision, directions and strategic initiatives to pursue during that tax periods. This is achieved in a changing geopolitical environment and within the budgets allocated by its members.

The development of the Strategic Plan took into account internal and external institutional aspects, as well as the context (macroeconomic, globalization of production and business decisions, technological developments and social aspects).

Mission

To promote international cooperation and the exchange of experiences and information and to provide technical assistance services, studies and training, thus contributing to the strengthening of tax administrations, and to promote the equitable development of its member countries.

Vision

To be the leading organization in providing tax administration products and services to its member countries.

Values of the CIAT's Human Talent

Integrity

Integrity is the foundation of trust. In our team, integrity is manifested in the honesty and consistency of our actions. We act with transparency, ensuring that our decisions are ethical and responsible.

Respect

Respect is essential for effective collaboration. We value diversity of thoughts and opinions. We treat every person with dignity and consideration. The respect in our team is reflected in the active listening, empathy and recognition of the value that each individual brings to the group.

Commitment

Commitment drives our performance. We dedicate ourselves to our goals and responsibilities with passion and effort to achieve high quality results. Each member of the team assumes an active role in the fulfillment of our collective goals, demonstrating perseverance and determination.

Collaboration

Collaboration is the ability and willingness of team members to work together effectively, sharing knowledge, information, skills, and resources to achieve common goals. Collaboration implies open communication, mutual respect, and a supportive attitude, where the strengths of each member are recognized and synergy is encouraged to solve problems, make decisions and overcome obstacles. In a collaborative environment, collective success is prioritized over individual achievements, which contributes to a more productive and cohesive work environment.

Courage

Courage is the ability to act with bravery and determination despite fear or uncertainty. It is a fundamental value that allows people to face challenges, overcome obstacles and achieve their professional goals. Courage inspires confidence, respect, and admiration. It contributes to individual and collective success.

Strategic Directions

- To conduct cooperative actions that strengthen tax administrations and the exchange of experiences and best practices, seeking to facilitate and promote voluntary compliance, combat tax fraud, evasion, and tax avoidance.
- Develop and disseminate information, studies, research, innovative practices, and other products to improve tax policy and administration.
- Design, promote and complete training and human talent development activities in coordination with tax administrations.
- Identify and monitor needs, support and implement technical assistance projects to strengthen tax administrations, as well as monitor technical assistance needs through various channels, responding to the demands of member countries.
- Develop internal management and external coordination policies for the institutional strengthening of CIAT.



Jorge Cosulich Ayala

First Director of International Technical Cooperation

Jorge Cosulich Ayala was the first Director of International Technical Cooperation at the Executive Secretariat of CIAT, from 1982 to 1993, and then was elected Executive Secretary in 1993, a position he held until 2005.

In the video available through the QR code, he recounts the early years of CIAT's technical assistance based on cooperation agreements with Germany, and later with Spain and France, which made it possible to carry out short-term missions and consultancies and to identify the needs for strengthening and modernizing the tax administrations of CIAT member countries.

This experience was the basis for the formulation of a regional technical cooperation project, with financing from the IDB, for the implementation of a computerized Taxpayers Registry with a single taxpayer number for all taxes, and a Tax Current Account application for payments control.



Margarita Faral
Former President of CIAT

Margarita Faral, former General Director of Revenue of Uruguay, Advisor to the CIAT Executive Council in several periods, and also President of CIAT in 2023-2024, tells us about her relationship with CIAT from her position as General Secretary of the DGI and member of the CIAT International Correspondents Network, continuously for 32 years.

From these positions of her public career, she witnessed the institutional evolution of the organization, reminding us of Uruguay's close link with CIAT, since 1967 as a founding member country of the Center, then with the management of Prof. Edison Gnazzo as Executive Secretary, from 1983 to 1992, and the holding of several CIAT General Assemblies in Uruguay, until the most

recent one in 2023, highlighting CIAT's areas of action in the field of tax administration for the benefit of its member countries and CIAT's global presence as a reference body for international tax community.

Member Countries

19 countries joined the Center from the Constituent Assembly of 1967: Argentina, Bolivia, Brazil, Colombia, Costa Rica, Chile, Ecuador, El Salvador, the United States, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, the Dominican Republic, Uruguay, and Venezuela.

In 1989, the General Assembly approved the reform of the Statutes, creating the category of Associate Members, which Spain and Portugal joined in 1990, France in 1991, Italy in 1992 and the Netherlands in 1996.

In the 90s, a rapprochement took place on the part of the European associated member countries, who had been repeatedly expressing their interest in greater participation and commitment to the projects and programs that CIAT was developing.

Thus, in 2001, during the celebration of the 35th General Assembly of CIAT in Santiago, Chile, they applied for and were accepted as full members, which makes them eligible to participate in the Executive Council.




















Currently, CIAT is composed of tax administrations from 42 member and associate member countries:

32 American countries, five European countries, four African countries and one Asian country. India, Angola, Morocco, and Nigeria are associate member countries.


The representatives of member countries and associate members to the Center are the highest-ranking officials in the national tax administration, appointed by the Minister of Finance, Economy, or Treasury of the respective countries.

Member Countries and their Accession to CIAT

1967

-  Argentina
-  Bolivia
-  Brazil
-  Colombia
-  Costa Rica
-  Chile
-  Ecuador
-  El Salvador
-  United States
-  Guatemala
-  Honduras
-  Mexico
-  Nicaragua
-  Panama
-  Paraguay
-  Peru
-  Dominican Republic
-  Uruguay
-  Bolivarian Republic of Venezuela

1968

-  Trinidad and Tobago


1969

-  Canada
-  Jamaica

1971

-  Barbados

1972

-  Suriname


1973

-  Haiti

1974

-  Netherlands Antilles (Curacao)

1982

-  Bermuda



1990

-  Spain*
-  Portugal*

1991

-  France*

1992

-  Aruba
-  Italy*

1996

-  Netherlands*

2001

-  Cuba
-  Spain**
-  Italy**
-  Netherlands**
-  Portugal**

2002

-  France**





2006

-  Kenya*





2008

-  India*

2010

-  Curacao*** (Netherlands Antilles)
-  Guyana
-  Kenya**
-  Sint Maarten

2018

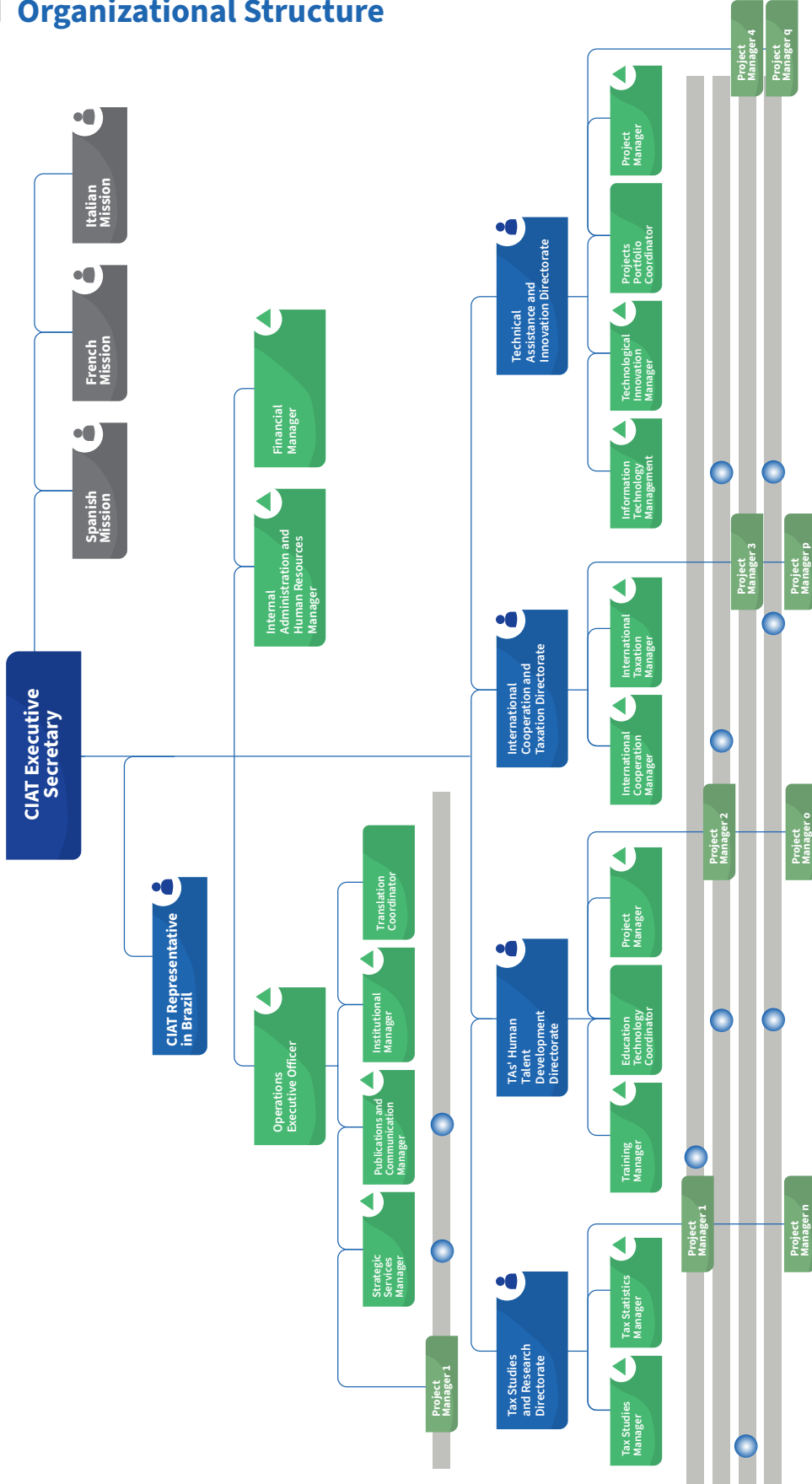
-  Angola
-  Belize
-  Morocco
-  Nigeria

* Year of affiliation as an associate member.

** Year of affiliation as a full member.

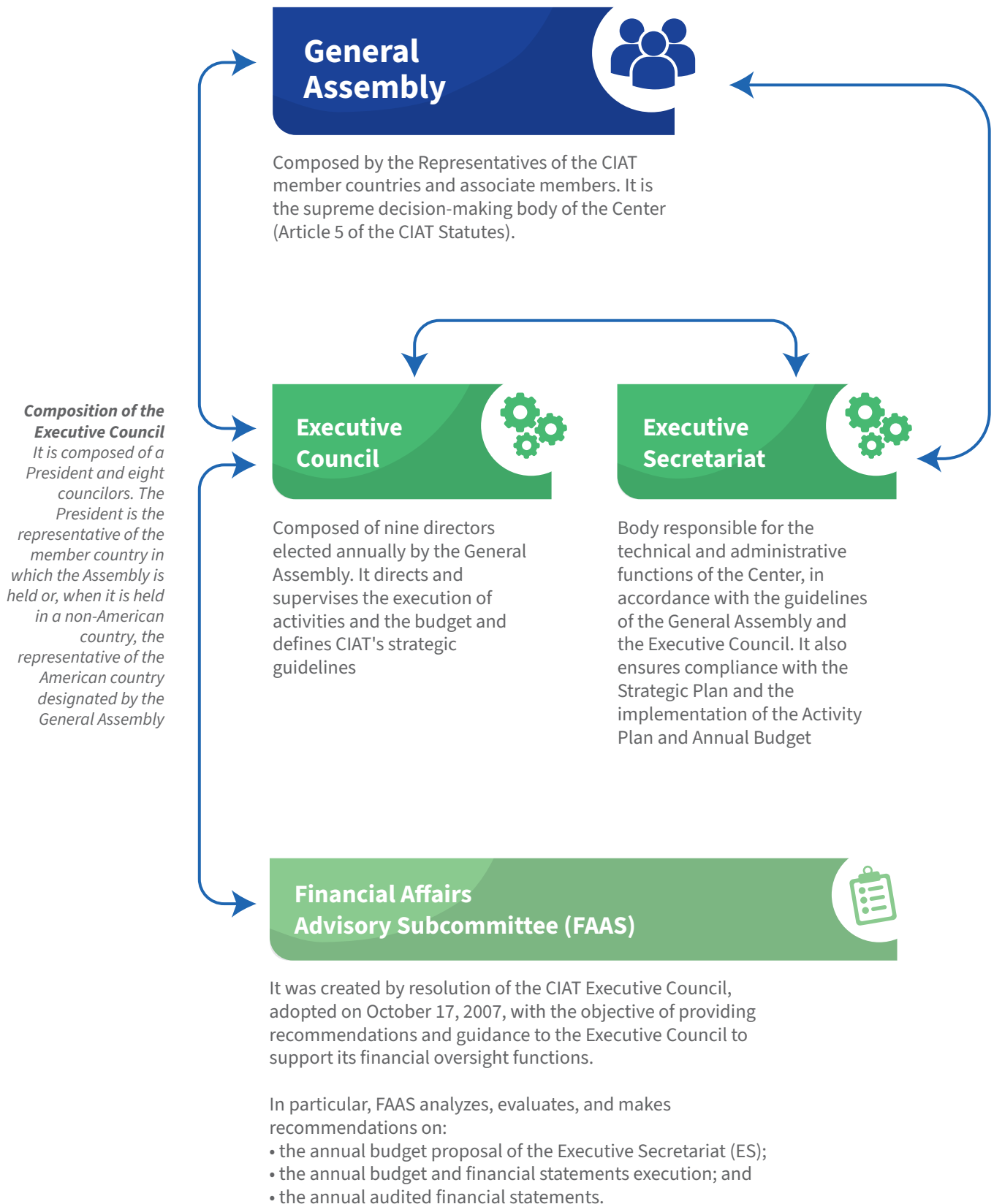
*** Maintains full membership with a change of name.

Organizational Structure



Note: CIAT’s organizational structure is matrix-based. The gray lines and blue nodes represent the coordination and collaboration links between the different positions, reflecting an integrated and cross-cutting work model.

Official Bodies of CIAT



Collaborators



Our talented staff and collaborative work culture give us the flexibility we need to have a highly professional and specialized team committed to providing excellent

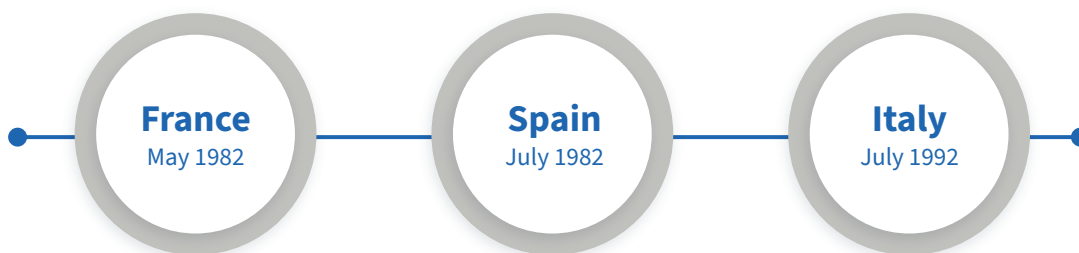
service to the international tax community, especially to CIAT member countries.

#SoyCIAT

Permanent Missions

As a result of the formalization of Technical Cooperation Agreements between CIAT and the Ministries of Finance of Spain, France, Italy, these countries permanently maintain in the Executive Secretariat of CIAT, a high-level official who collaborates in the development of the various activities of the Center.

The participation and support of European countries has been very important in the growth and consolidation of CIAT and will be even more important in the future, both because of the contribution of technical and financial resources, as well as the great possibilities of using the knowledge and successful experiences of these countries for the benefit of CIAT member administrations.



France

The first CIAT/France tax cooperation agreement was signed on May 23, 1982, between the Directorate General of Taxation (today the Directorate General of Public Finance) and CIAT, which was renewed periodically.

The French Mission to CIAT reflects this alliance between the Directorate General of Public Finance (DGFIP) and CIAT, based on the common desire to enrich international experiences in the field of tax administration (tax base, control, collection, user service, HRM).

The French Mission, currently vacant, has actively participated in CIAT projects in order to promote the signing of international technical cooperation agreements, the implementation of vocational training actions, the development of technical exchanges, the dissemination of all kinds of information media and facilitating the organization of international meetings.

The DGFIP of France actively participates in the institutional affairs and international technical activities of CIAT.

Previous Heads of Mission have been the colleagues of the DGFIP: Daniel Vernhet; Claude Valdés; Edmond

Lacroix, Marc Amouroux, Ángel González, and Isabelle Gaetan.



Spain

D. Mariano Rojo Pérez
Head of the Spanish Mission

On July 22, 1982, the first Technical Cooperation Agreement was signed in Mexico between CIAT and the Ministry of Economy and Finance of Spain, which include the State Agency for Tax Administration (AEAT), the Institute of Fiscal Studies (IEF), and currently also the Directorate of the Cadastre, with the purpose of establishing technical cooperation mechanisms.

Spain has maintained a Permanent Mission to the CIAT since 1982.

The Spanish Mission serves as a liaison between the aforementioned Spanish institutions and CIAT and coordinates both the technical assistance programs and the training and research actions.

In this line of action, its work stands out in the field of International Forums, Seminars, Courses, Permanent Ethics Committee of CIAT and particularly in the international master's program of Public Finance and Tax Administration. Also noteworthy is the work of coordination of the biannual "Research Grant" and "Monographs Competition" programs sponsored by the AEAT, IEF and CIAT, as well as in the "CIAT Tax Administration Review".

The previous Heads of Mission were colleagues from the Spanish Tax Agency (AEAT): Javier Paramio, José Luis García, Cristóbal Marmolejo Oña, Manuel Gala Casal, Rafael Salinas, Raúl Junquera Varela, José María Guillén, Luis Cremades Ugarte, and Juan Francisco Redondo.



Brigadier General Antonio D'Agostino

Head of the Italian Mission

Italy joined the CIAT as of July 1, 1992, after approval in the 26th. General Assembly, held in Jamaica.

The Italian Representative before CIAT has been appointed by the Italian Minister of Economy and Finance and the General Commander of the Guardia di Finanza.

Italy currently maintains a Permanent Mission to CIAT, pursuant to the Agreement signed in Santiago, Chile, in April 2012 during the 46th General Assembly.

The Italian Mission serves as a liaison between the Guardia di Finanza and CIAT and to this end, collaborates and coordinates both technical assistance programs and joint training and research actions, thus contributing to promote international cooperation and the development of administrations, intervening in all CIAT activities.

The previous Heads of Mission were Stefano Gesuelli and Gabriele Gargano.

Representation of CIAT in Brazil



Décio Carretta Júnior

Representative of CIAT in Brazil

The Permanent Representation of CIAT in Brazil is based on the Headquarters Agreement signed in 2001, an instrument through which the Government of Brazil grants CIAT the status of an International Organization with headquarters in Brasília.

In 2014, Décio Carretta Júnior, Senior International Consultant of CIAT, was appointed Representative in order to articulate institutional and technical cooperation. Under his leadership, strategic projects have been executed and coordinated within the framework of the PROFISCO Program (IDB), both with the Secretariat of the Federal Revenue and with the Secretariats of Finance of the States of Tocantins, Maranhão and Alagoas.

Simultaneously, during the last decade, this management has been distinguished by a priority focus on digital transformation and institutional strengthening of tax administrations. Central to this effort is the development and implementation in different countries of the DEC System (Digital Economy Compliance), a fundamental tool in the face of the challenges of the digital economy that today serves as a reference for multiple jurisdictions, as detailed in Chapters 2 and 3 of this document.



“Six decades of
institutional cooperation
between Tax
Administrations”

The background features a large, light blue watermark of the CIAT logo. The logo is circular and contains the text "CENTRO INTERAMERICANO DE ADMINISTRACIONES" at the top and "• FUNDADO EN 1965" at the bottom. In the center of the logo is a shield with a quill pen and a scale of justice. The number "2" is positioned to the left of the main title, separated by a vertical line.

2







Overview and Focus on CIAT's Activities and Products in the Last Decade

2 Overview and Focus on CIAT's Activities and Products in the Last Decade

Tax Studies and Research Directorate

If we had to summarize the activity of the last ten years in cold figures, we could say that fifty working documents have been made and published - seventy-five percent of those made at CIAT in its entire history - and twenty-eight books on subjects related to tax administration; created, disseminated and updated more than ten databases; collaborated in technical assistance and participated in countless seminars, conferences and international discussion forums, reinforcing the presence of CIAT and the administrations of the member countries at the global level.

But, as much as in the area of studies and research we love numbers, they do not tell the whole story. Thanks to the joint efforts of CIAT staff, tax administrations, other international organizations, and a select group of expert collaborators, we have been able to address in our studies and databases many of the fundamental issues for improving the work of tax administrations. Synthetically, among these materials are:

-  The follow-up and analysis of the collection, with three different and complementary databases and publications (tax Statistics in Latin America and the Caribbean - together with the OECD, ECLAC and the IDB -, the Equivalent Tax Pressure - together with the IDB- and the CIAT Collection Report);
-  The synthesis and monitoring of tax legislation (with the database of aliquots of the main taxes and the Summary of Tax Legislation of Latin America);
-  The analysis and compilation of Tax Expenditures;
-  The analysis of the Collection Efficiency and the estimation of the Tax gap;
-  Monitoring of tax and administrative reforms (through the Observatory of tax reforms and the strengthening of tax administrations in Latin America);
-  The detailed analysis of the activity of Tax Administrations (using as a basis the International Survey of Tax Administrations - ISORA, born in



Santiago Díaz de Sarralde

Director of Tax Studies
and Research

Santiago Díaz de Sarralde, Director of Tax Studies and Research at the CIAT Executive Secretariat, highlights in the video available through the QR code, the progress and products generated in the area of Tax Studies at CIAT, thanks to the collaboration of member countries, CIAT's specialized international networks, and consultants.

He presents the most recent publications on tax legislation, the Summary of Legislation; the Panorama of Tax Administrations, with information from more than 170 countries of the world, in terms of organization, functions, personnel, digitalization, etc.; Aliquots, of the main taxes; Tax Expenditures, updated series; studies on collection efficiency and fraud, which are conducted every two years; the INDITEC which is the index of technological innovation in tax administration; all of which has allowed to design and create a Fiscal File, summary in a single sheet, including globally harmonized tax revenues and the calculation of the Equivalent Tax Pressure, applied to countries in the region that receive other tax revenues that can be considered part of the tax burden. All the information in the Fiscal File about each indicator contains direct links to the source studies that have generated them.

this period and conducted in collaboration with the IMF, the OECD, IOTA and the Asian Development Bank- and developing from it the different editions of the CIAT Panorama of Tax Administrations and multiple analyses on different aspects such as the INDITEC -innovation, Digitalization and Technology index- or the IFIAT -index of Institutional Strength of Tax Administrations-);

- The synthesis of the main tax and administration indicators through the CIAT Fiscal Files (FFC);
- And many other topics covered in our documents and research (the taxation of the digital economy and crypto-assets; green taxation; the efficient design of tax incentives; the evaluation of progressivity and redistribution; the use of big data and social network analysis; responses to the COVID-19 crisis; cooperative compliance; the use of administrative records to collaborate in the design of social policies; regimes for small taxpayers; etc).

In collaboration with CIAT Tax Administrations and with their service, we are confident that we will be able to keep expanding and improving our activity over the next ten years.

Human Talent Development for Tax Administrations Directorate

Since 2004, the Inter-American Center of Tax Administrations (CIAT) has been conducting virtual and face-to-face training activities. This experience acquired by CIAT has allowed it to successfully implement one of its main objectives: to develop a permanent training program for the benefit of the tax administrations officials of its member countries.

The COVID-19 pandemic represented an unprecedented challenge for TAs, but also an opportunity to reinvent technical training. In 2020, the Directorate responded with a contingency strategy that included free webinars and courses, benefiting more than 10,000 agents in a single year. This action not only demonstrated the institutional adaptation capacity but also reaffirmed the commitment to equity in access to knowledge and organizational resilience.

In the last ten years, more than 7,000 agents have been trained using interactive resources, artificial intelligence, and tools such as Canva and Genially. Since 2024, with the inclusion of MOOCs, access to technical training has been further democratized, benefiting more than 2,000 civil servants.

The academic offer has been enriched with new topics such as crypto assets, green taxation, risk management in public projects, information exchange, financial operations between related parties, among others. Options in English and Portuguese have been

incorporated, strengthening the linguistic and cultural inclusion of the membership, promoting training with a Moderna and strategic vision of taxation, aligned with global challenges.

One of the most relevant milestones of this decade has been the consolidation of high-level specialized training programs in collaboration with academic institutions of excellence. Of particular relevance are the master's degrees conducted in partnership with the Externado University of Colombia and the National University of Distance Education (UNED). These master's degrees have trained more than 600 officials from all over the region, strengthening the technical and strategic leadership of the tax administration.

The Directorate has led high-impact projects in member countries, strengthening their capacities in Human Resources management. Notable examples include the creation of training centers in Nicaragua and Panama, the strengthening of processes in Brazil and Morocco, and the design of curricular models and training strategies in Panama. These interventions have been key to consolidating sustainable talent development structures in tax administrations. In 2025, the study "Transformation of Digital Talent in TAS: Cocktail of Solutions" was published.

The CIAT Ethics Committee has been actively involved in drafting and updating documents, including Self-



Alejandro Juárez Espíndola
Director of Human Talent Development
for Tax Administrations

Alejandro Juárez Espíndola, Director of Human Talent Development for Tax Administration at the Executive Secretariat, tells in the video available through the QR code, that CIAT has been offering virtual training to tax officials since 2004, with more than 10,000 students enrolled in different courses to date.

He highlights the Master's degrees with the Externado University of Colombia in International Taxation, Foreign Trade, and Customs, and with the Spanish Distance Education University (UNED) in Public Finance and Tax Administration; the content of new courses in the training program, such as Transfer Pricing, Environmental Taxation, and Crypto-assets; the technical assistance projects conducted by the Directorate; and specific studies on Tax Culture in Central America and the Dominican Republic, Incentives for Tax Administration Staff, Human Resources and Information Technology, and Taxation and Gender.

He also refers to the issue of Tax Ethics and Morals, which CIAT has been promoting since 2008 with the creation of the Working Group, made up of several CIAT member countries and initially led by Canada through the CRA. It was later structured as the CIAT Permanent Committee on Ethics, which is currently led by Spain through the AEAT.

Assessment Guide for Tax Administrations (2023), CIAT Declaration on the Promotion of Ethics in Tax Administrations (2019), Internal Control Manual (2025), etc.

In addition, in 2024, a pilot test of the Ethics Self-Assessment Guide was successfully implemented at the National Tax Revenue Directorate (DNIT) of Paraguay, paving the way for its future regional application. Currently, the committee is made up of eight member countries and chaired by Spain.

Since 2021, CIAT has promoted concrete actions to mainstream the gender approach in its programs and studies, among which are: International Seminar on Taxation with a Gender Approach (San Salvador), together with GIZ and SECOSEFIN, Publication of the document "Taxation and Gender: A Long way to go", together with GIZ, Participation in the Global Dialogue on Gender Equity and Taxation (Istanbul), Development of the Study on Taxation and Gender.

Technical Assistance and Innovation Directorate

In recent years, digital transformation has revolutionized tax management and the provision of services in Latin America. The advancement of technology has allowed tax administrations to modernize their processes, optimize tax control and offer innovative solutions to both taxpayers and states.

CIAT, as an international organization, has played a key role in this process, promoting the adoption of electronic tools, promoting technical cooperation, facilitating the transfer of knowledge between member countries, and executing technical assistance projects aimed at building capacities in administrations.

Electronic Invoices and Documents

In 2003, the Chilean tax administration started the electronic invoicing process in Latin America. From the very beginning, CIAT, with the creation of the electronic invoicing network, became an important engine in the dissemination of knowledge, the sharing of experiences, the identification of good practices and the identification of lessons learned.

Directly, CIAT participated in the design processes or in the construction of national electronic invoicing systems in Belize, Colombia, Cuba, Ecuador, El Salvador,

Guatemala, Honduras, and Panama. Indirectly through the exchange of experiences, good practices and lessons learned, and the generation of specific recommendations in the other Latin American countries that have these facilities.

In Latin America, the introduction of electronic invoicing, and more generally, of continuous transaction control has generated benefits for different stakeholders. Firstly, and in a clear way, a significant improvement in the control capacity of administrations, especially in indirect taxes, but that extends to other taxes; secondly, benefits for taxpayers derived from the decrease in operating costs, decrease in compliance costs, and derived from the potential derived from the susceptible automation and interoperability inherent to electronic documents of common and known format; thirdly, for the state due to the higher collection derived from greater tax compliance, as has been verified in the different jurisdictions.

The greater control capacity that is immediately evident will achieve a sufficient adoption of electronic invoicing within the economy and that allows at least comparing purchases and sales, credits and debits, with what is issued or received in electronic documents, with tax returns, extends to control processes and audits that no longer require working based on sampling and go on to work with the comprehensive information already in the possession of the tax administration.



Raul Zambrano Valencia
Director of Technical Assistance
and Innovation

Raul Zambrano Valencia, Director of Technical Assistance and Innovation at the CIAT Executive Secretariat, tells us about the emphasis of CIAT's activity in the last ten years, with the execution of more than 60 direct assistance projects on a variety of topics, based on specific requests and countries' own requirements, a fundamental hallmark of CIAT.

In the video available through the QR code, he tells us about the evolution of the Electronic invoicing in Latin America, the digital identity innovation, and the creation of sources of knowledge through studies and publications.

He also refers to the CIAT Technological Innovation Center, a cooperation initiative between CIAT and Microsoft and the joint development of the Anomaly Detector, a system that uses algorithms and artificial intelligence to process electronic invoicing information mega data to detect signs of non-compliance, evasion and tax fraud, on VAT returns with apparently correct debits and credits, and to focus the audit risk management on the cases detected by the system.

To this has been added the gradual development of services on the part of the administration, and with them compliance mechanisms by design, materialized especially with the pre-filling of declarations, particularly of the monthly taxes of the value added taxes, in which the administration from the documents issued and received, together with processes of confirmation and rejection of operations, offers taxpayers their totally or partially pre-filled declarations. A service that not only reduces the cost of compliance and shortens deadlines but also reduces discrepancies between taxpayers and the administration. The pre-filling of declarations can be extended to other declarations, including, for example, the income declarations of individuals to identify the specific deductions that the tax system of the jurisdiction offers them in relation to expenses of, for example, education or health.

The best in management processes extends to other processes, for example, return management or comprehensive risk management. However, these improvements are accompanied by new services, including those related to electronic invoicing itself, such as downloading documents and receipts that taxpayers have received during a given period, or verifying the integrity of a document with authorized third parties. Other services also stand out, including support for electronic invoice factoring, in which some administrations manage the registration of documents and credit sales operations associated with the subsequent payment of certain transactions.

On the other hand, services have been generated that go beyond the relationship of the administration with taxpayers, and that allows, for example, real-time monitoring of the normal execution of economic activity, allowing to identify geographical areas, or economic sectors that are facing significant disruptions. These that have been used, for example, during the COVID pandemic to more effectively direct government aid, or in the case of natural disasters to identify the geographical areas and taxpayers affected.

A confirmation of CIAT's continued leadership in the area of continuous transaction monitoring is the organization of the Digitalization Dialogue, a global initiative involving tax administrations, representatives of the private sector, and academia. In its first two years, the Digitalization Dialogue published the Set of Principles for Continuous Transaction Control Regulatory Initiatives, and the Classification Matrix for Indirect Tax Controls, two reference materials for stakeholders around the world.

Technical Assistance

Projects

Since the 80s, CIAT has provided technical assistance to tax administrations, including in several cases to subnational tax administrations. With more than 400 projects completed, technical assistance projects have been implemented in all the member countries of Latin America, the Caribbean and in three of the four African countries that are part of the membership.

These projects have been of varying complexity and duration, ranging from relatively short-term projects, such as a couple of weeks, to 3 to 4-year projects for the most complex situations. As for the topic, projects have been generated related to the vast majority of areas and processes of the tax administration, covering aspects of the registration of taxpayers to the tax current account; from massive compliance control to risk management and audit; from the provision of electronic services to administrative and enforced collection; from the processing of tax returns, to the automated management of administrative and judicial resources; from the implementation of national electronic invoicing systems to the improvement of transfer pricing capabilities. But projects have also been developed to generate proposals for tax reforms or for the improvement of tax procedure codes; the implementation of technological solutions, including the development of tax management systems; for the development of virtual intelligence capabilities; the improvement of human talent management processes; the development of organizational management models, including strategic planning, organizational structure, knowledge management and change management.

To a significant extent, several of these projects have been financed by external cooperators, particularly from the German-GIZ, Spanish – AECID and FIAPP cooperations, Norway - Norad and Switzerland - SECO; but they have also been covered by development banks, particularly the Inter-American Development Bank – IDB, but also the World Bank and the Development Bank for Latin America - CAF. An increasingly important proportion of these projects have been financed by the administrations themselves with their investment budgets.

■ **Advanced Analytics Center**

In recent years, the Center for Advanced Analytics and Artificial Intelligence has been created to develop knowledge and algorithms that enable tax administrations, especially those with fewer resources, to access and incorporate new technologies into the development of their processes. In addition to the participation of tax administrations, the Center enables the participation of other actors, including Academia, independent researchers, or private companies.

■ **The DEC Tool**

With the financial support of Norad and GIZ, CIAT developed an IT solution, designed to address the challenges arising from the digitalization of the economy, facilitating the management of compliance and collection in relation to operations carried out by companies without any physical presence in a jurisdiction; including particularly digital services, such as *streaming* of videos or music; advertising; cloud computing services; intermediation in the provision of transport, accommodation or marketing services; advertising or the import and sale of digital goods.

The DEC tool was developed in accordance with the VAT/GST management guidelines resulting from Action 1 of the OECD's BEPS initiative. It allows for simplified registration, the filing of tax returns or information returns, and the submission of payment information for these taxpayers, without the need for physical presence.

The DEC tool, constituted as a public good, is a mini tax management system, multi-language: German, Azeri, Spanish, French, English, and Portuguese; it is highly parameterizable, with an intuitive user experience, both in the management of taxpayers, and in that of administration officials. The design of tax returns, for example, is conducted without programming requirements and includes the ability to use calculated fields and pre-filled fields (based on data from taxpayer records, previous returns, current accounts, or, via web services, other external sources).

The implementation of the DEC, particularly when conducted in conjunction with a withholding mechanism in the means of payment for reluctant taxpayers, allows administrations not only to obtain the revenue derived from these tasks, but also to level the playing field in relation to local taxpayers who do comply with their tax responsibilities and could otherwise compete on unequal terms with taxpayers operating abroad.

■ **Electronic Invoice Anomaly Detector**

The first result of this initiative was the construction of the Electronic Invoices Anomaly Detector, e-IAD. Six member countries actively participated in this project, with the leadership of the tax administrations of Spain and Costa Rica; and with the engineering of Microsoft, thanks to the agreement signed between the company and CIAT. The e-IAD is built using exclusively open source tools, it allows the identification of anomalous situations, among which is the identification of electronic



Adriana Gomes Rêgo
Deputy Special Secretary RFB

Adriana Rêgo, Deputy Special Secretary of the Brazilian Federal Revenue Service (RFB), who has served on the Executive Council during different periods and President of CIAT from 2024 to 2025, offers us in the attached video an overview of the products developed by CIAT in recent years, as well as the advances made by the RFB that can benefit to member countries within the framework of collaboration and technical assistance generated by CIAT.

She refers mainly to the DEC System, developed and implemented by CIAT for the VAT taxation of digital economy companies that do not have a permanent establishment in the countries where they operate; as well as the Anomalies Detector applied to electronic invoicing data to detect signs of non-compliance;

and the system that allows CRS Data Validation, a joint project between Brazil and Uruguay to improve information from banking institutions; all tools that can be utilized by member countries.

In this orientation, Dr. Rêgo comments on the progress achieved by the RFB in its migration strategy from a compliance control model to a more cooperative model based on trust between the Administration and the taxpayer, citing programs that, in the CIAT collaborative space, can be shared with other countries, such as: the CONFIA program for large taxpayers; the SINTONIA program, which classifies taxpayers based on their behavior of tax obligations; the AEO program, for classifying the behavior of taxpayers operating in foreign trade, and highlights the digital revolution of the RFB that has 90% of the services to online taxpayers, and the generation of the pre-filled income tax return for individual taxpayers, used by more than 20 million taxpayers, more than 50% of the taxpayer base.

documents associated with simulated operations, among billions of documents, generating for each sender or receiver of electronic documents an anomaly index that can be incorporated into risk management, auditing, and tax intelligence processes that seek to identify indications of fraud or organized criminal structures. The e-IAD has already been successfully used in some CIAT member countries.

An anomaly detector for customs operations has also been generated in this space, also with the support of Microsoft; and two new freely usable solutions for the administrations of member countries will be released for the 60th anniversary.

TIN Validation System for Information Exchange






For its 60th anniversary, CIAT has created a system that will allow tax administrations to validate, in the simplest case, the structure, length, format, and verified digits of tax identification numbers; in the most comprehensive case, the validation of the existence of the number and its correlation with the name of the individual or the business name of the bank account holder.

This solution will allow us to improve the exchange of information with other jurisdictions within the framework of the CRS, reducing the requirements of other jurisdictions due to identification problems, thus contributing to an improvement in the quality of the data exchanged.

Electronic Invoice Reception System

The timing of CIAT's 60th anniversary coincides with an adoption of national electronic invoicing systems in Latin America, and with a growing adoption in other parts of the world. However, the capabilities required for the development of these solutions in smaller jurisdictions may hinder their adoption.

CIAT has built a solution, to operate in cloud service mode as Software as a Service and operating with standard formats. This will allow small countries that consider it agile adoption.

-  ICT as a Strategic Tool to leapfrog the Efficiency of Tax Administrations.
-  Data governance for tax administrations. A practical guide.
-  Guide to the design of a Business Continuity Plan for tax administrations.
-  Guide for the protection and ethical use of information held by tax administrations.
-  Digital identity guide for tax administrations.

Generation of Knowledge

The following publications led by the Center for Advanced Analytics look comprehensively at the application of information technologies, data management and the development of capabilities aimed at the digital transformation of tax administrations. They cover technical aspects related to information technology management, as well as the application of new technologies in tax administration processes.

International Cooperation and Taxation Directorate

In the field of international cooperation and taxation, the CIAT Executive Secretariat, with the support of tax administrations and its partners, has achieved historical milestones, including key innovations and the production of useful documents and databases.

In the last 12 years, more than US\$ 11,000,000 has been administered, provided by GIZ, ITC, SECO, Norad, UNDESA, the European Union, CAF, and AECID; which have allowed to strengthen 14 tax administrations in various areas and generate public goods.

Documents such as the Manual on non-compliance risk management for tax administrations, the Cocktail of measures for the control of abusive manipulation of transfer prices, with a focus on the context of low-income and developing countries, the Manual on collection and recovery, the Toolkit for the design and implementation of national and international general anti-abuse standards and the Manual for the control of international tax planning, are the product of cooperation and coordination of efforts and have become reference documents for tax administrations around the world.

Likewise, a wide universe of comparative and detailed information on transfer pricing, tax treaties, transparency and tax cooperation, criterion of residence, income criterion, BEPS monitoring, transnational cases of international taxation, and administrative and judicial tax tribunals. CIATData has become a strategic tool for tax administrations, facilitating the identification of experiences, peer-to-peer cooperation, the analysis of international practices and the development of technical studies.

With the aim of promoting cooperation to provide timely information that allows strategic or operational decisions to be made, two tools have been created that facilitate access to experiences in tax policy and administration. These tools are called Consultation Service and Tax Help Desk. To date, more than 500 applications have been processed from 30 countries, in both services.



Isaác Gonzalo Arias
Director of International
Cooperation and Taxation

Isaác Gonzalo Arias Esteban, Director of International Cooperation and Taxation at the CIAT Executive Secretariat, presents a complete summary of international activities, publications, databases and technical events that, with the collaboration of strategic partners and networks of specialized officials from the tax administrations of member countries, allow CIAT to expand its capacity for action and focus cooperation on the needs and demands of the countries themselves.

He argues that international cooperation in the tax field is part of the DNA of CIAT, an organization open to sharing its studies, publications and products, and that with the financial support of international organizations such as the IDB and the IMF; and cooperation agencies such as GIZ of Germany, SECO of Switzerland, Norad of Norway, and the European Union through the EUROsocial project, it has managed to expand its spectrum of action for the benefit of CIAT member countries.

In the video available through the QR code, he describes CIAT products and services available to member countries, developed or supplemented in this last decade marked by international taxation issues, the exchange of information of tax interest, transfer pricing, harmful tax planning, the erosion of tax bases and the transfer of profits to jurisdictions with lower tax burdens.

Finally, one service that has been modernized and relaunched is DIP+. This service is a detailed catalog of open sources of information of tax interest, which includes more than 375 sources from 51 countries and organizations. In addition to complementing the information sources available in the tax administrations and promoting a culture based on the openness of information sources, DIP+ facilitates researchers or auditors to identify or verify data, as part of their routine actions.

Quality Management and Digital Transformation of the CIAT Executive Secretariat: A Strategic Approach

The Strategic Pillar: the Closeness with the Customer

The Inter-American Center of Tax Administrations (CIAT) has designed its organizational strategy based on a fundamental precept: proximity to the client. This strategic determination is a direct and necessary response to the central mission of the organization, which is to foster an atmosphere of mutual cooperation and provide a forum for the exchange of experiences among member countries. The ultimate objective is to assist these countries in improving their tax administrations, based strictly on the needs they themselves express.

The strategy described above, also known as “customer intimacy”, is distinguished by its focus on satisfying the unique and specific needs of each user, as opposed to offering standardized products or services designed for the mass market. Organizations such as CIAT that adopt this model seek to build long-term relationships and gain an in-depth understanding of their counterparts’ challenges and objectives in order to deliver tailored solutions and superior value. The successful implementation of this approach demands high operational flexibility and a thorough knowledge of the customer’s environment.

The Quality Management System (QMS) as the Engine of the LEAN Management Model

To operate this strategy successfully, CIAT has implemented a robust Quality and Productivity Management System. A QMS is defined as a set of documented policies, processes and procedures that stipulate how the organization creates and delivers high-quality services. Its purpose is to coordinate activities to meet customer requirements while continuously improving organizational effectiveness and efficiency.

The QMS of CIAT is governed by fundamental principles that include customer focus, leadership to establish a unified vision, staff commitment, and an approach based on interrelated processes. It also prioritizes continuous improvement, evidence-based decision-making, and the management of mutually beneficial relationships with stakeholders. In essence, the QMS acts as the engine that aligns the entire organizational structure to listen, understand and respond effectively to the needs of the member countries, thus validating the proximity strategy.

Evolution and Tangible Results of the QMS

Aware of the necessary synergy between strategy and quality, CIAT formalized the adoption of its QMS in 2020, based on the principles of ISO 9001:2018 and best practices in process management and *lean* methodologies. Since then, firm steps have been taken, including the development of a comprehensive process map and catalog and the institution of an annual continuous improvement plan, designed as a dynamic roadmap to meet the evolving needs of member countries.

The results of this implementation have been tangible, achieving more efficient and effective processes. An outstanding example is the incorporation of the “DocuSign” tool, which has drastically reduced document signing times and paper consumption. In addition, progress has been made in the automation of business processes, such as the implementation of the CIAT Portal, the first system for creating training records for the personnel, significantly improving the monitoring of the training offered.

SARA: the Materialization of Digital Transformation at CIAT



To consolidate continuous improvement and efficiency, CIAT has developed SARA (*Smart Automation and*

Resources Administration), an integrated solution

designed to automate and systematize the key processes of the Executive Secretariat. Originally conceived as a cloud service (*Cloud Service*), SARA is based on a service architecture composed of independent modules that communicate with each other. This architecture provides flexibility and scalability, allowing the system to grow progressively without the need for complete redesigns.

SARA's development follows an agile continuous delivery life cycle. Unlike traditional long production cycles, work is conducted in short, rapid cycles, delivering frequent increases in business value. This allows CIAT to obtain value early, receive constant feedback and adapt development dynamically. To date, SARA already manages critical functionalities such as international events, webinars, course registrations with payment gateways and automated electronic invoicing.

Cutting-Edge Technological Architecture

SARA's power lies in its software architecture: scalable, secure, and modular.

General overview. The interaction follows a decoupled flow. Users interact through a *Front End* built as one *Single Page Application (SPA)*, modern and responsive. All communication to the internal services is managed and ensured by an *API Gateway*, which acts as a centralized control point.

Backend and services. The core is composed of *backend services*, including central authentication and specialized services by functional area (such

as Events or Library), allowing an independent evolution of each module.

■ **Integrations.** The system is connected to a central database and to an ecosystem of vital external tools such as Wompi (payments), Zoom and Teams (videoconferencing), Moodle (e-learning), and SharePoint (document management), with future analytical integration capability.

The technology stack and design patterns are advanced. SARA uses a domain-based design or “microlites” (Authentication, Catalogs, etc.), combining the modularity of microservices with unified data management to facilitate their development and scalability. For the business logic in the *backend*, the programming language Rust was selected, complemented with the Axum framework and the Diesel ORM, guaranteeing high performance and memory security. The *front end* develops with React and Next.js, using TypeScript to ensure clean code.

■ Security by Design

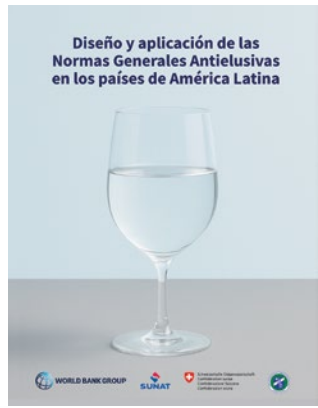
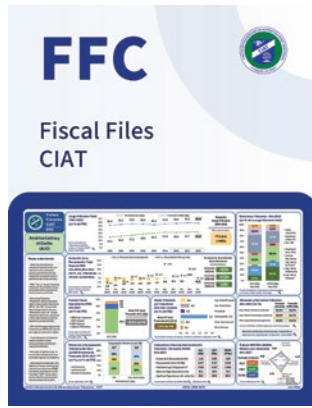
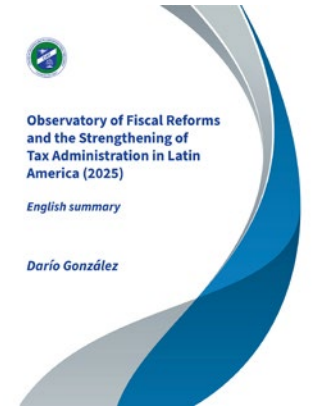
Safety is a fundamental pillar. Strict policies are applied from the development: validation of all inputs to prevent code injections, encryption of critical and confidential information, and concealment of sensitive data in records. Access requires two-factor authentication, and all transactions are logged to ensure complete auditing and data integrity.

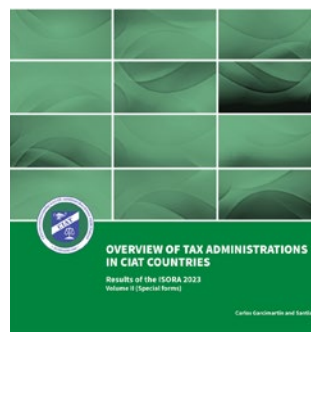
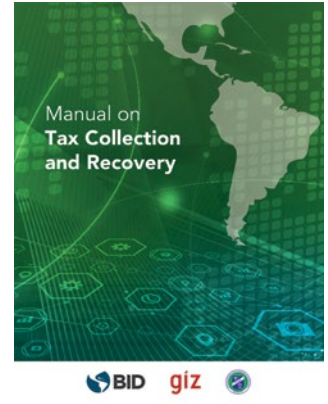
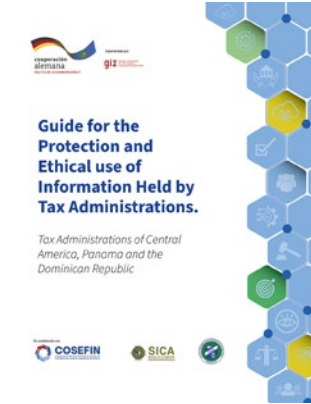
■ Vision for the Future

SARA’s modular architecture lays the foundations for an ambitious future: perfecting the system to offer it as a cloud service (SaaS) to the member countries. This platform will allow subscribers to comprehensively manage their own training processes, events, and digital resources from a proven solution.

The roadmap is drawn up under the continuous delivery model. By the end of 2026, the consultation and help desk services will be migrated to SARA, and the strategic planning module will be conceptualized. The vision for 2027 is to expand the system with components for project and procurement management, designed both for internal efficiency and to systematize the operations of the interested member countries.

Publications





Note: The documents cited are available on the CIAT website through this QR code.
<https://biblioteca.ciat.org/opac/>



“Taxes are the price
we pay for a civilized
society”

Oliver Wendell Homes Jr.

3

Evolution of CIAT Activities

• FUNDADO EN 1965

3 Evolution of CIAT Activities

International Meetings

General Assemblies



Santiago, Chile, May 6-8, 2025

The CIAT General Assembly has met annually since 1967, the year of the Constituent Assembly.

During the Administrative Session, the most important institutional meeting of the year, the Representatives

of the member Countries review, among other topics, the reports of the Executive Secretariat on the audited financial statements of the previous budgetary period, the report of activities carried out based on the annual operational plan and the current strategic plan, and the budget and activities project for the next period, as well as the proposal of the Elections Committee for the formation of the new Executive Council, all of which is submitted to the Assembly for approval.


In the technical sessions of the General Assembly, the presentations, panels, and round tables are developed in accordance with the established technical program, which generates the annual Technical Declaration, agreed by the member countries, regarding the considerations to be considered for the improvement of tax administrations on the central topic discussed in those sessions.

It is usually held in the month of April of each year, and in any case before June 30, the end date of the CIAT budget year.


Logos of the General Assemblies (last 10 years)




Historical List of General Assemblies (last 10 years)

N° 60		Punta Cana, Dominican Republic. 2026
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Digital Transformation of Tax Administrations

N° 59		Santiago, Chile. 2025
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
The Role of the Tax Administration in the Fight Against Tax Evasion and Tax Crimes

N° 58		Foz do Iguacu, Brazil. 2024
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Prevention and Conflict Resolution Mechanisms and Promotion of Voluntary Compliance

N° 57		Punta del Este, Uruguay. 2023
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The Tax Administration as Protagonist of the Country's Development Strategy

N° 56		Argentina – in virtual mode. 2022
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The Current Challenges of International Taxation: Exchange of Information as a Tool to Combat Tax Evasion and International Tax Avoidance

N° 55		Guatemala City, Guatemala - in hybrid mode. 2021
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Review of the Basic Pillars for the Operation of the Tax Administration, following Technological Innovation in the Digital Economy Era

N° 54		Dominican Republic - in virtual mode. 2020
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Technological Innovation in Tax Administration

N° 53		Havana, Cuba. 2019
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The Human Factor: The Brain of the Tax Administration

N° 52		Ottawa, Canada. 2018
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World Class Tax Administration

N° 51		Asuncion, Paraguay. 2017
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Advances of the Tax Administrations Towards Greater Taxpayer Equity by Improving Effectiveness and Efficiency



Note: For more information, you may scan the following QR code to access the historical document “CIAT: 50 Years”, section International Meetings, pp. 44-45.

<https://biblioteca.ciat.org/opac/book/5507>

Technical Conferences



Technical Conference

Lima, Peru | October 15-17, 2024

The CIAT's annual Technical Conferences provide a forum for reflection and the exchange of knowledge and best practices in tax administration. They are usually held in October, sponsored by the CIAT's European member countries, and in recent years in conjunction with other tax agencies around the world, as was the case with the CIAT Conference – IOTA Conference in Lisbon in 2018, and

2020 and 2024, corresponding to the 1st and 2nd World Conferences of NTO, the Network of Tax Organizations.

The technical sessions are developed through presentations, panels, and round tables according to the previously established technical program on the central theme agreed in advance.




3rd Technical Conference of the NTO 2025

Panama City, Panama | February 18-20, 2025


Logos of the Technical Conferences (last 10 years)




Historical List of Technical Conferences (last 10 years)

2025		Montevideo, Uruguay
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Meeting of Tax Administrators: Opportunities and Challenges

2025		Panama City, Panama, II World Conference of NTO (Hosting by CIAT)
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Navigating the Digital Tax Landscape: E-commerce, Sharing Platforms, and Trade in Crypto Assets

2024		Lima, Peru
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Avoidance and General Anti-Abuse Rules: Causing Crime and Tax Justice

2023		Quito, Ecuador
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Best Practices to Reduce Tax Evasion within the Framework of International Taxation

2022		Granada, Spain
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The Sapiens Tax administration: Information and Knowledge Management to Improve the Prevention and Struggle Against Fraud

2021		1 st NTO Technical Conference (virtual)
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Building Stronger Partnerships to Fight Tax-Related Illicit Financial Flows

2020		Virtual
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Meeting – Tax Administration and the COVID-19 Crisis

2019		Marrakech, Morocco
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Tax Administration and Development

2018		Lisbon, Portugal
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CIAT – IOTA Tax Summit on the Digital Economy

2017		San Jose, Costa Rica
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Advances of the Tax Administrations in Relation to the Problem of Tax Bases Erosion and Profits Shifting



Note: For more information, you may scan the following QR code to access the historical document “*CIAT: 50 Years*”, section International Meetings, pp. 47-49.
<https://biblioteca.ciat.org/opac/book/5507>

Technical Assistance and International Cooperation Projects

List of projects 2015 to 2025:

1. Belize

Government of Belize - Ministry of Finance

Implementation of a Digital Invoicing Control Model

Date: August 2023 - June 2026

2. Brazil

A. Secretary of Federal Revenues – RFB

Consultancy for the Modernization of Tax Credit Collection Management

Date: 2021 – 2022

Planning and implementation of Official Master's Degree course in Public Administration and Financial and Tax Administration, promoted by the National University of Distance Education of Spain (UNED), the Institute of Fiscal Studies (IEF), Spain Export and Investment (ICEX), Spanish Agency for International Development Cooperation (AECID)

Date: 2022 - 2024

B. Secretary of Finance of the State of Maranhao

Management Model
Collection Model
Taxpayer Assistance Model
Knowledge Management
Corporate strategy alignment and control model
Competency Management
Organizational Structure
Strategic Human Resource Management
Methodologies for granting incentives and benefits to employees
Information Technology Director Plan
Improve SEFAZ-MA Capabilities

Date: 2011 -2025

C. Secretary of Finance of the State of Alagoas

To conduct a survey of all Secretary business processes and systems used, such as planning the adjustments necessary for the implementation of a new system

Date: 2024 -2025

3. El Salvador

Directorate General of Internal Taxes

Improvement of Internal Tax Management Implementation of Electronic Invoice

Date: 2019 -2021

4. Panama

General Directorate of Revenues

Design, construction, and implementation of the Electronic Tax Invoice and the implementation of a results-oriented management system
Design and specification of processes and practices, technological solutions
Strengthening control capacity
Conceptual model of tax citizenship
Model and structure of the Tax Training Center
Implementation of electronic withholding certificates
Implementation of pre-filled tax returns in the e-TAX2.0 system

Date: 2016-2024

5. Paraguay

Undersecretariat of State for Taxation

Technological Update Service of the Tax Management System “Marangatu”

Date: 2016 - 2019

Projects for Installing the DEC System of CIAT (Digital Economy Compliance System)

1. Azerbaijan

Ministry of Economy of the Republic of Azerbaijan – STS

Date: February 2025

3. Guatemala

Superintendency of Tax Administration

Date: 2023-2024

2. Bolivia

National Tax Service

Date: 2023-2024

4. Honduras

Revenue Administration Service

Date: 2023-2024

5. Morocco

General Directorate of Taxes

Date: 2023 -2024

6. Nigeria

Federal Inland Revenue Service

Date: 2021



Note: For more information, you may scan the following QR code to access the historical document “*CIAT: 50 Years*”, section Projects, pp. 76-81.

<https://biblioteca.ciat.org/opac/book/5507>



Myrthes Barbosa Frota

Strategic Manager at the Ministry of Finance of the State of Maranhao

Myrthes Frota, holding the position of Strategic Manager at the Ministry of Finance of the State of Maranhao, in Brazil, (SEFAZ/MA) is responsible for advising the Secretary of Finance and coordinating the units of SEFAZ in its strategic formulation, in the preparation of improvement projects and redesign of processes, and in the execution of modernization projects aimed at institutional development.

From her high-level position, she has been directly involved in the formulation, implementation, and evaluation of consecutive technical assistance projects to strengthen the institutional management of SEFAZ at distinct stages, financed by the IDB and executed by CIAT. She gives us a generous account of continuous improvements in various areas, including information systems, technological innovation, strategic planning, and human talent development.

Technical Assistance with Funding from International Cooperation Agencies

2025				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
CIAT System for Receipt of Electronic Tax Documents	TA.	Belize	CIAT	SECO
Tax intelligence and risk management	TA.	Belize	CIAT	SECO
Estimation of the Global Risk index	TA.	Bolivia	CIAT	SECO
Transfer pricing	TA.	Bolivia	CIAT, Spain	SECO
Strengthening of competences in International Taxation	TA.	Colombia	Spain	SECO
Implementation of Action 12 BEPS	TA.	Peru	CIAT	SECO
Risk management: Control of taxpayers with high net worth	TA.	Peru	CIAT	SECO

2024				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Transfer pricing	TA.	Trinidad and Tobago	CIAT	CAF
Tax intelligence and risk management	TA.	Belize	CIAT	SECO
Estimation of the Global Risk index	TA.	Bolivia	CIAT	SECO
Transfer pricing	TA.	Bolivia	CIAT, Spain	SECO
Strengthening of competences in International Taxation	TA.	Colombia	Spain	SECO
Modernization of coercive collection processes	TA.	Guatemala	CIAT	SECO

2024				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Electronic Invoice	TA.	Honduras	CIAT	
Implementation Action 12 BEPS and Action 8 BEPS	TA.	Peru	CIAT, Mexico	SECO
Risk management: Control of taxpayers with high net worth	TA.	Peru	CIAT	SECO

2023				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Transfer pricing	TA.	Trinidad and Tobago	CIAT	CAF
The DEC Project	TA.	Guatemala, Honduras, Panama, Dominican Rep.	CIAT	Norad
Transfer pricing	TA.	Bolivia	CIAT	Norad
Estimation of the global risk index	TA.	Bolivia	CIAT	Norad
Improvement of the collection process	TA.	Cuba	CIAT	Norad
Implementation of a new tax compliance risk management system	TA.	Ecuador	CIAT, Chile	Norad
Modernization of collection processes	TA.	Guatemala	CIAT	Norad
Improvement of the collection process	TA.	Cuba	CIAT	Norad
Tax intelligence and risk management	TA.	Belize	CIAT	SECO
Estimation of the Global Risk index	TA.	Bolivia	CIAT	SECO
Strengthening of competences in International Taxation	TA.	Colombia	Spain	SECO
Modernization of collection processes	TA.	Guatemala	CIAT	SECO

2023				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Electronic Invoice	TA.	Honduras	CIAT	SECO
Implementation of Action 12 BEPS	TA.	Peru	CIAT, Mexico	SECO
Risk management: Control of taxpayers with high net worth	TA.	Peru	CIAT	SECO
TADAT	TA.	Suriname	CIAT, IMF, IDB	SECO

2022				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Estimation of the overall risk index	TA.	Bolivia	CIAT	Norad
Transfer pricing	TA.	Bolivia	CIAT	Norad
Improvement of the collection process	TA.	Cuba	CIAT	Norad
Implementation of a new tax compliance risk management system	TA.	Ecuador	CIAT Chile	Norad
Modernization of collection processes	TA.	Guatemala	CIAT	Norad
Tax information systems	TA.	Paraguay	CIAT	Norad
DEC Project: - Development of functionalities to enhance the system	TA.	Bolivia, Guatemala, Panama	CIAT	Norad GIZ
Tax intelligence and risk management	TA.	Belize	CIAT	SECO
International Taxation: Advance Pricing Agreement (APA); Mutual Agreement Procedures (MAP) and Audit of Multinational Companies (MS)	TA.	Colombia	CIAT Mexico	SECO

2022				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Modernization of collection processes	TA.	Guatemala	CIAT	SECO
Electronic Invoice	TA.	Honduras	CIAT	SECO
Implementation of Action 12 BEPS	TA.	Peru	CIAT, Mexico	SECO
Risk management: Control of taxpayers with high net worth	TA.	Peru	CIAT	SECO
Tax default risk rating models applied to the hydrocarbons and construction economic sectors	TA.	Bolivia	Spain	EUROsocial
Implementation of the Electronic Invoice	TA.	Cuba	CIAT	EUROsocial
Strengthening the Honduran legal framework and tax system on Digital Economy activities (completed)	TA.	Honduras	CIAT	EUROsocial
International Tax Control and Transfer Pricing in transactions linked to the financial, mining and logistics sectors	TA.	Panama	CIAT	EUROsocial

2021				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Tax default risk rating models applied to the hydrocarbons and construction economic sectors	TA.	Bolivia	Spain	EUROsocial
Implementation of the Electronic Invoice	TA.	Cuba	CIAT	EUROsocial
Strengthening the Honduran legal framework and tax system on Digital Economy activities (completed)	TA.	Honduras	CIAT	EUROsocial

2021				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
International Tax Control and Transfer Pricing in transactions linked to the financial, mining and logistics sectors	TA.	Panama	CIAT	EUROsocial
Estimation of the global risk index	TA.	Bolivia	CIAT	Norad
Transfer pricing	TA.	Bolivia	CIAT	Norad
Improvement of collection processes	TA.	Cuba	CIAT	Norad
Implementation of a new tax compliance risk management system	TA.	Ecuador	CIAT, Chile	Norad
Modernization of collection processes	TA.	Guatemala	CIAT	Norad
The DEC Project	TA.	Bolivia, Guatemala, Panama	CIAT	Norad
Tax information systems	TA.	Paraguay	CIAT	Norad
Diagnosis and use of information technologies for the service and attention to the taxpayer and digitalization of the Tax Administration for El Salvador	TA.	El Salvador	CIAT	GIZ
Regional diagnosis on Tax Education	TA.	Central America, Panama and Dominican Republic	CIAT	GIZ
Tax intelligence and risk management	TA.	Belize	CIAT	SECO
Topic: Fraud and tax evasion control strategy through methodologies of Business Intelligence (BI), Big Data, and networks (graphs)	TA.	Colombia	CIAT	SECO
International Taxation: Advance Pricing Agreement (APA); Mutual Agreement Procedures (MAP) and Audit of Multinational Companies (MS)	TA.	Colombia	CIAT, Mexico	SECO
Modernization of collection processes	TA.	Guatemala	CIAT	SECO
Risk management	TA.	Honduras	CIAT	SECO

2021				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Implementation of Action 12 BEPS	TA.	Peru	CIAT, Mexico	SECO
Risk management	TA.	Peru	CIAT	SECO
International Taxation: Control of large companies	TA.	Suriname	CIAT	SECO

2020				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Preparation of a report on the Impact of the COVID-19 crisis on public finances	TA.	Central America, Panama and Dominican Republic	CIAT	GIZ
Use of information technologies to enhance the efficiency of Central American Tax Administrations	TA.	Central America, Panama and Dominican Republic	CIAT	GIZ
Estimation of the global risk index	TA.	Bolivia	CIAT	Norad
Transfer Pricing	TA.	Bolivia	CIAT	Norad
Implementation of a new tax compliance risk management system in Ecuador	TA.	Ecuador	CIAT, Chile	Norad
The DEC Project	TA.	Bolivia, Guatemala, Panama	CIAT	Norad
Tax information systems	TA.	Paraguay	CIAT	Norad
Modernization of collection processes	TA.	Guatemala	CIAT	Norad
Improvement of collection processes	TA.	Cuba	CIAT	Norad

2019				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Measuring the costs of tax compliance	TA.	Argentina	CIAT	EUROsociAL
Tax non-compliance rating models, applied to the sectors: hydrocarbon and construction	TA.	Bolivia	Spain	EUROsociAL
Land Tax	TA.	Chile	CIAT	EUROsociAL
Implementation of anti-avoidance regulations	TA.	Chile	Spain	EUROsociAL
Structure to address international taxation issues	SV	Costa Rica	Uruguay	EUROsociAL
The BEPS Project	TA.	Angola	Mexico	GIZ
Evaluation of the impact of tax incentives in the light of the BEPS Action 5 criteria	TA.	Morocco	CIAT	GIZ
Tax information systems	TA.	Paraguay	CIAT	Norad

2018				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Selection and control of taxpayers	TA.	Bolivia	CIAT	GIZ
Transfer pricing in services and risks	TA.	Costa Rica	Mexico, OECD	GIZ
Automatic Exchange of Information	TA.	Ecuador	Global Forum	GIZ
Current Account System	TA.	Honduras	CIAT	GIZ
BEPS Action Plan - Transfer pricing	TA.	Barbados	CIAT	GIZ
Strengthening the control of transfer pricing	TA.	Bolivia	CIAT	GIZ
Compliance control and tax intelligence	TA.	Bolivia	CIAT	GIZ

2018				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Electronic Invoice	TA.	Bolivia	CIAT	GIZ
Analysis of the implementation of the so-called "Netflix Tax" in the Dominican Republic	TA.	Dominican Rep.	Argentina	GIZ
Exchange of Information. - Final Beneficiary	TA.	El Salvador	CIAT	GIZ
Unified Tax Register	TA.	Guatemala	CIAT	GIZ
Multilateral Instrument and BEPS	TA.	Trinidad and Tobago	UN	GIZ, UN
Tax Treaties - Legislation	TA.	Trinidad and Tobago	UN	GIZ, UN
Transfer Pricing	TA.	Bolivia	CIAT	SECO
International Taxation	TA.	Bolivia	CIAT, World Bank, Argentina, OECD	SECO
Compliance Control and Tax Intelligence	TA.	Bolivia	CIAT, Spain	SECO
TADAT	TA.	Bolivia	CIAT	SECO
Extensive Control	TA.	El Salvador	Peru	SECO
Exchange of Information	TA.	El Salvador	CIAT, Uruguay	SECO
Transfer Pricing	TA.	Guatemala	CIAT, Mexico, Uruguay	SECO
Electronic Invoice	TA.	Guatemala	CIAT	SECO
Tax intelligence and financial analysis procedures	TA.	Guyana	CIAT	SECO
Supervision of large companies	TA.	Guyana	CIAT, OECD	SECO
Collection and recovery	TA.	Guyana	Brazil	SECO

2018				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Information sources and intelligence platform	TA.	Honduras	CIAT, Italy	SECO
International Taxation	TA.	Honduras	CIAT, Mexico	SECO
Comprehensive System of Attention and Assistance to the Taxpayer	TA.	Nicaragua	Spain, CIAT	SECO
Measurement of tax transaction costs	TA.	Argentina	CIAT	EUROsocial
Tax non-compliance rating models, applied to the sectors: hydrocarbon and construction	TA.	Bolivia	Spain	EUROsocial
Implementation of anti-avoidance regulations	SV	Chile	Spain	EUROsocial
Management of the territorial tax	TA.	Chile	CIAT	EUROsocial
Good organizational practices and procedures of the International Taxation Unit of Uruguay	SV	Costa Rica	Uruguay	EUROsocial

2017				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Exchange of information for tax purposes	TA.	Chile	OECD, IDB, WB, CIAT	GIZ
Transfer Pricing	TA.	Costa Rica	OECD, Spain	GIZ
Risk Management Model	TA.	Ecuador	SAT	GIZ, CIAT, UN
Regulation of the Transfer Pricing Law	TA.	Nicaragua	CIAT	GIZ
Strengthening of human capital in the tax administration of Nicaragua	TA.	Nicaragua	CIAT	GIZ
BEPS Inclusive Framework /Multilateral Instrument	TA.	Panama	Uruguay	GIZ

2017				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
	SV= Study visit, TA.= Attendance			
Collection technique and strategies	TA.	Panama	Argentina	GIZ
Tax control in the production of alcohol and tobacco products	TA.	Dominican Rep.	Spain	GIZ
Collection - Simplified tax regime	TA.	Dominican Rep.	Brazil	GIZ
Territorial Tax and Cadastre	TA.	Chile	Brazil, Spain, France	GIZ
International Control and Transfer pricing	TA.	Ecuador	Mexico	GIZ
Transfer Pricing	TA.	Bolivia	CIAT	SECO
Compliance Control and Tax Intelligence	TA.	Bolivia	CIAT, Spain	SECO
Extensive Control	TA.	El Salvador	Peru	SECO
Exchange of Information	TA.	El Salvador	CIAT, Uruguay	SECO
Supervision of large companies	TA.	Guyana	Dominican Rep.	SECO
Tax intelligence and financial analysis procedures	TA.	Guyana	CIAT	SECO
Collection and recovery	TA.	Guyana	Brazil	SECO
Transfer Pricing	TA.	Guatemala	CIAT, Mexico	SECO
Electronic Invoice	TA.	Guatemala	CIAT	SECO
Information sources and intelligence platform	TA.	Honduras	CIAT, Guardia di Finanza	SECO
International Taxation	TA.	Honduras	CIAT Mexico	SECO
Comprehensive System of Attention and Assistance to the Taxpayer	TA.	Nicaragua	Spain	SECO
Good organizational practices and procedures of the International Taxation Unit of Uruguay	SV	Costa Rica	Spain	EUROsocial
International Taxation	TA.	Cuba	CIAT, Mexico, Italy	FIIAPP

2017				
Theme	Type	Beneficiary / headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
International Taxation - Regulatory analysis tax crime	TA.	Panama	CIAT, IDB, UN	IDB, UN
Tax Agreements and Action 15 BEPS	TA.	Trinidad and Tobago	CIAT	UN
Tax Agreements	TA.	Panama	CIAT	UN
Negotiation of Tax Agreements	TA.	Paraguay	CIAT	UN

2016				
Theme	Type	Beneficiary/ headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Transfer Pricing	TA.	Bolivia	CIAT	SECO
Compliance Control and Tax Intelligence	TA.	Bolivia	Peru	SECO
Extensive Control	TA.	El Salvador	Peru	SECO
Exchange of Information	TA.	El Salvador	Dominican Rep.	SECO
Transfer Pricing	TA.	Guatemala	Ecuador, Uruguay	SECO
Electronic Invoice	TA.	Guatemala	CIAT	SECO
Supervision of large companies	TA.	Guyana	Dominican Rep.	SECO
Tax intelligence and financial analysis procedures	TA.	Guyana	CIAT	SECO
Collection and recovery	TA.	Guyana	Brazil	SECO
Information sources and intelligence platform	TA.	Honduras	CIAT	SECO
International Taxation	TA.	Honduras	Argentina	SECO
Taxpayer assistance service	TA.	Nicaragua	Spain	SECO

2016				
Theme	Type	Beneficiary/ headquarters	Transmitter	International Aid Worker
SV= Study visit, TA.= Attendance				
Customs risk management	TA.	Colombia	Uruguay	GIZ
International Taxation and Transfer Pricing	SV	Mexico	India	GIZ
VAT collection	TA.	Dominican Rep.	Peru	GIZ
Control of the Mining Sector	TA.	Dominican Rep.	Peru	GIZ



Note: For more information, you may scan the following QR code to access the historical document “*CIAT: 50 Years*”, section Projects, pp. 82-86.

<https://biblioteca.ciat.org/opac/book/5507>

Training Program

Over the last decade, EduCIAT has consolidated itself as the central axis of CIAT’s training strategy, offering a Moderna, flexible and accessible platform that has benefited more than 17,000 tax administration officials in Latin America.

This success is due not only to the adoption of cutting-edge technologies, such as artificial intelligence for content creation and interactive tools such as Canva and Genially, but also to the commitment and excellence of our team of tutors: experts and specialists who are current and/or former officials of tax administrations that are members of CIAT. Their practical experience, strategic vision and pedagogical capacity have been fundamental to guarantee the technical quality of each course.

Since 2024, a series of MOOCs (massive, open online courses) have been launched, which allow free, flexible, and high-quality access to key content, these are:

Ethics in Tax Administration (EN/ES)

Introduction to Environmental Taxation (EN/ES)

Environmental Taxation in Latin America II: Progress and Challenges

Introduction to the Taxation of Crypto Assets

Taxation of the Main Crypto Assets

Fundamentals of Risk Management

Key Competencies for Team Management

The offer of our courses includes from diplomas to specialized courses, with contents in Spanish, English, and Portuguese, these are:

Diploma in Taxation (EN)

Diploma in Tax Policy and Technique (ES/PT)

Diploma in Tax Administration (EN)

Tax Sociology Course (EN)

Electronic Invoicing Course (ES/EN)

Collections Course (ES/EN/PT)

Tax Code Course (EN)

Management Leadership Course (EN)

Business Analytics Course (EN)

Risk Management Program (EN)

Ethics and Tax Citizenship Course (EN/ES)

Customs Course (EN)

Financial Operations Course and their Digitalization (EN)

Transfer Pricing Course (EN/ES)

Course on Financial Transactions between Related Parties (ES)

Information Exchange Course (ES/EN)

Tax Estimates Course (EN)

Auditor Program(S)

Impact Achievements

Area	Scope
Specialized training	+500 employees in master's degrees
Virtual training	+5,000 agents
Pandemic (2020)	+10,000 beneficiaries
MOOCs (since 2024)	+2,000 additional participants

The CIAT training program represents an educational transformation that combines technology, technical knowledge, and exceptional human capital. Thanks to the commitment of its network of tutors, officials of the Executive Secretary and the design of a diverse and strategic training offer, CIAT continues to strengthen the capacities of tax administrations throughout the region.

Publications and Editorial Innovation

60 Years of Spreading Knowledge: Editorial Innovation and Digital Transformation at the Service of Tax Cooperation



For six decades, CIAT has played an essential role in the production, documentation, and dissemination of tax knowledge in Latin America, the Caribbean and other regions of the world. Through books, manuals, studies,

magazines, newsletters, working documents, databases, blogs, and more recently, interactive and multi-format content, CIAT has accompanied the main milestones in the evolution of tax administrations, serving as a vehicle for the transfer of good practices, capacity building and international technical cooperation.



Since its inception, CIAT has recognized that the true value of knowledge lies not only in its generation, but also in its ability to reach members, professionals and people interested in tax and administrative sciences in a timely, accessible, and effective manner. This vision has driven a constant evolution in the publishing field, moving from traditional printing to a digital, agile, and inclusive environment, marked by technological innovation, diversification of formats and channels, and a comprehensive institutional communication strategy.

Digital Transformation of Publications

CIAT's editorial modernization has been marked by the progressive incorporation of technological tools that have enhanced access, dissemination, and interaction with its intellectual production. Among the main advances are highlighted:

-  **QR Codes** are integrated into printed and digital publications, which allow the reader to be redirected to complementary content, updates, versions in other languages or interactive materials, facilitating a more dynamic and connected experience.
-  **EPub formats** which have improved the reading experience on different devices - such as

smartphones, tablets, and e-readers – They make our publications more accessible, portable, and adapted to contemporary digital habits.

-  **Dissemination in virtual stores** on platforms such as *Amazon Kindle*, *Apple Books* and *Kobo*, among others, where users can download our publications for free, thus expanding their global availability and reducing access barriers.
-  **Jorge Eduardo Corradine Digital Library** which centralizes access to the CIAT editorial catalog, offers efficient searches, direct downloads, and real-time consultation statistics, strengthening editorial management.

These improvements not only respond to the global trends of the digital ecosystem but also reaffirm CIAT's commitment to the democratization of knowledge and technical excellence at the service of institutional development.

SARA: Technological Evolution and the Future of the CIAT Digital Library

Within the framework of this historical evolution, one of the most relevant milestones has been the implementation of the SARA (Smart Automation and Resource Administration), which integrates various CIAT services, including the Jorge Eduardo Corradine Library, in order to consolidate and expand its strategic scope.

The library migration project to SARA and the incorporation of new functionalities marks a decisive step

in the publishing trajectory of the Center, by giving rise to a Moderna, agile and sustainable platform. This renewed version of the library not only guarantees the continuity of the current service, but also offers a more efficient and friendly experience, with an optimized search engine, intuitive interfaces and tools that facilitate navigation for both internal users and member countries and the international community.

In a complementary way, the incorporation of search engine optimization (SEO) strategies expands the digital visibility of CIAT publications, ensuring broader and more effective access to tax knowledge.

With SARA, CIAT reaffirms its commitment to innovate in bibliographic management and to promote the evolution of the digital library in line with current technological demands. This advance represents the continuity of a publishing tradition started 60 years ago and, at the same time, projects a future in which access to knowledge will be more inclusive, dynamic, and strategic for member countries and international cooperation.

■ **Strategic Communication: a Strengthened Institutional Identity**

As part of this transformation, CIAT has consolidated a digital communication strategy that is more robust, articulated, and consistent with its institutional objectives. A key milestone in this process has been the implementation of the new Institutional Brand Manual, which has provided unified guidelines for the visual and editorial presentation of CIAT's products and channels,

strengthening a modern, recognizable identity aligned with the CIAT's values.

This strategic reorganization has allowed us to renew the design of our publications, strengthen the institutional narrative and optimize the way we communicate knowledge to our audiences. Currently, CIAT maintains an active and professional presence on various digital channels:

- **Official website** with sections dedicated to publications, CIATData and the digital library.
- **Social networks:** Instagram Facebook, X, LinkedIn and where the editorial work is shared.
- **WhatsApp:** as a direct channel with the network of correspondents, facilitating an agile and segmented communication.
- **Publications newsletter:** distributed periodically to subscribed users.
- **Podcast “Al día con el CIAT”:** space to share interviews with authors, experiences, and analysis on outstanding tax topics.



Scan this QR code to access the podcasts published to date

■ **Spotify “Al día con el CIAT”:** Conversations with experts, interviews with tax officials, and analysis of trends impacting fiscal policy and regional development.



Scan this QR code to access the podcasts published to date

These channels have been fundamental to multiplying the reach of our publications, diversifying our audiences, and consolidating CIAT as a technical reference in increasingly collaborative and digitized environments.

■ **Data that Tells Stories: Strategic Use of Information**

The digital transformation has been accompanied by the development of **new tools for the statistical management of editorial production**. Today, CIAT has monitoring mechanisms that allow us to know, in real time, which publications are most consulted, from which regions they are accessed, and through which devices. This information has been essential to guide editorial planning, prioritize topics of high regional interest and evaluate the impact of our dissemination strategies, reinforcing an evidence-based approach and continuous improvement.

■ **Looking Forward to the Future**

CIAT’s publications not only record the advances of the present but also anticipate the challenges of the future. Therefore, our editorial lines will continue to

be a strategic tool for collective learning, institutional strengthening, and international cooperation.

As we commemorate 60 years of uninterrupted commitment to technical development and capacity building, we reaffirm our conviction that shared knowledge constitutes a fundamental pillar for the progress, cohesion, and sustainability of our societies.

■ **Catalogue of Publications**

Over its 60 years, CIAT has consolidated a valuable collection of **publications techniques** in tax matters. This interactive catalogue offers an agile and Modern access door to this collection, facilitating its consultation through QR codes from anywhere and at any time. This tool reflects CIAT’s firm institutional commitment to the dissemination of knowledge, technological innovation, and the strengthening of international cooperation in the field of taxation.



Download the Publications Catalog through this QR code



“CIAT, strengthening
tax administrations”

4

**Strategic
Partners**



• FUNDADO EN 1965

4 Strategic Partners

Relevance of Inter-Institutional Technical Cooperation

The Inter-American Development Bank (IDB), the International Monetary Fund (IMF), and the World Bank (WB), have been historical and relevant allies in providing financial resources for the execution of the programs and projects developed by CIAT, through our close relationship with their corresponding Fiscal Affairs Departments.

Likewise, the support of the Spanish Tax Administration Agency (AEAT); Spanish Institute for Tax Studies (IEF); Spanish Land Registry Directorate (DGC); Spanish Agency for International Development Cooperation (AECID); Economic Commission for Latin America and the Caribbean (ECLAC); United Nations Development Program (UNDP); the United Nations Department of Economic and Social Affairs (DESA); the Center for Tax Policy and Administration of the Organization for Economic Cooperation and Development (OECD); German Cooperation (GIZ); the Norwegian Agency for Development Cooperation (Norad); the State Secretariat for Economic Affairs of the Swiss Confederation (SECO); the European Union's EUROsociAL program; and the

Development Bank of Latin America and the Caribbean (CAF), both in the execution of technical assistance programs, meeting the demands of eligible member countries, such as joint organization of technical events, preparation of tax studies and training activities. These are all key factors in the growing capacity and scope of CIAT's cooperation activities for the benefit of its member countries, and, why not say so, of the international tax community within the framework of CIAT's premise and concept of sharing with the tax community the wealth of our knowledge contained in tax studies and research, publications, manuals, models, and open-source computer systems developed to support tax administration and management, with free access.

In collaboration with academia, particularly with the Externado University of Colombia and the UNED in Spain, we offer master's degrees in International Taxation, Foreign Trade, and Customs; and the Official University Master's Degree in Public Finance, Financial and Tax Administration, respectively; and with Maastricht University and Leiden University, various studies in the area of international taxation based on databases of transnational cases of tax base erosion, case law, anti-abuse rules, and cooperative compliance.



Emilio Pineda

Manager of the Development Institutions Sector at the IDB

Emilio Pineda is the Manager of the Development Institutions Sector at the Inter-American Development Bank - IDB, and before that, from 2019 to 2024, he was Head of the Fiscal Management Division, which is why he has had a close inter-institutional relationship with CIAT.

In his anniversary greeting in the video available through the QR code, he gives us an overview of the progress made in the last years in the tax field of the region as a result of joint cooperation activities between CIAT and the IDB, modernization and strengthening of the management of Latin American tax administrations.

He refers also to technical seminars on international taxation realized, the digitalization of tax administrations, the harmonization of tax revenue databases, and the implementation of electronic invoicing in the region.

Databases that are currently updated by CIAT in collaboration with the IMF, OECD, Asian Development Bank, and IOTA, originated at CIAT with the 2010 publication on “The State of CIAT Tax Administrations,” now known as ISORA, and CIAT Tax Statistics were then compiled and duly harmonized, in agreement with ECLAC and the OECD, in the database we have today, which is also published annually.

CIAT tax studies and research, to name a few, on Tax Expenditures or tax waivers (Tax exemptions), which represent on average up to 4 points of the GDP of the sample countries of the Latin American region, are a source of interest for tax policy decisions, especially in post-pandemic times and of greater needs for government assistance to the most economically and socially vulnerable sectors; and, likewise, CIAT’s flagship book on ICT as a Strategic Tool to leapfrog the Efficiency

of Tax Administrations, prepared with the contribution of the B&M Gates Foundation, is another good example.

It is also important to mention the strategic alliance with Microsoft, at the CIAT Technology Innovation Center, to use its computer systems supported by Artificial Intelligence to process mega data generated by the electronic invoicing systems used by tax administrations and to detect, through the design of algorithms, possible inconsistencies in the monthly tax returns filed by taxpayers, and signs of anomalies that may represent tax evasion and even tax fraud, allowing for massive data processing in a very short time and a consequent focus on sales tax control and enforcement, whose findings also impact income tax adjustments.

Objective and Activities of the Network of Tax Organizations (NTO)

At the 52nd CIAT General Assembly, held in Ottawa, Canada, in May 2018, the long-awaited need to bring together organizations representing tax administrations from different regions of the world in an inter-institutional cooperation network was realized.

The NTO (Network of Tax Organizations) was created, with the aim of developing and promoting effective tax systems as a means of contributing to the well-being of people, and sharing experiences and products for the benefit of more than 180 tax administrations, grouped into 10 organizations:

- African Tax Administration Forum (ATA)

- Association of Tax Authorities of Islamic Countries (ATAIC)
- Commonwealth Association of Tax Administrations (CATA)
- Inter-American Center of Tax Administrations (CIAT)
- Caribbean Organization of Tax Administrations (COTA)
- Cercle de Réflexion et d'échange des Dirigeants des Administrations fiscales (CREDAF)
- Intra-European Organisation of Tax Administrations (IOTA)
- Pacific Islands Tax Administration Association (PITAA)
- Study Group on Asia-Pacific Tax Administration and Research (SGATAR)
- West African Tax Administration Forum (WATAF)



Juan Toro Rivera

Deputy Director of the Fiscal Affairs Department at the IMF

In the video available through the QR code, [Juan Toro Rivera](#), current Deputy Director of the Fiscal Affairs Department at the IMF, former Director of the Internal Revenue Service (SII) of Chile, member of the CIAT Executive Council, and CIAT President from 2002 to 2003, revisits the innovative tax management practices that originated within the SII and were subsequently shared with CIAT for widespread adoption among member countries in the region, and, indeed, showcased to many other countries worldwide.

He also refers to CIAT as the first regional grouping of tax administrations and to the collaborative work between the IMF, CIAT, and other international organizations, primarily for the ongoing maintenance and updating of ISORA.

In addition, he refers to the limitations of governments in increasing taxes levels on the Public Revenue side, and the growing demand for social needs on the Expenditure side, which impacts -in an increasingly urgent way- Tax Administrations to ensure more efficient and effective management in monitoring and controlling voluntary tax collection, as well as focusing audits on taxpayer segments that show signs of anomalies and possible tax fraud, with the aim of reducing non-compliance gaps and obtaining the consequent maximization of collection levels in accordance with the tax systems of the countries.



Socorro Velázquez Jr.

Former Director in the Executive Secretariat of CIAT

Socorro Velázquez Jr., of American nationality, former Director in the Executive Secretariat of CIAT, tells us the video available through the QR code, his relationship with CIAT since 1988, the year in which he assumed as Director of Technical Assistance in the Internal Revenue Service – IRS, of the United States, and a cooperation was generated for the implementation of the Institutional Strategic Plan for CIAT and several of its member countries.

In 2007, he joined the Executive Secretariat of CIAT as a Project Manager, and in 2010 he assumed the position of Director of Planning and Institutional Development from where he was responsible for acting directly in the idea of creating a cooperation initiative between tax organizations similar to CIAT in the world, which was achieved in 2018 with the creation of the Network of Tax Organizations (NTO).

The Executive Council of NTO was chaired by CIAT during the two initial periods, until 2022, then transferring the presidency to ATAF. NTO is currently chaired by CATA.

With the support of the German (GIZ) Cooperation and its ITC (International Tax Compact) initiative, it was possible to have an NTO Executive Secretariat that led the organization of three Global Conferences, the most recent in face-to-face and virtual mode, in which the theme “Navigating the digital tax landscape: electronic commerce, crypto-asset exchange and trading platforms”, held in Panama City, by the CIAT, in February 2025.

The realization of Webinars, International Taxation Courses, and intra-NTO technical visits are other activities directly supported by the Executive Secretariat at ITC.

CIAT Conventions and Cooperation Agreements

Agreement	Place of Subscription
GIZ/CIAT – Financing Agreement <i>Good Financial Governance Project</i>	Eschborn, Germany Panama City, Panama
Tax Administrative Tribunal of Panama/CIAT <i>Framework Agreement for Collaboration and Technical Assistance</i>	Panama City, Panama
IOTA/International Monetary Fund/OECD/CIAT Commemorative Signature <i>International Survey on Tax Administration - ISORA</i>	Beijing, China
CIAT/GIZ - Execution Contract for Technical Cooperation Projects <i>Fighting Tax Evasion in Latin America and the Caribbean</i>	San Jose, Costa Rica Panama City, Panama
CIAT/GIZ - Financing Agreement <i>Fighting Tax Evasion in Latin America and the Caribbean</i>	Bonn, Germany Panama City, Panama
Maastricht University/CIAT <i>Cooperation Agreement</i>	Maastricht, The Netherlands Panama City, Panama
SII from Chile/CIAT - Letter of Agreement <i>Regional Manual on Risk Management of Tax Non-Compliance</i>	Santiago, Chile Panama City, Panama
FIIAPP/CIAT <i>Framework Collaboration Agreement</i>	San Jose, Costa Rica
OECD/CIAT <i>Memorandum of Understanding</i>	Paris, France Panama City, Panama
Bill and Melinda Gates Foundation/CIAT <i>Grant Agreement</i>	Seattle, United States Panama City, Panama

Agreement	Place of Subscription
GIZ/CIAT - Grant Agreement <i>Support for emerging economies and developing countries in the context of international taxation</i>	Bonn, Germany Panama City, Panama
ATAF / ATAIC / CATA / COTA / CREDAF / IOTA / PITAA / WATAF / CIAT – ITC <i>Memorandum of Understanding</i>	Ottawa, Canada
Norad/CIAT – Grant Agreement <i>Latin America and Caribbean Tax Reform Program</i>	Oslo, Norway Panama City, Panama
GIZ/CIAT - Grant Agreement <i>Good Financial Governance Project</i>	Eschborn, Germany Panama City, Panama
GOPA/CIAT - Cooperation Agreement <i>Strengthening the Institutional Capacities of Tax Administrations in the SICA Region</i>	Bad Homburg, Germany Panama City, Panama
GOPA/CIAT - Cooperation Agreement <i>Strengthening Tax Administrations in the SICA Region</i>	Bad Homburg, Germany Panama City, Panama
SECO/CIAT - Financing Agreement <i>Strengthening Tax Administrations in Latin America and the Caribbean</i>	Berna, Switzerland Panama City, Panama
FIIAPP/CIAT - Technical Assistance Agreement <i>Supporting policy dialogue and the development of democratic governance frameworks addressing international taxation and anti-evasion and avoidance strategies</i>	Madrid, Spain Panama City, Panama
SII/CIAT - Agreement Letter <i>Technical and Practical Support for Implementing a New Tax Compliance Risk Management System in Ecuador</i>	Santiago, Chile Panama City, Panama

Agreement	Place of Subscription
<p>GIZ/CIAT - Grant Agreement <i>Promotion of Good Financial Governance for a Green and Inclusive Economic Recovery within the countries of the Central American Integration System</i></p>	<p>Bonn, Germany Panama City, Panama</p>
<p>CAF/Trinidad and Tobago/CIAT <i>Technical Cooperation Agreement</i></p>	<p>Port of Spain, Trinidad and Tobago Panama City, Panama</p>
<p>AECID/CIAT - Grant Agreement <i>Strengthening Tax Administrations in Latin America</i></p>	<p>Madrid, Spain</p>
<p>OECD/CIAT <i>Memorandum of Understanding</i></p>	<p>Paris, France Panama City, Panama</p>
<p>DNIT/CIAT <i>Interinstitutional Cooperation Agreement</i></p>	<p>Asuncion, Paraguay</p>



Note: For more information, you may scan the following QR code to access the historical document “**CIAT: 50 Years**”, section Agreements, pp. 72-73.
<https://biblioteca.ciat.org/opac/book/5507>







Inter-American Center
of Tax Administrations



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