



## Inter- American Centre of Tax Administrators (CIAT)

### Communication and Training Strategy

#### Introduction

CIAT representatives attending the 39<sup>th</sup> CIAT General Assembly, Buenos Aires, Argentina, April 21-25, 2005, unanimously endorsed the CIAT Declaration on the Promotion of Ethics in Tax Administration and the CIAT Model Code of Conduct.

Subsequently, the Steering Committee on the Promotion of Ethics and working-group level have been mandated to develop communication and training strategies to assist CIAT member countries in the promotion of ethics in the tax administration.

#### A. FROM THE CIAT SECRETARIAT

##### Communication Objective

To promote among CIAT member countries the importance of ethics in the tax administration, to promote CIAT tools for the implementation of ethics, and provide technical assistance to member countries.

##### Communication Methodology

After the presentation of the Ethics Working Group at the General Assembly of the CIAT in Barbados, 2007, the Executive Secretariat will raise awareness of member countries by organizing a workshop and by systematically presenting the tool kit at the technical events of the CIAT.

As well, the CIAT Website should be utilized as a method to publicize the following documents:

- The CIAT Toolkit for the promotion of ethics

1. Declaration on Promotion of Ethics
2. Code of Conduct
3. Self Assessment Guide
4. Facilitator's Workshop for Leading a Self-Assessment
5. Governance Structure
6. Communication and Training Strategy
7. Inventory of Good Practices
8. Communiqué
9. Executives' Messages on Ethics
10. Questions and Answers for Ethics Programs
11. Training on Ethics
12. CIAT Ethics Network
13. Websites on Ethics
14. Participation of employees and the public in ethical aspects of tax administration
15. Internal Audit Plan for Ethics
16. Manager's Charter

- List of publications and articles relating to ethics in tax administrations

### **Training Objective**

Provide training assistance in the promotion of ethics in tax administration to CIAT member countries.

### **Training Methodology**

- Develop CIAT Tool Kits
- Technical support to member countries in the development and implementation of their ethics programs through seminars, workshops, meetings, and exchange of good practices.

## **B. BY TAX ADMINISTRATIONS**

### **Communication Objective**

To promote among all members of the tax administration the importance of the ethical dimension in every behaviour, as well as providing different sources of information about the subject.

### **Communication Methodology**

To distribute a variety of information on ethics through the intranet, memos, advertisements, videos, as well as integration of ethics messages into internal business

communications. These messages may be developed by the tax administrations and some will be available from public organizations and from CIAT.

### **Training Objective**

To promote the development of ethical behaviours in the tax administration

### **Training Methodology**

To provide training solutions using material developed by the tax administration, available from CIAT, and from public organizations, for example:

- Leadership training programs for new directors and managers
- Information sessions to update managers
- Training sessions for current employees
- Training for new employees

In each of these cases, the pedagogical aims will be focused on the modification or strengthening of the ethical behaviours and attitudes.