

# The Revenue Administrations in Latin America and the Caribbean

(2011-2013)



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**2011-2013**



**2016**



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through the RA-FIT platform.

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## INTRODUCTION

The Executive Secretariat (ES) of the Inter-American Center of Tax Administrations (CIAT) is pleased to present the book "The Revenue Administrations of Latin America and the Caribbean 2011-2013". This book is an update to the publication "State of the Tax Administration in Latin America 2006-2010", jointly elaborated by CIAT, the Inter-American Development Bank (IDB) and the Regional Technical Assistance Center for Central America, Panama and the Dominican Republic (CAPTAC-DR).

The information for this document was collected through the technological platform known as RA-FIT (Revenue Administration Fiscal International Tool), with the participation of 20 countries.

The document analyzes 10 main areas of Tax Administrations, namely: Institutional Aspects, Human Resources, Segmentation and registry of Taxpayers, presentation of personal and corporate Income Tax, Value Added Tax, Taxpayer Services, Debt Management, Auditing and Conflict Resolution.

This work allows the CIAT member countries to compare their respective results and also to adopt the best practices of Tax Administrations of Latin America and the Caribbean.

We hope that this publication will serve as a support and a reference document for improving the tax administrations performances.

# CHAPTER 1

## INSTITUTIONAL ASPECTS



The institutional framework of the Revenue Administrations (RAs) and related aspects are key to carrying out their functions with efficiency and, essentially, for being successful in the provision of adequate services and the reduction of non-compliance.

In accordance with the IMF (2015), to excel in their operational performances, the RAs need an efficient and very well defined institutional framework. Various organizational models are available in the world and it cannot be said that one model can be considered superior to another. However, IMF says, the following features are usually recognized as key for an effective RA:

- Sufficient legal authority to exercise their mandate completely.
- Very well defined and efficient organizational structure<sup>1</sup>.
- Clear separation between the areas that design the policies and planning and areas that perform the operational tasks.
- Appropriate administrative autonomy to implement effectively their mandate, without political influence.
- Qualified and properly remunerated human resources, benefitting of a stable career prospect.
- Adequate budget to fund the operational needs and investments.
- Modern, integrated and safe information technology.

RAs are responsible for generating the bulk of revenues required to finance the public services. In accordance with OECD (2015), given the spectrum and the nature of the laws that they are administering, the procedures and the large number of clients, the RAs require autonomy and appropriate powers for operating in an efficient and effective manner. On the other hand, adds OECD, the RAs should operate and be perceived as operating in a fair and impartial manner. They must be subject to a set of balances and counterweights for ensuring transparency in their performances and a proper accountability for the management of the tax system.

In this line, the OECD stresses the following desirable characteristics for RAs:

- An adequate level of autonomy.
- Their obligations are clearly transferred to their mission, vision and objectives.
- They have their own structure and powers for an effective and efficient operation.
- They are provided with adequate resources.
- They have a stable legal framework.
- They are accountable for their actions and are subject to monitoring and evaluation.

### **1.1. Organizational model of RAs**

In respect to the organizational model, 47% of the RAs that responded (8/17)<sup>2</sup> appear to have an organizational model of the type General Directorate in the Ministry of Finance, which is the traditional model of organization.

Fifty-three percent of the RAs that responded (9/17) have adopted an organizational model with a certain degree of independence from the Finance Ministries. This model has been gradually adopted by the countries of Latin America and the Caribbean (LAC), for two decades or a little more. According to the IMF (2015), the semi-autonomous RA

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<sup>1</sup> An efficient organizational structure is one that has targeted processes to create value for citizens, by optimizing the use of resources.

<sup>2</sup> Two RAs did not respond to this question of the survey. Barbados, whose RA is a unified semi-autonomous entity, and El Salvador, whose RA is a General Directorate within the Ministry of finance.

model minimize political interference, allowing also a greater degree of operational independence from the restrictions that the rules of the civil service tend to impose.

From the nine semi-autonomous RAs with respect to the characteristic of having a Collegiate Management Directorate:

- Five RAs (56 per cent) reported that they do not have a Directorate.
- Four RAs (44 per cent) report having a Directorate. Of them, two RAs report that this Directorate takes decisions and one reports that this Directorate is only advisory. One of the RAs did not provide information.

The size and the composition of those Directorates Bodies are variable. Based on information reported by three of the four RAs with a directorate, the number of directors varies between 3 and 7 members, while the number of members that belong to the private sector varies between 0 and 4 members.

For more information from the countries, consult tables 1.1, 1.2 and 1.3 in annex.

### **1.2. RA's functional responsibilities**

RAs have functional responsibilities that vary significantly between countries. Two important features are whether RAs are integrated with Customs or not, and if RAs manage the social security contributions, in addition to managing taxes.

Regarding the integration with Customs, 58 % of LAC countries (11/19) manage taxes and customs in separate institutions. A significant share of 42 % of the countries (8/19) administer Taxes and Customs in a single institution. Of these eight countries, one of them (Brazil), reports that the Administration of Taxes and Customs is fully integrated. In the remaining seven countries, the administration of Taxes and Customs have separate operating units and share the services of support.

Regarding whether RAs are also in charge of managing the social security contributions, this practice is not widespread in LAC. About 68% (13 on 19 countries) manage the social contributions in separate institutions and without any relationship with the administration of taxes. In 32% (6/19), there is some type of relationship. Of these countries, in four of them, assistance is provided in the collection process, while in only two of them (Argentina and Peru) there is only one institution, in which the social contributions are treated as any other tax within the RAs.

For detailed information on countries, consult tables 1.4 and 1.5 in annex.

### **1.3. RA powers**

According to OECD (2015), more autonomy brings greater efficiency and greater effectiveness. However, the same document says that in practice it has been difficult to produce clear evidence of these results.

Depending on the answers of the LAC countries, if we sort the powers of RAs from those with less autonomy to those with greater autonomy, we obtain:

- Determining the levels of staff remuneration: 37 % (7 / 19).
- Design own internal structure, including the network of offices: 63 % (12/19).
- Establish the levels of personnel and the staff composition: 68 % (13/19).
- Discretionary spending for operational expenses: 74 % (14/19).
- Recruiting and dismissing personnel: 79 % (15/19).
- Discretionary spending for investment costs: 79 % (15/19).

- Establish standards of performance: 100% (19/19).

It is interesting to compare the degree of autonomy of the RAs based on their organizational model. This comparison is done in table 1.1.

**Table 1.1**  
**Degree of autonomy depending on the organizational model of RAs in LAC - 2013**

Delegated power	Organizational model	
	General Directorate in Ministry	Semi-autonomous entity
Set remuneration levels of the personnel	20%	56%
Design own internal structure	50%	78%
Establish the levels of staffing and staff composition	50%	89%
Discretionary operating expenses	60%	89%
Recruit and dismiss staff	60%	100%
Discretionary investment spending	70%	89%
Establish performance standards	100%	100%

Source: RA-FIT

In all cases, the degree of autonomy reached by RAs that have adopted the semi-autonomous organizational model is greater than the one of RAs that keep the General Directorate in Ministry as organizational model.

On the other hand, if we compare the autonomy of RAs from LAC Countries with OECD countries, overall, with exception of the faculty of setting performance standards, the RAs' autonomy of LAC countries is lower than their OECD counterparts. However, the RAs of LAC that have adopted the semi-autonomous agency organizational model have a degree of autonomy similar and even greater.

We can conclude that this aspect deserves a deeper analysis. It could appear that RAs have a different interpretation regarding who, or what instance, should authorize the exercise of the powers.

For more details on the countries, consult table 1.6 in annex.

**Table 1.2**  
**Degree of autonomy of RAs of LAC countries and OECD countries - 2013**

<b>Powers that can be exercised without requiring external authorization</b>	<b>LAC</b>	<b>OECD</b>
Set the levels of remuneration of the personnel	37%	56%
Design their own internal structure	63%	79%
Establish the levels of personnel and staff composition	68%	71%
Recruit and dismiss personnel	79%	91%
Establish performance standards	100%	100%

**Source:** RA-FIT and OECD (2015)

#### **1.4. Selected aspects of strategic management**

According to OECD (2015), the public sector and its entities or agencies face the need to adapt permanently to the challenges of an ever-changing environment. Citizens' expectations are growing, not diminishing. They expect openness, higher quality of services, solutions to more complex problems. In this context, the trends in Public Administration reforms are to promote more open and more transparent governments, insist on performance improvements and modernize the accountability and control.

To assess the progress of the reforms in this direction, the RAs of LAC were consulted on the general aspects of their strategic management processes.

All (100%, 9/19) RAs reported that they produce a report or annual report; while 84 % (16/19) report that they publish it.

All (100%, 9/19) RAs reported that they elaborate a strategic plan, while 74 % (13 / 19) have reported that they publish it.

Most (84%, 16/19) RAs reported having processes to identify and assess compliance risks. However only 52 % (10/19) report that they divulgate the compliance risks as well as the mitigation strategies.

Likewise, 84% (16/19) of the RAs reported that they publish the taxpayers' rights. A proportion of 68% (13/19) reported that they carry out surveys of taxpayers' perception on a regular basis. Only 47% (9/19) indicate that they publish standards on service quality.

Only 47% (9/19) of RAs indicate that they have authority to remit interest and penalties for tax offences in certain circumstances.

Altogether, the results of the survey, although based only on general aspects of strategic management processes, indicate that there is ample room for improvement to fully comply with commitments to transparency, accountability and above all with the quality of service to taxpayers.

For detailed information on the countries, consult tables 1.7.-A and 1.7-B in annex.

### 1.5. Aspects related to the audit of processes

The compliance of processes tends to be evaluated in public and private entities via audits of control. These audits may be carried out by internal control offices of the entity, or by independent external auditors. RAs were consulted on the type of audit that evaluate their processes.

All the RAs report doing internal audits, while 95 % (18/19) report having external audits.

These aspects deserve a more thorough evaluation in the future. A course of action could be expanding the surveys to include questions assessing whether the control plans are fulfilled and whether the recommendations arising from the control actions are implemented by the RAs. It may also be interesting to evaluate if RAs are implementing risk management techniques in their process and the progress in this task.

Table 1.8 in annex is available for detailed information on the countries.

### 1.6. Service outsourcing

Subcontracting or outsourcing services is a practice carried out by a company when they hire another company for a service that they, in theory, should carry out themselves. Outsourcing is usually applied with the aim of reducing the costs and, among other reasons, to help focusing companies on their *"core business"*, or more specialized activities.

In the public sector and its entities or agencies, outsourcing has been applied for several years, but recently its adoption has been practiced on a larger scale. RAs were consulted on aspects related to the outsourcing of services.

While the great majority of RAs (16 / 19), equivalent to 84 percent, report that they are outsourcing some services, when they are consulted about the type of service that they outsource, the answers were the following:

- Only 58 % (11 / 19) outsource the collection through banking entities.
- Just 47 % (9/19) outsource security services, while this activity is not a *"core"* activity of the RAs.
- Training services are outsourced by only 42 % of the RAs (8/19), as well as information technology services.
- The services of taxpayers' assistance, for example through call centers, have an outsourcing rate of only 21 % (4/19) of RAs.
- The rest of services such as services of analysis, of collection of debts, services specialized of other RAs and taxpayers audits services are outsourced by a percentage lower than 20 % of the RAs.

These responses show that the outsourcing of services provided by the RAs is still a developing process.

For detailed information on countries, see tables 1.9-A, 1.9-B and 1.9-C in annex.



## 1.7. Information Technologies

The use of modern, safe and adequate information technologies for the purposes of the RAs is a crucial factor for their success. While the development of "*non-core*" support systems often involves the purchase of products developed by external suppliers, there is a wide-ranging debate about the best strategy for the development of computer systems for the "*core*" processes.

In LAC countries, internal development ("*in house*") continues to be the trend. Among the RAs, 58 % (11/19) reported that the development of their "*core*" computer systems is made "*in house*", while 42 % (8/19) reported that they are developed by external suppliers.

Of the eight RAs that reported that their "*core*" computer systems are developed by external suppliers, six of them (Barbados, Brazil, Costa Rica, El Salvador, Jamaica and Mexico) point out that the systems are custom-made, while two of them (Ecuador and Trinidad and Tobago) indicated that they use systems packaged or "*canned*". It should be noted that for the custom-made computer systems, the modeling and design of software functionalities are usually performed "*in house*".

For detailed information of those countries, please consult tables 1.10-A and 1. 10B in annex.

## 1.8. Budget

Another critical factor for the RAs' success is to have an adequate and timely budget. On the other hand, an efficient tax system requires that tax administrative costs should not be excessive. These include the administrative costs incurred by the RAs, and compliance costs incurred by taxpayers.

The RAs were consulted on their administrative costs. These costs measured in US dollars present significant differences between countries. The range of administrative costs total is from 2 million dollars annually in El Salvador to 3,144 million dollars annually in Brazil. However, these costs not are comparable for many reasons. The RAs may have different functions in each country. As we have seen some they are merged with Customs and others handle the administration of social security contributions.

There are two indicators usually used that allow making more appropriate comparisons. These indicators are the administrative cost as percentage of the total collection and the administrative cost as percentage of the GDP.

Regarding the total administrative cost, the average ratio as a percentage of total revenue in charge of the RAs is 1.19%. According to this indicator, the countries with the highest administrative cost are Barbados with a ratio of 2.68% and Guatemala with a ratio of 2.04%. On the other hand, the countries with the lowest administrative cost are Bolivia, with a ratio of 0.45%, Mexico, 0.46% and Chile, 0.55%.

Regarding the operational cost of internal taxes, the average ratio as a percentage of the total collection covered by RAs is only 0.66%. The countries with the highest operating cost of internal taxes are Guatemala, with a ratio of 1.67%, and Jamaica with a ratio of 1.32%. On the other hand, the countries with the lowest operating cost of internal taxes are the Dominican Republic, with a ratio of 0.21%, Trinidad Tobago and Ecuador, with a ratio of 0.23% and Mexico, 0.26%.

It should be noted that the total cost as percentage of collection for the OECD countries was on average of 0.89% in the year 2013. This implies that the ratio for LAC countries would be higher by 33 %. We can point out that there is ample room to increase efficiency, mainly through the increase of collection without a significant increase in costs.

With regard to the administrative cost as a percentage of GDP, the average ratio for LAC countries in 2013 was of 0.21%. In the case of the OECD countries, for the same year the ratio was of 0.187%. Like the previous indicator, the result shows that there is room for improving efficiency.

For detailed information on the countries, see table 1.11 in annex of the chapter.

## CHAPTER 2

# HUMAN RESOURCES

According to the OECD (2015), a competent, professional and productive staff is essential for enabling the RAs to comply with their basic mandate. Investment in personnel selection, remuneration and development is by far the largest component of the operating expenses, adds OECD (2015).

According to the mentioned document, the RAs face a context of changes in risks, increase in work volume, growth of regulation complexity and society's expectations. Likewise, the technological advances affecting the RAs and their clients have a high impact. All these factors increase the RAs' need to have appropriate human resources management strategies to be able to face the challenges.

Next, the document points out that the key components of a modern and efficient management of human resources are the following:

- Strategy: development of a strategic management of human resources, policies and systems that fully support the RAs business strategies.
- Autonomy: the tax administration should be empowered to make decisions about selection, retention, promotions linked to performance, progression in career, training and development, dismissals and retirements of staff.
- Policies and practices: policies of human resources and practices that motivate, support, and protect the workers.
- Training and development strategy: a long-term strategy of training and development for the workers, approved from the highest level of management.
- Structure and systems: an organizational structure and systems that support the training and development needs of the workers.

On the other hand, in accordance with IMF (2015) the RAs with high levels of performance have an adequate number of well-trained and motivated human resources. An interesting and long-debated aspect is the optimal number of workers. According to IMF (2015), this number depends on a set of factors that are specific to each country, such as the organizational model, the types of revenue they manage, the complexity of the legislation, the size of the territory and population and the RA's automation level. Another important factor is the level of education and training of the staff. In accordance with this document, the staff could be ineffective if the level of education is low or if the training is inadequate.

The RAs were consulted on the number of employees, the distribution of employees by functions, the employees' profiles and the budget assigned to the personnel.

## **2.1. Number of RAs' employees**

In size, according to their number of employees, the RAs differ significantly. In LAC, the biggest RAs are Mexico (36,410 employees), Brazil (24,178) and Argentina (22,006), while those of smallest size are Barbados (362 employees), Paraguay (745) and Costa Rica (966).

Pursuant to the General functions of the personnel, the largest proportion (60 % of employees) is in charge of tax operations ("*core areas*") while a lesser percentage (22 per cent) is in charge of administrative tasks, management of human resources and other support ("*non-core*")

The proportion of employees in "*core*" areas varies if the organization is also responsible for Customs. Such is the case of Mexico, Guatemala, Honduras, Argentina, Brazil, Colombia, Peru and Barbados, in which the percentage of employees dedicated to the

tax operations is around 50 percent, with some exceptions as the case of Argentina (69 per cent) and Colombia (64 %) (For detailed information on those countries please consult table 2.1 in annex).

Another relevant aspect is the proportion of employees working at the RAs' headquarters. This could give us some idea, especially in the RAs of greater size, of the proportion of employees dedicated to functions of management and planning. It also could give us an idea of the centralization / decentralization of the activities. On average, this proportion is 19 %.

According to the IMF (2015), three ratios are built that normalize the metrics of the employees' numbers. These ratios compare the total population with the total number of employees, the Economically Active Population (EAP) with the total number of workers and the taxpayers registered for the personal income tax. The results show that, on average, there is an RA employee for every 4,332 citizens, 2051 working age individuals and 636 taxpayers registered in the Personal income tax (PIT).

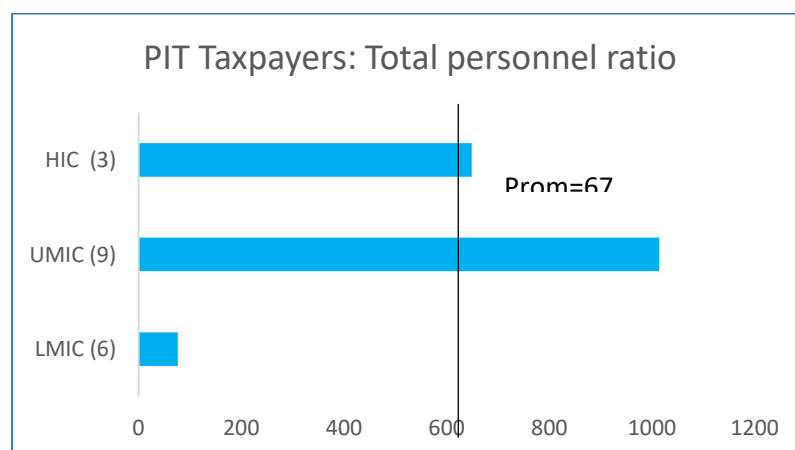
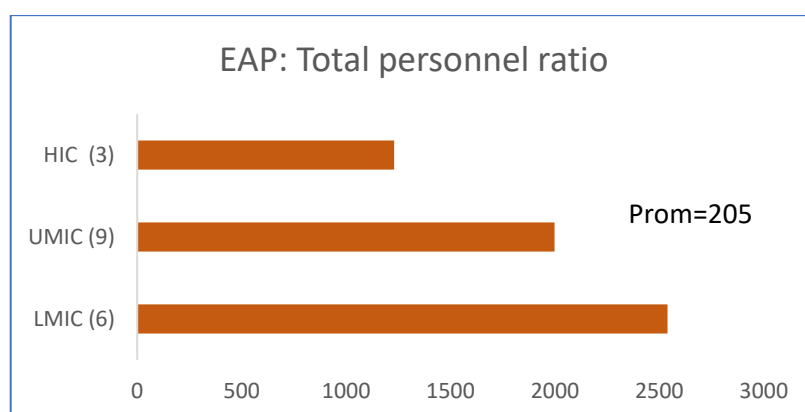
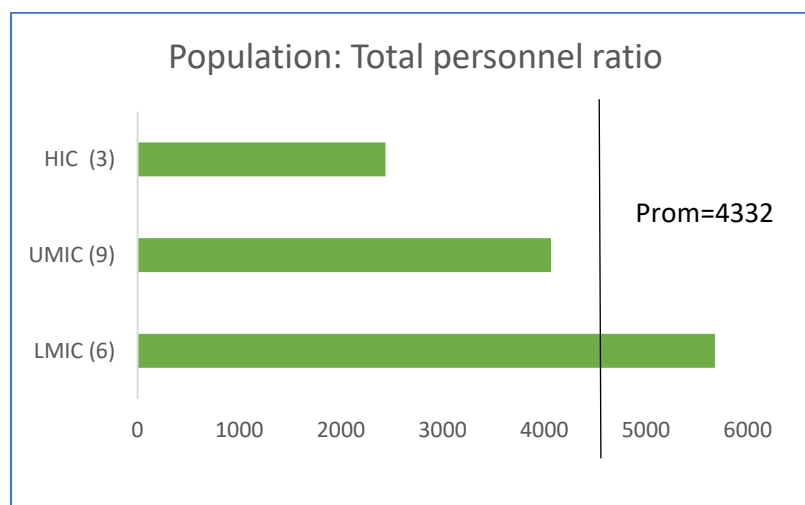
Taking into account the population ratio and the EAP, there is an inverse relationship between the countries' per-capita income and the number of (regular) RAs' employees, i.e. a lower per-capita income means a higher population/total staff ratio. This could indicate that countries with lower per-capita income have a "shortage" of personnel, which is somewhat an expected result, due to the fewer resources of TAs in those countries.

On the other hand, if we take into account the ratio of registered taxpayers, there is indeed an inverted trade-off for per-capita relation for middle and high-income countries; but this does not happen in countries with very small per-capita income ratio. This ratio would have to be taken with care, due to the low number of individuals registered as taxpayers for PIT in low per-capita income countries.

For more detailed information on countries, see tables 2.2 and 2.3 in annex.



**Chart 2.1**  
**Metrics for RA personnel-2013 1 /**



**Source:** RA-FIT

1. / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

## 2.2. Distribution of the personnel of RAs according to functions

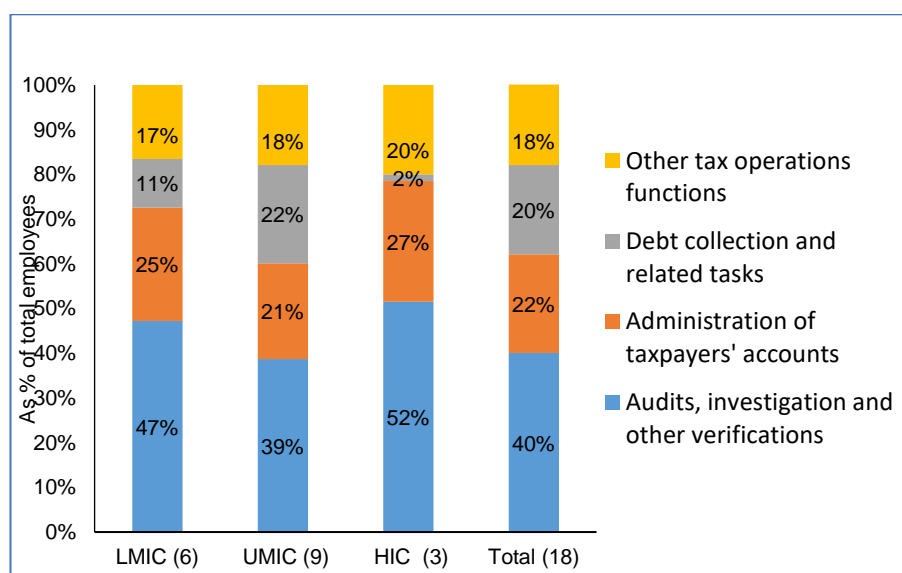
If we focus on the staff dedicated to tax operations in RAs of LAC, which as pointed out, represent on average 60% of the whole staff, the distribution of personnel by functions is as follows:

- On average, in the RAs of LAC, 39% of the personnel is dedicated to functions of auditing, investigation, and other verifications, which includes personnel involved in the tasks of audit and verification of taxpayers' returns, including the management of claims and appeals.
- 21% of the employees are dedicated to the administration of the taxpayers' accounts, which includes the personnel involved in the functions of registration and others services to the taxpayer, processing of the returns, collection, and others employees dedicated to provide services and education to the taxpayers.
- 14% of employees are dedicated to the functions of debt recovery and other related processes, which includes the personnel directly involved in collection and compliance.
- Finally, on average, 26% of the staff is dedicated to other tax functions (for detailed information by countries, see table 2.4 in annex).

Although the proportion of employees dedicated to audit functions seems to be adequate, it would appear that the proportion of employees dedicated to the administration of the taxpayers' accounts and including the services, could be inadequate. At the same time, the proportion of employees dedicated to administrative functions and support (22 per cent), referred to in section 2.1, may be somewhat high.

It is interesting to analyze whether there are differences in the distribution of the staff when we group the RAs according to their per capita income. In this case, it can be observed that countries with high per-capita income have a higher proportion of employees dedicated to audit functions, as well as to the administration of taxpayers' accounts.

**Graph 2.2**  
**Distribution of the RAs' operational staff by functions - 2013 1 /**



**Source:** RA-FIT

1. HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

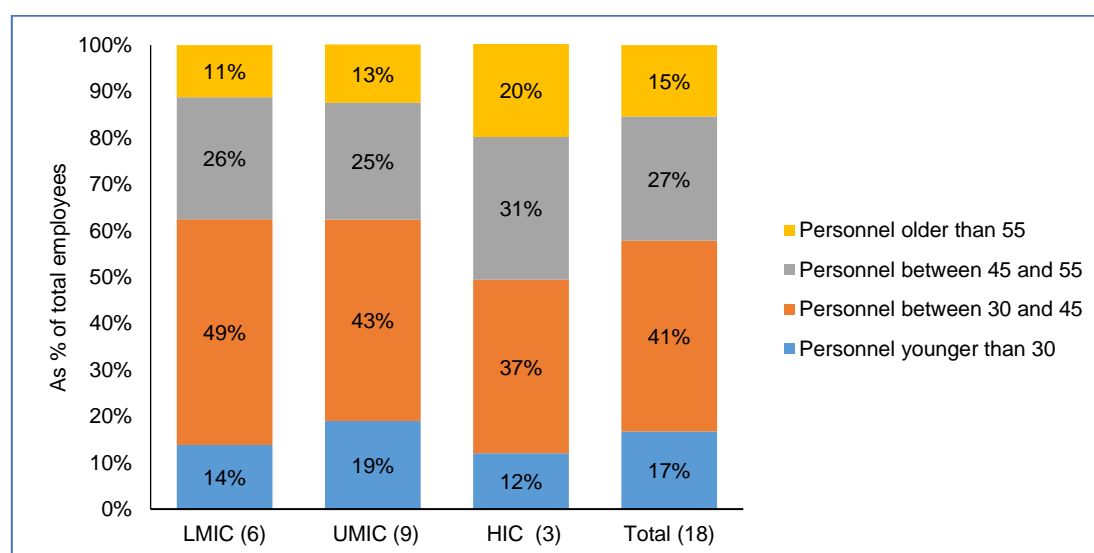
## 2.3. Profiles of the RAs employees

In this section, we analyze some indicators related with the employment type and the profiles of the RAs' employees.

With relationship to the employment type of the RAs workers, in their ample majority, in 81 % of the cases (on average), they are permanent personnel and in 19 % of the cases they are personnel with fixed-term contracts (general regime: 11 % and specific arrangements: 8 per cent) (for detailed information by country, see table 2.5).

With relationship to the academic degree and skills of the personnel, on average in the TAs, 58 % of the RAs employees have higher education, while a 16 and a 26 % have technical and administrative training/skills, respectively (for detailed information by countries, consult table 2.6).

**Chart 2.3**  
**Distribution of the personnel by age in RAs – 2013 1 /**

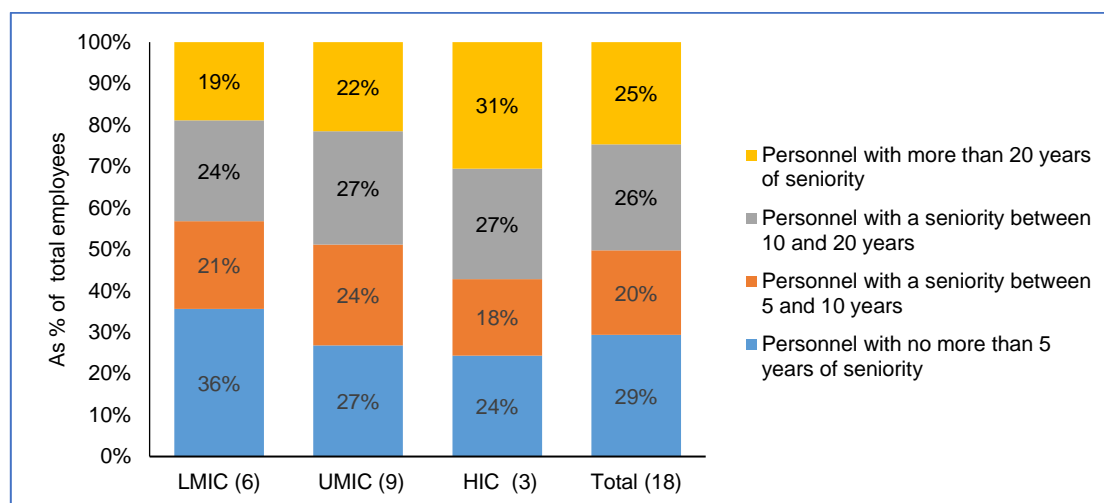


**Source:** RA-FIT

1 / HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower middle-income countries.

In relation to the age distribution of the staff, on average, 16% of the workers are less than 30 years old, 44 % are between 30 and 45 years old, 27 % are between 45 and 55 years old, and 13 % are more than 55 years old. The following graphic shows the distribution of the personnel by ages when the countries are classified according to their per-capita income. (For detailed information by countries, consult table 2.7).

**Chart 2.4**  
**Personnel seniority in RAs -2013 1 /**



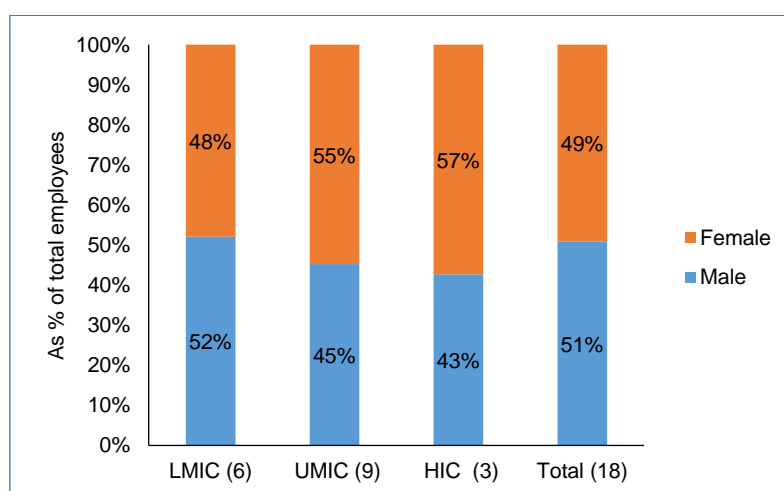
**Source:** RA-FIT

1. HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

Regarding the seniority of the personnel, there is on average a distribution almost proportional between the employees with less than 5 years of seniority (29 %), between 5 and 10 years (22 %), between 10 and 20 years (26 %) and more than 20 years of seniority (22 %). The next graphic shows the distribution of the personnel by ages when countries are classified according to their per-capita income (for detailed information consult table 2.8).

Finally, regarding the distribution of staff by gender, in the LAC tax administrations, on average 47 % are men and 53 % are women: in higher per capita income countries, the female personnel tends to dominate (for information detailed by country see table 2.9).

**Graph 2.5**  
**Distribution of TAs' personnel by gender - 2013 1/**



**Source:** RA-FIT

1/ HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

## CHAPTER 3

# SEGMENTATION OF TAXPAYERS



According to the IMF (2015), the taxpayers' segmentation has become the main approach to manage compliance risks, since these will depend on the characteristics of taxpayers.

According to the IMF, a large number of RAs categorize the total number of taxpayers into three groups:

- A small number of large taxpayers, which provide up to 75 % of income.
- A moderate number of medium taxpayers with a turnover above the VAT registration threshold.
- A large number of small taxpayers who contribute relatively little to the total revenue collection.

### **3.1. Large taxpayers**

In OECD (2015) countries, a specific department for the large taxpayers is considered important, due to their differences from others taxpayers, and because they represent a significant risk for the effective performance of the RAs.

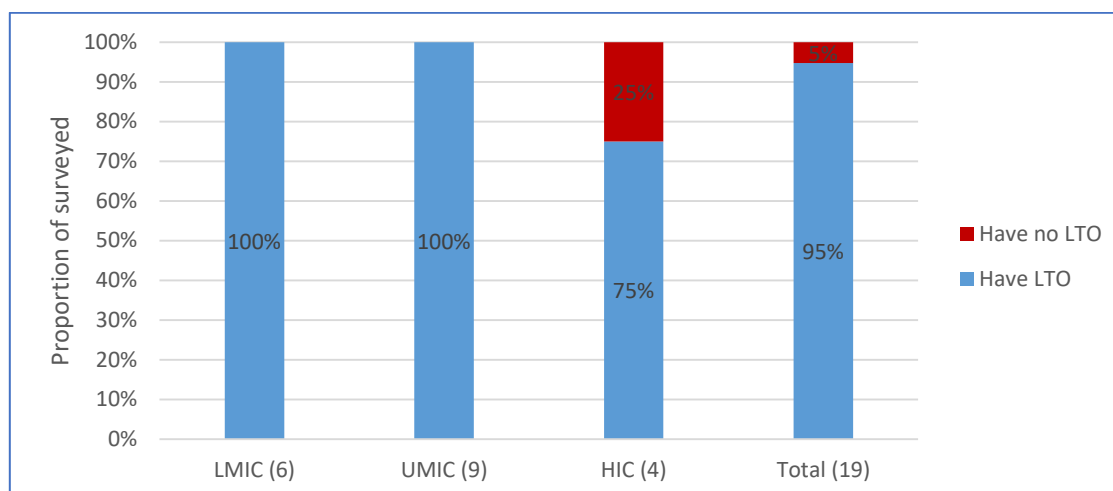
In addition, the OECD indicates the main characteristics that turn the large taxpayers into a relevant group for the RAs' collection:

- The income concentration: A small number of large taxpayers normally are responsible of the greater part of the taxes collected. This concentration results from the size of these taxpayers and of the range of their tax responsibility.
- Complexity of their commercial and tax relations: The RAs described the large taxpayers as complex by different reasons. (i) They have multiple operational entities and/or different business interests; (ii) there is a high volume of transactions; (iii) They have a large number of employees; (iv) they have international relations that often involve cross-border transactions with related companies; (v) some operate in industries that have unique tax issues; (vi) many are widely distributed geographically; (vii) some tax disputes raise complex issues of law; and (viii) there are complex financial aspects of tax planning.
- Compliance risks: Many of these taxpayers present important compliance risks due to several factors. For example: (i) significant activities offshore; (ii) policies and strategies to minimize their tax obligations; (iii) an important portion of the tax debt results from the audit activity; and (iv) growing and significant differences between the utilities resulting from the financial accounting and the utilities for tax effects.
- Use of professional tax advisory: Many of the large companies hire professional consultants to handle their tax planning.
- Status: In general, most of the large companies are traded on the stock market and have a high exposure to the communication media.

Consultations made to the RAs on the segmentation of taxpayers, relative to the offices of large taxpayers (OGC) show that in recent years there is a growing trend among countries to develop an office of large taxpayers. Currently, 95% of the RAs (18/19) have an office for this type of taxpayers.

By per capita income group, it is observed that only in the high-income group, 25% of the countries do not have a Large Taxpayers Office (LTO), which is the case of Barbados.

**Graph 3.1**  
**LTO - 2013 1/**



**Source:** RA-FIT

1 / HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

A first step to organize an LTO is establishing the criteria for including a taxpayer in the directory of large taxpayers. The RAs in LAC have different criteria to determine the large taxpayers. These usually include one or more of the following criteria:

- Gross income or gross sales, used by the 94 % of the RAs (17 of 18).
- Taxes determined or paid, used by the 61 % of the RAs (11 of 18).
- Size of assets, capital or heritage, used by 39 % of the RAs (7 of 18).
- Taxpayers who belong to large-scale mining, banking, or other specific activity, used by 39 % of the RAs (7 of 18).
- Costs, expenses or purchases, used by 28 % of the RAs (5 of 18).
- Number of employees or payroll amount, used by 22 % of the RAs (4 of 18).
- They perform foreign trade operations, used by 17 % of the RAs (3 of 18).
- Companies that are part of business groups or have transactions with related parties, used by 28 % of the RAs (5 of 18).
- Tax debt, used by 6% of RAs (1 of 18).

For detailed information on the criteria used by each country, consult table 3.1.

Large taxpayers tend to be a relatively small group of the total of taxpayers, which at the same time concentrate a high percentage high of the collection. The data provided by the RAs of countries reveal that in LAC, large taxpayers represent, on average, 0.19% of the total of taxpayers (1 of each 526 taxpayers) and their collection represents 69% of the total collection.

Likewise, the RAs assign on average 6.6% of their personnel in charge of the collection and control of the obligations of large taxpayers, which shows the importance assigned to the control in this segment. As a result, on average, each employee is responsible for assisting and managing the obligations of 13 large taxpayers. This seems appropriate, given the complexity of their operations.

When the RAs of LAC countries are grouped according to their per capita income, some interesting aspects are found:

- In lower per-capita income countries, large taxpayers concentrate a greater percentage of the total collection. This would reflect that the base tax increases with the economic growth.
- In lower per-capita income countries, the number of large taxpayers as percentage of the total number of taxpayers is greater. This could be due to an underestimation in the total number of taxpayers in the lower income countries, where enrollment gaps are greatest.
- In lower per-capita income countries, the percentage of the staff that works in the LTOs is greater. This could be because the developing RAs give a higher priority to the consolidation of LTOs.

**Table 3.1**  
**Indicators related to the management of large taxpayers by countries according to income groups (2013) 1 /**

Income groups	Revenue collection by LTOs (% of total revenue)	Large taxpayers as % of the Total number of taxpayers	Staff in LTOs as % of Staff Total	Not. of large taxpayers / Staff in LTOs
LMIC (6)	73.8	0.28	9.4	10.1
UMIC (9)	68.4	0.16	5.3	16.1
HIC (2)	50.0	0.01	3.3	8.8
<b>Total (17)</b>	<b>69.0</b>	<b>0.19</b>	<b>6.6</b>	<b>12.9</b>

Source: RA-FIT

1/ HIC = High-income countries; UMIC=Upper-middle-income countries; LMIC=Lower-middle-income countries.

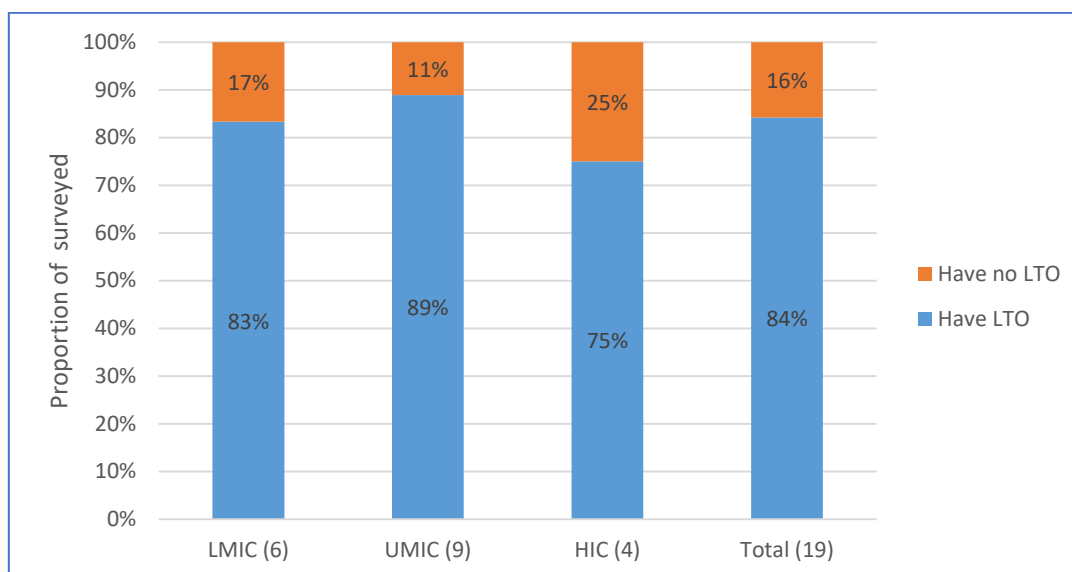
For detailed information on the indicators by country, see tables 3.2 and 3.3 in annex.

### 3.2. Small taxpayers

Small businesses represent the other end of the types of taxpayers. According to IMF (2015), these companies tend to have special problems of tax compliance. This because they are relatively large in number, often handled exclusively in cash, keep none or few records, many operate outside the tax system, and for those that are registered, the attention to the tax return and payment obligations in general is poor.

The results of the survey indicate that the 84 % of the countries (16 / 19) has a special tax regime for small taxpayers (STR). According to the IMF, these regimes tend to be common in low-income countries; it is consistent with the situation in countries of low and average income in LAC where 83 to 89 % of them have some STR, respectively.

**Chart 3.2**  
**LTO - 2013**



Source: RA-FIT

1 / HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

It should be noted that in some countries, more than one special regime might exist. However, this was not asked explicitly in the survey. The 16 RAs that have small taxpayers' regimes in LAC reported having different types of regimes, which are distributed as follows<sup>3</sup>:

- A proportion of 38% (6/16) of the RAs reported that they have a special regime in which the small taxpayers must pay taxes calculated as a percentage of the sales.
- Similarly, 38% (6/16) of the RAs reported that they have a special regime in which the small taxpayers must pay their taxes as a fixed fee, which is determined according to some indicators.
- A proportion of 31% (5/16) of the RAs reported that small taxpayers determine their obligations in a simplified manner in the general regimes.
- A proportion of 13% (2/16) of the RAs reported that they have a special regime in which taxes are determined as a percentage of purchases or other indicator.
- Finally, only 6% (1/16) of the RAs reported that they have a special regime of the type simple patent.

For detailed information on the countries, see table 3.4 in annex.

<sup>3</sup> The total does not sum 100 %, since there are RAs that reported more than one special regime.

## CHAPTER 4

# REGISTRATION OF TAXPAYERS

The taxpayers' registration is an important dimension of tax compliance. According to the IMF (2015), it is a fundamental function for any RA, because it is through this process that individuals (natural persons) and business entities (legal entities) enter the tax network.

#### **4.1. Structure of the taxpayers' registry**

In accordance with the RAs' answers (19), taxpayers are registered according to six types of taxes. It is to note that a taxpayer can be registered for one or more taxes, therefore the total of registries doesn't match the number of taxpayers. The structure of the registry is as follows<sup>4</sup>:

- On average, in LAC, the highest percentage (46%) of active taxpayers is registered in PIT. This significant segment groups individuals, dependent or independent workers who charge a wage or professional fee, and in general represent the greatest part of the population.
- On average, active taxpayers registered in the Value Added Tax (VAT) are 23% in LAC.
- On average, in LAC, 13% of active taxpayers are registered in the Corporate Income Tax (CIT).
- On average, 11% of active taxpayers are registered as PIT withholders in LAC.
- On average, active taxpayers registered in sales taxes other VAT are 8 % in LAC.
- The percentage of taxpayers registered in excise taxes is negligible.

The structure of the registry is variable when the RAs of the countries are grouped according to their per capita income.

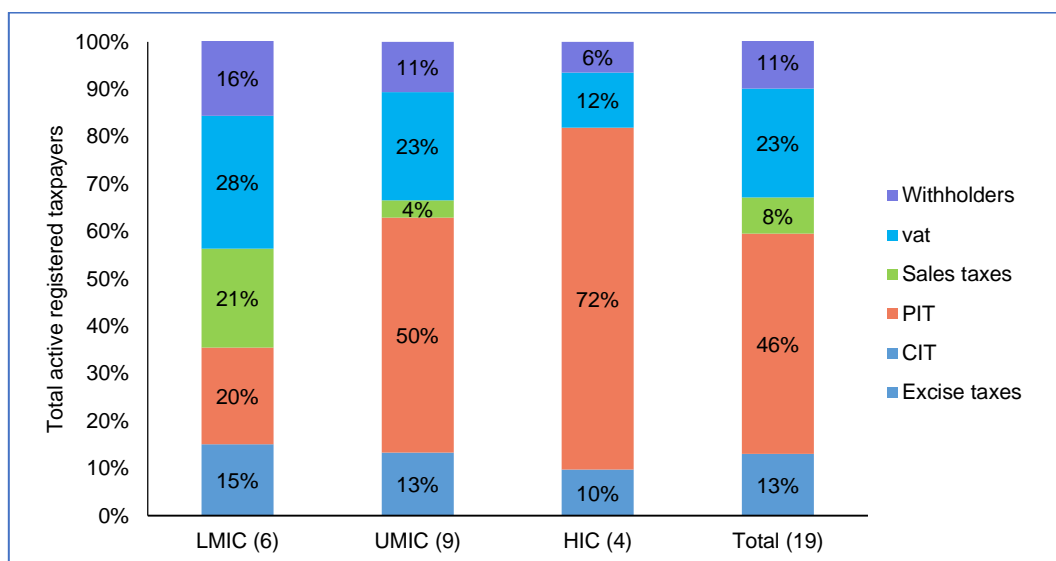
In the case of the Group of countries of lower-middle per capita income, the percentage of registered in the personal income tax decreases significantly (20 per cent) in comparison with the percentage corresponding to the average of countries. This group also shows that active taxpayers of the sales tax are 21 percent, in contrast to the other groups of per capita income where there this type of tax is almost not reported. By contrast, this group of countries has a greater percentage of reported value-added tax (28 per cent) in comparison with the middle-income and high-income groups (23 and 12 % respectively).

For detailed information on the countries, see table 4.1 and 4.2 in annex.

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<sup>4</sup> The percentages presented here under correspond to the simple average of all countries' percentages.

**Chart 4.1**  
**Profile of the active taxpayers registries by tax - 2013 1 /**



Source: RA-FIT

1 / HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

#### 4.2. Active taxpayers by type of tax

The permanent updating of the taxpayers registry is an important requirement for the adequate control of tax obligations, mainly those of income statement and tax payment.

In accordance with the answers of the RAs, the percentage of active taxpayers is acceptable, which would indicate that there is a continuous update of the taxpayers' registries.

The highest percentage of active taxpayers is represented by retention agents, where on average the active taxpayers are 66 % of the total registered. In the case of CIT, active taxpayers are on average 63 per cent, while in the case of VAT; active taxpayers are 60 per cent. A lesser percentage of 56 % of active taxpayers corresponds to the excise taxes.

For detailed information on the countries, see tables 4.2-A and 4.2-B in annex.

#### 4.3. Aspects of taxpayers' registration in VAT and income tax

The survey collects specific information on VAT and the income tax, because these taxes are of great importance.

The findings regarding VAT are as follows:

- All RAs of LAC manage a National or Federal VAT system.
- 37 % of countries (7 of 19) have a VAT with general threshold, while in 22 % of countries (4 of 19) the RAs include a VAT with other additional thresholds, is generally applicable to RPC.
- On the other hand, 67 % of countries (12/19) allow the voluntary registration of taxpayers in VAT.

- Finally, 0.9 of active taxpayers are large, 99.0 % of taxpayers are above the general threshold and only 0.1 % of the registered taxpayers (we assume that it is voluntarily) are under the general threshold. With regard to the collection, 56.0 % comes from the large taxpayers, 43.4 % comes from taxpayers who are above the threshold and only 0.1 % comes from taxpayers are under the threshold.

For detailed information of those countries, see table 4.4 and 4.5 in annex.

In the case of the income tax, 70 % of registered taxpayers correspond to individuals, while the remaining 30 % correspond to legal entities. The majority of the countries does not register the non-domiciled individuals. The exception are Brazil and Uruguay, although the number of non-domiciled taxpayers, in both cases, is not significant (see table 4.6).



## CHAPTER 5

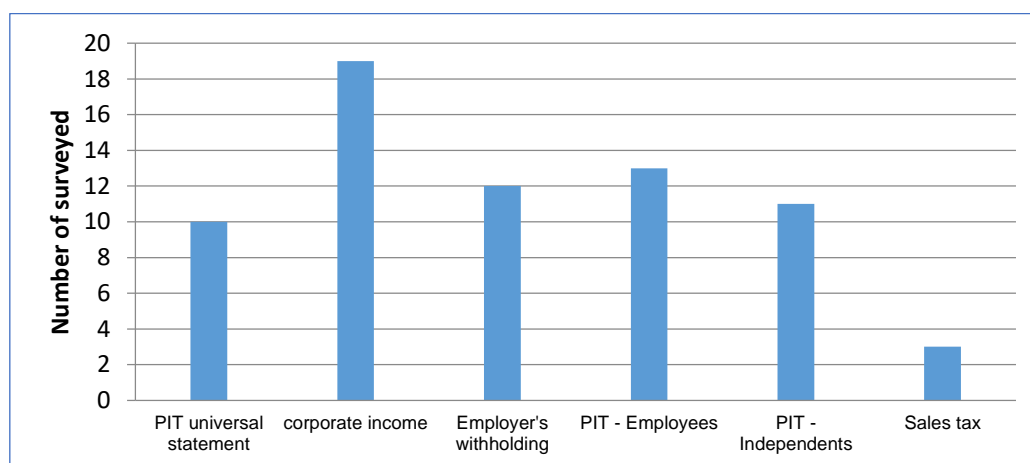
### FILING OF RETURNS

According to IMF (2015) since the submission of tax forms is an obligation for many taxpayers, it is a relevant indicator of tax compliance and a critical aspect of the system self-evaluation.

The RAs were consulted about the obligations of taxpayers related to the submission of the returns.

The most extended obligation is the annual CIT presentation. This is applied in the 100% of the countries that participated to the survey (19 of 19). The next most extended obligation in LAC countries is the annual submission of the PIT for dependent workers or employees, which is enforced in 13 countries. The monthly withholding statement is applied in 12 countries, while the annual report on the personal income of independent workers is applied only 11. Finally, in 10 countries, a universal statement of PIT is enforced<sup>5</sup>.

**Chart 5.1**  
**Presentation of returns by type of taxpayer - 2013**



Source: RA-FIT

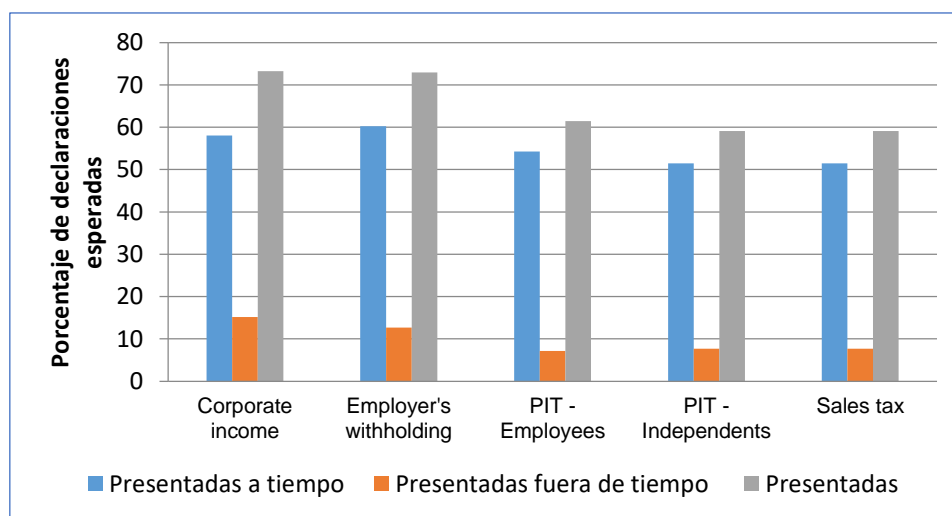
With regard to information on the compliance in the filing of the forms, the answers of the survey show that the rates of presentation vary, although not significantly, according to the type of tax. The percentage of reports submitted generally vary between about 60 and slightly above 70 %. Here there is room for improvement. The relatively moderate filing rates could be due to lack of active taxpayers updating or a large number of taxpayers failing to submit their return.

As expected the percentage of returns presented is greater in the case of companies than for individuals: in the first case, the presentation rate exceeds 70 percent, while it just reaches 60 per cent for the second. The same behavior is observed in the case of returns filed on time.

<sup>5</sup> For detailed information on countries consult chart 5.1 in annex.

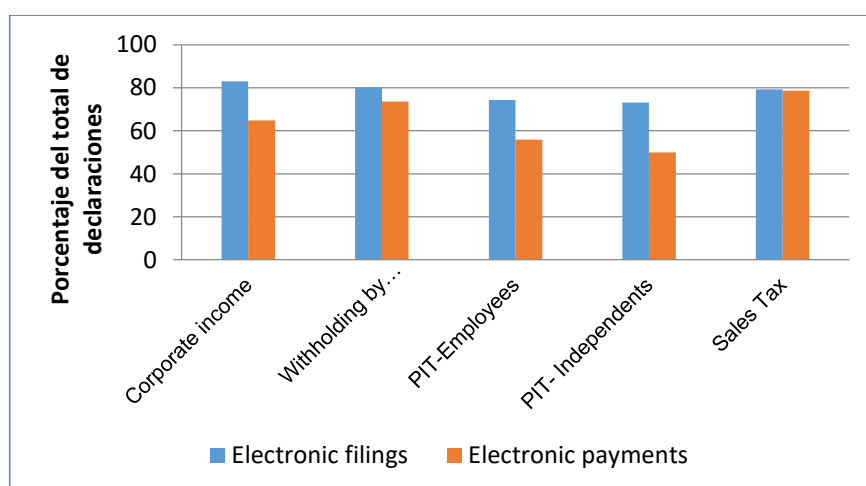
The case of returns for the sales tax is not is very relevant since this type of tax, and their corresponding statements has been reported only by 3 RAs<sup>6</sup>.

**Chart 5.2**  
**Ratios for filing returns - 2013**



Source: RA-FIT

**Chart 5.3**  
**Ratios of returns and electronic payments - 2013**



Source: RA-FIT

A relevant aspect of the RAs management is the measure of progress in electronic governance. In this sense, the TAs were consulted on the use of electronic filings and payments. The responses to the survey show a ratio between 70 and 80 % for the electronic returns and a lesser one for the electronic payments. As in the previous point, there is a greater progress in the statements corresponding to companies<sup>7</sup>.

<sup>6</sup> For detailed information on those countries see tables 5.2 and 5.6 in annex.

<sup>7</sup> For detailed information on the countries see tables 5.7 and 5.8 in annex.

A last aspect the tax administrations tax were consulted was about progresses in the implementation of pre-filled returns. Only 5 countries indicated that progress has been implemented although the degree cannot be identified: Chile, the Dominican Republic, El Salvador, Peru and Uruguay.

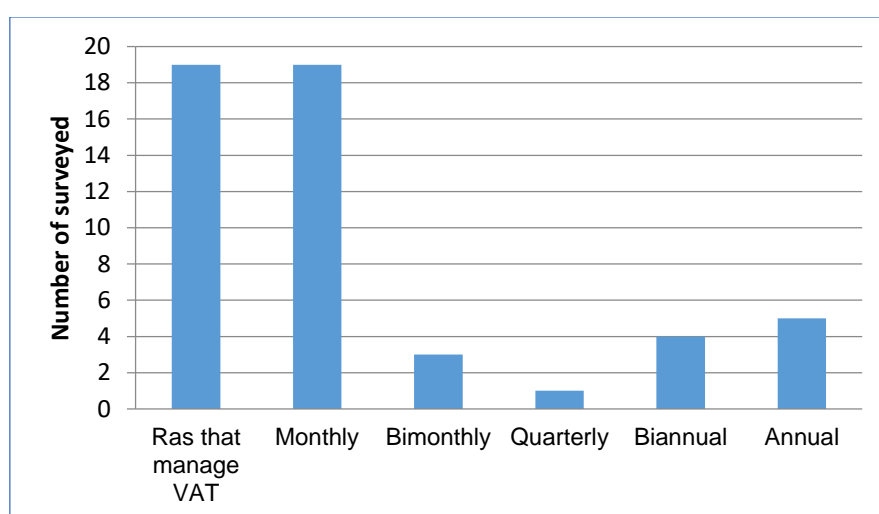
## CHAPTER 6

# FILING OF VAT RETURNS

VAT is the most important tax in LAC countries due to its contribution to tax revenues. Its use is widespread in all countries. As regards the periodicity, VAT is reported and paid monthly in all the RAs of LAC. However there are some cases where other statements and payments are requested with lower frequency, usually applicable to small businesses.

16 % (3/19) of the RAs of LAC requests taxpayers to file their VAT returns bi-monthly, only 5 % (1/19) has a quarterly filing of this type of tax. 21 % of the RAs (4/19) request VAT taxpayers to submit their statements every six months. Finally, 26 % (5/19) have a regime of annual filing for VAT<sup>8</sup>.

**Chart 6.1**  
**VAT returns filings by periods-2013**



Source: RA-FIT

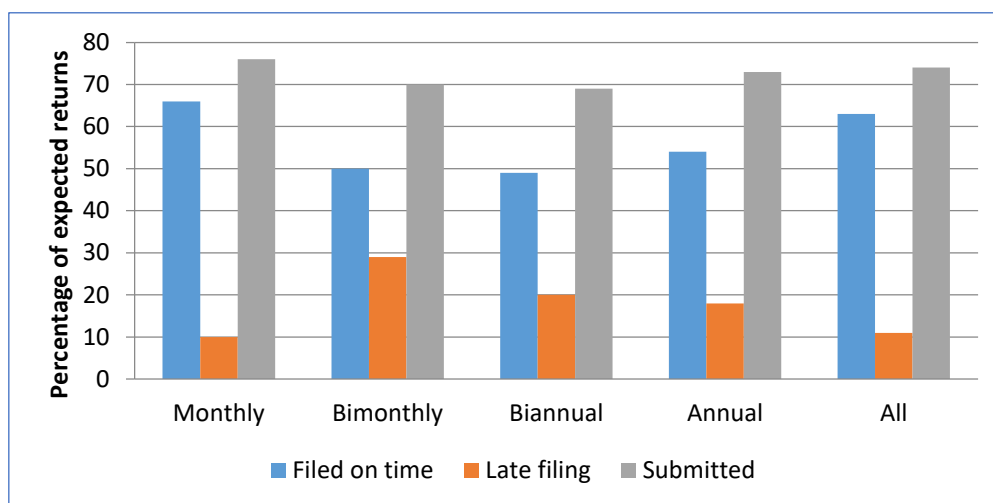
The ratio of VAT returns filing is 74 % on average for the LAC countries. This ratio is higher than the income tax returns assessed in the previous chapter, particularly with respect to the PIT returns. The IMF (2015) has tested some hypotheses that would explain this difference: (i) the periodicity of the filings (monthly for the VAT and annual for the PIT); (ii) the self-controlled nature of the VAT through the mechanism of the supported tax credit; (iii) the VAT control is almost always based on the newest systems, since its introduction has been more recent; and (iv) a greater attention that is provided to VAT, since the PIT is based on withholdings.

On the other hand, the filing ratios of returns vary according to the periodicity of reporting. The percentages concerning the expected returns (corresponding to the active taxpayer) are higher for the monthly and annual returns. These differences are bigger in the case of returns filed on time. For example in the case of the monthly forms, 66 % of the statements are presented on time, while for the bi-monthly and quarterly reports the percentages is reduced to 50 and 49 percent, respectively. These results are in line with what was expected<sup>9</sup>.

<sup>8</sup> For detailed information on those countries consult the table 6.1.

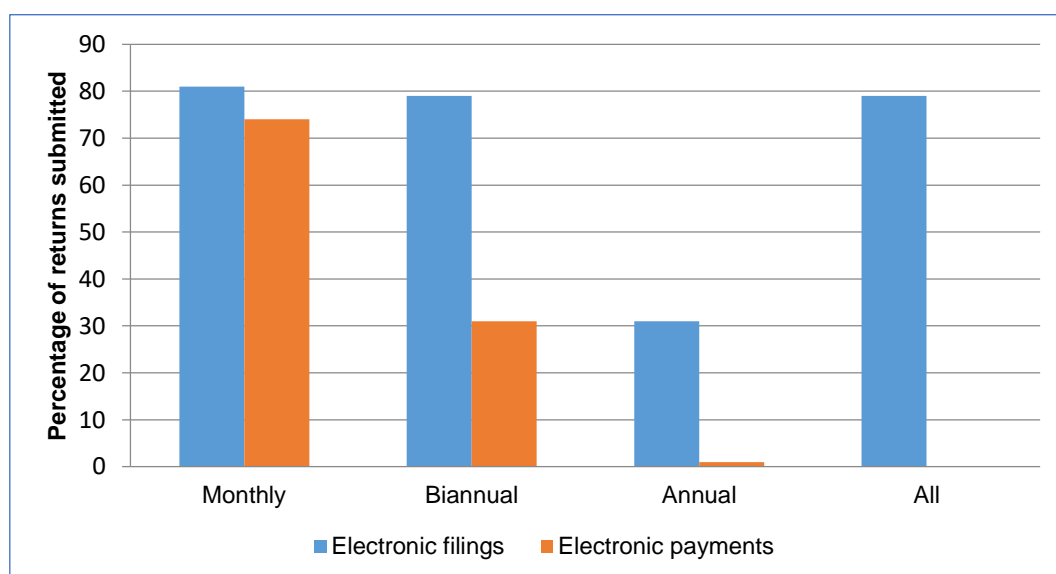
<sup>9</sup> For detailed information on those countries consult the table 6.2.

**Chart 6.2**  
Ratios of filing for VAT statements for periods - 2013



Source: RA-FIT

**Chart 6.3**  
Ratios of filing for returns and electronic payments - 2013



Source: RA-FIT

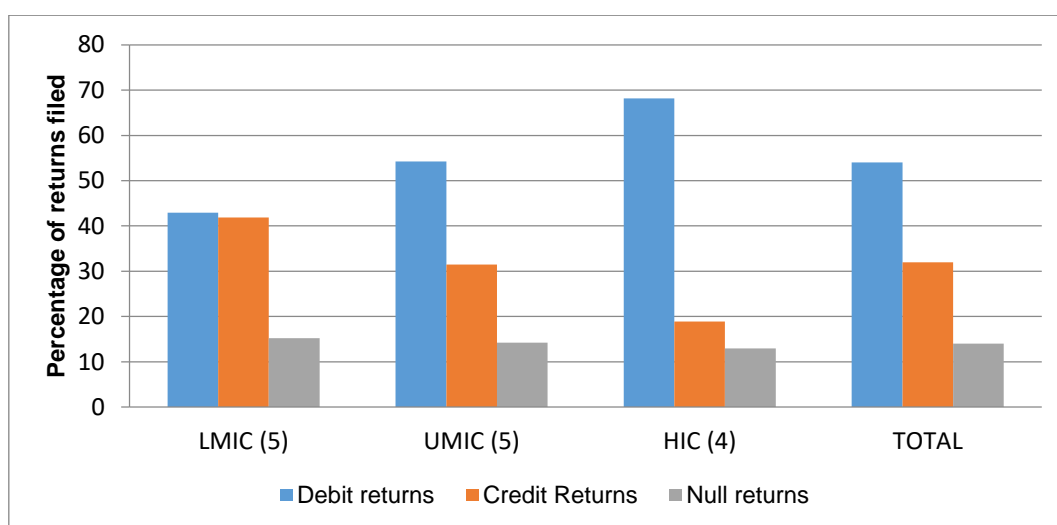
With respect to the progress in e-government, 79 % of the returns were filed electronically. More progress was registered with the monthly returns than for semi-annual and annual returns: 81, 79 and 31 % respectively. As for electronic payments the advance is slightly lower: 74 and 31 % in monthly and semi-annual payments, respectively<sup>10</sup>.

An important aspect in the compliance with VAT is if the returns show a balance in favor of the Treasury (returns with debit), balance in favor of the taxpayer (returns with credit), or null balance (statements with debits equal to credits). On average, in the LAC

<sup>10</sup> For detailed information on those countries see table 6.3 and 6.4.

countries, 54 % are returns with debit, the 32 % are returns with credit and the 14 % are null returns. When countries are grouped according to their per capita income, the percentage of the returns with debit increases, which is in line with the expectations. Two factors may explain this positive correlation. In the measure that the per capita income of the countries increases: (i) companies improve their productivity, increases their margins and consequently the debit-credit ratios; and (ii) more resources are available for strengthening the tax administrations, the human capital and the instruments to fight tax evasion improve<sup>11</sup>.

**Chart 6.4**  
**VAT returns submitted according to type-2013 1 /**



**Source:** RA-FIT

1 / HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

Finally, an important aspect of the work of the RAs is the management of the tax refunds. At the end of the fiscal year, 79% and 76 % of the number and amount of applications for refund are paid or compensated, respectively. The ratios referred to the value of the requests are correlated positively with the per capita income of the countries<sup>12</sup>.

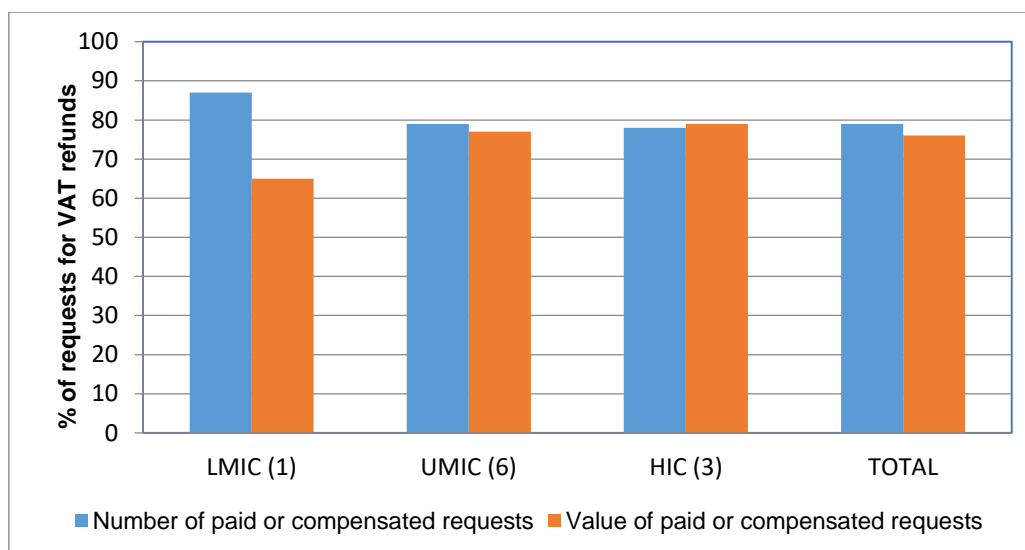
<sup>11</sup> For detailed information on the countries see table 6.5.

<sup>12</sup> For detailed information on those countries see table 6.6.



Chart 6.5

Paid or compensated VAT refunds - 2013 1 /



Source: RA-FIT

1 / HIC = High - income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries.

## CHAPTER 7

### TAXPAYER SERVICES

According to OECD (2015) the provision of a wide range of services for the taxpayers and their representatives is an important work component of the RAs, given the size of their customers base, the amplitude and complexity of the taxes administered.

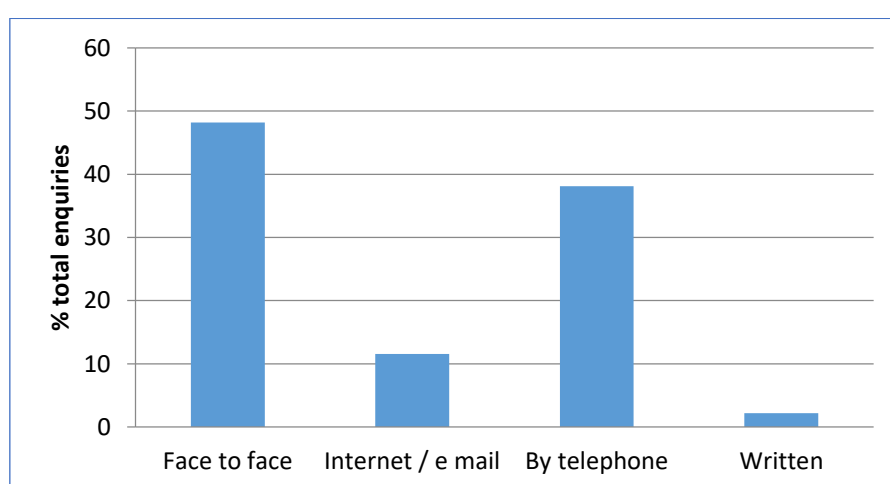
The cited document recommend that, since the resources are limited, a careful choice of the allocation of such resources must be performed to get results. This requires that the RAs know the volumes of requests of their services and the costs of each of the channels used to attend these requests.

According to the answers of the RAs of LAC, on average 48 % of the queries is attended face-to-face, while 38 % is attended by telephone. In this last case, 24 % are attended through a calls center and 4 % out of a call center, while 10 % are attended via an automated answering system.

Only a 12 % of the inquiries are served by internet or e-mail and just a 2 % of them is attended in writing.

The low percentage of consultations attended by internet or e-mail indicates that there would be a wide space to incorporate the technology in this process.

**Chart 7.1**  
**Enquiries by channel managed by TAs (in %)-2013**



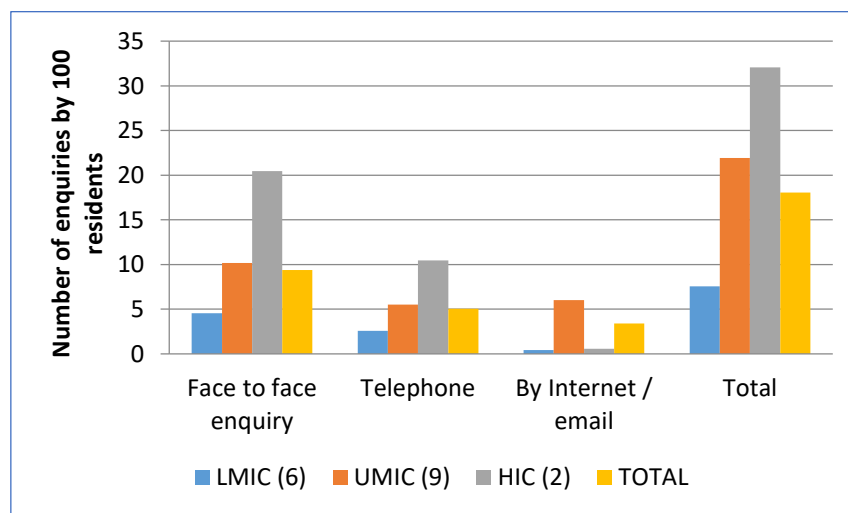
Source: RA-FIT

By RAs, there is a wide variability in the structure of the service channels. For example, in the case of the consultations attended face-to-face, the range varies from 0 % in Jamaica and Paraguay to 100% in Honduras. In the case of enquiries attended by internet or e mail, the range varies from 0 % in Bolivia, Ecuador, Honduras, Nicaragua and Peru to 72 % in Brazil. In the case of the inquiries attended by personnel of call centers, the range varies from 0 % in Costa Rica, Honduras and Paraguay up to 92 % in Jamaica<sup>13</sup>.

<sup>13</sup> For detailed information on those countries consult the table 7.1.

To measure in that extension is meets the demand of the services is has built the indicator consultations by each 100 inhabitants. The results show that there is a positive correlation between the satisfaction of demand and per capita income of countries: higher per capita income increase the number of queries handled per 100 inhabitants. This result is in line with expectations. The factors that would explain this positive correlation are: (i) RAs in countries of more per capita income have more resources; (ii) There is possibly a better knowledge of the volumes of demand for their services.

**Graphic 7.2**  
**Enquiries by 100 residents-2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

Similarly to the previous indicator, the total ratio of queries per 100 residents shows a high variability. This ratio varies from about 3 visits per 100 residents in Costa Rica, Jamaica and Paraguay, up to 47 and 66 visits per 100 residents in Ecuador and Brazil, respectively.

Finally, an aspect not measured in this survey, but very important, is the satisfaction of the taxpayer regarding the service provided. Some RAs have progressed in the measurement of the quality of service.

## CHAPTER 8

### DEBT MANAGEMENT (ARREARS)

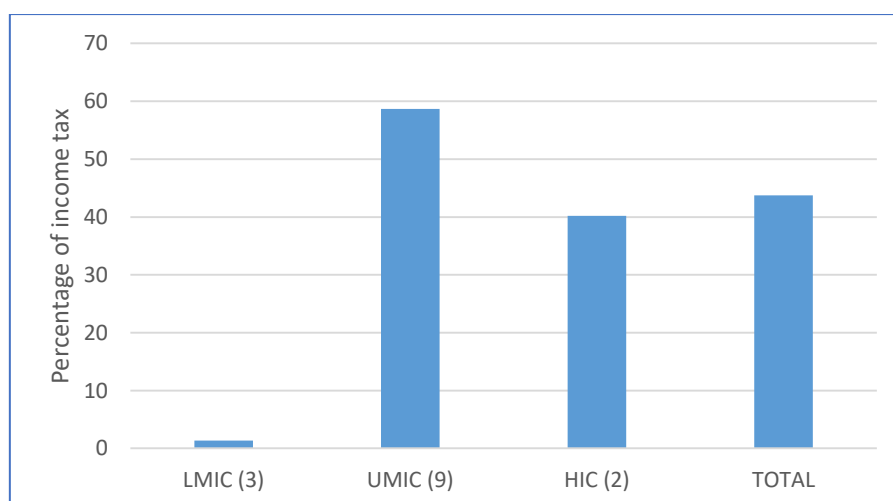
IMF (2015) highlights the importance of the taxpayers' debt management. Such management is crucial to ensure that the debt is duly paid. The immediate collection of pending taxes sends a strong signal that the unpaid tax obligations are not out of control. The older the debts are, the greater will be the difficulty of collection, since the taxpayers could have changed of jurisdiction, deceased (for individuals) or simply escaped.

Among the strategies that are recommended for a proper management of the debt, the IMF (2015) identifies: (i) fast detection of the delinquent taxpayer; (ii) classification of the arrears by size and antiquity to prioritize and identify the action of recovery of the debt required; and (iii) use of the powers of execution legally available for charge the taxes pending (e.g. However of accounts and seizure of active). The strategies that is adopted should aspire to maximize the fundraising timely of arrears avoiding the accumulation of new debt.

### 8.1. Stock and status of the debt

In accordance with the answers of the RAs of LAC the stock of the tax debt is on average equivalent to 44 % of the tax revenue. If the countries are classified according to their per capita income, there is no correlation with these levels of income. Curiously, in the countries of middle-low income, the stock of the debt would have a significantly lower size. This could be due to incomplete or deficient information from such countries. On the other hand, in those countries of middle and high income the stock of the debt is equivalent to the 59 and 40 % of the tax revenue, respectively<sup>14</sup>.

**Graph 8.1**  
**Stock of tax debt in RAs - 2013 1 /**



**Source:** RA-FIT

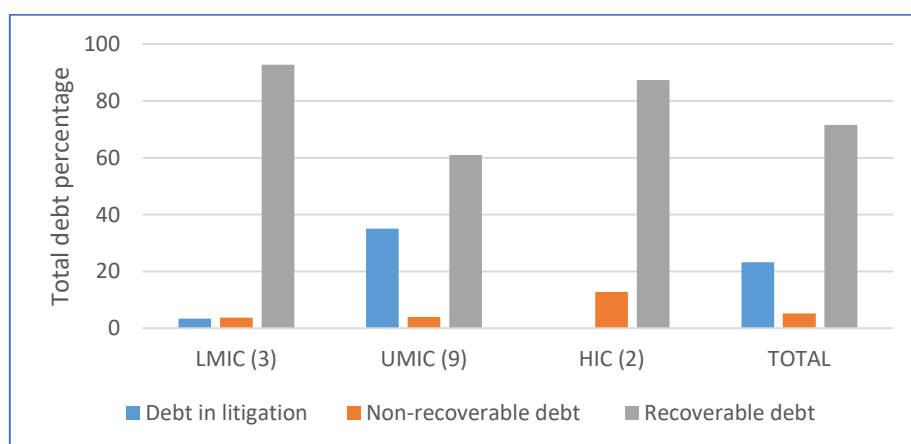
1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

<sup>14</sup> According to OECD (2015) the stock of debt in regard to the net tax revenue in the countries of the OECD was equivalent, in average, to 24 % of the net tax revenue, for the year 2013.

For the RAs, there is a significant variability in the relative size of the debt stock, from less than 5 percent, in the countries of Argentina, Colombia, Costa Rica, Guatemala and Honduras, to more than 100% for Brazil, Jamaica Peru. However, in those cases where the debt stock is very small, this could mean that the debts and their interests are not properly counted, due to the lack of an updated balance account. In the other end, for the cases of bulging debt, it could in fact be a very old debt, conveying the issues mentioned at the beginning of this chapter.

Regarding the composition of the debt, the survey consulted on the debts in litigation, irrecoverable debt and recoverable debt (understood as enforceable). On average, 72 % is recoverable debt, while the litigated debt and the unrecoverable debt are 23 and 5 percent, respectively.

**Graph 8.2**  
**State of tax debt in RAs-2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

By per capita income levels, irrecoverable debts seem to increase as revenue increase, which might be caused by a better registration of this debt category. For the disputed and recoverable debts, no correlation is observed with the level of per capita income of the countries.

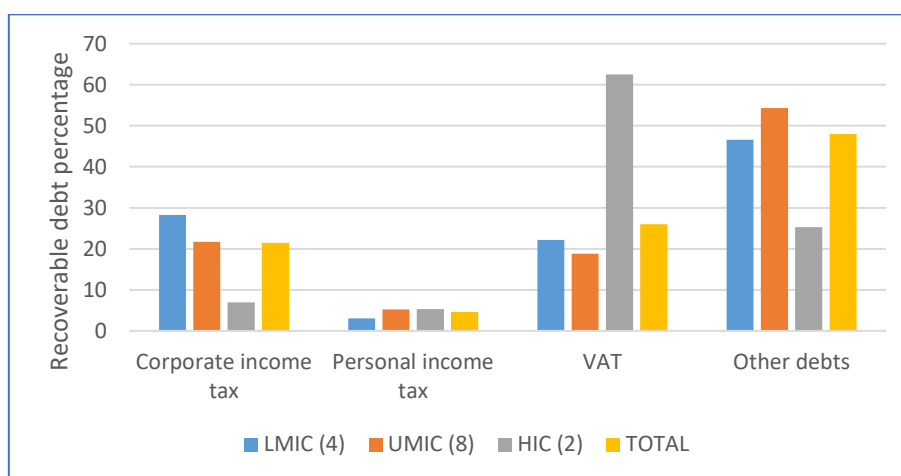
A significant variability in the status of the debt is also observed among RAs. For example, for the disputed debts, seven RAs reported that this type of debt does not exist, while the seven others reported debts in dispute varying from 1 % of the total debt, for Jamaica, until 81 percent, for Ecuador. In the case of irrecoverable debts, nine RAs reported not having this type of debt, while the remaining five reported debts ranging from 3 per cent, in the case of Peru, to 25 per cent, in the case of Chile. Finally, in the case of the recoverable debts, six RAs reported that 100% of the debts are recoverable, while of the eight remaining, two reported debts lower than 20 cent, as in the case of Ecuador and Mexico.

This means that the variability that exists in this level and on the tax debt status can be due to differences of debt registration systems, which are very heterogeneous between countries<sup>15</sup>.

## 8.2. Composition of the debt

For the composition by taxes, in accordance with the answers of the RAs of LAC, the recoverable tax debt is composed, on average, 26 % by VAT debt, 21 % by CIT debt, 5 % by PIT debt and 48 % by others taxes.

**Graph 8.3**  
**Composition of the tax debt by taxes - 2013**



Source: RA-FIT

When RAs are grouped according to the per capita income of their countries, it is observed that there is a negative correlation between the CIT share of the debt and these per capita revenues, while in the case of VAT, the correlation is positive. A priori we have not been able to identify factors that explain these correlations.

There is a marked variability by RAs. For example, in the case of VAT, its proportion in the debt varies from minor levels to 10 percent, in Brazil, Ecuador, Colombia and Paraguay<sup>16</sup>, up to 100 % in the case of Barbados.<sup>17</sup>

For the antiquity of the debt, in accordance with the answers of LAC RAs, the debt older than one year ranges between 40 and 50 %. CIT, PIT and VAT have respectively 42, 52 and 39 % of debt with more than one year.

It should be noted that only eleven RAs have satisfactorily responded to questions about the debt antiquity, of which four respondents have no debts older than one year (Argentina, Barbados, Brazil and Honduras). In the case of the seven remaining RAs, the percentage of old debt (more than one year) goes from 44 % in the case of Costa Rica, to 99 % for Peru.

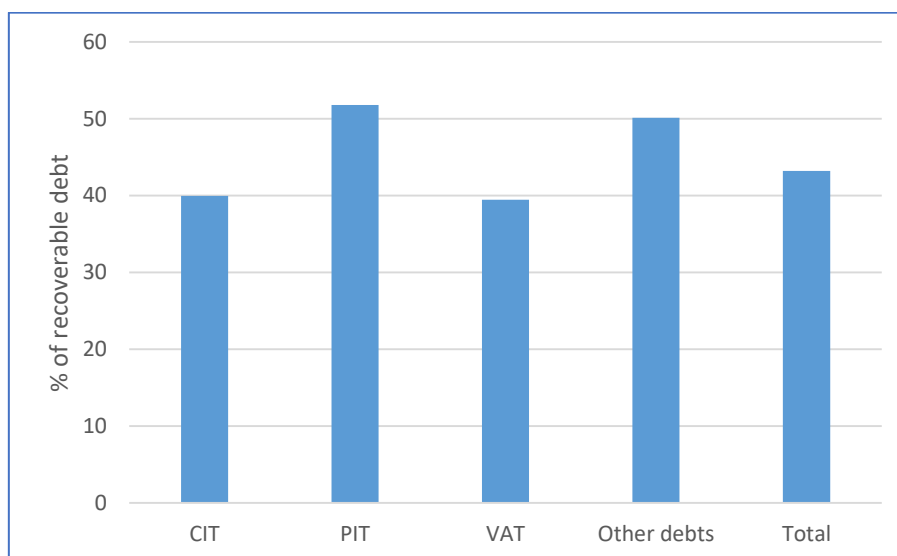
<sup>15</sup> For detailed information on countries, see tables 8.1 and 8.2.

<sup>16</sup> In these last two cases, all the debt is classified in other debts, so this could be an error of classification.

<sup>17</sup> For detailed information on the countries see tables 8.3 and 8.4.

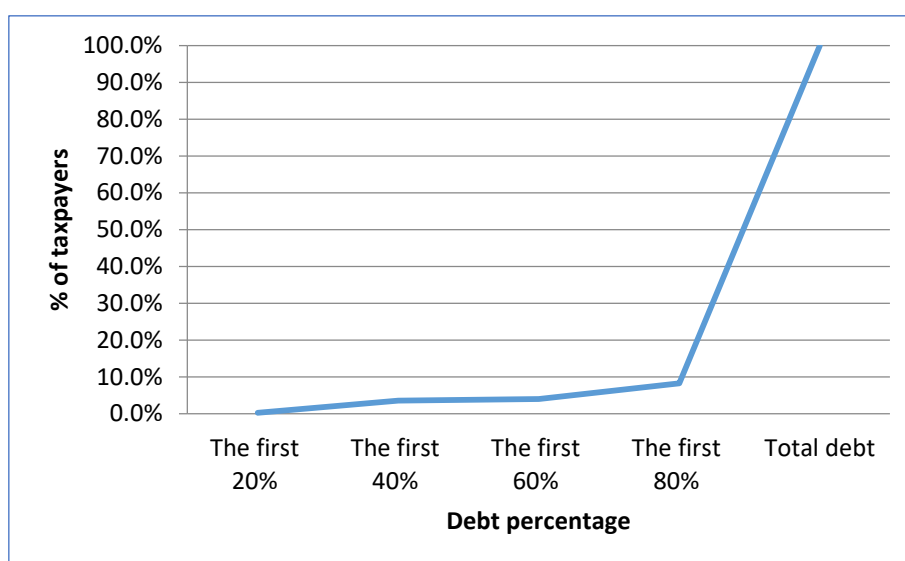


**Graph 8.4**  
**Debt older than one year - 2013**



Source: RA-FIT

**Graph 8.5**  
**Accumulated distribution of debt - 2013**



Source: RA-FIT

By RAs, there is some variability in the accumulated distributions of the debt. The cases of Ecuador, Guatemala and Peru are notorious, where 80 % of the debt corresponds to less than 1 % of the taxpayers.

## CHAPTER 9

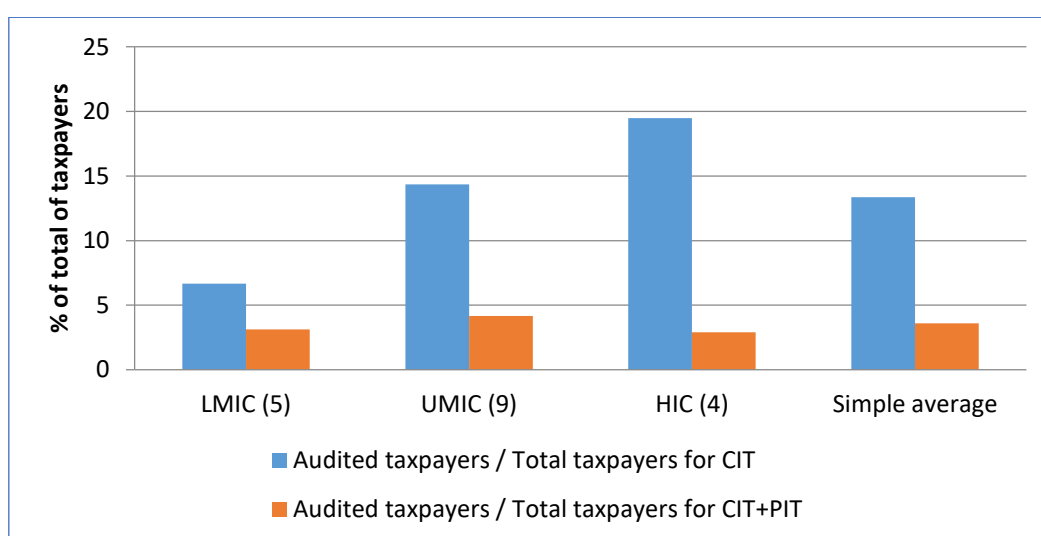
### AUDIT

According to the IMF (2015), the audit function is a core mandate of the RAs. It is therefore advisable to have adequate powers of audit, given that the use of these powers is the most common mean for determining non-compliance.

A first relevant aspect to evaluate the performance of the audit function in RAs is the scope of the audit - the number of registered taxpayers subject to a tax audit-. The IMF (2015) argues that it is not expected that this coverage must be extensive, even in developed economies. However, modern RAs use risk management techniques to improve the effectiveness of the cases selection.

In accordance with the answers to the survey, 4 % of the PIT and CIT taxpayers are audited annually. This ratio increases to 13 % if only CIT taxpayers are considered<sup>18</sup>.

**Graph 9.1**  
**Scope the audit as a % of total of taxpayers-2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

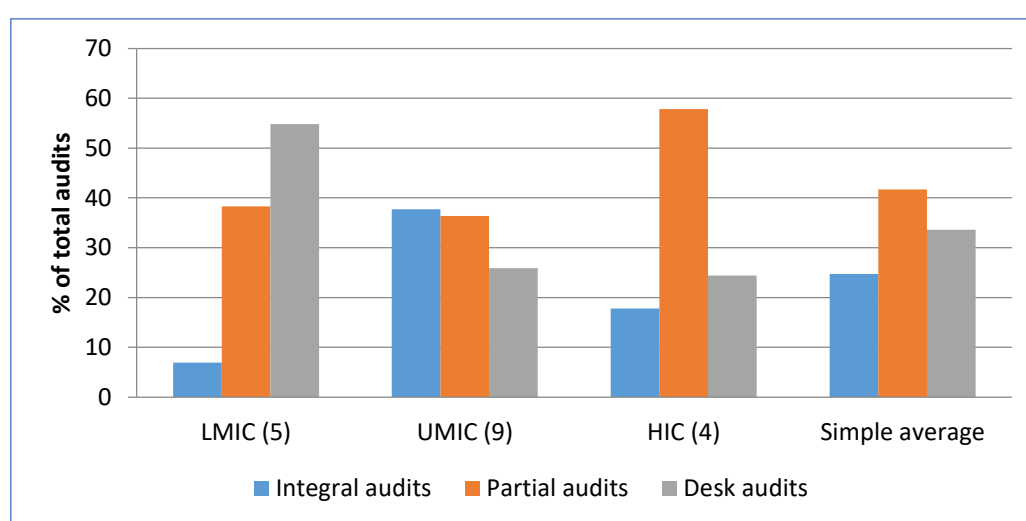
The audit coverage indicator, according to the income per capita of the countries, is similar to the countries of low-medium income, medium-high and high income, which is in line with anticipations. However, when only the CIT taxpayers are taken into account, the scope of the audit increases significantly in the countries of medium high and high income.

<sup>18</sup> This indicator is probably more appropriate, given that most of the audits could be directed to companies and not so much to individuals. However the indicator could be overestimated since the information does not distinguish the number of audits to companies from the number of audits to individuals.

In the comparison between RAs there is a high variability, with ratios of coverage that vary from 21 percent, in the case of Argentina, to ratios lower than 1 percent in the case of Barbados, Brazil, Costa Rica, Ecuador, Jamaica, Mexico, Paraguay and Uruguay<sup>19</sup>.

In regard to the type and scope of the audits, the survey provides interesting results. The most common audits are partial audits (covering specific aspects of a particular tax and year), with 42 % of the total number of audits, followed by desk audits (reviews in office of the information sent by the taxpayers and supplemented with telephone or written consultations), with 34 percent, and comprehensive audits (in-depth actions covering multiple taxes, aspects and years), with only 25 percent<sup>20</sup>.

**Graphic 9.2**  
**Types of audit (in percentage) - 2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

If the countries' answers are classified according to the per capita income, a relationship between the type of audits and said level of income does not seem to exist. However, partial audits seem to be most commonly used in countries with high per capita income, while desk audits are more common in lower middle-income countries.

If we analyze the information according to countries, the variability of the responses is significant. For example, in the case of comprehensive audits, the percentage of audits goes from less than 5 % of audits in Argentina, Barbados, Bolivia, Chile, Dominican Republic, Honduras, Paraguay, Peru and Trinidad and Tobago, to more than 90 % in Brazil and Colombia<sup>21</sup>.

<sup>19</sup> For more information on these countries, see table 9.2.

<sup>20</sup> Not be include the actions of verification.

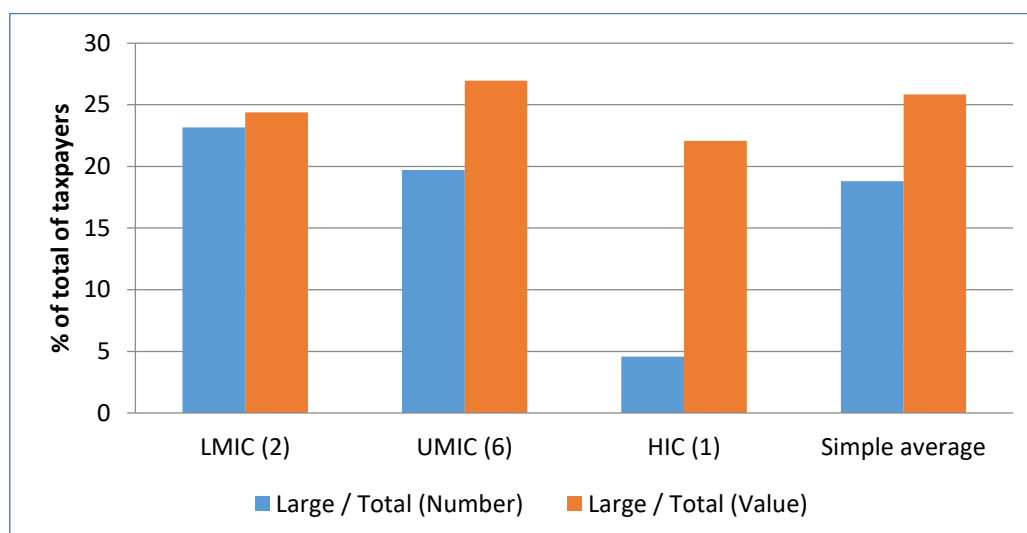
<sup>21</sup> For more information on these countries, consult table 9.3.

The large taxpayers are more likely to be audited due to higher amounts of revenue. In accordance with the responses to the survey, 19 % of comprehensive audits is applied to this segment of taxpayers. On the other hand, 26 % of the tax revenue determined in the audits came from audits of large taxpayers.

In the analysis of the countries' answers according to the income per capita, low- middle income countries perform a greater percentage of their audits on large taxpayers, which is in line with expectations. The reason for this could be that if resources to conduct audits are scarce, the concentration of the collection is greater and there is space for improvement in risk management techniques, so it is preferable to audit taxpayers who contribute with a bigger share. Moreover, although the high-income countries perform only the 5 % of the audits to the large taxpayers, they obtain from them 22 % of the determination of taxes omitted in this segment, which would demonstrate a proper selection of the taxpayers to audit<sup>22</sup>.

**Graphic 9.3**

**Comprehensive audit of large taxpayers as a % of the total number of taxpayers - 2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

It is interesting to evaluate the performance of audits, using as an indicator the amount determined. According to the answers of the survey, this amount is equivalent, on average, to 2.8 % of the tax revenue.

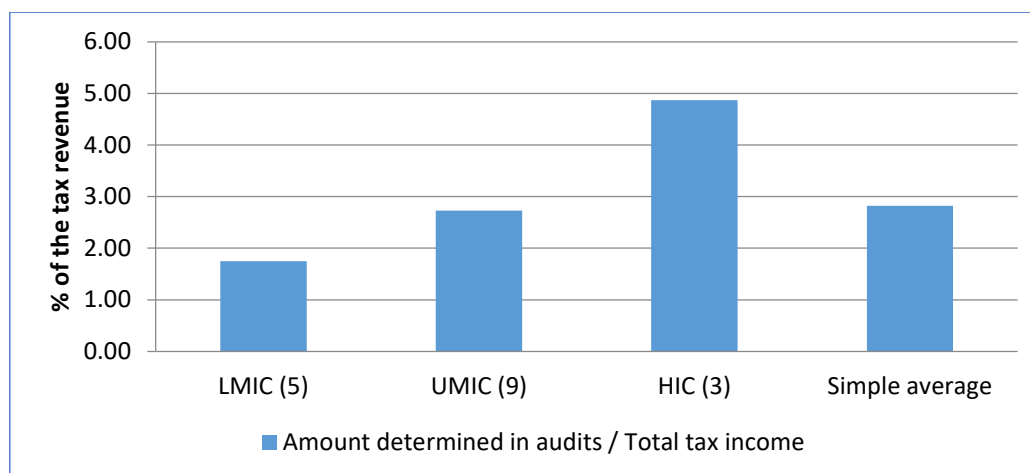
This ratio varies directly with the level of per capita income of the countries surveyed. Thus, the ratio for the countries of lower-middle income is 1.8 percent, increasing to 2.7 and 4.9 % for the medium-high countries and higher income countries, respectively. These results are in line with what was expected. The higher effectiveness in higher-

<sup>22</sup> For more information on these countries, see table 9.4.

income countries could be associated, as already noted, with an adequate selection of taxpayers<sup>23</sup>.

It should be noted that the effective output of the audits can vary since the taxpayers can object and exercise their right of defense against the determined amounts, an aspect that we will analyze in the next chapter.

**Graphic 9.4**  
**Amounts determined in audits as % of the income tax-2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

An important aspect that the survey also detects, are the methods used by RAs to select the taxpayers who are audited. According to the RAs' answers, the method mostly used is information crossing (70%), followed by the method that uses objectives elements (16 %). Sectorial reports are also used, as well as the random selection or the selection performed by auditors.

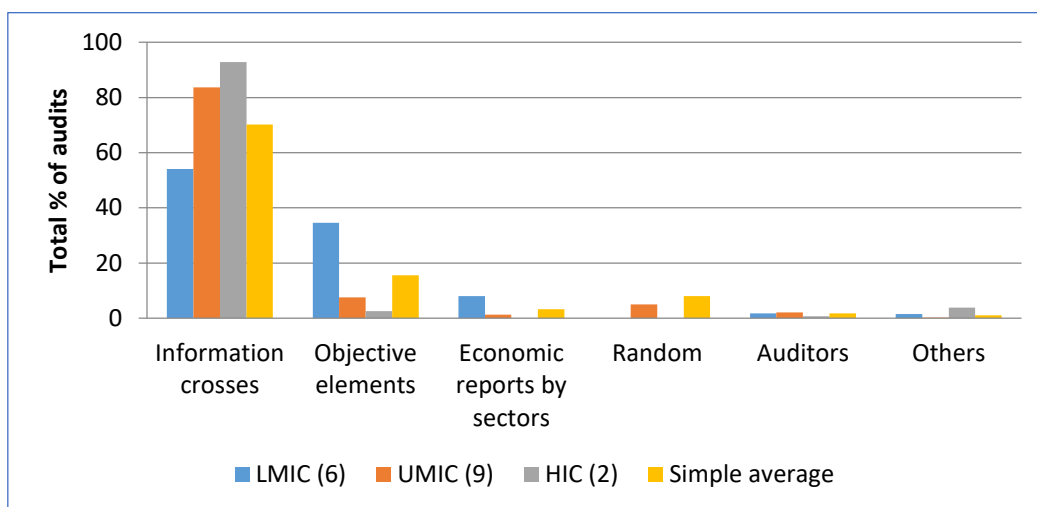
The information crossing method is used with greater intensity in the countries of high income.

Finally, with regard to the penalties, most RAs apply the sanction of fine (61% on average), and secondly the temporary closing of business (27% on average)<sup>24</sup>.

<sup>23</sup> For more information on these countries, consult table 9.6.

<sup>24</sup> For more information on countries, consult tables 9.9 and 9.10.

**Graphic 9.5**  
**Percentage of audits by method of selection-2013 1 /**



**Source:** RA-FIT

1/ HIC=High-income countries; UMIC=Upper-middle-income countries; LMIC=Lower-middle-income countries

## CHAPTER 10

# RESOLUTION OF CONFLICTS



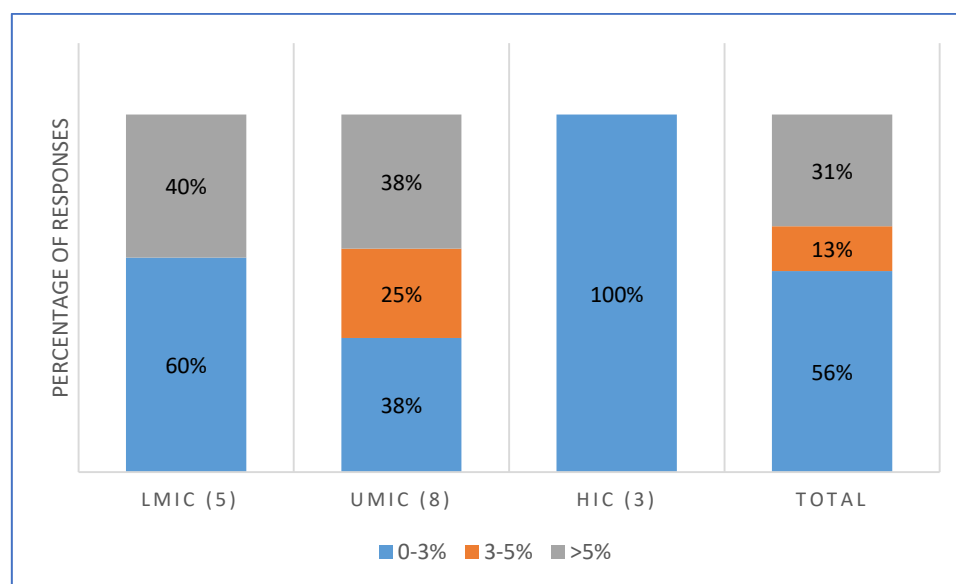
According to IMF (2015), a fair, fast and effective system of dispute resolution is an important safeguard for taxpayers in any jurisdiction. On the other hand, if the system does not work, this can have a negative impact on the global compliance of taxpayers. They will be more likely to comply voluntarily if they trust that any emerging dispute would be addressed in a fair and timely manner.

The survey addressed some aspects of management of the dispute resolution system: complaints (administrative review - usually within the RAs) - and appeals (tax litigation - often in an instance independent from RAs)-. The aspects examined relate to the stock of cases pending of resolution, the ability to resolve them timely, and the age of the appeal cases.

With regard to the stock of pending cases, the amount of cases, including interests and delays is equivalent to 4 percent of revenue (on average). This percentage does not seem to be high, although there is no information if this is due to limitations of registration or on the contrary to an effective system of resolution.

Analyzing the distribution of responses, in 56 per cent of countries (9 of 16) the stock of claims is equivalent to less than 3 % of revenue, while in only 31 percent of countries (5 of 16) the stock of claims is equivalent to more than 5 % of revenue.

**Chart 10.1**  
**Distribution of claims as a percentage of revenue - 2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

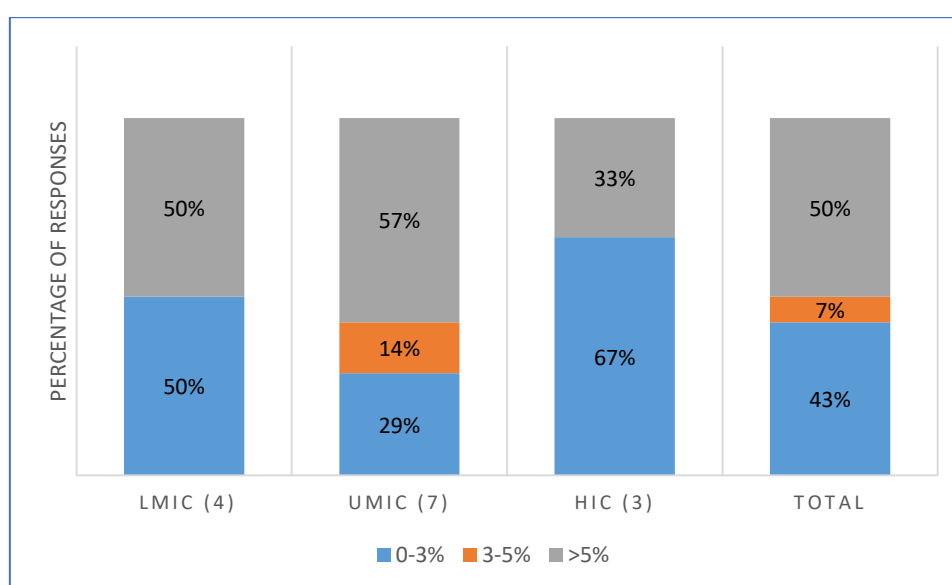
The distribution of responses is evaluated, taking into account the levels of per capita income of countries. It shows that in high-income countries, the amount of the stock of complaints as a proportion of the collected revenue tends to be lower: in 100 percent of cases (3 of 3) the stock of claims as a proportion of the revenue collected is less than 3 percent. On the other hand, in lower-middle-income countries, there is a higher

proportion of countries in which the stock exceeds 5 per cent of the revenue<sup>25</sup>. This trend is in line with expectations.

With regard to the stock of appealed cases, the amount of cases, including interests and delays, is equivalent to 30 per cent of revenue (on average). In contrast to complaints, this percentage is significant and could generate, as already noted, a negative impact on the compliance of tax obligations by the taxpayers<sup>26</sup>.

Analyzing the distribution of responses, in 50 % of countries (7 of 14) the stock of appeals is equivalent to more than 5 percent of revenue, while in 43 % of countries (6 out of 14) the stock of appeals is equivalent to less than 3 percent of revenue.

**Graphic 10.2**  
**Distribution of appeals as a percentage of revenue - 2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

As well as for complaints, middle-income countries report a higher number where the stock of appeals exceeds 5 percent of the collection. The cause would be related to a lower development of the system of conflict resolution in low-income countries<sup>27</sup>.

With respect to claims resolved in a year, in 50 per cent of the countries, the resolution rate (number of solved cases divided between the stock of claims) was, in the year 2013, higher than 50%; in 29% of the countries the resolution rates is between 25 and 50% cent and in 21% of countries the resolution rate is less than 21%. A low rate of resolution generates an increase in the age of the pending cases.

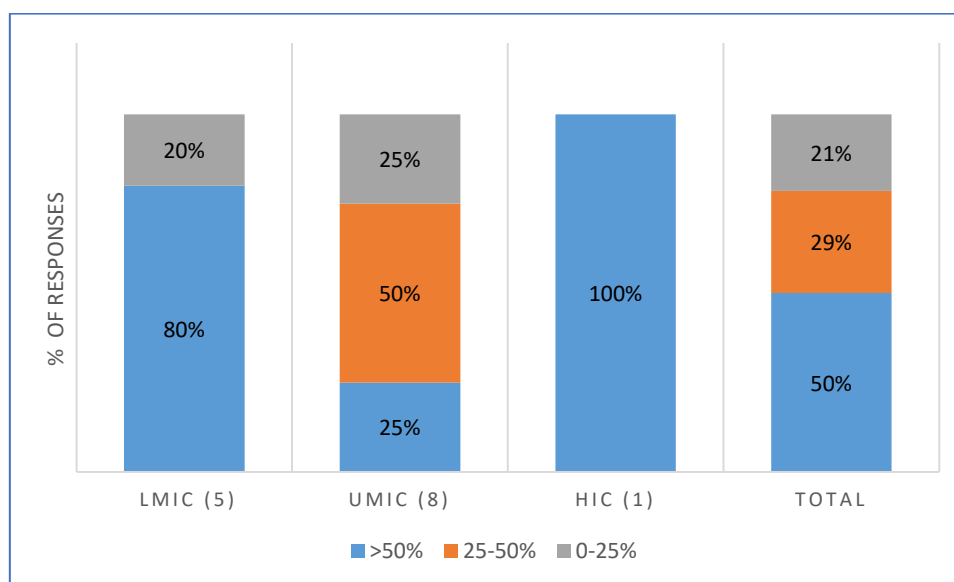
<sup>25</sup> For detailed information on countries, see table 10.1 in annex.

<sup>26</sup> One of the consequences of a conflict resolution system that does not work is the trend to grant tax amnesties.

<sup>27</sup> For detailed information on countries, see table 10.1 in annex.

The data obtained from the survey also show that there seems to be a relationship between the complaints resolution rate and the per capita income of countries<sup>28</sup>.

**Graphic 10.3**  
**Distribution of the complaint resolution rate - 2013 1 /**



**Source:** RA-FIT

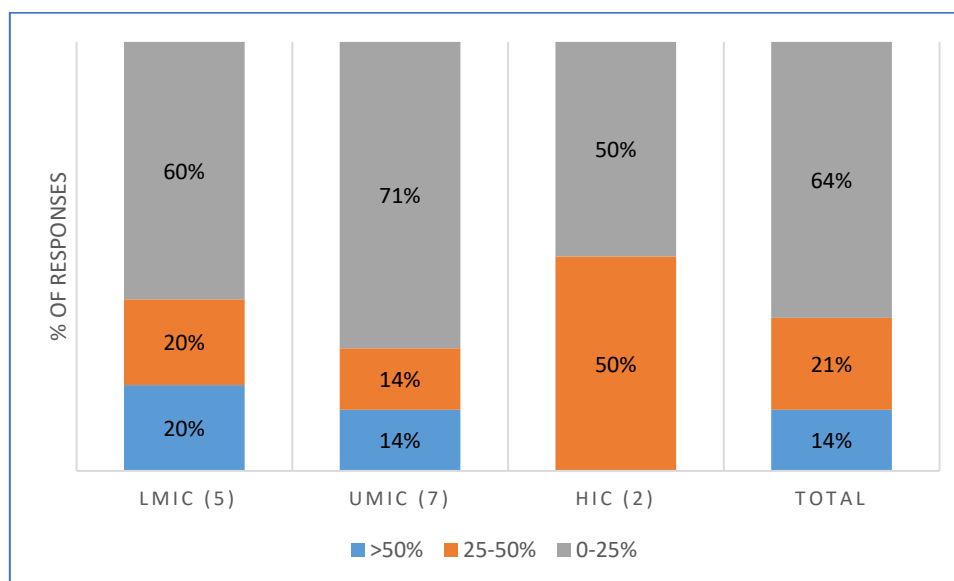
1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

In relation to appeals resolved during one year, the resolution rate indicators are less promising. Only 14% of the countries, out of the fourteen that answered, have a resolution rate above 50%, while 64% of countries indicated that their appeals resolution has been lower than 25%. This means that, in most countries, it will take some years to resolve the issue of the stock of pending cases to solve<sup>29</sup>.

<sup>28</sup> For detailed information on the countries see table 10.2 in annex.

<sup>29</sup> For detailed information on the countries see table 10.3 in the annex.

**Graphic 10.4**  
**Distribution of the appeals resolution rate - 2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

In this case, there seems to be no relationship between the rate of resolution and the per capita income of the countries.

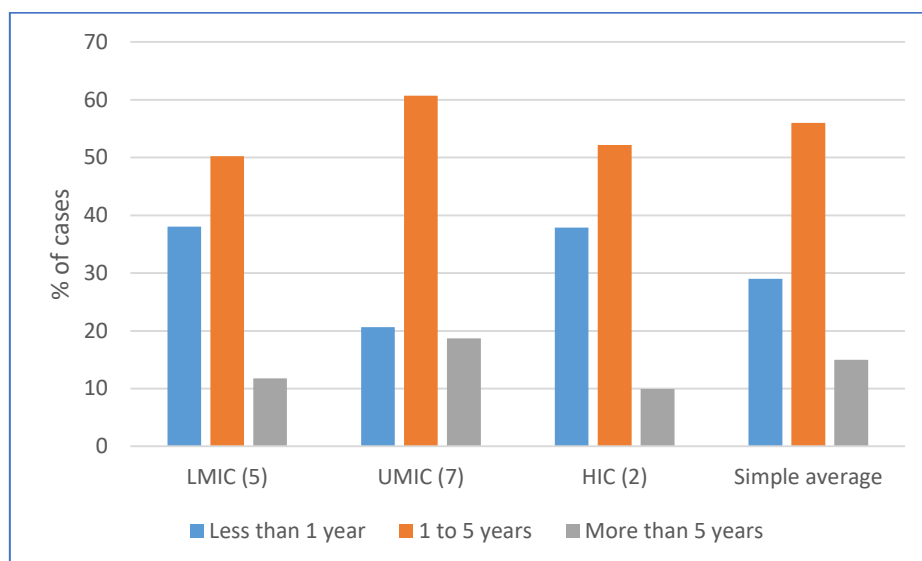
Another aspect that the survey has detected is whether appeals are resolved in favor of the tax administrations. On average, in 63% of the cases, they are resolved in favor. If we take into account the value of the cases, the percentage is 73 percent in favor<sup>30</sup>. Given that the number of countries that responded to this part of the survey is low, this is an area where additional data is needed.

Finally, in regards to the antiquity of the cases in appeal, on average, 29% of the appeal cases are less than one year old, 56% of appeals are between one and five years old, and 15% of the appeals are more than 5 years old. The analysis of the antiquity of the appeals in accordance with the per capita income of countries does not show clear patterns<sup>31</sup>.

<sup>30</sup> For detailed information on the countries see table 10.3 in the annex.

<sup>31</sup> For detailed information on countries consult tables 10.4 and 10.5 in annex.

**Graphic 10.5**  
**Aging of appeal cases - 2013 1 /**



**Source:** RA-FIT

1 / HIC = High-income countries; UMIC = Upper-middle-income countries; LMIC = Lower-middle-income countries

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## ANNEXES

### GDP, tax revenues and Exchange rate

Country	GDP 2013 (thousands of dollars)	Total Tax Revenue 2013 (Thousands of US \$)	Exchange rate 2013
Argentina	514,049,162	97,168,568	6.50
Barbados	4,284,023	984,189	2.00
Bermuda	NI	NI	1.00
Bolivia	29,586,315	8,479,266	6.91
Brazil	2,055,378,112	282,160,508	2.35
Chile	261,930,577	48,562,011	523.76
Colombia	371,142,114	54,866,431	1,922.56
Costa Rica	49,458,966	4,430,580	501.41
Dominican Republic	59,196,374	8,239,260	42.85
Ecuador	94,144,112	13,846,662	1.00
El Salvador	2,801,374	306,202	8.75
Guatemala	54,486,206	5,790,468	7.85
Honduras	18,655,322	2,700,442	20.60
Jamaica	13,575,947	2,501,845	106.05
Mexico	1,231,552,943	122,759,659	13.08
Nicaragua	11,003,353	1,048,406	25.33
Paraguay	28,491,680	3,260,127	4,524.00
Peru	195,673,345	31,984,841	2.80
Trinidad and Tobago	27,616,663	6,373,154	6.47
Uruguay	53,954,715	10,392,029	21.39

N.I.: No information

Source: RA-FIT



Table 1.1: Institutional framework of RAs in LAC – 2013			
Countries	General Directorate in Ministry	Semi-autonomous body without Directorate	Semi-autonomous body with Directorate
Argentina			✓
Barbados	NI	NI	NI
Bermuda	NI	NI	NI
Bolivia		✓	
Brazil	✓		
Chile		✓	
Colombia		✓	
Costa Rica	✓		
Dominican Republic	✓		
Ecuador		✓	
El Salvador	NI	NI	NI
Guatemala			✓
Honduras		✓	
Jamaica	✓		
Mexico			✓
Nicaragua	✓		
Paraguay	✓		
Peru			✓
Trinidad and Tobago	✓		
Uruguay	✓		
<b>TOTAL</b>	<b>8</b>	<b>5</b>	<b>4</b>

N.I.: No information

Source: RA-FIT

Table 1.2: Type of Directorate for RAs in LAC – 2013		
Countries	Consultative Directorate	Decision-making Directorate
Argentina	NI	NI
Barbados	NI	NI
Bermuda	NI	NI
Bolivia	Not applicable	Not applicable
Brazil	Not applicable	Not applicable
Chile	Not applicable	Not applicable
Colombia	Not applicable	Not applicable
Costa Rica	Not applicable	Not applicable
Dominican Republic	Not applicable	Not applicable
Ecuador	Not applicable	Not applicable
El Salvador	NI	NI
Guatemala		✓
Honduras	Not applicable	Not applicable
Jamaica	Not applicable	Not applicable
Mexico		✓
Nicaragua	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable
Peru	✓	
Trinidad and Tobago	Not applicable	Not applicable
Uruguay	Not applicable	Not applicable

NI: no information

Source: RA-FIT

Table 1.3: Number of members who integrate the Directorates of RAs In LAC		
Countries	Number of members integrating the Directorate	Number of Directorate members who come from the private sector
Argentina	NI	NI
Barbados	NI	NI
Bermuda	NI	NI
Bolivia	Not applicable	Not applicable
Brazil	Not applicable	Not applicable
Chile	Not applicable	Not applicable
Colombia	Not applicable	Not applicable
Costa Rica	Not applicable	Not applicable
Dominican Republic	Not applicable	Not applicable
Ecuador	Not applicable	Not applicable
El Salvador	NI	NI
Guatemala	6	4
Honduras	Not applicable	Not applicable
Jamaica	Not applicable	Not applicable
Mexico	7	3
Nicaragua	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable
Peru	3	0
Trinidad and Tobago	Not applicable	Not applicable
Uruguay	Not applicable	Not applicable

NI: no information

Source: RA-FIT

Table 1.4: Integration between tax agencies and customs agencies in RAs of LAC – 2013			
Countries	Separate bodies	Unified organization: Taxes and Customs totally integrated	Unified organization: Common supporting services, but separated operational units
Argentina			✓
Barbados			✓
Bermuda	NI	NI	NI
Bolivia	✓		
Brazil		✓	
Chile	✓		
Colombia			✓
Costa Rica	✓		
Dominican Republic	✓		
Ecuador	✓		
El Salvador	✓		
Guatemala			✓
Honduras			✓
Jamaica	✓		
Mexico			✓
Nicaragua	✓		
Paraguay	✓		
Peru			✓
Trinidad and Tobago	✓		
Uruguay	✓		
<b>TOTAL</b>	<b>11</b>	<b>1</b>	<b>7</b>

NI: no information

Source: RA-FIT

Table 1.5: Type of relation between social security agencies and RAs in LAC – 2013			
Countries	Separated organizations	Separated organizations – Some assistance(ex: Collection function)	Unified organization
Argentina			✓
Barbados	✓		
Bermuda	NI	NI	NI
Bolivia	✓		
Brazil		✓	
Chile	✓		
Colombia	✓		
Costa Rica	✓		
Dominican Republic	✓		
Ecuador	✓		
El Salvador	✓		
Guatemala	✓		
Honduras	✓		
Jamaica		✓	
Mexico	✓		
Nicaragua	✓		
Paraguay	✓		
Peru			✓
Trinidad and Tobago		✓	
Uruguay		✓	
<b>TOTAL</b>	<b>13</b>	<b>4</b>	<b>2</b>

NI: no information

Source: RA-FIT

Table 1.6: Powers granted to RAs without need to request external approval - 2013							
Countries	Design own internal structure, including the network of offices	Determine the staff remuneration levels	Establish personnel's equipment and composition	Recruit and dismiss personnel	Autonomy to execute operational expenses	Autonomy to execute capital expenses	Establish performance standards
Argentina	✓	✓	✓	✓	✓	✓	✓
Barbados					✓	✓	✓
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	✓	✓	✓	✓	✓	✓	✓
Brazil			✓		✓	✓	✓
Chile	✓			✓	✓	✓	✓
Colombia			✓	✓	✓	✓	✓
Costa Rica	✓		✓	✓			✓
Dominican Republic	✓	✓	✓	✓	✓	✓	✓
Ecuador	✓		✓	✓	✓	✓	✓
El Salvador	✓						✓
Guatemala	✓	✓	✓	✓	✓	✓	✓
Honduras	✓	✓	✓	✓	✓	✓	✓
Jamaica				✓	✓	✓	✓
Mexico			✓	✓			✓
Nicaragua	✓	✓	✓	✓		✓	✓
Paraguay				✓			✓
Peru	✓	✓	✓	✓	✓	✓	✓
Trinidad and Tobago	✓		✓		✓	✓	✓
Uruguay				✓	✓	✓	✓
<b>TOTAL</b>	<b>12</b>	<b>7</b>	<b>13</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>19</b>

NI: no information

Source: RA-FIT

Table 1.7-A: Selected aspects of the strategic management of RAs in LAC - 2013					
Countries	Develop an annual report or memory	Publish an annual report or memory	Prepare a strategic plan	Publish its strategic plan	Has procedures to identify and evaluate the compliance risks
Argentina	✓	✓	✓	✓	
Barbados	✓		✓		✓
Bermuda	NI	NI	NI	NI	NI
Bolivia	✓	✓	✓	✓	✓
Brazil	✓	✓	✓	✓	✓
Chile	✓	✓	✓		✓
Colombia	✓	✓	✓	✓	✓
Costa Rica	✓	✓	✓	✓	✓
Dominican Republic	✓	✓	✓	✓	✓
Ecuador	✓	✓	✓	✓	✓
El Salvador	✓	✓	✓	✓	✓
Guatemala	✓	✓	✓	✓	✓
Honduras	✓	✓	✓	✓	✓
Jamaica	✓	✓	✓		✓
Mexico	✓	✓	✓	✓	✓
Nicaragua	✓		✓	✓	✓
Paraguay	✓	✓	✓		
Peru	✓	✓	✓	✓	✓
Trinidad and Tobago	✓		✓		✓
Uruguay	✓	✓	✓	✓	
<b>TOTAL</b>	<b>19</b>	<b>16</b>	<b>19</b>	<b>14</b>	<b>16</b>

NI: no information

Source: RA-FIT

Table 1.7-B: Selected aspects of the strategic management of RAs in LAC – 2013

Countries	Disseminate on the compliance risks as well as the mitigation strategies	Publish the rights of taxpayers	Implement regularly taxpayers' perception surveys	Publish standards of service quality	In specific circumstances, has authority to remit interests and sanctions for tax breaches
Argentina		✓			
Barbados					
Bermuda	NI	NI	NI	NI	NI
Bolivia	✓	✓	✓	✓	
Brazil	✓	✓	✓	✓	
Chile		✓	✓	✓	✓
Colombia	✓	✓	✓		
Costa Rica	✓	✓		✓	✓
Dominican Republic	✓	✓	✓		✓
Ecuador	✓	✓	✓	✓	
El Salvador	✓	✓	✓	✓	
Guatemala	✓	✓	✓		✓
Honduras	✓	✓	✓		
Jamaica	✓	✓	✓	✓	✓
Mexico		✓	✓	✓	✓
Nicaragua					✓
Paraguay			✓	✓	
Peru		✓			
Trinidad and Tobago		✓			✓
Uruguay		✓	✓		✓
<b>TOTAL</b>	<b>10</b>	<b>16</b>	<b>13</b>	<b>9</b>	<b>9</b>

NI : no information

Source: RA-FIT



Table 1.8: Type of audit to evaluate compliance with processes of RAs in LAC - 2013		
Countries	External audit	Internal audit
Argentina	✓	✓
Barbados	✓	✓
Bermuda	NI	NI
Bolivia	✓	✓
Brazil	✓	✓
Chile	✓	✓
Colombia	✓	✓
Costa Rica	✓	✓
Dominican Republic	✓	✓
Ecuador	✓	✓
El Salvador	✓	✓
Guatemala	✓	✓
Honduras		✓
Jamaica	✓	✓
Mexico	✓	✓
Nicaragua	✓	✓
Paraguay	✓	✓
Peru	✓	✓
Trinidad and Tobago	✓	✓
Uruguay	✓	✓
<b>TOTAL</b>	<b>18</b>	<b>19</b>

NI: no information

Source: RA-FIT

Table 1.9-A: Externalization of services in RAs of LAC - 2013	
Countries	Externalization of some services
Argentina	✓
Barbados	
Bermuda	NI
Bolivia	✓
Brazil	✓
Chile	✓
Colombia	✓
Costa Rica	✓
Dominican Republic	✓
Ecuador	✓
El Salvador	
Guatemala	✓
Honduras	✓
Jamaica	✓
Mexico	✓
Nicaragua	✓
Paraguay	✓
Peru	✓
Trinidad and Tobago	
Uruguay	✓
<b>TOTAL</b>	<b>16</b>

NI: no information

Source: RA-FIT

Table 1.9-B: Externalization of services in RAs of LAC - 2013

Countries	Analytic services (Technical/ Policies)	Banking services	Taxpayer's services (Call center)	Debt recovery service	Information Technology services
Argentina	✓	✓			
Barbados	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI	NI
Bolivia		✓			
Brazil		✓	✓		✓
Chile			✓		✓
Colombia		✓	✓		✓
Costa Rica		✓			
Dominican Republic					
Ecuador		✓			
El Salvador	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	✓	✓			✓
Honduras					✓
Jamaica					✓
Mexico					✓
Nicaragua		✓			
Paraguay		✓		✓	
Peru		✓			
Trinidad and Tobago	Not applicable	Not applicable	Not applicable	Not applicable	Not applicable
Uruguay	✓	✓	✓	✓	✓
<b>TOTAL</b>	<b>3</b>	<b>11</b>	<b>4</b>	<b>2</b>	<b>8</b>

NI: no information

Source: RA-FIT

Table 1.9-C: Externalization of Services in RAs of LAC - 2013				
Countries	Security services	Specialized services (comp. to other RAs)	Audits to taxpayer	Training
Argentina	✓			
Barbados	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI
Bolivia				✓
Brazil	✓			✓
Chile				
Colombia	✓			
Costa Rica	✓			
Dominican Republic				✓
Ecuador	✓			✓
El Salvador	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	✓			
Honduras				
Jamaica				✓
Mexico	✓	✓		✓
Nicaragua				
Paraguay				✓
Peru	✓			
Trinidad and Tobago	Not applicable	Not applicable	Not applicable	Not applicable
Uruguay	✓	✓		✓
<b>TOTAL</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>8</b>

NI: no information

Source: RA-FIT

Table 1.10-A: Development of "core" computer systems in RAs of LAC - 2013		
Countries	In-house development	Developed by an external provider
Argentina	✓	
Barbados		✓
Bermuda	NI	NI
Bolivia	✓	
Brazil		✓
Chile	✓	
Colombia	✓	
Costa Rica		✓
Dominican Republic	✓	
Ecuador		✓
El Salvador		✓
Guatemala	✓	
Honduras	✓	
Jamaica		✓
Mexico		✓
Nicaragua	✓	
Paraguay	✓	
Peru	✓	
Trinidad and Tobago		✓
Uruguay	✓	
TOTAL	11	8

NI: no information

Source: RA-FIT

Table 1.10-B: Development of "core" computer systems in RAs of LAC - 2013		
Countries	Developed by an external provider, made to order	Developed by an external provider, off the shelf
Argentina	Not applicable	Not applicable
Barbados	✓	
Bermuda	NI	NI
Bolivia	Not applicable	Not applicable
Brazil	✓	
Chile	Not applicable	Not applicable
Colombia	Not applicable	Not applicable
Costa Rica	✓	
Dominican Republic	Not applicable	Not applicable
Ecuador		✓
El Salvador	✓	
Guatemala	Not applicable	Not applicable
Honduras	Not applicable	Not applicable
Jamaica	✓	
Mexico	✓	
Nicaragua	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable
Peru	Not applicable	Not applicable
Trinidad and Tobago		✓
Uruguay	Not applicable	Not applicable
<b>TOTAL</b>	<b>6</b>	<b>2</b>

NI: no information

Source: RA-FIT

Table 1.11: Indicators of administration costs for RAs in LAC - 2013						
Countries	Total expense (Mill. US \$)	Operational expenses for internal taxes (Mill. US \$)	Total expense / Total collection	Total expense /GDP	Operational expense TI / Total collection	Operational expense TI / GDP
Argentina	2,653	1,380	1.83%	0.52%	0.95%	0.27%
Barbados	26	7	2.68%	0.61%	0.75%	0.17%
Bermuda	NI	NI	NI	NI	NI	NI
Bolivia	43	36	0.45%	0.14%	0.38%	0.12%
Brazil	3,144	NI	0.70%	0.15%	NI	NI
Chile	287	158	0.55%	0.11%	0.30%	0.06%
Colombia	NI	NI	NI	NI	NI	NI
Costa Rica	40	28	0.87%	0.08%	0.61%	0.06%
Dominican Republic	86	22	1.00%	0.15%	0.25%	0.04%
Ecuador	99	32	0.72%	0.11%	0.23%	0.03%
El Salvador	2	2	0.57%	0.08%	0.48%	0.06%
Guatemala	118	97	2.04%	0.22%	1.67%	0.18%
Honduras	40	18	1.46%	0.21%	0.66%	0.10%
Jamaica	NI	35	NI	NI	1.32%	0.26%
Mexico	1,060	594	0.46%	0.09%	0.26%	0.05%
Nicaragua	16	10	1.49%	0.15%	0.88%	0.09%
Paraguay	55	22	1.69%	0.19%	0.67%	0.08%
Peru	590	278	1.62%	0.30%	0.76%	0.14%
Trinidad and Tobago	NI	15	NI	NI	0.23%	0.05%
Uruguay	99	78	0.95%	0.18%	0.75%	0.14%
<b>AVERAGE</b>			<b>1.19%</b>	<b>0.21%</b>	<b>0.66%</b>	<b>0.11%</b>

NI: no information

Source: RA-FIT

Table 2.1: Number of full-time employees (FTE) for RAs in LAC - 2013							
Countries	RRHH, administration and other supports [1]	Tax operations [2]	Total number of FTEs in RAs[3]	Number of FTEs in Central offices of RAs [4]	[1] / [3]	[2] / [3]	[4] / [3]
Argentina 1/	804	15,272	22,006	3,115	4%	69%	14%
Barbados 1/	42	320	362	0	12%	88%	0%
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	238	1,091	1,329	391	18%	82%	29%
Brazil 1/	7,893	13,136	24,178	1,926	33%	54%	8%
Chile	1,606	2,589	4,195	857	38%	62%	20%
Colombia 1/	3,430	6,088	9,518	308	36%	64%	3%
Costa Rica	0	966	966	243	0%	100%	25%
Dominican Republic	1,123	1,520	2,643	1,148	42%	58%	43%
Ecuador	1,477	1,310	2,787	1,531	53%	47%	55%
El Salvador	137	900	1037	871	13%	87%	84%
Guatemala 1/	880	1796	3,712	1,420	24%	48%	38%
Honduras 1/	476	1,292	2,410	609	20%	54%	25%
Jamaica	437	1,824	2,261	26	19%	81%	1%
Mexico 1/	6,533	21,020	36,410	9,127	18%	58%	25%
Nicaragua	843	890	1,733	127	49%	51%	7%
Paraguay	234	511	745	522	31%	69%	70%
Peru 1/	2,868	7,214	13,324	1,207	22%	54%	9%
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI
Uruguay	271	1,192	1,463	1,130	19%	81%	77%
<b>AVERAGE</b>					<b>22%</b>	<b>60%</b>	<b>19%</b>

NI: No information; 1/ RAs integrated with Customs

Source: RA-FIT



Table 2.2: Indicators of total FTEs in RAs of LAC - 2013

Countries	Total population(thousands)	EAP (thousands)	Registered in Personal Income Tax (thousands)	Total number of FTEs in RAs	Population: Total ratio of employees	EAP: Total Employees ratio	PIT Taxpayers: Total employees ratio
Argentina	41,425	19,277	986	22,006	1,882	876	45
Barbados	285	161	96	362	787	445	264
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	10,449	5,025	120	1,329	7,862	3,781	90
Brazil	199,985	108,384	173,674	24,178	8,271	4,483	7,183
Chile	17,603	8,603	2,019	4,195	4,196	2,051	481
Colombia	48,374	23,900	1,086	9,518	5,082	2,511	114
Costa Rica	4,860	2,278	289	966	5,031	2,358	299
Dominican Republic	10,291	4,635	119	2,643	3,894	1,754	45
Ecuador	15,769	7,554	1,095	2,787	5,658	2,710	393
El Salvador	6,326	2,711	NI	1,037	6,100	2,614	NI
Guatemala	15,419	6,627	19	3,712	4,154	1,785	5
Honduras	8,075	3,274	35	2,410	3,351	1,359	15
Jamaica	2,784	1,290	81	2,261	1,231	571	36
Mexico	119,321	54,475	36,253	36,410	3,277	1,496	996
Nicaragua	6,066	2,598	16	1,733	3,500	1,499	9
Paraguay	6,782	3,131	195	745	9,103	4,203	261
Peru	30,297	16,328	236	13,324	2,274	1,225	18
Trinidad and Tobago	1,341	684	374	NI	NI	NI	NI
Uruguay	3,407	1,750	1,756	1,463	2,329	1,196	1,200
<b>AVERAGE</b>					<b>4,332</b>	<b>2,051</b>	<b>674</b>

NI: no information

Source: RA-FIT

Table 2.3: Ratios of employees according to per capita income - 2013			
Countries	Population: Total personnel ratio	EAP: Ratio of total personnel	PIT Taxpayers: Ratio of total personnel
<b>LMIC (AVERAGE)</b>	<b>5,678</b>	<b>2,540</b>	<b>76</b>
Bolivia	7,862	3,781	90
El Salvador	6,100	2,614	NI
Guatemala	4,154	1,785	5
Honduras	3,351	1,359	15
Nicaragua	3,500	1,499	9
Paraguay	9,103	4,203	261
<b>UMIC (AVERAGE)</b>	<b>4,067</b>	<b>1,998</b>	<b>1,014</b>
Argentina	1,882	876	45
Brazil	8,271	4,483	7,183
Colombia	5,082	2,511	114
Costa Rica	5,031	2,358	299
Dominican Republic	3,894	1,754	45
Ecuador	5,658	2,710	393
Jamaica	1,231	571	36
Mexico	3,277	1,496	996
Peru	2,274	1,225	18
<b>HIC (AVERAGE)</b>	<b>2,437</b>	<b>1,231</b>	<b>649</b>
Barbados	787	445	264
Bermuda	NI	NI	NI
Chile	4,196	2,051	481
Trinidad and Tobago	NI	NI	NI
<b>Uruguay</b>	2,329	1,196	1,200
<b>AVERAGE</b>	<b>4,332</b>	<b>2,051</b>	<b>674</b>

NI: no information; HIC=High-income countries; UMIC=Upper-middle-income countries; LMIC=Lower-middle-income countries

Source: RA-FIT

Table 2.4: FTI for tax operations according to functions - 2013

Countries	Audit, investigation and other verifications		Administration of taxpayers' accounts		Debts collection and related functions		Other functions of tax operations		Total of FTEs for tax operations	
	Nº	%	Nº	%	Nº	%	Nº	%	Nº	%
Argentina	7,271	47.6	3340	21.9	917	6.0	3744	24.5	15,272	100.0
Barbados	87	27.2	0	0.0	0	0	233	72.8	320	100.0
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	350	32.1	223	20.4	251	23.0	267	24.5	1,091	100.0
Brazil	4,052	30.9	3,262	24.8	5,056	38.5	766	5.8	13,136	100.0
Chile	1,693	65.4	836	32.3	0	0.0	60	2.3	2,589	100.0
Colombia	2,665	43.8	1,578	25.9	847	13.9	998	16.4	6,088	100.0
Costa Rica	373	38.6	101	10.5	171	17.7	321	33.2	966	100.0
Dominican Republic	462	30.4	739	48.6	150	9.9	169	11.1	1,520	100.0
Ecuador	417	31.8	0	0.0	107	8.2	786	60.0	1,310	100.0
El Salvador	661	73.4	103	11.4	0	0.0	136	15.1	900	100.0
Guatemala	900	50.1	725	40.4	49	2.7	122	6.8	1,796	100.0
Honduras	556	43.0	155	12.0	101	7.8	480	37.2	1,292	100.0
Jamaica	395	21.7	9	0.5	358	19.6	1,062	58.2	1,824	100.0
Mexico	8,970	42.7	4,054	19.3	5,952	28.3	2,044	9.7	21,020	100.0
Nicaragua	481	54.0	203	22.8	206	23.2	0	0.0	890	100.0
Paraguay	112	21.9	233	45.6	100	19.6	66	12.9	511	100.0
Peru	1,841	25.5	1,555	21.6	1,460	20.2	2,358	32.7	7,214	100.0
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	332	27.9	270	22.7	62	5.2	528	44.3	1,192	100.0
<b>AVERAGE</b>		<b>39.3</b>		<b>21.1</b>		<b>13.5</b>		<b>26.0</b>		<b>100.0</b>

NI: no information

Source: RA-FIT

Table 2.5: Number of personnel by employment category for RAs in LAC - 2013					
Countries	Permanent Personnel	Personnel with fixed term contract - general regime	Personnel with fixed-term contract - specific regime	Other category of employment	Total N° of FTEs in RAs
Argentina	100%	0%	0%	0%	100%
Barbados	0%	0%	0%	100%	100%
Bermuda	NI	NI	NI	NI	NI
Bolivia	100%	0%	0%	0%	100%
Brazil	100%	0%	0%	0%	100%
Chile	60%	40%	0%	0%	100%
Colombia	58%	42%	0%	0%	100%
Costa Rica	100%	0%	0%	0%	100%
Dominican Republic	96%	4%	0%	0%	100%
Ecuador	87%	2%	11%	0%	100%
El Salvador	100%	0%	0%	0%	100%
Guatemala	89%	11%	0%	0%	100%
Honduras	100%	0%	0%	0%	100%
Jamaica	91%	9%	0%	0%	100%
Mexico	91%	9%	0%	0%	100%
Nicaragua	100%	0%	0%	0%	100%
Paraguay	100%	0%	0%	0%	100%
Peru	1%	61%	38%	0%	100%
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	84%	16%	0%	0%	100%
<b>TOTAL</b>	<b>81%</b>	<b>11%</b>	<b>3%</b>	<b>6%</b>	<b>100%</b>

NI: no information

Source: RA-FIT

Table 2.6: Academic level of RAs' personnel in LAC - 2013				
Countries	Personnel with university degree	Personnel with technical skills/training	Personnel with administrative skills/training	Total N° of FTEs in RAs
Argentina	53%	11%	36%	100%
Barbados	0%	0%	100%	100%
Bermuda	NI	NI	NI	NI
Bolivia	69%	23%	9%	100%
Brazil	79%	21%	1%	100%
Chile	66%	8%	25%	100%
Colombia	79%	4%	18%	100%
Costa Rica	79%	14%	7%	100%
Dominican Republic	60%	25%	15%	100%
Ecuador	94%	1%	4%	100%
El Salvador	57%	17%	25%	100%
Guatemala	45%	44%	10%	100%
Honduras	35%	11%	54%	100%
Jamaica	55%	3%	35%	100%
Mexico	63%	2%	35%	100%
Nicaragua	32%	40%	28%	100%
Paraguay	46%	43%	10%	100%
Peru	90%	5%	5%	100%
Trinidad and Tobago	NI	NI	NI	NI
Uruguay	35%	10%	55%	100%
<b>TOTAL</b>	<b>58%</b>	<b>16%</b>	<b>26%</b>	<b>100%</b>

NI: no information

Source: RA-FIT

Table 2.7: Age distribution of RAs personnel in LAC - 2013					
Countries	Personnel not older than 30 years old	Personnel older than 30 but not older than 45 years	Personnel older than 45 but not older than 55	Personnel older than 55	Total N° of FTEs in RAs
Argentina	5%	39%	33%	23%	100%
Barbados	11%	35%	41%	14%	100%
Bermuda	NI	NI	NI	NI	NI
Bolivia	18%	57%	17%	7%	100%
Brazil	4%	30%	36%	29%	100%
Chile	8%	50%	22%	21%	100%
Colombia	11%	40%	40%	9%	100%
Costa Rica	10%	36%	36%	19%	100%
Dominican Republic	20%	50%	21%	9%	100%
Ecuador	35%	61%	4%	1%	100%
El Salvador	5%	44%	33%	18%	100%
Guatemala	20%	58%	16%	5%	100%
Honduras	16%	45%	25%	14%	100%
Jamaica	23%	52%	19%	6%	100%
Mexico	26%	45%	21%	8%	100%
Nicaragua	14%	43%	28%	15%	100%
Paraguay	9%	45%	38%	8%	100%
Peru	36%	37%	17%	10%	100%
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	16%	28%	29%	27%	100%
<b>TOTAL</b>	<b>16%</b>	<b>44%</b>	<b>27%</b>	<b>13%</b>	<b>100%</b>

NI: no information

Source: RA-FIT

Table 2.8: Seniority of RAs personnel in LAC - 2013					
Countries	Personnel with less than 5 years seniority	Personnel with 5 to 10 years of seniority	Personnel with 10 to 20 years of seniority	Personnel with more than 20 years of seniority	Total N° of FTEs in RAs
Argentina	17%	14%	25%	44%	100%
Barbados	11%	28%	37%	24%	100%
Bermuda	NI	NI	NI	NI	NI
Bolivia	71%	13%	12%	5%	100%
Brazil	12%	30%	33%	25%	100%
Chile	22%	19%	32%	27%	100%
Colombia	19%	19%	18%	44%	100%
Costa Rica	9%	27%	42%	22%	100%
Dominican Republic	27%	40%	24%	9%	100%
Ecuador	41%	32%	26%	0%	100%
El Salvador	4%	25%	36%	35%	100%
Guatemala	44%	26%	30%	0%	100%
Honduras	34%	30%	28%	9%	100%
Jamaica	22%	28%	39%	11%	100%
Mexico	40%	19%	26%	15%	100%
Nicaragua	50%	22%	21%	7%	100%
Paraguay	12%	11%	19%	58%	100%
Peru	55%	10%	12%	23%	100%
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	40%	9%	11%	40%	100%
<b>TOTAL</b>	<b>29%</b>	<b>22%</b>	<b>26%</b>	<b>22%</b>	<b>100%</b>

NI: no information

Source: RA-FIT

Table 2.9: Distribution by gender of the personnel of RAs in LAC - 2013			
Countries	Male	Female	Total N° of FTEs in RAs
Argentina	53%	47%	100%
Barbados	44%	56%	100%
Bermuda	NI	NI	NI
Bolivia	48%	52%	100%
Brazil	61%	39%	100%
Chile	48%	52%	100%
Colombia	42%	58%	100%
Costa Rica	41%	59%	100%
Dominican Republic	40%	60%	100%
Ecuador	41%	59%	100%
El Salvador	49%	51%	100%
Guatemala	56%	44%	100%
Honduras	41%	59%	100%
Jamaica	26%	74%	100%
Mexico	48%	52%	100%
Nicaragua	54%	46%	100%
Paraguay	64%	36%	100%
Peru	54%	46%	100%
Trinidad and Tobago	NI	NI	NI
Uruguay	37%	63%	100%
<b>TOTAL</b>	<b>47%</b>	<b>53%</b>	<b>100%</b>

NI: no information

Source: RA-FIT



Table 3.1: Criteria for determining large taxpayers in the RAs of LAC - 2013	
Countries	Main criteria for determining the large taxpayers
Argentina	<ol style="list-style-type: none"> <li>1) Contributive capacity;</li> <li>2) Volume of employees reported;</li> <li>3) Annual sales average and</li> <li>4) Relevant assets.</li> </ol>
Barbados	NI
Bermuda	NI
Bolivia	<ol style="list-style-type: none"> <li>1) Determined tax amount;</li> <li>2) Paid tax;</li> <li>3) Total sales</li> <li>4) Total purchases</li> </ol>
Brazil	<ol style="list-style-type: none"> <li>1) Gross annual income, during the year 2009, higher than de R \$ 90,000,000.00 (R \$ ninety millions);</li> <li>2) Reported debts in the tax debits and credits of federal tax, in the calendar year 2009, higher than R \$ 90,000,000.00 (R \$ ninety millions);</li> <li>3) Total payroll, in the calendar year 2009, of more than R \$ 15.000.000,00 (R \$ fifteen millions);</li> <li>4) Reported debts for the calendar year 2009, higher than R \$ 5.000.000,00 (R \$ five millions)</li> </ol>
Chile	<ol style="list-style-type: none"> <li>1) Income or annual sales equal or exceeding US \$ 81.5 billion in total and in each of the past three business years;</li> <li>2) Tax equity, US \$ 99.6 million or more, during each of the last three tax years;</li> <li>3) Taxpayers who own, directly or indirectly, 20% or more of the capital of other companies or maintain a capital relation, control or administration, direct or indirect, or maintain economic interest, with taxpayers who meet with any of the criteria of the numbers I or II;</li> <li>4) Subject to the control of the Superintendence of Banks and Financial Institutions the Superintendence of Assets and Insurance; the Superintendence of Health and/or the Superintendent of Pensions, and that in any of the past three business years, have received capital interests, equal to or exceeding US \$ 4.5 million;</li> <li>5) Having declared exportations for annual average amount equal or more than US \$ 22.6 million in each of the past three business years;</li> <li>6) Taxpayers belonging to Large Mining Sector;</li> <li>7) Taxpayers develop banking activity;</li> <li>8) Corporate Investment support companies;</li> <li>9) Taxpayers performing the activity of casinos;</li> <li>10) Taxpayers that are part of Business Groups</li> </ol>
Colombia	<ol style="list-style-type: none"> <li>1) Size of assets;</li> <li>2) Total of operations in the previous year.</li> </ol>
Costa Rica	<ol style="list-style-type: none"> <li>1) Reported tax amount;</li> <li>2) Volume of business (gross income), total assets, and economic sector (must comply with one of these four)</li> </ol>
Dominican Republic	<ol style="list-style-type: none"> <li>1) Volume of business (total of operations);</li> <li>2) Paid tax;</li> <li>3) Collection</li> </ol>
Ecuador	<ol style="list-style-type: none"> <li>1) Taxpayers who have been permanently in the registries of Large taxpayers;</li> <li>2) Ranking of assets and income: the indicator of income/ assets is calculated for all companies that have these activities, being LT or not, in order to define the list of companies that have very high income or assets, where if the indicator is more than 1, it is classified in the income group and if it is less than 1 in the group of IMFSC assets; with inclusion of the listing of largest companies according to criteria (income or assets);</li> <li>3) Trust funds, investment funds and public companies are excluded from the listings.</li> </ol>

	4) All the taxpayers have their relative size weighted based on the following formula: $(\text{INCOME} \times 5) + (\text{ASSETS} \times 3) + (\text{COSTS AND EXPENSES} \times 1)$
El Salvador	1) Sum of tax payments higher or equal to US\$1,000,000; 2) Sum of VAT sales higher or equal to US \$14,000,000 o total VAT purchases higher or equal to US\$12,000,000; 3) Taxed income higher or equal to US\$10,000,000; 4) Total operational costs and expenses higher or equal to US\$ 9,000,000
Guatemala	Relative importance of gross income, net assets and tax contributions, in addition to the capacity installed in the administrative units are the determinant variables considered
Honduras	1) Represent 80% of Tax and customs revenue; 2) Are part of corporate groups; 3) Their operations focus on strategic economic activities; 4) They are the biggest withholding agent.
Jamaica	1) Taxpayers of biggest impact on revenue; 2) Sales / Invoicing /supplies taxed exceed \$ 500M; 3) Total tax paid => \$ 50M
Mexico	1) Taxpayers from financial sectors, consolidation, government entities, PEMEX and autonomous organizations; 2) Taxpayers that perform operations with related parties, and subjects resident on foreign soil; as well as national residing abroad 3) Legal entities whose declared income for the last tax exercise for the PIT is equal or superior to 597,985 million pesos.
Nicaragua	1) Gross income higher than 60 million cordobas; 2) Tax industry manufacturer or importer; 3) State institution; 4) Tax free zone company
Paraguay	1) Amount provided; 2) Sales level; 3) Purchase level.
Peru	1) Tax payments; 2) Sales; 3) Purchases and 4) Operations of intl. trade.
Trinidad and Tobago	1) Gross invoicing, higher than TT \$ 200; 2) Group structure; 3) Number of Employees; 4) Industry sector
Uruguay	1) Invoicing; 2) Fixed assets; 3) Collection 4) Strategic importance

**NI:** no information

**Source:** RA-FIT

Table 3.2: General Information on Large taxpayers of RAs in LAC - 2013

Countries	N° de ETC in LTD [1]	Total N° of ETC in RAs [2]	N° of Large taxpayers [3]	Total de taxpayers [4]	Revenue collection by LTD (% the total income) [5]	Large Taxpayers as % of total of taxpayers [3]/[4]	Staff in LTD as % of total staff [1]/[2]	No. de Large taxpayers / Staff in OGC
Argentina	521	22,006	2,035	4,915,040	59.6	0.04	2.4	3.9
Barbados	Not applicable	362	Not applicable	155,549	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	152	1,329	4,027	865,411	69.8	0.47	11.4	26.5
Brazil	207	24,178	16,410	251,854,610	83.1	0.01	0.9	79.3
Chile	180	4,195	1,515	11,299,523	NI	0.01	4.3	8.4
Colombia	NI	9,518	3,845	1,804,602	77.9	0.21	NI	NI
Costa Rica	71	966	482	591,584	63.3	0.08	7.3	6.8
Dominican Republic	141	2,643	557	10,468,430	78.9	0.01	5.3	4.0
Ecuador	97	2,787	270	6,085,690	NI	0.00	3.5	2.8
El Salvador	114	1,037	639	396,384	95.7	0.16	11.0	5.6
Guatemala	333	3,712	3,172	2,197,781	80.0	0.14	9.0	9.5
Honduras	177	2,410	564	121,391	52.4	0.46	7.3	3.2
Jamaica	138	2,261	1,606	224,172	56.3	0.72	6.1	11.6
Mexico	1,275	36,410	16,685	NI	62.0	NI	3.5	13.1
Nicaragua	69	1,733	420	143,720	71.2	0.29	4.0	6.1
Paraguay	104	745	979	774,086	NI	0.13	14.0	9.4
Peru	1,780	13,324	13,582	5,931,760	66.6	0.23	13.4	7.6
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	35	1463	320	5,734,918	50.0	0.01	2.4	9.1
<b>AVERAGE</b>					<b>69.0</b>	<b>0.19</b>	<b>6.6</b>	<b>12.9</b>

NI: no information

Source: RA-FIT

Table 3.3: Indicators related with the administration of the large taxpayers in the RAs of LAC - 2013				
Countries	Revenue collection by LTD (% of total income)	Large Taxpayers (% of Total de taxpayers)	Staff in LTD (% of Staff Total)	No. de Large taxpayers / Staff in LTD
<b>LMIC (AVERAGE)</b>	<b>73.8</b>	<b>0.28</b>	<b>9.4</b>	<b>10.1</b>
Bolivia	69.8	0.47	11.4	26.5
El Salvador	95.7	0.16	11.0	5.6
Guatemala	80.0	0.14	9.0	9.5
Honduras	52.4	0.46	7.3	3.2
Nicaragua	71.2	0.29	4.0	6.1
Paraguay	NI	0.13	14.0	9.4
<b>UMIC (AVERAGE)</b>	<b>68.4</b>	<b>0.16</b>	<b>5.3</b>	<b>16.1</b>
Argentina	59.6	0.04	2.4	3.9
Brazil	83.1	0.01	0.9	79.3
Colombia	77.9	0.21	NI	NI
Costa Rica	63.3	0.08	7.3	6.8
Dominican Republic	78.9	0.01	5.3	4.0
Ecuador	NI	0.00	3.5	2.8
Jamaica	56.3	0.72	6.1	11.6
Mexico	62.0	NI	3.5	13.1
Peru	66.6	0.23	13.4	7.6
<b>HIC (AVERAGE)</b>	<b>50.0</b>	<b>0.01</b>	<b>3.3</b>	<b>8.8</b>
Barbados	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI
Chile	NI	0.01	4.3	8.4
Trinidad and Tobago	NI	NI	NI	NI
Uruguay	50.0	0.01	2.4	9.1
<b>AVERAGE</b>	<b>69.0</b>	<b>0.19</b>	<b>6.6</b>	<b>12.9</b>

NI: no information; **HIC**: High-income countries; **UMIC**: Upper-middle-income countries; **LMIC**: Lower-middle-income countries

Source: RA-FIT

Table 3.4: Information on STR of RAs in LAC - 2013

Countries	There is a simplified regime for small taxpayers	Type de STR					Total number of registered in the simplified regime
		Fixed amount (Simple patent)	Quota based on indicators	Fixed percentage on sales	Percentage on purchases or other variables (agreed)	Simplified participation in general regimes	
Argentina	✓		✓				3,345,975
Barbados							Not applicable
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	✓					✓	50,598
Brazil	✓	✓	✓		✓		8,236,475
Chile	✓					✓	297,976
Colombia	✓					✓	7,200,000
Costa Rica	✓		✓				54,759
Dominican Republic	✓		✓		✓		5,455
Ecuador	✓		✓				459,265
El Salvador							Not applicable
Guatemala	✓			✓			706,587
Honduras	✓			✓			NI
Jamaica							Not applicable
Mexico	✓			✓			3,886,294
Nicaragua	✓					✓	90,669
Paraguay	✓			✓			162,019
Peru	✓			✓			1,175,012
Trinidad and Tobago	✓		✓	✓			NI
Uruguay	✓					✓	64,854
<b>TOTAL</b>	<b>16</b>	<b>1</b>	<b>6</b>	<b>6</b>	<b>2</b>	<b>5</b>	

NI : no information

Source: RA-FIT

Table 4.1: Number of registries in the taxpayers' registry by tax category managed by RAs in LAC - 2013							
Income groups	Excise taxes	CIT	PIT	Withholders (Employers)	Tax on sales	VAT	Total
<b>LMIC (6)</b>							
Bolivia	330	198,972	120,225	37,369	253,777	254,738	865,411
El Salvador	NI	NI	NI	NI	NI	NI	NI.
Guatemala	704	84,269	18,838	103,107	458,878	234,901	900,697
Honduras	187	18,160	35,363	37,212	29,286	NI	120,208
Nicaragua	332	14,364	15,937	24,040	Not applicable	18,713	73,386
Paraguay	135	44,137	194,751	Not applicable	Not applicable	324,143	563,166
<b>UMIC (9)</b>							
Argentina	NI	304,661	985,629	658,438	Not applicable	972,924	2,921,652
Brazil	NI	12,460,909	173,674,300	12,460,909	Not applicable	12,460,909	211,057,027
Colombia	NI	346,895	1,085,986	NI	Not applicable	371,721	1,804,602
Costa Rica	222	143,171	289,031	1,793	Not applicable	69,080	503,297
Dominican Republic	315	109,323	119,392	116,400	Not applicable	133,184	478,614
Ecuador	577	132,580	1,095,166	95,488	Not applicable	1,229,945	2,553,756
Jamaica	30	18,687	80,511	32,802	Not applicable	15,746	147,776
Mexico	12,102	1,342,725	36,252,863	1,693,018	Not applicable	5,331,804	44,632,512
Peru	NI	330,920	236,352	336,640	873,333	891,357	2,668,602
<b>HIC (5)</b>							
Barbados	NI	6,761	95,580	3,477	Not applicable	10,180	115,998
Bermuda	NI	NI	NI	NI	NI	NI	NI
Chile	85	364,492	2,019,360	533,586	Not applicable	719,487	3,637,010
Trinidad and Tobago	NI	42,696	374,025	39,015	Not applicable	17,480	473,216
Uruguay	NI	349,003	1,755,911	NI	Not applicable	349,003	2,453,917

NI: no information; HIC: High-income countries; UMIC: Upper-middle-income countries; LMIC: Lower-middle-income countries

Source: RA-FIT

Table 4.2: Composition of registries in the taxpayers' registries managed by RAs in LAC (in percentages) - 2013							
Income groups	Excise taxes	CIT	PIT	Withholders (Employers)	Tax on sales	VAT	Total
<b>LMIC (6)</b>	<b>0%</b>	<b>15%</b>	<b>20%</b>	<b>16%</b>	<b>21%</b>	<b>28%</b>	<b>100%</b>
Bolivia	0%	23%	14%	4%	29%	29%	100%
El Salvador	NI	NI	NI	NI	NI	NI	NI
Guatemala	0%	9%	2%	11%	51%	26%	100%
Honduras	0%	15%	29%	31%	24%	0%	100%
Nicaragua	0%	20%	22%	33%	0%	25%	100%
Paraguay	0%	8%	35%	0%	0%	58%	100%
<b>UMIC (9)</b>	<b>0%</b>	<b>13%</b>	<b>50%</b>	<b>11%</b>	<b>4%</b>	<b>23%</b>	<b>100%</b>
Argentina	0%	10%	34%	23%	0%	33%	100%
Brazil	0%	6%	82%	6%	0%	6%	100%
Colombia	0%	19%	60%	0%	0%	21%	100%
Costa Rica	0%	28%	57%	0%	0%	14%	100%
Dominican Republic	0%	23%	25%	24%	0%	28%	100%
Ecuador	0%	5%	43%	4%	0%	48%	100%
Jamaica	0%	13%	54%	22%	0%	11%	100%
Mexico	0%	3%	81%	4%	0%	12%	100%
Perú	0%	12%	9%	13%	33%	33%	100%
<b>HIC (5)</b>	<b>0%</b>	<b>10%</b>	<b>72%</b>	<b>6%</b>	<b>0%</b>	<b>12%</b>	<b>100%</b>
Barbados	0%	6%	82%	3%	0%	9%	100%
Bermuda	NI	NI	NI	NI	NI	NI	NI
Chile	0%	10%	56%	15%	0%	20%	100%
Trinidad and Tobago	0%	9%	79%	8%	0%	4%	100%
Uruguay	0%	14%	72%	0%	0%	14%	100%
<b>TOTAL</b>	<b>0%</b>	<b>13%</b>	<b>46%</b>	<b>11%</b>	<b>8%</b>	<b>23%</b>	<b>100%</b>

NI: No information; HIC: High-income countries; UMIC: Upper-middle-income countries; LMIC: Lower-middle-income countries

Fuente: RA-FIT

Table 4.3-A: Actives and total taxpayers by tax category in RAs of LAC - 2013

Countries	IVA			CIT			PIT		
	Actives	Total	% of actives	Actives	Total	% of actives	Actives	Total	% of actives
Argentina	972,924	1,522,277	64	304,661	364,391	84	985,629	1,925,582	51
Barbados	10,180	14,350	71	6,761	10,279	66	95,580	125,026	76
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	254,738	254,738	100	198,972	198,972	100	120,225	120,225	100
Brazil	12,460,909	16,577,434	75	12,460,909	16,577,434	75	173,674,300	202,122,308	86
Chile	719,487	1,627,551	44	364,492	780,355	47	2,019,360	4,051,549	50
Colombia	371,721	371,721	100	346,895	346,895	100	1,085,986	1,085,986	100
Costa Rica	69,080	98,429	70	143,171	162,695	88	289,031	328,445	88
Dominican Republic	133,184	2,093,686	6	109,323	2,093,686	5	119,392	2,093,686	6
Ecuador	1,229,945	2,997,272	41	132,580	272,298	49	1,095,166	2,720,039	40
El Salvador	NI	NI	NI	0	30,440	NI	0	365,944	NI
Guatemala	234,901	284,336	83	84,269	286,855	29	18,838	316,664	6
Honduras	NI	NI	NI	18,160	19,242	94	35,363	35,363	100
Jamaica	15,746	31,592	50	18,687	31,043	60	80,511	128,701	63
Mexico	5,331,804	0	NI	1,342,725	0	NI	36,252,863	0	NI
Nicaragua	18,713	36,481	51	14,364	25,259	57	15,937	36,827	43
Paraguay	324,143	411,971	79	44,137	59,863	74	194,751	301,929	65
Peru	891,357	2,168,488	41	330,920	784,340	42	236,352	837,913	28
Trinidad and Tobago	17,480	0	NI	42,696	0	NI	374,025	0	NI
Uruguay	349,003	1,155,214	30	349,003	1,155,214	30	1,755,911	3,424,490	51
<b>TOTAL</b>			<b>60</b>			<b>63</b>			<b>60</b>

NI: no information

Source: RA-FIT



Table 4.3-B: Active taxpayers and total taxpayers by type of tax in RAs of LAC - 2013									
Countries	Withholders (Employers)			Excise taxes			Tax on sales		
	Active	Total	% of active	Active	Total	% of actives	Actives	Total	% of actives
Argentina	658,438	1,102,790	60	NI	NI	NI	Not applicable	Not applicable	Not applicable
Barbados	3,477	5,894	59	NI	NI	NI	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	37,369	37,369	100	330	330	100	253,777	253,777	100
Brazil	12,460,909	16,577,434	75	NI	NI	NI	Not applicable	Not applicable	Not applicable
Chile	533,586	4,831,904	11	85	8,164	1	Not applicable	Not applicable	Not applicable
Colombia	NI	NI	NI	NI	NI	NI	Not applicable	Not applicable	Not applicable
Costa Rica	1,793	1,793	100	222	222	100	Not applicable	Not applicable	Not applicable
Dominican Republic	116,400	2,093,686	6	315	2,093,686	0	Not applicable	Not applicable	Not applicable
Ecuador	95,488	95,488	100	577	593	97	Not applicable	Not applicable	Not applicable
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	103,107	603,519	17	704	4,501	16	458,878	701,906	65
Honduras	37,212	37,212	100	187	288	65	29,286	29,286	100
Jamaica	32,802	32,802	100	30	34	88	Not applicable	Not applicable	Not applicable
Mexico	1,693,018	0	NI	12,102	0	NI	Not applicable	Not applicable	Not applicable
Nicaragua	24,040	44,438	54	332	715	46	Not applicable	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable	Not applicable	135	323	42	Not applicable	Not applicable	Not applicable
Peru	336,640	444,204	76	NI	NI	NI	873,333	1,696,815	51
Trinidad and Tobago	39,015	0	NI	NI	NI	NI	Not applicable	Not applicable	Not applicable
Uruguay	NI	NI	NI	NI	NI	NI	Not applicable	Not applicable	Not applicable
<b>TOTAL</b>			<b>66</b>			<b>56</b>			<b>79</b>

NI: no information

Source: RA-FIT

Table 4.4: VAT Administration by RAs in LAC - 2013					
Countries	TAs manage a National /Federal VAT	General VAT threshold for the registry of taxpayers (US\$)	Other VAT thresholds exist for some taxpayers	Description of the other VAT thresholds	Is voluntary registration possible for VAT?
Argentina	✓	0			✓
Barbados	✓	40,000			✓
Bermuda	NI	NI	NI	NI	NI
Bolivia	✓	0			✓
Brazil	✓	0			
Chile	✓	0			
Colombia	✓	17,685	✓	Simplified regime for individuals	✓
Costa Rica	✓	0			✓
Dominican Republic	✓	0			✓
Ecuador	✓	0			
El Salvador	✓	653	✓	2,286	✓
Guatemala	✓	19	✓	Less than 150,000 quetzals are considered as small taxpayers with a rate of 5% on the total income, denominated simplified regime.	✓
Honduras	✓	NI	NI	NI	NI
Jamaica	✓	28,289			✓
Mexico	✓	0			✓
Nicaragua	✓	47			✓
Paraguay	✓	0			✓
Peru	✓	0			
Trinidad and Tobago	✓	30,929			
Uruguay	✓	0	✓	Annual income under \$ 652.37 pesos	
<b>TOTAL</b>	<b>19</b>	<b>7</b>	<b>4</b>		<b>12</b>

NI : no information

Source: RA-FIT

Table 4.5: VAT - Composition of the number of taxpayers and net collection by segments of taxpayers - 2013								
Countries	Number of taxpayers				Net VAT			
	Large (%)	Above the threshold (%)	Under the threshold (%)	Total taxpayers (%)	Large (%)	Above the threshold (%)	Under the threshold (%)	Net total VAT (%)
Argentina	NI	NI	NI	NI	NI	NI	NI	NI
Barbados	Not applicable	100.0	0.0	100	0.0	100.0	0.0	100.0
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	1.6	98.4	0.0	100	86.6	13.4	0.0	100.0
Brazil	0.1	99.9	0.0	100	NI	NI	NI	NI
Chile	0.2	99.8	0.0	100	NI	NI	NI	NI
Colombia	1.9	98.1	0.0	100	NI	NI	NI	NI
Costa Rica	0.5	98.9	0.6	100	73.7	21.6	0.0	100.0
Dominican Republic	0.4	99.6	0.0	100	67.4	32.6	0.0	100.0
Ecuador	0.0	100.0	0.0	100	31.5	68.5	0.0	100.0
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	0.3	98.7	1.0	100	NI	NI	NI	NI
Honduras	NI	NI	NI	NI	NI	NI	NI	NI
Jamaica	2.1	97.9	0.0	100	52.9	47.1	0.0	100.0
Mexico	0.3	99.7	0.0	100	NI	NI	NI	NI
Nicaragua	2.8	97.2	0.0	100	60.2	39.8	0.0	100.0
Paraguay	0.3	99.7	0.0	100	65.7	34.3	0.0	100.0
Peru	1.5	98.5	0.0	100	76.5	23.5	0.0	100.0
Trinidad and Tobago	NI	NI	0.0	100	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	45.4	53.6	0.9	100.0
<b>AVERAGE</b>	<b>0.9</b>	<b>99.0</b>	<b>0.1</b>	<b>100</b>	<b>56.0</b>	<b>43.4</b>	<b>0.1</b>	<b>100.0</b>

NI: no information

Source: RA-FIT

Table 4.6: Registered taxpayers (actives and inactive) for the income tax - 2013					
Countries	Natural persons (%)	Legal entities (%)	Others residents (%)	No residents (%)	Total (%)
Argentina	NI	NI	NI	NI	NI
Barbados	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI
Bolivia	58	42	0	0	100
Brazil	92	8	0	n.s.	100
Chile	84	16	0	0	100
Colombia	83	17	0	0	100
Costa Rica	67	33	0	0	100
Dominican Republic	NI	NI	NI	NI	NI
Ecuador	84	16	0	0	100
El Salvador	NI	NI	NI	NI	NI
Guatemala	52	48	0	0	100
Honduras	65	35	0	0	100
Jamaica	NI	NI	NI	NI	NI
Mexico	96	4	0	0	100
Nicaragua	NI	NI	NI	NI	NI
Paraguay	68	32	0	0	100
Peru	10	90	0	0	100
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	75	25	0	n.s.	100
<b>AVERAGE</b>	<b>70</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>100</b>

NI: no information; n.s.: not significant

Source: RA-FIT

Table 5.1: Presentation of tax returns in the RAs of LAC - 2013						
Countries	Is there a universal requisite of statement for PIT?	Presentation of returns by type of taxpayer				
		CIT	Withholders (Employers)	PIT (Employees)	PIT (Independent workers)	Tax on sales
Argentina	✓	✓				
Barbados		✓		✓		
Bermuda	NI	NI	NI	NI	NI	NI
Bolivia	✓	✓	✓	✓	✓	✓
Brazil	✓	✓	✓	✓	✓	
Chile		✓	✓	✓	✓	
Colombia	NI	✓		✓		
Costa Rica		✓	✓		✓	
Dominican Republic		✓	✓		✓	
Ecuador		✓	✓	✓	✓	
El Salvador	✓	✓				
Guatemala	✓	✓	✓	✓	✓	
Honduras	✓	✓	✓	✓		✓
Jamaica		✓	✓		✓	
Mexico	✓	✓	✓	✓	✓	
Nicaragua	✓	✓		✓		
Paraguay	✓	✓		✓		
Peru		✓	✓			✓
Trinidad and Tobago	✓	✓		✓	✓	
Uruguay		✓	✓	✓	✓	
<b>TOTAL</b>	<b>10</b>	<b>19</b>	<b>12</b>	<b>13</b>	<b>11</b>	<b>3</b>

NI: no information

Source: RA-FIT

Table 5.2: CIT returns presentation ratios - 2013				
Countries	Submitted on time (%)	Submitted out of time - until 6 months after the deadline (%)	Submitted (%)	Not submitted (%)
Argentina	62	18	80	20
Barbados	25	75	100	0
Bermuda	NI	NI	NI	NI
Bolivia	73	2	76	24
Brazil	96	3	99	1
Chile	56	2	57	43
Colombia	NI	NI	NI	NI
Costa Rica	93	3	97	3
Dominican Republic	41	16	57	43
Ecuador	63	19	82	18
El Salvador	NI	NI	NI	NI
Guatemala	50	5	55	45
Honduras	78	2	80	20
Jamaica	28	6	34	66
Mexico	31	13	44	56
Nicaragua	40	9	49	51
Paraguay	60	31	91	9
Peru	92	3	95	5
Trinidad and Tobago	NI	NI	NI	NI
Uruguay	40	35	75	25
<b>AVERAGE</b>	<b>58</b>	<b>15</b>	<b>73</b>	<b>27</b>

NI: no information

Source: RA-FIT

Table 5.3: Withholders (Employers) return filing ratios- 2013				
Countries	Submitted on time (%)	Submitted out of time - until 6 months after the deadline (%)	Submitted (%)	Not submitted (%)
Argentina	Not applicable	Not applicable	Not applicable	Not applicable
Barbados	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI
Brazil	81	9	89	11
Chile	68	2	70	30
Colombia	Not applicable	Not applicable	Not applicable	Not applicable
Costa Rica	59	5	63	37
Dominican Republic	16	63	79	21
Ecuador	75	22	96	4
El Salvador	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	50	5	55	45
Honduras	79	6	85	15
Jamaica	29	18	48	52
Mexico	23	10	32	68
Nicaragua	Not applicable	Not applicable	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable	Not applicable	Not applicable
Peru	84	1	84	16
Trinidad and Tobago	Not applicable	Not applicable	Not applicable	Not applicable
Uruguay	100	0	100	0
<b>AVERAGE</b>	<b>60</b>	<b>13</b>	<b>73</b>	<b>27</b>

NI: no information

Source: RA-FIT

Table 5.4: PIT (Employees) return filing ratios - 2013				
Countries	Submitted on time (%)	Submitted out of time - until 6 months after the deadline (%)	Submitted (%)	Not submitted (%)
Argentina	NI	NI	NI	NI
Barbados	90	10	100	0
Bermuda	NI	NI	NI	NI
Bolivia	70	0	70	30
Brazil	NI	NI	NI	NI
Chile	NI	NI	NI	NI
Colombia	NI	NI	NI	NI
Costa Rica	Not applicable	Not applicable	Not applicable	Not applicable
Dominican Republic	Not applicable	Not applicable	Not applicable	Not applicable
Ecuador	66	23	89	11
El Salvador	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	11	2	12	88
Honduras	71	2	73	27
Jamaica	Not applicable	Not applicable	Not applicable	Not applicable
Mexico	14	2	16	84
Nicaragua	1	0	2	98
Paraguay	65	25	90	10
Peru	Not applicable	Not applicable	Not applicable	Not applicable
Trinidad and Tobago	Not applicable	Not applicable	Not applicable	Not applicable
Uruguay	100	0	100	0
AVERAGE	54	7	61	39

NI: no information

Source: RA-FIT



Table 5.5: PIT returns filing ratios (Independent workers) - 2013				
Countries	Submitted on time (%)	Submitted out of time - until 6 months after the deadline (%)	Submitted (%)	Not submitted (%)
Argentina	Not applicable	Not applicable	Not applicable	Not applicable
Barbados	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI
Bolivia	66	2	67	33
Brazil	NI	NI	NI	NI
Chile	77	2	79	21
Colombia	Not applicable	Not applicable	Not applicable	Not applicable
Costa Rica	83	2	85	15
Dominican Republic	31	21	52	48
Ecuador	69	22	92	8
El Salvador	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	51	5	56	44
Honduras	Not applicable	Not applicable	Not applicable	Not applicable
Jamaica	21	6	27	73
Mexico	23	9	33	67
Nicaragua	Not applicable	Not applicable	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable	Not applicable	Not applicable
Peru	Not applicable	Not applicable	Not applicable	Not applicable
Trinidad and Tobago	NI	NI	NI	NI
Uruguay	41	0	41	59
<b>AVERAGE</b>	<b>51</b>	<b>8</b>	<b>59</b>	<b>41</b>

NI: no information

Source: RA-FIT

Table 5.6: sales tax returns filing ratios - 2013				
Countries	Submitted on time (%)	Submitted out of time – until 6 months after the deadline (%)	Submitted (%)	Not submitted (%)
Argentina	Not applicable	Not applicable	Not applicable	Not applicable
Barbados	Not applicable	Not applicable	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI
Bolivia	80	4	84	16
Brazil	Not applicable	Not applicable	Not applicable	Not applicable
Chile	Not applicable	Not applicable	Not applicable	Not applicable
Colombia	Not applicable	Not applicable	Not applicable	Not applicable
Costa Rica	Not applicable	Not applicable	Not applicable	Not applicable
Dominican Republic	Not applicable	Not applicable	Not applicable	Not applicable
Ecuador	Not applicable	Not applicable	Not applicable	Not applicable
El Salvador	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	Not applicable	Not applicable	Not applicable	Not applicable
Honduras	71	6	77	23
Jamaica	Not applicable	Not applicable	Not applicable	Not applicable
Mexico	Not applicable	Not applicable	Not applicable	Not applicable
Nicaragua	Not applicable	Not applicable	Not applicable	Not applicable
Paraguay	Not applicable	Not applicable	Not applicable	Not applicable
Peru	47	5	52	48
Trinidad and Tobago	Not applicable	Not applicable	Not applicable	Not applicable
Uruguay	Not applicable	Not applicable	Not applicable	Not applicable
<b>AVERAGE</b>	<b>66</b>	<b>5</b>	<b>71</b>	<b>29</b>

NI: no information

Source: RA-FIT

**Table 5.7: Percentage of returns submitted electronically by tax category in RAs of LAC - 2013**

Countries	Returns submitted electronically				
	CIT	Withholders (Employers)	PIT (Employees)	PIT (Independent workers)	Tax on sales
Argentina	100	Not applicable	NI	Not applicable	Not applicable
Barbados	85	Not applicable	85	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI	Not applicable
Bolivia	75	NI	31	50	69
Brazil	100	100	NI	NI	Not applicable
Chile	99	99	100	99	Not applicable
Colombia	NI	Not applicable	NI	Not applicable	Not applicable
Costa Rica	100	100	Not applicable	100	Not applicable
Dominican Republic	98	100	Not applicable	85	Not applicable
Ecuador	100	10	100	100	Not applicable
El Salvador	NI	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	100	100	100	100	Not applicable
Honduras	63	89	49	Not applicable	69
Jamaica	9	5	Not applicable	1	Not applicable
Mexico	100	100	100	100	Not applicable
Nicaragua	99	Not applicable	99	Not applicable	Not applicable
Paraguay	84	Not applicable	73	Not applicable	Not applicable
Peru	100	100	Not applicable	Not applicable	100
Trinidad and Tobago	NI	Not applicable	Not applicable	NI	Not applicable
Uruguay	16	NI	8	23	Not applicable
<b>AVERAGE</b>	<b>83</b>	<b>80</b>	<b>74</b>	<b>73</b>	<b>79</b>

NI: No information

Source: RA-FIT

**Table 5.8 Percentage of electronic payment by tax category in RAs of LAC - 2013**

Countries	Payments electronically completed				
	CIT	Withholders (Employers)	PIT (Employees)	PIT (Independent workers)	Tax on sales
Argentina	100	Not applicable	NI	Not applicable	Not applicable
Barbados	NI	Not applicable	NI	Not applicable	Not applicable
Bermuda	NI	NI	NI	NI	Not applicable
Bolivia	89	34	1	NI	88
Brazil	NI	NI	NI	NI	Not applicable
Chile	93	95	92	92	Not applicable
Colombia	85	Not applicable	15	Not applicable	Not applicable
Costa Rica	66	85	Not applicable	NI	Not applicable
Dominican Republic	91	97	Not applicable	65	Not applicable
Ecuador	93	95	98	91	Not applicable
El Salvador	NI	Not applicable	Not applicable	Not applicable	Not applicable
Guatemala	NI	NI	NI	NI	Not applicable
Honduras	63	89	49	Not applicable	69
Jamaica	2	2	Not applicable	1	Not applicable
Mexico	77	93	84	NI	Not applicable
Nicaragua	33	Not applicable	100	Not applicable	Not applicable
Paraguay	3	Not applicable	8	Not applicable	Not applicable
Peru	NI	NI	Not applicable	Not applicable	NI
Trinidad and Tobago	NI	Not applicable	Not applicable	NI	Not applicable
Uruguay	47	NI	NI	1	Not applicable
<b>AVERAGE</b>	<b>65</b>	<b>74</b>	<b>56</b>	<b>50</b>	<b>79</b>

NI: no information

Source: RA-FIT

Table 6.1: VAT return filings in the RAs of LAC - 2013						
Countries	RAs manage a National/ Federal VAT	Presentation of VAT returns by periods				
		Monthly	Bimonthly	Quarterly	Biannual	Annual
Argentina	✓	✓				
Barbados	✓	✓	✓	✓	✓	✓
Bermuda	NI	NI	NI	NI	NI	NI
Bolivia	✓	✓				
Brazil	✓	✓				
Chile	✓	✓				
Colombia	✓	✓	✓			✓
Costa Rica	✓	✓				
Dominican Republic	✓	✓				
Ecuador	✓	✓			✓	
El Salvador	✓	✓				
Guatemala	✓	✓				
Honduras	✓	✓				
Jamaica	✓	✓				✓
Mexico	✓	✓			✓	
Nicaragua	✓	✓				
Paraguay	✓	✓			✓	✓
Peru	✓	✓				
Trinidad and Tobago	✓	✓	✓			
Uruguay	✓	✓				✓
<b>TOTAL</b>	<b>19</b>	<b>19</b>	<b>3</b>	<b>1</b>	<b>4</b>	<b>5</b>

NI: no information

Source: RA-FIT

Table 6.2: VAT returns filing ratios- All periods (2013)

Countries	Submitted on time					Submitted out of time (until 6 months after the deadline)					Submitted					Not submitted				
	M	B	S	A	T	M	B	S	A	T	M	B	S	A	T	M	B	S	A	T
Argentina	82				82	9				9	92				92	8				8
Barbados	45				37	11				9	56				47	44				53
Bermuda	NI				NI	NI				NI	NI				NI	NI				NI
Bolivia	80				80	5				5	84				84	16				16
Brazil	99				99	1				1	100				100	0				0
Chile	54				54	4				4	58				58	42				42
Colombia	NI				NI	NI				NI	NI				NI	NI				NI
Costa Rica	82				82	10				10	92				92	8				8
Dominican Republic	30				30	26				26	56				56	44				44
Ecuador	57		54		57	33		34		33	90		88		90	10		12		10
El Salvador	NI				NI	NI				NI	NI				NI	NI				NI
Guatemala	76				76	6				6	83				83	17				17
Honduras	71				71	6				6	77				77	23				23
Jamaica	63			63	63	6			11	11	70			74	74	30			26	26
Mexico	18		15		18	6		4		6	24		19		24	76		81		76
Nicaragua	36				36	17				17	52				52	48				48
Paraguay	86		79	73	86	14		21	27	14	100		100	100	100	0		0	0	0
Peru	88				88	1				1	90				90	10				10
Trinidad and Tobago	NI	50			50	NI	19			19	NI	70			70	NI	30			30
Uruguay	81			27	52	10			17	14	91			44	66	9			56	34
<b>AVERAGE</b>	<b>66</b>	<b>50</b>	<b>49</b>	<b>54</b>	<b>63</b>	<b>10</b>	<b>19</b>	<b>20</b>	<b>18</b>	<b>11</b>	<b>76</b>	<b>70</b>	<b>69</b>	<b>73</b>	<b>74</b>	<b>24</b>	<b>30</b>	<b>31</b>	<b>27</b>	<b>26</b>

NI: no information; M: Monthly, B: Bimonthly, S: Biannual, A: Annual, T: All the periods

Source: RA-FIT

**Table 6.3: Percentage of VAT returns payments presented electronically to RAs of LAC - 2013**

Countries	Returns submitted electronically					
	Monthly (%)	Bimonthly (%)	Quarterly (%)	Biannual (%)	Annual (%)	Total
Argentina	100					100
Barbados	32			NI	NI	32
Bermuda	NI	NI	NI	NI	NI	NI
Bolivia	70					70
Brazil	100					100
Chile	94					94
Colombia	NI				NI	NI
Costa Rica	100					100
Dominican Republic	97					97
Ecuador	100			100		100
El Salvador	NI					NI
Guatemala	96					96
Honduras	69					69
Jamaica	7				6	6
Mexico	100			100		100
Nicaragua	80					80
Paraguay	56			37	79	56
Peru	100					100
Trinidad and Tobago	NI					NI
Uruguay	96				6	63
<b>AVERAGE</b>	<b>81</b>			<b>79</b>	<b>31</b>	<b>79</b>

NI: no information

Source: RA-FIT

Table 6.4: Percentage of VAT payments presented electronically to RAs of LAC - 2013					
Countries	Payments completed electronically				
	Monthly (%)	Bimonthly (%)	Quarterly (%)	Biannual (%)	Annual (%)
Argentina	100				
Barbados	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI
Bolivia	98				
Brazil	100				
Chile	99				
Colombia	NI	NI			NI
Costa Rica	98				
Dominican Republic	90				
Ecuador	98			92	
El Salvador	NI				
Guatemala	NI				
Honduras	69				
Jamaica	7				NI
Mexico	99			1	
Nicaragua	56				
Paraguay	2			1	1
Peru	NI				
Trinidad and Tobago	NI	NI			
Uruguay	46				1
<b>AVERAGE</b>	<b>74</b>	<b>NI</b>	<b>NI</b>	<b>31</b>	<b>1</b>

NI: no information

Source: RA-FIT



Table 6.5: VAT returns submitted by type of statement in the RAs of LAC - 2013

Countries	Returns with debits		Returns with credit		Voided returns		Total of returns presented on time or at the latest 6 six months after the deadline	
	Nº	%	Nº	%	Nº	%	Nº	%
Argentina	NI	NI	NI	NI	NI	NI	NI	NI
Barbados	20,090	72	6,571	24	1,167	4	27,828	100
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	90,313	42	57,511	27	67,319	31	215,143	100
Brazil	NI	NI	NI	NI	NI	NI	NI	NI
Chile	370,349	56	220,596	33	76,376	11	667,321	100
Colombia	NI	NI	NI	NI	NI	NI	NI	NI
Costa Rica	NI	NI	NI	NI	NI	NI	NI	NI
Dominican Republic	24,772	36	33,029	49	10,285	15	68,086	100
Ecuador	2,203,620	24	3,320,053	35	3,837,280	41	9,360,953	100
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	936,314	33	1,198,793	42	688,933	24	2,824,040	100
Honduras	15,703	52	14,692	48	0	0	30,395	100
Jamaica	90,533	62	33,052	23	22,156	15	145,741	100
Mexico	14,967,572	100	0	0	0	0	14,967,572	100
Nicaragua	9,447	49	9,656	50	56	0	19,159	100
Paraguay	1,620,510	39	1,740,394	41	846,532	20	4,207,436	100
Peru	394,765	49	405,984	51	0	0	800,749	100
Trinidad and Tobago	49,537	68	13,309	18	9,564	13	72,410	100
Uruguay	144,154	77	1,093	1	43,116	23	188,363	100
<b>TOTAL</b>		<b>54</b>		<b>32</b>		<b>14</b>		<b>100</b>

NI: no information

Source: RA-FIT

Table 6.6: Requests for VAT refunds received, paid and stock of unpaid requests in RAs of LAC - 2013								
Countries	Request for VAT refund				Requests for refund paid or compensated			
	Nº	% of total	Value (thousands US\$)	% of total value	Nº	% of Total Nº	Value (thousands US\$)	% of total value
Argentina	NI	NI	NI	NI	NI	NI	NI	NI
Barbados	6,509	100	55,161	100	2,938	45	33,255	60
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	627	100	185,826	100	NI	NI	NI	NI
Brazil	161,866	100	10,594,021	100	96,818	60	7,316,824	69
Chile	31,338	100	10,924,348	100	30,517	97	10,825,284	99
Colombia	NI	NI	NI	NI	NI	NI	NI	NI
Costa Rica	NI	NI	NI	NI	NI	NI	NI	NI
Dominican Republic	70	100	7	100	47	67	6	78
Ecuador	219,627	100	683,839,304	100	189,970	87	551,599,715	81
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	2,284	100	339,136	100	1,997	87	219,339	65
Honduras	NI	NI	NI	NI	NI	NI	NI	NI
Jamaica	8,308	100	50,690	100	7,982	96	47,126	93
Mexico	387,108	100	29,369,882	100	262,881	68	19,994,303	68
Nicaragua	NI	NI	NI	NI	NI	NI	NI	NI
Paraguay	651	100	49,941	100	NI	NI	32,419	65
Peru	54,741	100	4,219,442	100	51,666	94	3,202,301	76
Trinidad and Tobago	14,151	100	773,216	100	NI	NI	NI	NI
Uruguay	21,646	100	755,941	100	19,903	92	597,106	79
<b>TOTAL</b>		<b>100</b>		<b>100</b>		<b>79</b>		<b>76</b>

NI: no information

Source: RA-FIT

Table 7.1: Queries by contact channel managed by RAs in LAC - 2013						
Countries	In person (%)	Via internet / email (%)	By phone, handled by personnel in call centers (%)	By phone, handled out of the call center (%)	By phone, managed by an automated answering system (%)	Written (%)
Argentina	16	24	26	0	9	25
Barbados	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI
Bolivia	55	0	15	0	30	0
Brazil	18	72	1	0	8	0
Chile	73	1	21	0	0	5
Colombia	73	2	20	5	0	0
Costa Rica	36	10	0	49	0	4
Dominican Republic	73	4	23	0	0	0
Ecuador	66	0	13	0	19	1
El Salvador	66	5	29	0	0	0
Guatemala	0	40	60	0	0	0
Honduras	100	0	0	0	0	0
Jamaica	0	7	92	0	0	0
Mexico	53	24	23	0	0	0
Nicaragua	74	0	12	13	0	1
Paraguay	0	4	0	0	96	0
Peru	57	0	43	0	0	0
Trinidad and Tobago	NI	NI	NI	NI	NI	NI
Uruguay	58	2	22	17	0	0
<b>AVERAGE</b>	<b>48</b>	<b>12</b>	<b>24</b>	<b>5</b>	<b>10</b>	<b>2</b>

NI : no information

Source: RA-FIT

Table 7.2: Services to taxpayer – Enquiries per 100 residents				
Countries	Face-to-face enquiry	Telephone	By Internet / email	Total
Argentina	0.7	1.5	1.1	4.4
Barbados	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI
Bolivia	8.5	6.9	0.0	15.4
Brazil	12.0	6.1	47.5	65.7
Chile	17.7	5.2	0.2	24.3
Colombia	10.5	3.7	0.3	14.4
Costa Rica	1.3	1.7	0.4	3.5
Dominican Republic	13.4	4.3	0.6	18.4
Ecuador	30.9	14.9	0.1	46.5
El Salvador	3.5	1.6	0.2	5.3
Guatemala	0.0	3.3	2.2	5.5
Honduras	11.3	0.0	0.0	11.3
Jamaica	0.0	2.8	0.2	3.1
Mexico	8.4	3.6	3.8	15.7
Nicaragua	3.9	1.3	0.0	5.2
Paraguay	0.0	2.4	0.1	2.5
Peru	14.5	11.0	0.1	25.6
Trinidad and Tobago	NI	NI	NI	NI
Uruguay	23.2	15.7	0.9	39.8
<b>AVERAGE</b>	<b>9.4</b>	<b>5.1</b>	<b>3.4</b>	<b>18.0</b>

NI: no information

Source: RA-FIT

**Table 8.1: Tax debts in RAs of LAC, in thousands of dollars including fines and interests - 2013**

<b>Countries</b>	<b>Debts total balance by tax year's end [1]</b>	<b>Total de Tax Revenue [2]</b>	<b>Debts in dispute [3]</b>	<b>Unrecoverable debts [4]</b>	<b>Recoverable debts [5]</b>	<b>Value of debts paid during the tax year [6]</b>	<b>Value of debts written-off during the tax year [7]</b>
Argentina	4,431,296	97,168,568	0	0	4,431,296	12,743,030	0
Barbados	189,642	984,189	0	0	189,642	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	NI	8,479,266	NI	NI	NI	NI	NI
Brazil	527,754,466	282,160,508	402,823,028	0	124,931,438	NI	NI
Chile	29,696,346	48,562,011	0	7,553,514	22,142,832	1,087,540	261,171
Colombia	8,165	54,866,431	5,286	905	1,974	1,430	543
Costa Rica	83,601	4,430,580	0	0	83,601	52,832	0
Dominican Republic	585,633	8,239,260	0	0	585,633	159,150	0
Ecuador	5,637,407	13,846,662	4,568,703	0	1,068,704	705,525	0
El Salvador	NI	NI	NI	NI	NI	NI	NI
Guatemala	21,637	5,790,468	0	0	21,637	4,485	0
Honduras	318	2,700,442	33	36	249	30	12
Jamaica	2,993,313	2,501,845	31,550	0	2,961,763	311,623	0
Mexico	39,498,651	122,759,659	24,070,328	8,412,750	7,015,573	4,283,226	7,103,384
Nicaragua	38,231	1,048,406	0	0	38,231	29,329	0
Paraguay	NI	3,260,127	NI	NI	NI	NI	NI
Peru	43,215,232	31,984,841	13,505,337	1,484,308	28,225,587	2,800,327	0
Trinidad and Tobago	NI	6,373,154	NI	NI	NI	NI	NI
Uruguay	NI	10,392,029	NI	NI	NI	NI	NI

**NI:** no information

**Source:** RA-FIT

Table 8.2: Ratios of tax debt management in RAs of LAC – 2013							
Countries	Total debt balance by tax year's end [1] / [1]	Debt / Tax Revenue [1] / [2]	Disputed debt [3] / [1]	Unrecoverable debt [4] / [1]	Recoverable debt [5] / [1]	Value of debt paid during the tax year [6] / [5]	Value of debt written-off during the tax year [7] / [5]
Argentina	100	5	0	0	100	288	0
Barbados	100	19	0	0	100	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI	NI	NI	NI
Brazil	100	187	76	0	24	NI	NI
Chile	100	61	0	25	75	5	1
Colombia	100	0	65	11	24	72	28
Costa Rica	100	2	0	0	100	63	0
Dominican Republic	100	7	0	0	100	27	0
Ecuador	100	41	81	0	19	66	0
El Salvador	NI	NI	NI	NI	NI	NI	NI
Guatemala	100	0	0	0	100	21	0
Honduras	100	0	10	11	78	12	5
Jamaica	100	120	1	0	99	11	0
Mexico	100	32	61	21	18	61	101
Nicaragua	100	4	0	0	100	77	0
Paraguay	NI	NI	NI	NI	NI	NI	NI
Peru	100	135	31	3	65	10	0
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	NI	NI	NI
<b>AVERAGE</b>	<b>100</b>	<b>44</b>	<b>23</b>	<b>5</b>	<b>72</b>	<b>59</b>	<b>11</b>

NI: no information

Source: RA-FIT

Table 8.3: Recoverable debts in thousands of USD, including fines and interests according to the tax category in the RAs of LAC - 2013					
Countries	CIT	PIT	IVA	Other debts	Total balance of recoverable debt
Argentina	370,473	365,743	1,138,607	2,556,474	4,431,296
Barbados	0	0	189,642	0	189,642
Bermuda	NI	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI	NI
Brazil	14,339,048	4,459,149	11,088,075	95,045,166	124,931,438
Chile 1/	6,086,198	4,620,453	10,996,594	22,142,832	43,846,078
Colombia 1/	0	0	0	6,425,910	6,425,910
Costa Rica	50,615	0	25,518	7,468	83,601
Dominican Republic	113,283	48,949	162,737	260,664	585,633
Ecuador	431,008	129,181	82,234	426,281	1,068,704
El Salvador	NI	NI	NI	NI	NI
Guatemala	13,363	0	4,664	3,610	21,637
Honduras	57	30	107	55	249
Jamaica 1/	NI	NI	NI	NI	NI
Mexico	1,472,106	395,053	1,363,679	3,784,735	7,015,573
Nicaragua	10,751	0	9,205	18,275	38,231
Paraguay	0	0	0	707,065,137	707,065,137
Peru	3,568,496	1,060,217	8,501,550	15,095,324	28,225,587
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	NI

NI: no information; 1/ The total balance of the recoverable debts is different from shown in table 8.1

Source: RA-FIT

**Table 8.4: Composition of the recoverable debts, including fines and interests, according to tax category in RAs of LAC - 2013**

Countries	CIT	PIT	IVA	Other debts	Total balance of the recoverable debts
Argentina	8%	8%	26%	58%	100%
Barbados	0%	0%	100%	0%	100%
Bermuda	NI	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI	NI
Brazil	11%	4%	9%	76%	100%
Chile	14%	11%	25%	51%	100%
Colombia	0%	0%	0%	100%	100%
Costa Rica	61%	0%	31%	9%	100%
Dominican Republic	19%	8%	28%	45%	100%
Ecuador	40%	12%	8%	40%	100%
El Salvador	NI	NI	NI	NI	NI
Guatemala	62%	0%	22%	17%	100%
Honduras	23%	12%	43%	22%	100%
Jamaica	NI	NI	NI	NI	NI
Mexico	21%	6%	19%	54%	100%
Nicaragua	28%	0%	24%	48%	100%
Paraguay	0%	0%	0%	100%	100%
Peru	13%	4%	30%	53%	100%
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	NI
<b>AVERAGE</b>	<b>21%</b>	<b>5%</b>	<b>26%</b>	<b>48%</b>	<b>100%</b>

**NI:** no information

Source: RA-FIT



Table 8.5: Recoverable debts older than one year by tax category in the RAs of LAC - 2013										
Countries	CIT		PIT		VAT		Other debts		Total Debt	
	Amount (thousands US\$)	%	Amount (thousands US\$)	%	Amount (thousands US\$)	%	Amount (thousands US\$)	%	Amount (thousands US\$)	%
Argentina	0	0	0	0	0	0	0	0	0	0
Barbados	NI	NI	NI	NI	0	0	NI	NI	0	0
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Brazil	0	0	0	0	0	0	0	0	0	0
Chile	4,182,835	69	4,235,438	92	9,056,243	82	17,810,366	80	35,284,882	80
Colombia	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Costa Rica	19,043	38	NI	NI	12,303	48	5,533	74	36,879	44
Dominican Republic	30,405	27	41,760	85	67,464	41	130,233	50	269,862	46
Ecuador	340,520	79	105,646	82	62,802	76	307,865	72	816,833	76
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala *	*	*	*	*	*	*	*	*	*	*
Honduras	0	0	0	0	1	1	0	0	1	0
Jamaica	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Mexico	725,788	49	221,870	56	635,280	47	1,623,278	43	3,206,217	46
Nicaragua *	*	*	*	*	*	*	*	*	*	*
Paraguay	NI	NI	NI	NI	NI	NI	590,936,804	84	590,936,804	84
Peru	3,503,253	98	1,056,104	100	8,401,685	99	14,844,475	98	27,805,518	99
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
<b>TOTAL</b>		<b>40</b>		<b>52</b>		<b>39</b>		<b>50</b>		<b>43</b>

NI: no information; \*: Data excluded because debts more than one year old exceeded the total of recoverable debts in Table 8.3

Source: RA-FIT

**Table 8.6: Accumulated distribution of the total debt (Acc. to number of taxpayers) in RAs of LAC - 2013**

<b>Countries</b>	<b>First 20% of the total debt</b>	<b>First 40% of the total debt</b>	<b>First 60% of the total debt</b>	<b>First 80% of the total debt</b>	<b>Total Debt</b>
Argentina	195	2,138	12,564	59,870	707,560
Barbados	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI	NI
Brazil	28	231	1,903	NI	4,539,352
Chile	149	879	3,460	13,249	440,889
Colombia	NI	NI	NI	NI	NI
Costa Rica 1/	1,461	2,922	4,384	5,845	NI
Dominican Republic	81	627	2,554	8,676	66,700
Ecuador	6	21	70	398	167,283
El Salvador	NI	NI	NI	NI	NI
Guatemala	88	176	265	353	169,895
Honduras 1/	1,310	2,621	3,931	5,242	NI
Jamaica	17,057	24,114	51,170	68,227	NI
Mexico	97	608	2,389	9,434	499,374
Nicaragua	120	1,600	1,539	2,052	5,311
Paraguay	NI	NI	NI	NI	NI
Peru	17	108	609	5,239	632,865
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	NI

**NI:** no information; 1/ Some data are excluded due to error in the number of taxpayers corresponding to the total debt

**Source:** RA-FIT

**Table 8.7: Accumulated distribution of the total debt by size in RAs of LAC - 2013**

<b>Countries</b>	<b>First 20% of the total debt</b>	<b>First 40% of the total debt</b>	<b>First 60% of the total debt</b>	<b>First 80% of the total debt</b>	<b>Total debt</b>
Argentina	0.0%	0.3%	1.8%	8.5%	100.0%
Barbados	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI
Bolivia	NI	NI	NI	NI	NI
Brazil	0.0%	0.0%	0.0%	NI	100.0%
Chile	0.0%	0.2%	0.8%	3.0%	100.0%
Colombia	NI	NI	NI	NI	NI
Costa Rica	NI	NI	NI	NI	NI
Dominican Republic	0.1%	0.9%	3.8%	13.0%	100.0%
Ecuador	0.0%	0.0%	0.0%	0.2%	100.0%
El Salvador	NI	NI	NI	NI	NI
Guatemala	0.1%	0.1%	0.2%	0.2%	100.0%
Honduras	NI	NI	NI	NI	NI
Jamaica	NI	NI	NI	NI	NI
Mexico	0.0%	0.1%	0.5%	1.9%	100.0%
Nicaragua	2.3%	30.1%	29.0%	38.6%	100.0%
Paraguay	NI	NI	NI	NI	NI
Peru	0.0%	0.0%	0.1%	0.8%	100.0%
Trinidad and Tobago	NI	NI	NI	NI	NI
Uruguay	NI	NI	NI	NI	NI
<b>TOTAL</b>	<b>0.3%</b>	<b>3.5%</b>	<b>4.0%</b>	<b>8.3%</b>	<b>100.0%</b>

NI: no information

Source: RA-FIT

Table 9.1: Taxpayers audited in the RAs of LAC - 2013								
Countries	Integral audits	Partial audits					Desk audits	Total taxpayers audited
		CIT	IVA	Withholders (Employers)	Others	Total		
Argentina	3,265	10,075	7,073	0	3,426	20,574	251,790	275,629
Barbados	0	0	37	0	0	37	0	37
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	277	144	5,059	0	372	5,575	11,035	16,887
Brazil	22,446	0	0	0	0	0	0	22,446
Chile	0	3,666	1,098	0	1,714	6,478	256,125	262,603
Colombia	36,465	828	2,319	0	446	3,593	0	40,058
Costa Rica	88	405	59	0	9	473	0	561
Dominican Rep.	46	0	0	0	0	0	14,208	14,254
Ecuador	226	37	4	2	3	46	0	272
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	393	765	1,529	0	361	2,655	0	3,048
Honduras	142	0	0	0	238	238	2,917	3,297
Jamaica	22	19	13	4	5	41	4	67
Mexico	2,354	50	510	0	6,867	7,427	5,478	15,259
Nicaragua	44	119	30	1	0	150	109	303
Paraguay	5	30	29	0	0	59	342	406
Peru	0	4,183	17,149	1,385	16,194	38,911	0	38,911
Trinidad and Tobago	0	1,794	294	4	26	2,118	0	2,118
Uruguay	984	304	0	0	96	400	0	1,384

NI: no information

Source: RA-FIT

Table 9.2: Ratios of taxpayers audited in RAs of LAC - 2013					
Countries	Total taxpayers audited	Total taxpayers CIT	Total taxpayers CIT + PIT	Taxpayers audited / Total taxpayers CIT	Taxpayers audited / Total taxpayers CIT + PIT
Argentina	275,629	304,661	1,290,290	90	21
Barbados	37	6,761	102,341	1	0.04
Bermuda	NI	NI	NI	NI	NI
Bolivia	16,887	198,972	319,197	8	5
Brazil	22,446	12,460,909	186,135,209	0	0.01
Chile	262,603	364,492	2,383,852	72	11
Colombia	40,058	346,895	1,432,881	12	3
Costa Rica	561	143,171	432,202	0	0.13
Dominican Rep.	14,254	109,323	228,715	13	6
Ecuador	272	132,580	1,227,746	0	0.02
El Salvador	NI	NI	NI	NI	NI
Guatemala	3,048	84,269	103,107	4	3
Honduras	3,297	18,160	53,523	18	6
Jamaica	67	18,687	99,198	0	0.1
Mexico	15,259	1,342,725	37,595,588	1	0.04
Nicaragua	303	14,364	30,301	2	1
Paraguay	401	44,137	238,888	1	0.17
Peru	38,911	330,920	567,272	12	7
Trinidad and Tobago	2,118	42,696	416,721	5	1
Uruguay	1,384	349,003	2,104,914	0	0.1
<b>AVERAGE</b>				<b>13</b>	<b>4</b>

NI : no information

Source: RA-FIT

Table 9.3: Types of audits in RAs of LAC - 2013				
Countries	Integral audits (%)	Partial audits (%)	Desk audits (%)	Total (%)
Argentina	1	7	91	100
Barbados	0	100	0	100
Bermuda	NI	NI	NI	NI
Bolivia	2	33	65	100
Brazil	100	0	0	100
Chile	0	2	98	100
Colombia	91	9	0	100
Costa Rica	16	84	0	100
Dominican Rep.	0	0	100	100
Ecuador	83	17	0	100
El Salvador	NI	NI	NI	NI
Guatemala	13	87	0	100
Honduras	4	7	88	100
Jamaica	33	61	6	100
Mexico	15	49	36	100
Nicaragua	15	50	36	100
Paraguay	1	15	84	100
Peru	0	100	0	100
Trinidad and Tobago	0	100	0	100
Uruguay	71	29	0	100
<b>AVERAGE</b>	<b>25</b>	<b>42</b>	<b>34</b>	<b>100</b>

NI: no information

Source: RA-FIT

Table 9.4: Integral audit to RAs' taxpayers in LAC - 2013							
Countries	Have an office for Large taxpayers	All taxpayers		Large taxpayers		Large / All (%)	
		Nº de taxpayers audited	Total additional value (thousands US\$)	Nº de taxpayers audited	Total additional value (thousands US\$)	Nº de taxpayers audited	Total additional value
Argentina	✓	3,265	741,292	204	177,067	6	24
Barbados		NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	✓	277	12,578	NI	NI	NI	NI
Brazil	✓	22,446	77,198,499	4,365	65,576,893	19	85
Chile	✓	NI	NI	NI	NI	NI	NI
Colombia	✓	36,465	21,245	NI	NI	NI	NI
Costa Rica	✓	88	42,269	12	18,723	14	44
Dominican Rep.	✓	82	8,109,511	28	3,513	34	0
Ecuador	✓	226	123,131,156	100	318,902	44	0
El Salvador	✓	NI	NI	NI	NI	NI	NI
Guatemala	✓	393	42,321,144	41	19,476	10	0
Honduras	✓	142	60,225	51	29,346	36	49
Jamaica	✓	22	8,678	NI	NI	NI	NI
Mexico	✓	2,354	3,424,097	11	281,989	0	8
Nicaragua	✓	44	720	NI	NI	NI	NI
Paraguay *	✓	*	*	*	*	*	*
Peru	✓	NI	NI	NI	NI	NI	NI
Trinidad and Tobago	✓	NI	NI	NI	NI	NI	NI
Uruguay	✓	984	126,554	45	27,946	5	22
<b>AVERAGE</b>	<b>18</b>					<b>19</b>	<b>26</b>

NI: no information; \*: Some data were excluded because of their inconsistency

Source: RA-FIT

Table 9.5: Amounts determined in audits (Thousands of US\$) in RAs of LAC - 2013

Countries	Integral audits	Partial audits					Desk audits	Other types of audits	Total amount determined in audits
		CIT	VAT	Withholders (Employers)	Others	Total			
Argentina	741,292	292,850	158,167	0	63,538	514,555	273,180	302,249	1,831,276
Barbados	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	12,578	2,394	19,194	0	4,084	25,672	19,969	2,176	60,396
Brazil 1/	77,198	NI	NI	NI	NI	NI	0	0	77,198
Chile	NI	722,572	153,679	0	194,332	1,070,583	404,771	262,932	1,738,287
Colombia	21,245	68,898	178,794	0	137,087	384,779	NI	NI	406,024
Costa Rica	42,269	116,784	5,161	0	4,048	125,993	0	22,608	190,870
Dominican Rep. 1/	8,110	0	0	0	7,301	7,301	211,305	0	226,716
Ecuador 1/	123,131	12,728	1,071	328	11,374	25,501	0	54,125	202,757
El Salvador	NI	NI	NI	NI	NI	NI	0	0	NI
Guatemala 1/	42,321	31,283	7,281	0	9,436	48,000	0	0	90,321
Honduras	60,225	0	0	0	61,001	61,001	26,521	11,196	158,943
Jamaica	8,678	36,862	2,499	1,150	964	41,475	27,070	0	77,222
Mexico	3,424,097	18,063	129,290	0	2,172,076	2,319,429	3,536,482	22,232	9,302,240
Nicaragua	720	1,149	440	142	0	1,731	171	459	3,080
Paraguay 1/	287	5,377	2,922	0	0	8,299	819	0	9,405
Peru 1/	0	329,673	330,854	23,326	33,645	717,498	0	157,321	874,819
Trinidad and Tobago	NI	618,573	0	0	0	618,573	0	0	618,573
Uruguay	126,554	2,214	0	0	30	2,245	0	8,324	137,123

NI: no information; 1/ Units were modified into thousands

Source: RA-FIT



**Table 9.6: Performance rate of audits in the RAs of LAC - 2013**

<b>Countries</b>	<b>Total amount determined in audits (thousands US\$)</b>	<b>Total tax revenue (thousands US\$)</b>	<b>Amount determined in audits / Total Tax Revenue</b>
Argentina	1,831,276	97,168,568	1.88
Barbados	NI	984,189	NI
Bermuda	NI	NI	NI
Bolivia	60,396	8,479,266	0.71
Brazil	77,198	282,160,508	0.03
Chile	1,738,287	48,562,011	3.58
Colombia	406,024	54,866,431	0.74
Costa Rica	190,870	4,430,580	4.31
Dominican Rep. 1/	226,716	8,239,260	2.75
Ecuador 1/	202,757	13,846,662	1.46
El Salvador	NI	306,202	NI
Guatemala 1/	90,321	5,790,468	1.56
Honduras	158,943	2,700,442	5.89
Jamaica	77,222	2,501,845	3.09
Mexico	9,302,240	122,759,659	7.58
Nicaragua	3,080	1,048,406	0.29
Paraguay	9,405	3,260,127	0.29
Peru 1/	874,819	31,984,841	2.74
Trinidad and Tobago	618,573	6,373,154	9.71
Uruguay	137,123	10,392,029	1.32
<b>AVERAGE</b>			<b>2.82</b>

**NI:** no information; 1/ Units were modified into thousands

**Source:** RA-FIT

Table 9.7: Number of audits according to the selection method performed by RAs in LAC - 2013							
Countries	Information crossings	Selection based on objective elements	Selection based on economic reports by sectors	Random selection	Direct selection by auditors	Other selection methods	Total of audits
Argentina	345,972	20,222	6,975	0	27,079	375	400,623
Barbados	0	0	0	37	0	0	37
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	18,934	0	0	0	0	0	18,934
Brazil	308,232	15,865	0	0	0	6,581	330,678
Chile	256,125	4,712	0	0	1,766	0	262,603
Colombia	458,993	0	13,480	132,460	0	0	604,933
Costa Rica	13,120	351	210	0	0	0	13,681
Dominican Rep.	15,779	115	9	0	30	57	15,990
Ecuador	1,259,356	12	0	0	26	2	1,259,396
El Salvador	54	447	5	0	42	0	548
Guatemala	1,227	1,280	255	0	0	286	3,048
Honduras	3,117	444	0	0	0	0	3,561
Jamaica	12	30	4	17	9	0	72
Mexico	16,570	0	0	0	0	0	16,570
Nicaragua	1,186	237	949	0	67	0	2,439
Paraguay	36	58	0	0	0	0	94
Peru	267,811	40,756	323	0	0	0	308,890
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI
Uruguay	1,180	45	0	0	11	103	1,339

NI: no information

Source: RA-FIT

Table 9.8: Percentage of audits according to the selection method performed by RAs in LAC - 2013							
Countries	Information crossings	Selection based on objective elements	Selection based on economic reports by sectors	Random selection	Direct selection by auditors	Other selection methods	Total of audits
Argentina	86	5	2	0	7	0	100
Barbados	0	0	0	100	0	0	100
Bermuda	NI	NI	NI	NI	NI	NI	NI
Bolivia	100	0	0	0	0	0	100
Brazil	93	5	0	0	0	2	100
Chile	98	2	0	0	1	0	100
Colombia	76	0	2	22	0	0	100
Costa Rica	96	3	2	0	0	0	100
Dominican Rep.	99	1	0	0	0	0	100
Ecuador	100	0	0	0	0	0	100
El Salvador	10	82	1	0	8	0	100
Guatemala	40	42	8	0	0	9	100
Honduras	88	12	0	0	0	0	100
Jamaica	17	42	6	24	13	0	100
Mexico	100	0	0	0	0	0	100
Nicaragua	49	10	39	0	3	0	100
Paraguay	38	62	0	0	0	0	100
Peru	87	13	0	0	0	0	100
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI
Uruguay	88	3	0	0	1	8	100
<b>TOTAL</b>	<b>70</b>	<b>16</b>	<b>3</b>	<b>8</b>	<b>2</b>	<b>1</b>	<b>100</b>

NI: no information

Source: RA-FIT

Table 9.9: Number of sanctions against taxpayers by RAs in LAC - 2013

Countries	Jail	Fine or sanction	Sequestration of assets	Temporary closing of the business	Suspension and destitution from public offices	Suspension of professional license	Loss of concessions	Other sanctions	Total
Argentina	19	16,212	0	1,189	0	0	0	0	17,420
Barbados	0	0	0	0	0	0	0	0	0
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	0	21,899	0	15,909	0	0	0	0	37,808
Brazil	0	190,700,204	0	0	0	0	0	0	190,700,204
Chile	NI	NI	NI	NI	NI	NI	NI	NI	NI
Colombia	0	1,475	0	1,178	48	13	0	0	2,714
Costa Rica	NI	NI	NI	NI	NI	NI	NI	NI	NI
Dominican Republic	0	3,360	0	106	0	0	0	0	3,466
Ecuador	2	21,418	0	1,604	0	0	0	1,518	24,542
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	32	39	0	83	0	0	0	0	154
Honduras	0	0	0	71	0	0	0	0	71
Jamaica	NI	NI	NI	NI	NI	NI	NI	NI	NI
Mexico	0	482,218	24,612	0	0	0	0	0	506,830
Nicaragua	0	221	0	0	0	0	0	0	221
Paraguay	0	0	0	3	0	0	0	0	3
Peru	41	413,126	124,668	0	0	0	0	0	537,835
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	0	0	0	0	13	0	0	0	13

NI: no information

Source: RA-FIT

Table 9.10: Number of sanctions against taxpayers by RAs in LAC - 2013

Countries	Jail	Fine or sanction	Sequestration of assets	Temporary closing of the business	Suspension and destitution from public offices	Suspension of professional license	Loss of concessions	Other sanctions	Total
Argentina	0%	93%	0%	7%	0%	0%	0%	0%	100%
Barbados	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	0%	58%	0%	42%	0%	0%	0%	0%	100%
Brazil	0%	100%	0%	0%	0%	0%	0%	0%	100%
Chile	NI	NI	NI	NI	NI	NI	NI	NI	NI
Colombia	0%	54%	0%	43%	2%	0%	0%	0%	100%
Costa Rica	NI	NI	NI	NI	NI	NI	NI	NI	NI
Dominican Republic	0%	97%	0%	3%	0%	0%	0%	0%	100%
Ecuador	0%	87%	0%	7%	0%	0%	0%	6%	100%
El Salvador	NI	NI	NI	NI	NI	NI	NI	NI	NI
Guatemala	21%	25%	0%	54%	0%	0%	0%	0%	100%
Honduras	0%	0%	0%	100%	0%	0%	0%	0%	100%
Jamaica	NI	NI	NI	NI	NI	NI	NI	NI	NI
Mexico	0%	95%	5%	0%	0%	0%	0%	0%	100%
Nicaragua	0%	100%	0%	0%	0%	0%	0%	0%	100%
Paraguay	0%	0%	0%	100%	0%	0%	0%	0%	100%
Peru	0%	77%	23%	0%	0%	0%	0%	0%	100%
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	0%	0%	0%	0%	100%	0%	0%	0%	100%
<b>TOTAL</b>	<b>2%</b>	<b>61%</b>	<b>2%</b>	<b>27%</b>	<b>8%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>100%</b>

NI: no information

Source: RA-FIT

Table 10.1: Claims and appeal ratios in RAs of LAC - 2013

Countries	Stock of claims (thousands US\$)	Stock of appeals (thousands US\$)	Total tax revenues (thousands US\$)	Stock tax claim / tax revenues	Stock appeals / tax revenues
Argentina	708,147	5,273,547	97,168,568	0.7	5.4
Barbados	NI	NI	984,189	NI	NI
Bermuda	NI	NI	NI	NI	NI
Bolivia	127,475	105,226	8,479,266	1.5	1.2
Brazil	50,131,702	NI	282,160,508	17.8	NI
Chile	48,453	3,052,556	48,562,011	0.1	6.3
Colombia	5,292,553	5,293	54,866,431	9.6	0.0
Costa Rica	211,254	169,329	4,430,580	4.8	3.8
Dominican Republic	NI	NI	8,239,260	NI	NI
Ecuador	13,411	3,440,507	13,846,662	0.1	24.8
El Salvador	5,596,682	10,390,446	306,202	1827.8	3393.3
Guatemala	36,714	NI	5,790,468	0.6	NI
Honduras	915	915	2,700,442	0.0	0.0
Jamaica	32,473	14,605	2,501,845	1.3	0.6
Mexico	5,915,412	23,066,021	122,759,659	4.8	18.8
Nicaragua	17,700,054	3,533,963	1,048,406	1688.3	337.1
Paraguay	NI	NI	3,260,127	NI	NI
Peru	6,508,727	93,032,353	31,984,841	20.3	290.9
Trinidad and Tobago	0	0	6,373,154	0.0	0.0
Uruguay	0	160,426	10,392,029	0.0	1.5
<b>AVERAGE 1/</b>				<b>4</b>	<b>30</b>

NI: no information; 1/ The simple average excludes El Salvador and Nicaragua

Source: RA-FIT

**Table 10.2: Information on tax cases under procedure of review - 2013**

Countries	Pending cases by year's end		Resolved cases during the year		Resolution rate	
	Nº	Value (thousands US\$)	Nº	Value (thousands US\$)	Nº	Value (thousands US\$)
Argentina	88,451	708,147	28,781	342,973	33	48
Barbados	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI
Bolivia	817	127,475	797	514,764	98	404
Brazil	209,777	50,131,702	93,963	53,530,461	45	107
Chile	1,518	48,453	3,004	667,962	198	1379
Colombia	9,272	5,292,553	1,435	598	15	0
Costa Rica	1,589	211,254	469	56,685	30	27
Dominican Republic	NI	NI	NI	NI	NI	NI
Ecuador	770	13,411	934	1,210	121	9
El Salvador	160	5,596,682	120	1,860,789	75	33
Guatemala	292	36,714	1,021	82,144	350	224
Honduras	8	915	0	0	0	0
Jamaica	445	32,473	80	3,738	18	12
Mexico	3,339	5,915,412	20,757	14,110,777	622	239
Nicaragua	206	17,700,054	119	297,271	58	2
Paraguay	NI	NI	NI	NI	NI	NI
Peru	154,655	6,508,727	70,322	1,197,726	45	18
Trinidad and Tobago	0	0	1,483	-24,258	NI	NI
Uruguay	0	0	40	12,349	NI	NI
<b>AVERAGE</b>					<b>122</b>	<b>179</b>

NI: no information

Source: RA-FIT

Table 10.3: Information on tax cases under appeal - 2013										
Countries	Cases		Resolved cases		Resolved cases in favor of TA		Resolution rate		Resolution rate in favor of TA	
	Nº	Value (thousands US\$)	Nº	Value (thousands US\$)	Nº	Value (thousands US\$)	Nº	Value (thousands US\$)	Nº	Value (thousands US\$)
Argentina	23,692	5,273,547	1,109	378,133	648	246,495	5	7	58	65
Barbados	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	174	105,226	0	0	0	0	0	0	NI	NI
Brazil	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Chile	3,717	3,052,556	1,665	843,838	NI	NI	45	28	NI	NI
Colombia	9,272	5,293	1,376	595	805	460	15	11	59	77
Costa Rica	73	169,329	0	0	0	0	0	0	NI	NI
Dominican Republic	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Ecuador	7,047	3,440,507	1,422	NI	1,043	NI	20	NI	73	NI
El Salvador	238	10,390,446	53	1,124,649	32	178,407	22	11	60	16
Guatemala	2,826	NI	263	NI	116	NI	9	NI	44	NI
Honduras	8	915	8	915	8	915	100	100	100	100
Jamaica	31	14,605	5	1,326	5	1,326	16	9	100	100
Mexico	44,947	23,066,021	37,062	12,822,167	21,433	8,419,232	82	56	58	66
Nicaragua	36	3,533,963	11	149,467	11	149,467	31	4	100	100
Paraguay	NI	NI	NI	NI	NI	NI	NI	NI	NI	NI
Peru	140,095	93,032,353	44,646	4,276,479	29,498	4,131,449	32	5	66	97
Trinidad and Tobago	0	0	14	31,879	NI	NI	NI	NI	NI	NI
Uruguay	101	160,426	20	19,393	7	7,682	20	12	35	40
<b>AVERAGE</b>							<b>28</b>	<b>20</b>	<b>69</b>	<b>73</b>

NI : no information

Source: RA-FIT



Table 10.4: Cases of taxes under appeal, ranked by seniority - 2013								
Countries	Number of cases				Value (thousands of US\$)			
	Less than 1 year	From 1 to 5 years	More than 5 years	Total	Less than 1 year	From 1 to 5 years	More than 5 years	Total
Argentina	1,619	12,683	9,390	23,692	893,428	2,986,945	1,393,175	5,273,547
Barbados	NI	NI	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	174	0	0	174	105,226	0	0	105,226
Brazil	NI	NI	NI	NI	NI	NI	NI	NI
Chile	1,528	1,524	665	3,717	1,886,385	990,679	175,493	3,052,556
Colombia	1,549	5,597	2,126	9,272	1,231	3,089	973	5,293
Costa Rica	30	43	0	73	147,057	22,272	0	169,329
Dominican Republic	NI	NI	NI	NI	NI	NI	NI	NI
Ecuador	614	3,439	2,994	7,047	710,665	2,596,429	133,413	3,440,507
El Salvador	55	172	11	238	2,817,751	7,036,782	535,912	10,390,446
Guatemala	401	1,445	980	2,826	NI	NI	NI	NI
Honduras	0	8	0	8	0	915	0	915
Jamaica	1	27	3	31	37	14,112	456	14,605
Mexico	20,701	22,415	1,831	44,947	8,124,267	14,593,413	348,341	23,066,021
Nicaragua	19	10	7	36	3,093,051	358,069	82,842	3,533,963
Paraguay	NI	NI	NI	NI	NI	NI	NI	NI
Peru	30,366	92,709	17,020	140,095	13,313,541	64,266,772	15,452,040	93,032,353
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	35	64	2	101	20,158	137,074	3,193	160,426

NI: no information

Source: RA-FIT

Table 10.5: Cases of taxes under appeal ranked by seniority- 2013

Countries	Number of cases				Value (thousands of US \$)			
	Less than 1 year	From 1 to 5 years	More than 5 years	Total	Less than 1 year	From 1 to 5 years	More than 5 years	Total
Argentina	7%	54%	40%	100%	17%	57%	26%	100%
Barbados	NI	NI	NI	NI	NI	NI	NI	NI
Bermuda	NI	NI	NI	NI	NI	NI	NI	NI
Bolivia	100%	0%	0%	100%	100%	0%	0%	100%
Brazil	NI	NI	NI	NI	NI	NI	NI	NI
Chile	41%	41%	18%	100%	62%	32%	6%	100%
Colombia	17%	60%	23%	100%	23%	58%	18%	100%
Costa Rica	41%	59%	0%	100%	87%	13%	0%	100%
Dominican Republic	NI	NI	NI	NI	NI	NI	NI	NI
Ecuador	9%	49%	42%	100%	21%	75%	4%	100%
El Salvador	23%	72%	5%	100%	27%	68%	5%	100%
Guatemala	14%	51%	35%	100%	NI	NI	NI	NI
Honduras	0%	100%	0%	100%	0%	100%	0%	100%
Jamaica	3%	87%	10%	100%	0%	97%	3%	100%
Mexico	46%	50%	4%	100%	35%	63%	2%	100%
Nicaragua	53%	28%	19%	100%	88%	10%	2%	100%
Paraguay	NI	NI	NI	NI	NI	NI	NI	NI
Peru	22%	66%	12%	100%	14%	69%	17%	100%
Trinidad and Tobago	NI	NI	NI	NI	NI	NI	NI	NI
Uruguay	35%	63%	2%	100%	13%	85%	2%	100%
<b>AVERAGE</b>	<b>29%</b>	<b>56%</b>	<b>15%</b>	<b>100%</b>	<b>37%</b>	<b>56%</b>	<b>7%</b>	<b>100%</b>

NI: no information

Source: RA-FIT

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