



**State
of the Tax
Administration
in Latin
America:
2006-2010**





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The participants TAs were: Argentina (AFIP), Bolivia (SIN), Brazil (RFB), Chile (SII), Colombia (DIAN), Costa Rica (DGT), Ecuador (SRI), El Salvador (DGII), Guatemala (SAT), Honduras (DEI), Mexico (SAT), Nicaragua (DGI), Panama (DGI), Paraguay (SET), Peru (SUNAT), Dominican Republic (DGII) and Uruguay (DGI).

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Index

ACKNOWLEDGMENTS	3
METHODOLOGY	7
PART I – ANALYSIS	9
INTRODUCTION	11
CHAPTER 1. TAX REVENUES	13
CHAPTER 2. INSTITUTIONAL ASPECTS	19
2.1. Legal Nature of the TA	21
2.2. TAs control system	23
2.3. Competences, functions and organizational model	23
2.4. Budget and financing	26
2.5. Tax management cost	29
CHAPTER 3. HUMAN RESOURCES	31
3.1. Staffing	33
3.2. Distribution of the staff	34
3.3. Selection and training	36
3.4. Remuneration and incentives policy	36
3.5. Median age, permanence and gender	38
CHAPTER 4. TAs LEGAL FRAMEWORK	41
4.1. Right to information	43
4.2. Bank secrecy	44
4.3. The Prescription	45
4.4. Offences, penalties and tax fraud	46

CHAPTER 5. TAX PROCEDURES	49
5.1. Taxpayers registration	51
5.2. Taxpayers guidance and income tax return forms	51
5.3. Control of willful omission	54
5.4. Taxpayer audit selection	54
5.5. Fiscal audit	56
5.6. Enforcement and coercive collection	59
5.7. Appealing administrative decisions	61
CHAPTER 6. OTHER IMPORTANT ASPECTS	63
6.1. International taxation	65
6.2. Large taxpayers	66
6.3. Information technology (IT) and communications	68
6.4. Planning and studies	70
6.5. Interaction with society	72
6.6. Issues, implemented projects and future trends	73
CONCLUSIONS AND RECOMMENDATIONS	77
PART II – COUNTRY RESPONSES	85
ANNEXES	351
A. ORGANIZATION CHARTS	353
B. BUDGETS	373
C. OFFENCES AND PENALTIES	377
D. TAX FRAUD	393
STATISTICAL ANNEX	413

Methodology

This study was developed based on the information gathered through a questionnaire sent by CIAT's Executive Secretary to Tax Administration in Latin American countries during 2011. Such document was prepared in conjunction with the sponsoring institutions.

The questionnaire included 327 questions written in different types and distributed in distinctive sections such as: Institutional aspects, human resources, legal framework for taxation, tax procedures, international taxation, large taxpayers, Information technology (IT) and communications, studies and planning, Interaction with society and future trends and challenges.

The questionnaire was responded by the countries' TAs in the second quarter of 2011, subsequently reviewed and contrasted on-site by tax specialists appointed by the sponsoring institutions, to ensure data quality and consistency of the criteria used in the response evaluation.

The information obtained through the questionnaire, once treated and purged, had been uploaded to a database, hosted by the CIAT, which will be used as reference for self-assessment, information about best practices, comparative studies and identification on technical assistance needs for the Tax Administrations in Latin American countries.

Furthermore, the Tax Administrations have been taken advantage of a new tax revenue database (IDB-CIAT), composed of an innovative way of quantifying them, which also includes the usual income tax, contributions to private health systems, pensions and

income from natural resources (royalties and other special levies on public companies). A scientific paper will be published later in this year, outlining the details on this matter.

The insight provided by the answers of the TAs to the questionnaire, as well as the expertise and information obtained, will certainly give us a more accurate picture of one sensitive sector of the Government Administration, and hence will facilitate the dialogue among the TAs representatives to share solutions for common problems, identifying good practices successfully implemented in certain country and susceptible to adaptation to another country. In a few words, the information obtained and its subsequent analysis should encourage a more effective and efficient functioning of the TAs in LATAM.

The Part I of this document will cover the information obtained through the questionnaire, highlighting the most important aspects of the functioning of the TAs in LATAM. Part II of this document describes a deeper analysis, and also the annexes had been included in this publication, which consolidates all the answers to the questionnaire provided by the participant TAs of this study.

We would like to clarify that the data exclusively indicate domestic taxes to the period 2006-2010. With the intention of offering a vast array of information covering new ground, the CIAT and the IDB have initiated a similar project for the British Caribbean colonies.



PART I
Analysis

Introduction

In order to achieve social equity and strengthen democratic system functionality, nations must have tax systems that promote equitable economic development, also fiscal capacity to fund an adequate level of public spending, as well as redistributive capacity to ensure Government institution's operability and thus provide to citizens and businesses the necessary public goods and services.

The tax system must also be applicable; and it is imperative that TAs could ensure faithful compliance of the terms and conditions of laws approved by legislators, in order to avoid transfer of tax burdens from aimed targeted groups to another.

The TAs in LATAM have experienced a significant modernization and transformation process over the past twenty (20) years, based on the implementation of a strategy that encouraged voluntary tax compliance of the taxpayers (or at least persuaded). Furthermore, the TAs organizational structures have incorporated a management approach, aimed to satisfy taxpayers needs, utilizing the full potential offered by new technology to receive, deplete and interpret large volumes of information, also these organizations are reviewing their methods and procedures to make them more effective and more efficient, base on operative budgetary issues.

In recent decades, tax specialists and the general public have become aware of importance of efficient performance of the organizations dedicated to collect and manage government's main source of income.

There are ideas worth fortunes, like the one suggesting that a tax system's value is what the TAs responsible for its implementation worth. In that matter, it have been widely discussed that TAs in LATAM are the tax policy, this statement was probably true few years ago, in other words, it stated that TAs were a limitation to the technically well-designed tax system's implementation. However, many countries in the region have effective TAs right now, with the advance and technology support level at least comparable with most advanced countries. The commitment is to replicate the efficiency of those tax administration to all Latin American countries and also apply policies to achieve sustainability. It is often observable, how reforms and modernization of TAs were getting very good results in relatively short time like four (4) or five (5) years, in which fundamental operational transformations were carried out, in addition to the strategy, the level of professionalism and the work methods and procedures applied to the tax organizations. However, unfortunately, in most cases those successful restructuring processes were abandoned and dismantled in even shorter periods of time due to political or managerial changes.

The sustainability of reforms is one of the fundamental challenges confronted by some countries once they prove that it is possible to have good functioning TAs in Latin American countries, as it is evidenced by many examples.



CHAPTER 1
Tax Revenues

CHAPTER 1

Tax Revenues

Traditionally, tax revenues in Latin American countries have been insufficient to afford adequate provision of public services to citizens. Nevertheless, it is undeniable that the tax burden in the region have increased almost 40% in the last two (2) decades, although there are still some structural features.

The tax revenues considered for this study are from the federal, state and local government, sub-national governments and from the social security contributions.

Leaving aside cases like Argentina and Brazil, the average tax burden of Latin American countries is about half the one recorded by the OECD countries. It is not only reduced in size but the composition of taxes is focused on indirect taxes, specially consumption tax (e.g. VAT) as well as import duty in some countries.

On average, LATAM direct taxes are ten (10) percentage points less of the GDP collection than the same tax contribution in OECD countries. Wealth taxes are rarely used in the region. Except for Argentina, Colombia and Uruguay; the rest of the countries only certain forms of wealth are taxed, mainly at sub-national governments levels, preventing greater improvement of the tax system.

The corporate income tax (which follows the main commodities of the region) have a high contribution in the collection of taxes on personal income, which ultimately does not create citizen-taxpayers. Thus, the income tax as a whole is too volatile due to the price variation of main natural resources produced in the region. On the other hand, the low level of collection of taxes on personal income - practically focused on dependent workers - restricts its redistributive capacity.

In the last decade, the countries efforts to maintain or increase the tax collection we oriented towards unorthodox tax schemes. Thus, there are minimum taxes based on assets still active in the region, alternative determination system on a presume basis (usually gross income), taxes on financial transactions, and even taxes on exports have come back, outstanding the cases of Argentina and Costa Rica.

Likewise, the concern to improve tax compliance of small and medium businesses was reflected in the development or improvement of simplified tax system for small taxpayers or VAT presumptive tax regimes or income tax, etc., rather than achieving high revenues, seek to incorporate small and medium businesses to the tax network and reduce their compliance costs.

All these characteristics have remained unchanged over the past five (5) years. Only the 2008-09 global economic crises, which reduced tax revenues significantly in many countries of the region led to the need of introducing new tax changes. The negative cases of collection in the region began in mid-2008, but there is no doubt that the impact of the crisis was fully noticeable in 2009.

In that year the collection of taxes administered by the Central, Federal or National governments in LATAM dropped an average of 7.5% in real terms over 2008. With the exception of Panama, Paraguay, Uruguay and Ecuador, all countries showed decreases that year. In Nicaragua, El Salvador, Guatemala, Honduras, Dominican Republic and Chile it was even the second year in a row in which the collection was decreased.

Certainly, a major cause of diminished incomes was attributed to import contractions (due to the

contraction impact on commodity prices in terms of trade) and its negative multiplier effect on the production and consumption and investment (including imports).

But it was also a result of the tax measures implemented as part of fiscal stimulus packages. Some countries even gave moratoriums and payment facilities to improve taxpayer compliance. Later, many of these measures had to be revoked and even countries were forced to introduce tax reforms to increase mainly the income and excise tax rates.

Nevertheless, in 2006-2010 the Latin American countries tax revenues remained, on average, 24.6% of GDP, the results are weighted by the size of different economies. Countries that had higher collection levels during the same period of time were Brazil and Argentina, with tax burdens higher than 30% of GDP, followed by Uruguay, Nicaragua, Chile, Costa Rica and Bolivia with tax burdens between 20% and 30% of GDP. On the contrary, we observe countries like Guatemala, Mexico and Dominican Republic with tax burdens lower than 15% of GDP.

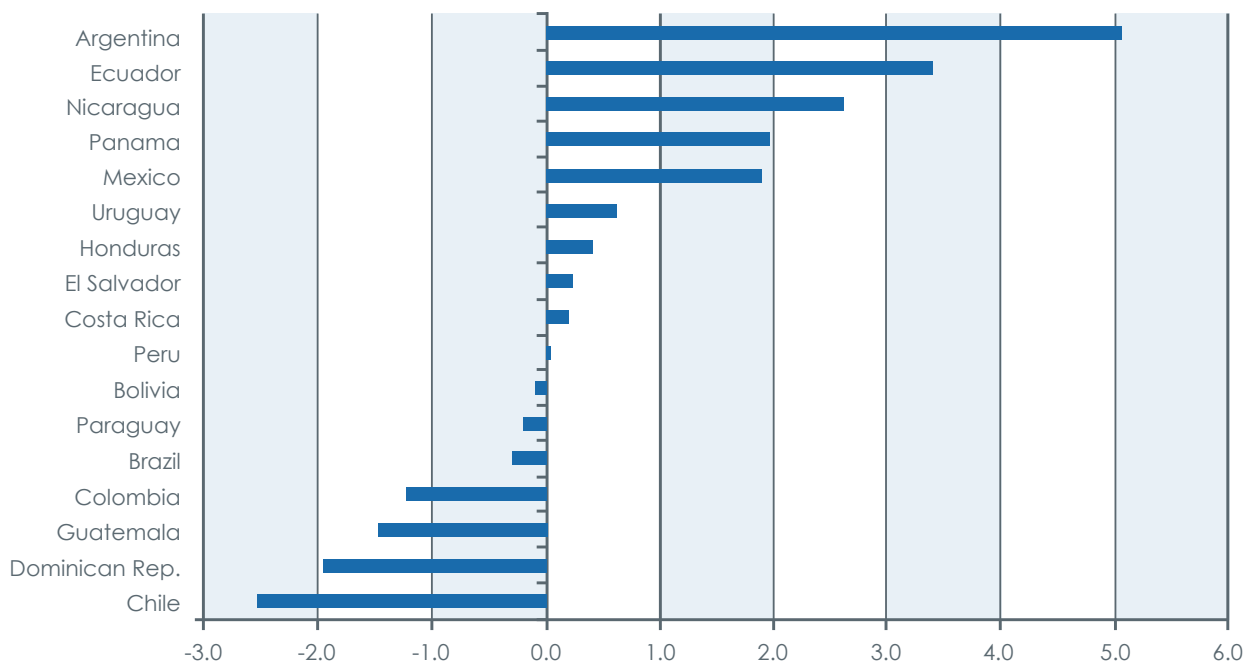
However, it is noteworthy that tax revenues of LATAM countries, on average, experienced an increase of 2.6 percentage points of GDP, over the same period. As

shown in GRAPHIC 1, countries like Argentina, Ecuador, Nicaragua, Panama and Mexico increased their tax revenue about two (2) or more percentage points of GDP during the time lapse analysis, while countries like Chile, Dominican Rep., Guatemala and Colombia reduced them by more than two (2).

Although tax revenues of subnational governments might be significant in federal countries like Argentina or Brazil or in those highly decentralized economies such as Colombia, or in countries where social contributions are substantial and have a stronger notion of welfare state such as Argentina, Brazil, Costa Rica, Panama and Uruguay. Normally, in LATAM countries, the economic resources of the central, national or federal governments usually determine the tax revenues of the country.

In this regard, the TAs of the previously mentioned types of government, are the ones able to generate important changes for those countries, due to their capability to mobilize new fiscal resources, thus contribute to achieve durable, sustained and inclusive growth; the only path to reach the Millennium Development Goals (United Nations). Table No.1 shows percentage of tax revenues managed by TAs of each country analyzed in this study.

GRAPHIC N° 1 Changes in the tax burden between 2006 and 2010. In GDP percentage points.



The SUNAT of Peru, SAT of Guatemala, DEI of Honduras and AFIP of Argentina appear as the most important LATAM ATs, managing more than 80% of tax revenues for their respective countries. On the other hand, the DGI of Uruguay, SRI of Ecuador, DGI of Panama, DGT of Costa Rica, DGI of Nicaragua and SET of Paraguay, appear as those that manage 50% of tax revenues or less.

In order to understand these numbers, it is important to take into account the differences in the competences extend of TAS analyzed. Some of them have full competence over taxes; others share their administrative role with other organizations.

For example, the AFIP of Argentina, RFB of Brazil, DIAN of Colombia, DEI of Honduras, SAT of Guatemala, SAT Mexico and SUNAT of Peru; are organizations responsible for managing not only internal taxation but also Customs duties. Even the AFIP of Argentina, RFB of Brazil and SUNAT of Peru, are collecting Social Security incomes. While other ATs, share their competence with Customs, the treasure bureau of the Ministry of Finance (or equivalent) or entities providing social security.

Even when having full competency, it is possible that some particular functions could not be under the TA's control, as it will be explained below. The most illustrative example is the collection process of the SII of Chile and the DGII of El Salvador, that have no control what so ever over the tax debt collection, whether it is enforcement of voluntary compliance or coercive collection actions, while the RFB in Brazil, DGT of Costa Rica, SAT of Guatemala, DEI of Honduras and SET of Paraguay have no control over the coercive recovery of tax debts.

TABLE N° 1 Importance of ATs in LATAM in terms of the country's tax revenues. Percentages.

	2006	2007	2008	2009	2010	AVERAGES 2006-2010
Argentina (AFIP)	82.0	82.7	83.1	82.2	82.7	82.6
Bolivia (SIN)	72.5	71.8	71.4	71.5	72.0	71.8
Brazil (RFB)	63.3	64.3	63.5	62.4	62.4	63.2
Chile (SII)	51.6	57.2	52.3	53.7	55.5	54.1
Colombia (DIAN)	66.9	67.4	68.7	67.8	65.9	67.3
Costa Rica (DGT)	45.9	46.4	46.5	48.5	47.4	47.0
Dominican Rep. (DGII)	61.4	66.3	66.3	67.5	73.6	67.0
Ecuador (SRI)	46.7	46.6	47.9	53.0	53.7	49.6
El Salvador (DGII)	49.8	50.5	51.3	55.7	55.7	52.6
Guatemala (SAT)	86.6	87.4	87.3	86.3	86.4	86.8
Honduras (DEI)	82.9	80.7	81.0	78.1	78.6	80.3
Mexico (SAT)	69.9	69.7	68.0	68.4	68.1	68.8
Nicaragua (DGI)	46.1	46.1	45.0	48.5	45.5	46.2
Panama (DGI)	49.8	47.0	45.7	47.7	47.1	47.5
Paraguay (SET)	30.0	29.2	28.7	32.9	34.8	31.1
Peru (SUNAT)	97.2	96.8	96.9	96.2	96.5	96.7
Uruguay (DGI)	50.7	50.2	49.8	50.0	49.1	50.0
Average	62.0	62.4	62.0	63.0	63.2	62.5

But the numbers also expose the importance of import duties on public finances in some countries on the region. Countries like Panama, Paraguay, Dominican Republic, Ecuador, Honduras and Guatemala, the import duties collection is relatively higher than the rest of the LATAM countries, and it is likely to be reflected in an increase in the share of VAT collected.

Although, if we leave aside all the particularities, it's clear that ATs contribution to public finances in Latin America is highly important, so there is no doubt that the evaluation of their performance, which is the core of this study, is absolutely justified.



CHAPTER 2
Institutional Aspects

CHAPTER 2

Institutional Aspects

This chapter analyzes TAs characteristics that are related to their legal nature, control system, competences, functions, models of organizational structure, as well as budgetary aspects and tax management costs.

2.1 Legal nature of the TA

Over the last decade of the 20th century and the first decade of the current one, many Latin American countries have determined to provide their TA with a significant level of autonomy and flexibility to manage their own budgetary resources and to implement their own staffing policies, as well as been given a differentiated financing system from the one applied to the rest of the Public Administration.

TABLE². 2 displays the current situation regarding TAs nature and indicate that eleven (11) out of seventeen (17) TAs analyzed are completely autonomous agencies or entities that enjoy certain autonomy, although not functionally dependent of the Ministry of Finance (or equivalent); are certainly attached to it. Only six (6) of them (RFB of Brazil, DGT from Costa Rica, DGII of El Salvador, DGI of Panama, SET of Paraguay and DGI from Uruguay) are units placed in the Ministry of Finance's organizational structure (or equivalent), hence functionally dependent of it.

This enhanced autonomy of TAs is aligned with the government structures reforms that have been a constant strategy implemented for the past thirty (30)

Table N° 2 Legal nature of the TA

	IT IS A UNIT WITHIN THE STRUCTURE OF THE MINISTRY OF FINANCE (OR THE EQUIVALENT IN THE COUNTRY) SUCH AS DEPUTY MINISTRY, SECRETARY, DEPARTMENT, AMONG OTHERS	THEY ARE: A) A FULLY AUTONOMOUS AGENCY, OR B) AN ENTITY THAT ENJOYS A CERTAIN AMOUNT OF AUTONOMY ALTHOUGH IT IS ATTACHED TO THE MINISTRY OF FINANCE (OR THE EQUIVALENT IN THE COUNTRY)
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)	X	

years, with the intent to achieve high quality services deliver at lower cost.

The TAs have also been affected by this trend, which has resulted, in many cases, to obtain a semi-autonomy entity status to facilitate the improvement of their functions and tax collection performance with further maneuverability managing human resources and budgeting. This trend have been gaining adepts in many countries around the world, not just in LATAM, but in the OECD countries, twenty (20) TAs have fully functional autonomy, though fourteen (14) do not have¹.

¹ See (2010) OECD Comparative Series.

In the case of LATAM, Peru was the first country to transform its TA by giving them more flexibility by creating in 1991 the SUNAT and introducing an organizational model that incorporated a significant improvement from the financing of TAs point of view, allocating 2% of tax revenues collected to be incorporated into its budget. This new financing model was not adopted in general by Anglo-Saxon countries, which I think it is worth pointing out, were pioneers in granting autonomy to their TAs, and yet was followed by many other countries in Latin America (for example, AFIP of Argentina, SIN of Bolivia and SAT of Guatemala).

However, the TAs classification, depending on whether or not they have autonomy, must be sub-sectioned, because even among the “autonomous” ones there are important differences regarding their operational scope.

For example, the AFIP can hire its staff independently, setting salaries scales away from the rest of the Public Administration. The budget is closely linked to the TA administration performance and results. The principal authority is appointed by the President (endorsed by Congress) and has a guaranteed term of four (4) years, among other aspects. In contrast, other countries with also “autonomous” TAs have much smaller operating margin.

Analyzing the response to the questionnaire (QUESTION 2.1) it is evident that no TA approves its budget directly, except for the SAT of Guatemala. On the other hand, reviewing the freedom to independently modify its organizational structure, the answers to the questionnaire (QUESTION 2.3) shows that only a few organizations (AFIP of Argentina, RFB of Brazil, SAT of Guatemala, ISD of Honduras, DGI of Nicaragua and the DGII from Dominican Republic) have it.

Regarding the autonomy to hire the human resources, the answers to the

questionnaire (QUESTION 2.5) show that ten (10) of them are allowed to do it (AFIP of Argentina, SIN of Bolivia, RFB of Brazil, SII of Chile, DIAN of Colombia, DGII of Dominican Rep., SAT of Guatemala, DEI of Honduras, SAT in México and the DGI of Nicaragua). On the other hand, only some of them (AFIP of Argentina, SIN from Bolivia, DIAN in Colombia, DGII of Dominican Rep., SAT of Guatemala, DEI of Honduras, DGI of Nicaragua and DGI of Uruguay) can set salaries different from the rest of the Public Administration, as indicated by the answers to the questionnaire (QUESTION 2.6).

Some evidence on the importance that TAs have gained in recent years comes from the fact that most of them -thirteen (13) out of seventeen (17) – the designation of the top authority is appointed by the President of the country, as shown in Table No. 3.

However, in all countries except for Argentina and Bolivia there is no minimum legal period of time for the TA's highest authority permanency (SEE ANSWER TO QUESTION 3.2).

TABLE N° 3 Nomination of the TA highest authority

	LEGISLATIVE ASSEMBLY (OR ITS EQUIVALENT)	MINISTRY OF FINANCE (OR ITS EQUIVALENT)	PRESIDENT	OTHERS
Argentina (AFIP) 1/			X	
Bolivia (SIN)			X	
Brazil (RFB)		X		
Chile (SII)			X	
Colombia (DIAN)			X	
Costa Rica (DGT)		X		
Dominican Rep. (DGII)			X	
Ecuador (SRI)			X	
El Salvador (DGII)		X		
Guatemala (SAT)			X	
Honduras (DEI)			X	
Mexico (SAT) 2/			X	
Nicaragua (DGI)			X	
Panama (DGI)		X		
Paraguay (SET)			X	
Peru (SUNAT)			X	
Uruguay (DGI)			X	

1/ Endorsed by Congress.

2/ Ratified by the Senate or, where appropriate, of the Permanent Commission of Congress.

2.2 TAs control system

Despite TAs increasing level of autonomy, it looks like civil society has been progressively getting involved directly or indirectly with TAs management. Thus, answers to the questionnaire (QUESTION 2.7), shows that the DIAN of Colombia, SRI of Ecuador, SAT of Guatemala and SAT of Mexico, have members of delegates, advisers or business association representatives, participating in the managerial process through directories, advisor boards and similar gathering meeting. Although the AFIP of Argentina, SIN of Bolivia and the DGII of Dominican Republic, they do not directly participate in the managerial process, they contribute through advisory councils constituted by members of the public sector or academics.

Furthermore, TAs are becoming highly important organizations for Governments and therefore must be subjected to rigorous internal and external control measures to identifying areas most susceptible to potential fraud to developing appropriate strategies to assure the transparency.

Control measures should verify the accuracy of information provided to the public, the compliance of the strategic lines and goals that have been defined by political authorities, the safe handling and custody of sensitive information, the preventative and corrective measures in case of TA's staff misconduct, etc.

The results are quite satisfactory and seem to reflect that TAs in LATAM is subject to many controls. As shown in Table No. 4 all TAs are subject to the supervision of the Comptroller or the Court of Auditors, at least nominally, most of which are subjected to the Parliament control - ten (10) out of seventeen (17) - and almost all of them have an internal control body -fifteen (15) out of seventeen (17) -.

In conclusion, TAs autonomy have traditionally been considered as a way

to improve their performance. Although there are no studies supporting such improvement, in general the perception of autonomy, while it is not the ultimate solution, it does support the modernization process and improve the organizations performance. But it is noteworthy that the transformation process is expensive and it takes time, transformation alone with out a broader strategic plan does not solve TAs intrinsic problems. It must be reminded that TAs operational systems should be subject to rigorous internal and external controls in order to supervise their effectiveness, efficiency and transparency, thus the control measurements are much more needed in the case of autonomous organizations.

2.3 Competences, functions and organizational model

The competencies and functions developed by TAs have varied over time, since the late 90s and the early

TABLE N° 4 Controls applied to TAs in LATAM.

	COMPTROLLER OR COURT OF AUDITS		LEGISLATIVE ASSEMBLY		INTERNAL CONTROL UNIT	
	YES	NO	YES	NO	YES	NO
Argentina (AFIP)	X		X		X	
Bolivia (SIN)	X		X		X	
Brazil (RFB)	X		X		X	
Chile (SII)	X			X	X	
Colombia (DIAN)	X		X		X	
Costa Rica (DGT) 1/	X		X		X	
Dominican Rep. (DGII)	X			X	X	
Ecuador (SRI)	X		X		X	
El Salvador (DGII) 2/	X		X			X
Guatemala (SAT)	X		X		X	
Honduras (DEI)	X			X	X	
Mexico (SAT) 3/	X		X		X	
Nicaragua (DGI)	X			X	X	
Panama (DGI)	X			X		X
Paraguay (SET)	X			X	X	
Peru (SUNAT) 4/	X			X	X	
Uruguay (DGI)	X		X		X	

1/ The DGT doesn't have an internal control body, but has an Internal Control Area.

2/ As Ministry of Treasury, a yearly report is provided. The Internal Control proceeds from the Ministry of Treasury.

3/ This administrative unit depends functionally on the Secretariat of Public Service, but organizationally and remuneratively on the SAT.

4/ This function is making more suitable the laws that create an internal control system, and the regulation rules applicable. These rules regulate the compulsory implementation of the Internal Control System (COSO) in all Governmental Institutions, including SUNAT. Act 28716/RC320 2006CG .

2000s, there was a clear trend towards integration of the organizations responsible for collecting domestic taxes, customs departments and social security incomes. Specifically in LATAM the integration of customs and TAs was quite extensive and many countries went for this new kind of operational option. However, this practice has stopped at least temporarily.

Table No. 5 shows that seven (7) out of the seventeen (17) TAs manage domestic taxes and customs resources combined, and additionally three (3) of them (AFIP of Argentina, RFB from Brazil and SUNAT in Peru) are also responsible for collecting social security incomes. Furthermore, some TAs are responsible for administering sub-national governments taxes, and even specific non-tax revenues as royalties, fees, etc.

It is noticeable that the integration process of TAs in Latin America involving the areas of internal taxation and customs, as mentioned before, has been stopped in recent years. It is not easy to understand the reasons

this trend seems to happen, but it is worth mentioning the significant impact of the tariff dismantling that have led to a substantial reduction of importance in the tax collection on foreign trade, the increasing importance of the matters related to security and trade facilitation, also the impact that are likely to have regional effects when a country like Canada decided to re-segregate Customs from the Revenue Agency after an integration process that have been used as reference for other countries around the world, etc. Maybe it is worth talking into consideration that integration processes are sometimes more formal than real, that there are strong internal resistance or that integration processes have often been absorption processes based on the mistrust among the parties, and this has led to negative consequences for many years, furthermore the existence of formal integrated organizational structures but with a very distant real functioning.

Comparing the previous mentioned situation with the OECD countries, it is remarkable that due to

TABLE N° 5 TAs Competences

	INLAND REVENUE	CUSTOMS ADMINISTRATION	SOCIAL SECURITY	OTHERS
Argentina (AFIP)	X	X	X	Provincial Tax on Gross Income
Bolivia (SIN)	X			
Brazil (RFB)	X	X	X	Sub-national taxes charged through SIMPLES
Chile (SII)	X			Municipal Tax on Real Estate
Colombia (DIAN)	X	X		
Costa Rica (DGT)	X			
Dominican Rep. (DGII)	X			Motor Vehicle Circulation Tax
Ecuador (SRI)	X			
El Salvador (DGII)	X			
Guatemala (SAT)	X	X		Municipal IUSI, oil and hydrocarbons royalties, Tourism Tax and Departure Tax
Honduras (DEI)	X	X		
Mexico (SAT)	X	X		
Nicaragua (DGI)	X			FOMAV and other incomes not related to taxation
Panama (DGI)	X			Collect the social contributions of independent workers
Paraguay (SET)	X			
Peru (SUNAT)	X	X	X	IPM, Tax on Pleasure Sea Craft, Gasoline Sales Tax, Mining Royalties
Uruguay (DGI)	X			

their tax structure and collection burden of the PIT, the integration between domestic taxes and social contributions is more frequent -thirteen (13) out of thirty-four (34) countries have chosen this solution- than integrating of customs and internal taxes, which only nine (9) countries out of thirty (30) have done².

Finally, we conclude at this point that the integration of tax and customs administration is one feasible option, as well as any other organizational options could be equally valid. However, what is essential and crucial is a impervious functional coordination (with or without organic integration), allowing a secure information sharing between the two areas, in order to facilitate a coordinated and consistent monitoring of compliance with tax obligations and customs, appropriate attention to taxpayers, although recognizing and honoring the different functional characteristics of the two organizations.

Respecting to the roles performed by TAs in the internal taxation field, it is worth mentioning that most of TAs applies the procedure of tax administration at large scope, from the information, support and maintenance of the taxpayer register, to the extensive and intensive control.

A significant exception relevant to mentioning it is the case of the collection procedure. Table No. 6 shows that only the SII of Chile and the DGII of El Salvador have no competence concerning the recovery of tax debts, whether on the voluntary or coercive phase, on the other hand the RFB of Brazil, the DGT of Costa Rica, the SAT of Guatemala, DEI of Honduras and the SET of Paraguay are not accountable for the enforced collection or coercive collection which is exercised by other institutions.

² On this last point it should be noted that on January 1, 2012 the merger of the Tax and Customs Directorate in Portugal was performed.

TABLE N° 6 Collection powers in Latin American countries

	IS IT RESPONSIBLE FOR THE ADMINISTRATIVE COLLECTION PROCESS?	IS IT RESPONSIBLE FOR THE ENFORCED COLLECTION PROCESS? 1/	IF IT DOES NOT EXERCISE EITHER OR BOTH FUNCTIONS, WHO IS RESPONSIBLE FOR THEM?	DOES THE ENFORCED COLLECTION REQUIRE A JUDGMENT OR ORDER FROM THE COURT?
Argentina (AFIP)	YES	YES		YES
Bolivia (SIN)	YES	YES		NO
Brazil (RFB)	YES	NO	The Attorney General of the National Treasury (PGFN)	YES
Chile (SII)	NO	NO	Treasury of the Republic	NO
Colombia (DIAN)	YES	YES		NO
Costa Rica (DGT)	YES	NO	General Directorate of Finance	NO
Dominican Rep. (DGII)	YES	YES		NO
Ecuador (SRI)	YES	YES		NO
El Salvador (DGII)	NO	NO	General Directorate of Treasury (administrative collection) and Prosecutor General's Office (enforced collection)	NO
Guatemala (SAT)	YES	NO	The Judiciary	YES
Honduras (DEI)	YES	NO	Attorney General of the Republic	YES
Mexico (SAT)	YES	YES		NO
Nicaragua (DGI)	YES	YES		YES
Panama (DGI)	YES	YES		NO
Paraguay (SET)	YES	NO	Attorney General of the Treasury	NO
Peru (SUNAT)	YES	YES		NO
Uruguay (DGI)	YES	YES		YES

1/ Although, the coercive collection requires a judge's authorization letter or Court order, in the case of the AFIP of Argentina and DGI of Uruguay we determine that they operate internal units handling the legal-administrative tasks related to the coercive process, in consequence it was considered that they are accountable in that matter.

Certainly, beyond the adopted organizational model, what ultimately matters is to become acquainted with the collection action effectiveness's results for each country, in correlation to bad debt charged-off and recovered or prescribed each year. However, it can be argued that the inclusion of coercive collection among the TA specific functions is advisable for valid reasons of coordination, in the collection responsiveness, handling of information available and in short, for effectiveness and efficiency reasons.

Alternative solutions such as collection transfers through the administrative courts or collaborative models between agencies, seems to be less effective for the effective recovery of tax debts.

Considering the TAs organizational structure, it should be mentioned that it normally have an multifunctional character and there is no room to be conceived as an optimal theoretical model but it can distinguish some significant lines or trends that make interesting to analyze the various models under which TAs are organized.

Reviewing the answers to the questionnaire (QUESTION 6) there is a common incidence of functional models in TAs which essentially indicate the different stages of the management procedures (information and assistance, registration and voluntary collection, collection control), although it is also noticed some level of service-oriented by taxpayers type.

The evolution is similar to what occurred in private companies, as well as organization of production systems.

Only four (4) TAs responded they have a strictly functional organization (DGT of Costa Rica, SRI of Ecuador, DGI of Nicaragua and the DGI of Panama). The remainder combines other criteria such as taxpayer type, and geographic scope. Surprisingly no country shows to have a TA organized by type of tax.

However, beyond the nominal structures and the formal organizational charts to determine the real organization of a TA, it is necessary to analyze their internal processes, working methods, the informational

relations flow and especially the information technology architecture and information systems validity.

Over the time, the matter of the ideal organization and ideal competence of a TA have been regarded as secondary, in consequence becoming more important the efficiency. In any case, from this debate the need to better coordinate the action of the different agencies responsible for tax collection, should be rescued, particularly in terms of information, having to move towards a model where information should be shared. This is also valid in today's societies with respect to TAs in the international and sub-national levels.

The present analysis, which goes far beyond the scope of this document, will allow the identification of the occurrence of dissociations between the formal and the real structure.

In Annex A, TAs organizational charts are presented.

2.4. Budget and financing

The financial and budgetary aspects are quite simple in any organization, and of course also for TAs.

In recent years TAs budget executed in LATAM, have grown significantly, as stated in TABLE NO. 7.

In real terms, the total budgets have grown in average 25.2%, leaving aside the AFIP of Argentina and the DEI of Honduras cases, which show growth of more than two (2) digits.

This figure is similar to the 26.2% average growth experienced by the budgets allocated exclusively to manage internal taxation.

It should be noted that the lack of a "cost per process" calculation, prevents to include the RFB of Brazil, the DIAN of Colombia, SAT of Guatemala and SUNAT of Peru, in this table.

Substantial but unequal increases have been seen. However, it seems clear that currently TAs in LATAM

TABLE N° 7 TAs Budget in LATAM

	YEAR 2010 (US\$ MILLIONS)		REAL VARIATION (%) 2010/06		COST OF COLLECTION IN RESPECT TO TAs TOTAL COLLECTION (AVERAGE 2006/10)	COST OF COLLECTION IN RESPECT TO COUNTRIES GDP (AVERAGE 2006/10)
	TOTAL EXPENDITURES	AMOUNT OF EXPENDITURE INTENDED FOR INTERNAL REVENUE	TOTAL EXPENDITURES	AMOUNT OF EXPENDITURES INTENDED FOR INTERNAL REVENUE		
Argentina (AFIP)	2,452.3	1,508.8	153.6	127.4	2.01	0.55
Bolivia (SIN)	22.5	22.5	-13.9	-13.9	0.73	0.13
Brazil (RFB)	4,415.0	n.a.	59.0	n.a.	0.97	0.21
Chile (SII) 1/	260.6	260.6	39.3	39.3	1.05	0.12
Colombia (DIAN) 2/	381.0	n.a.	23.8	n.a.	0.98	0.12
Costa Rica (DGT)	51.0	51.0	88.5	88.5	1.40	0.14
Dominican Rep. (DGII)	81.2	81.2	50.4	50.4	1.66	0.16
Ecuador (SRI)	79.0	79.0	52.2	52.2	1.30	0.12
El Salvador (DGII)	16.6	16.6	-3.1	-3.1	0.89	0.08
Guatemala (SAT)	105.4	n.a.	-1.8	n.a.	2.30	0.27
Honduras (DEI)	33.7	n.a.	349.7	335.8	1.14	0.17
Mexico (SAT)	945.0	772.0	0.5	-3.8	1.03	0.09
Nicaragua (DGI)	13.5	13.5	-13.3	-13.3	1.90	0.22
Panama (DGI)	10.0	10.0	n.a.	n.a.	0.50	0.04
Paraguay (SET)	26.8	26.8	34.4	34.4	2.47	0.14
Peru (SUNAT)	391.2	n.a.	6.3	n.a.	1.54	0.29
Uruguay (DGI)	81.1	81.1	31.2	31.2	1.35	0.20
Average without AFIP and DEI			25.2	26.2	1.37	0.18

1/ The executed budget did not considered the "floating debt". A "floating debt" is an accrued but not paid debt.

2/ There are no costs units in charged to provide detailed breakdown of the data used.

have, in general, more resources than a few years ago, which highlight their growing importance and the increased support they are receiving from political instances. Thus will help to overcome particular circumstances of permanent lack of funds in TAs of some LATAM countries that prevents the proper application of the tax system.

The TAs must work effectively and efficiently with the minimum necessary resources to ensure appropriate operation, which requires having an adequate number of staff, a reasonable remuneration to attract and keep suitable staff, a sufficient level of investment (especially in technology) and decent facilities to serve the citizens.

If these minimums are not guaranteed, the TA becomes ineffective and the savings apparently achieved become in fact a waste of resources. Perhaps, this is why in some countries and at certain period of time, have been so tightfisted with their TAs,

sending a clearly negative message to society and forgetting (or perhaps not) that the financial resources invested in the TA, to a certain reasonable level, are very profitable for countries.

As already mentioned, a differential characteristic in TAs in LATAM with autonomy is that most of them obtain a significant portion of their resources from the tax revenue allocation. SUNAT of Peru started the process then was subsequently followed by other countries in the region. This type of financing does not occur in other European or North American TAs, awarded with autonomy, with the exception of the Spanish Tax Agency that has a financing system with some similarities.

The TAs which include along their financing sources a share of the revenues collected are only the AFIP of Argentina, the SIN of Bolivia, SAT in Guatemala, SUNAT of Peru and the DGII of Dominican Republic, as shown by the answers to the questionnaire (QUESTION 10).

On this point it is appropriate to comment that the reality is far from the provisions established by the rules of creation of the autonomous or semiautonomous organizations. Indeed, this form of financing the TA has always been much deliberated (excessively high sharing percentage, discrimination in other areas of public administration, weak impact of the TA in the short-term voluntary collection etc.) and currently just a few countries fully implemented it since the resources available to the TA, ultimately depend on the government which authorize the total amount of credits or the TA spending limit.

Since the usage of a tax revenue sharing agreement between Central Government and TAs is not direct, automatic and unconditional, it does not guarantees to have the resources available, besides TAs occasionally have to return to the Treasury a significant part of their income or are authorized to spend much less from their theoretical revenues, so they do not benefit from the system.

In LATAM, some of the institutions sharing tax collection have seen how the staffs salaries and benefits were freeze for many years while a large proportion of theoretical revenue that corresponded to TAs was returned.

It seems that the system of revenue sharing is not the solution to TAs financial problems and it is appropriate and necessary to establish adequate budgetary scenarios allowing planning the need for significant investment in the medium term. It is true that sharing the collection usually works plus allowing overcoming the initial investment effort, but their maintenance in the medium term depends on the political will of governments to provide the TA with the means necessary for its appropriate functioning. Perhaps the program of temporary liaison between the TA and the Government for a period of four (4) or five (5) years is a less ambitious solution but it is more useful to provide stability and predictability to the TA budget and at the same time amalgamate the quality and quantity of the work done with the available resources.

In the final analysis, the appropriate allocation of resources for TAs and its correct operational

performance, is certainly essential furthermore the political will should be resounded in order to implement the proper tax system as instructed by the Parliament. The TA should be an example of austerity and precision managing its resources and cannot be excluded from the limitations of budget, just like the rest of the Public Administration. The multiplier effect that the TA allocated resources have, when they are properly managed, cannot be forgotten as well as that TAs must have a stable budgetary framework for projects that may pose long-term investment (e.g. Information Technology systems) allow them to define the level of services to provide and control actions to be performed.

It is important to understand how TAs spends its budget, i.e., on what the resources are exhausted. Due to not having a breakdown of the distribution cost by activities of TAs, this analysis will combine the expenditure distribution at the level of total budgets in certain TAs with the distribution of expenditure exclusively involved in the management of internal taxation of others.

In TABLE NO.8, shows in details the situation in each country and displays that on average for the year 2010, 68.1% of budgets where directed toward staff costs, 21.4% for current expenses, 6.1% for investments and 6.3% for other expenses.

If instead of considering the median values for the analysis it focused on the situation of each TA, large differences will be noticed. Thus, in relation to staff costs, the values range from 89.0% of the AFIP of Argentina and 42.3% of the SET of Paraguay, with values higher than 80.0% for the DGI of Uruguay, the DEI of Honduras, the SAT of Mexico and the SII of Chile.

Regarding investments, with the 2010 data, the differences are quite significant. In general the resources allocation for investments are low, although there is a clear exception, the DIAN of Colombia, which spends more than 30% of its budget on investments.

Besides the DIAN, only the SRI of Ecuador and the DGI of Panama investments exceed 10%, while six (6) TAs (AFIP of Argentina, DGII of El Salvador, DEI of

TABLE N° 8 Budget by type of expenditure. Year 2010.

	STAFF EXPENDITURES	OPERATIONAL EXPENDITURES	INVESTMENTS	OTHER EXPENDITURES
Argentina (AFIP)	89.0	10.2	0.4	0.3
Bolivia (SIN)	55.3	41.2	3.5	
Brazil (RFB)	72.1	25.7	2.0	0.2
Chile (SII) 1/	81.9	12.6	4.8	0.7
Colombia (DIAN)	46.4	10.9	39.1	3.6
Costa Rica (DGT)	55.2	20.8	1.3	22.7
Dominican Rep. (DGII)	62.9	30.8	6.0	0.2
Ecuador (SRI)	63.3	24.1	11.4	1.3
El Salvador (DGII)	76.3	23.3	0.4	0.1
Guatemala (SAT)	57.5	37.7	4.3	0.5
Honduras (DEI)	85.5	14.0	0.5	
Mexico (SAT) 2/	83.4	16.3	0.3	
Nicaragua (DGI)	77.3	22.6		0.1
Panama (DGI)	57.5	31.3	11.2	
Paraguay (SET) 3/	42.3	0.1	7.6	50.0
Peru (SUNAT) 4/	63.0	32.5	4.5	0.0
Uruguay (DGI)	88.6	8.9	0.7	1.7
Average	68.1	21.4	6.1	6.3

1/ The executed budget did not contain the "floating debt". A "floating debt" is an accumulated value but not paid debt.

2/ In the investment chapter the IT investments are not shown which are financed through a trust.

3/ In the current expenses only the basic services were considered.

4/ The data include the budget for the collection of social security contributions.

Honduras, DGI of Nicaragua, SAT of Mexico and the DGI of Uruguay) they do not even reach 1%, and two (2) TA (RFB of Brazil and the DGT of Costa Rica) they do not exceed 2%.

The average value of TAs investments is quite small, 6.1% (diminished to 3.9% when excluding the DIAN of Colombia) thus in many countries it is clearly insufficient and its require to take immediate action for maintaining the TA appropriate functioning.

However, it should be mentioned that some TAs (E.g. The SAT of Mexico) cover it technology investments through loans from international organizations or trusts, that are not always evidence on TAs expenditure budget.

In conclusion, in many Latin American countries the level of investment is not stable enough, consequently can compromise TAs future.

2.5. The tax administration cost

As already mentioned before, the proper use of the limited available resources is a basic prerequisite for TAs functionality, since it conditions the social perception of its operation and the use of public revenues, and as consequence it influences the level of voluntary compliance with tax obligations by taxpayers.

In this regard, in recent years studies have been widespread conducted to identify TAs efficiency level and their position in relation with other countries organizations.

Although comparisons between TAs from different countries are only relatively significant, given the different structural organization among them and the different political ideologies, territorial, demographic, etc., scopes in which they operate, the rates provide the leads to have some idea of its operation and organization.

It should also be reminded that efficiency and effectiveness are different concepts but we tend to analyze the efficiency since although it is difficult and relatively significant, however trying to determine the level of TAs effectiveness is even more difficult.

The table No. 9 displays TAs managing costs in LATAM for the period 2006-10, assumed as the relationship between the budget executed by each TA and total net revenues managed effectively by each TA. Again, due to the lack of detailed cost distribution activities in several TAs, this analysis was prepared with the total budget, rather than the budget solely for the internal taxation management.

On average and as shown on the period 2006-10, the cost of applying the tax system in LATAM was 1.37% of net revenue managed by the TA, but with noticeable differences between countries.

TABLE N° 9 TAs management costs

	COST OF COLLECTION IN RESPECT TO TAs TOTAL COLLECTION (AVERAGE 2006/10)	COST OF COLLECTION IN RESPECT TO COUNTRIES GDP (AVERAGE 2006/10)
Argentina (AFIP)	2.01	0.55
Bolivia (SIN)	0.73	0.13
Brazil (RFB)	0.97	0.21
Chile (SII) 1/	1.05	0.12
Colombia (DIAN) 2/	0.98	0.12
Costa Rica (DGT)	1.40	0.14
Dominican Rep. (DGII)	1.66	0.16
Ecuador (SRI)	1.30	0.12
El Salvador (DGII)	0.89	0.08
Guatemala (SAT)	2.30	0.27
Honduras (DEI)	1.14	0.17
Mexico (SAT)	1.03	0.09
Nicaragua (DGI)	1.90	0.22
Panama (DGI)	0.50	0.04
Paraguay (SET)	2.47	0.14
Peru (SUNAT)	1.54	0.29
Uruguay (DGI)	1.35	0.20
Average	1.37	0.18

1/ The executed budget did not contain the "floating debt". A "floating debt" is an accrued but not paid debt.

2/ There are no costs centers to provide discriminated data.

Thus, some TAs have very low operational costs (especially the DGI of Panama, the SIN of Bolivia and the DGII of El Salvador) that clearly manage cost under 1%, while the AFIP of Argentina, the SAT of Guatemala and the SET of Paraguay have a manage cost higher than 2%.

The cost of tax collection in LATAM, it is at levels slightly above the OECD countries that had an average cost of 0.96% in 2009.

After investigating the trend, it can be evident that in 2009 the management costs in Latin American countries increased significantly as a result of the severe drop in tax collection due to the economic crisis, plus the delay of national budgets to adjust quickly to the low budgets of the public entities, among them TAs.

It should be noted, that this percentage is not itself a precise reference, furthermore entails a detailed case by case analysis, since a high level of efficiency may

be due to an increase of tax collection due to an appropriate functioning of the TA or to a highly rigorous budget administration but also due to tax increases imposed by regulatory modifications, unnecessary reductions on the investments level or current expenditure, an increase of domestic demand to increase the volume of imports etc. Obviously, the assessment percentage is quite different in every case.

On the contrary, the size and cost of each TA should keep a direct relationship with the size of the country, its population and distribution, economy-size, etc. In this sense, the same table gives the percentage of TAs total budget in LATAM and their GDP. The average (0.18%) is slightly below the OECD (0.2%).



CHAPTER 3
Human Resources

CHAPTER 3

Human Resources

The personnel management policy includes a number of areas, so, this chapter will address different issues relating the organization and personnel allocation, selection and recruitment, training, compensation models, ethical codes and disciplinary regimen.

3.1. Staffing

Just like any public organization, that operates a large number of procedures with a complex technical and legal fluctuating components, TAs are fundamentally based on the capacities of the staff they have.

A qualified, integrated workforce, with a high technical level, updated and with a reasonable and

commensurate salary level, matching their country's conditions is essential to properly develop the functions assigned to the TA.

These requirements are especially necessary when the TA professionals must communicate to tax specialists who defend the interests of private companies.

The TAs in LATAM have had a significant progress in their total staff allocation for the period 2006/10. Actually, out of thirteen (13) countries of which complete information is available, in only ten of them (10) there have been growing and in three (3) there have been a reduction and the average variation is 12.5% positive for the total budget, as reflected in Table No.10.

TABLE N° 10 Staffing.

	STAFFING		VAR. % 2010/06		SCOPE OF INLAND REVENUE STAFF	
	TOTAL	ONLY INLAND REVENUE	TOTAL	ONLY INLAND REVENUE	IN RESPECT OF THE POPULATION	IN RESPECT OF THE WORK FORCE
Argentina (AFIP)	23,170	13,140	9.7%	4.2%	3,084	1,398
Bolivia (SIN)	1,506	1,506	-16.9%	-16.9%	6,923	3,334
Brazil (RFB)	26,473	n.d.	60.5%	n.d.	n.d.	n.d.
Chile (SII)	4,095	4,095	11.3%	11.3%	4,198	1,896
Colombia (DIAN)	8,648	4,366	7.8%	-14.5%	10,424	4,913
Costa Rica (DGT)	953	953	n.d.	n.d.	4,876	n.d.
Dominican Rep. (DGII)	2,646	2,646	-7.6%	-7.6%	3,733	1,897
Ecuador (SRI)	3,114	3,114	44.2%	44.2%	4,749	2,067
El Salvador (DGII)	1,087	1,087	2.7%	2.7%	5,395	2,405
Guatemala (SAT)	4,066	2,029	n.d.	38.4%	7,078	2,799
Honduras (DEI)	2,490	1,046	n.d.	n.d.	7,688	3,153
Mexico (SAT)	35,855	25,105	9.5%	n.d.	4,327	1,866
Nicaragua (DGI)	1,911	1,911	43.3%	43.3%	3,043	1,244
Panama (DGI)	634	634	n.d.	n.d.	5,563	2,456
Paraguay (SET)	953	953	-36.8%	-36.8%	6,718	3,124
Peru (SUNAT)	7,411	4,677	2.4%	n.d.	6,319	3,364
Uruguay (DGI)	1,617	1,617	31.9%	31.9%	2,076	1,056
Average			12.5%	9.1%	5,387	2,465

However, it is noted that a large dispersion on the evolution of the payroll with very strong increases on the RFB of Brazil, SRI of Ecuador, DGI of Nicaragua and the DGI of Uruguay, and, in contrast, sharp reductions in the SIN of Bolivia, the DGII of Dominican Republic and especially in the SET of Paraguay.

The dissimilarities that exist in a relatively homogeneous region as Central America are also noteworthy.

When it is analyzed in detail, only the staff involved with the management of internal taxation, the situation is quite similar. Out of eleven (11) countries of which complete information is available, seven (7) have been growing and in four (4) there have been a reduction and the average change of 9.1% is positive, as reflected in the same table.

It is also noted, that in addition to the previously mentioned TAs, a large dispersion in the evolution of the workforce with robust increases, is observed in the SAT of Guatemala; besides sharp reductions in the DIAN of Colombia.

Following the data analysis, in particular with regard to distribution of employees among the permanent staff, temp worker or other labor situations, payroll in TAs in LATAM is clearly the majority, representing 80.7% of the total work force, in 2010.

Only in the DGII of El Salvador, temporary hired staffs are a majority (75.9%) and they are also significant in the SIN of Bolivia and the SII of Chile where they represent 25.9% and 38.2% respectively.

Furthermore, a basic analysis to determine the relative TAs staffing in different countries, could be done by comparing the total payroll with the country's economic active population.

As shown on the above-mentioned table, the data of the Latin American countries show an average value of 5,387 when considering only the staff working on management of internal taxation. In relation to the economically active population, the average number of staff is 2,465.

The correlation between population and the TA staff is much higher in LATAM than in European countries, or even OECD countries where the average is around 1,338 inhabitants per employee. For example, in the Netherlands 697 and 1,928 in Spain. In other countries such as Canada, Australia and New Zealand the average is roughly 1,000 to 1,100 inhabitants per employee.

However, it should be noted that TAs of many of the mentioned countries were developed years ago when the technology did not provide the current advantages and possibilities, and they had to incorporate a lot of staffing that now tends to decrease.

However, the obtained results must be relativized and watched carefully due to the different TA organization in each country, in terms of powers assumed (customs, social security, land registration, enforced collection, real estate property tax and vehicle policy tax, etc.).

Furthermore, the influence of political-territorial structure of each country (centralized or federal) and their country size are also important.

In conclusion, in some TAs in LATAM some growth in staffing would be convenient but with caution, to be placed in certain specialized areas (international taxation, big corporations, in-depth audit etc.) and taking into account the full use of new technologies, the possible vertical or horizontal integration processes that the TAs can undertake or other significant organizational changes.

3.2. Distribution of the staff

It is interesting to understand how the organizations distribute their personnel, base on the different functions they perform.

The staff distribution by function, and therefore the resources allocation to different areas of the TA, its important since it represents the priorities of each organization and its real strategy.

In general, all TAs emphasize that they have two main priorities: make it easier for taxpayers to comply with their obligations and fight tax fraud and tax non-compliances.

However, analyzing the questionnaire responses, it appears that in some countries the reality does not match the declaration of principle.

Thus, it is noteworthy in Table No. 11 the insufficient resources that, on average, are intended directly to the control and registration, collection and recovery (just 30.1% and 25.2%, respectively) in the region, and two (2) TAs engaged less than 20% of their resources to control.

Allocated resources to each area, so for example, for counseling services and assistance, the DGI of Panama assigns 25.9% of its staff while two (2) countries spend less than 5%.

As for the managerial staff (management), it is considered that the directive areas should be at around 10%, with the exception of the DGT of Costa Rica, this is achievable in LATAM. It is generally

advisable to move towards management areas relatively small, highly qualified, dedicated exclusively to planning and establishing how they should perform in the operational areas and without assuming responsibilities that distract managers from their main function.

It is surprising that the representation ratio of areas of administrative services, human resources management, information technology and others were so high (22.4%).

In conclusion it can be affirmed that it would be appropriate for the monitoring compliance for tax obligations and their collection, to have more staff assigned so the TAs can properly fulfill their function of ensuring proper implementation of the tax system.

About the distribution of staff, between normative areas (central services) and operational areas, the ratio is 20.9 to 79.1. It looks like the coverage of normative areas is too high on average and especially in some TAs, where the central services represent over 30% of the total allocation.

TABLE N° 11 Distribution of the TAs employees in LA by function. Percentages.

	GUIDANCE AND ASSISTANCE TO TAXPAYERS	EXAMINATION AND AUDITING	REVENUE AND COLLECTION	LEGAL AND LITIGATION SERVICES	DIRECTORATES	OTHERS
Argentina (AFIP)	8.6	42.9	13.6	16.4	1.4	17.1
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	13.6	50.6	0.0	9.9	0.8	25.2
Colombia (DIAN)	12.2	25.6	28.0	6.6	1.3	26.2
Costa Rica (DGT)	13.2	23.1	44.5	1.0	13.6	4.5
Dominican Rep. (DGII)	7.4	17.4	30.5	1.9	0.2	42.6
Ecuador (SRI)	23.1	34.8	6.5	10.3	8.7	16.6
El Salvador (DGII)	17.7	41.4	15.0	9.8	0.2	15.9
Guatemala (SAT)	1.7	31.8	35.4	6.5	0.4	24.2
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	7.8	34.3	29.4	9.1	0.0	19.3
Nicaragua (DGI)	7.1	21.6	39.0	6.9	0.7	24.6
Panama (DGI)	25.9	24.0	12.0	3.0	0.6	34.5
Paraguay (SET)	3.1	14.9	44.7	6.0	8.9	22.4
Peru (SUNAT)	17.0	35.3	13.8	7.3	3.4	23.2
Uruguay (DGI)	8.0	23.5	40.7	4.7	5.7	17.5
Average	11.9	30.1	25.2	7.1	3.3	22.4

This means, in many cases, some confusion between the normative and operational tasks as it is not uncommon to see TAs, that reserve for their headquarters some actions or records of particular relevance and purely bureaucratic administrative tasks. In parallel, many operational functions have to be decentralized to the territorial services.

3.3. Selection and training

Proper selection and staff training is one of the most important elements for the TAs to successfully manage complex tax systems and to transform, professionalize and strengthen organizations.

The answers to the questionnaire (QUESTIONS 28, 29 AND 30) expose the policy and procedures for the TAs staff hiring process, the types of assessment needed to approve and if those tests are specifically required for the TAs or otherwise of general acceptance and application to all public sector entities.

It is apparent that all TAs hire their staff with a permanent employment status or at least mixed contract forms between temporary contracts and permanent employment contracts, in addition the answers to the questionnaire indicate that all job candidates or applicants are required to have an appropriate professional or academic qualification for the applied position, except for the DGI of Nicaragua.

Furthermore, with the exception of four (4) TAs – DGT of Costa Rica, DEI of Honduras, SAT of Mexico and the DGI of Panama, it is required to pass specific technical tests. Even in five (5) TAs – RFB of Brazil, SII of Chile, SRI of Ecuador, SAT in Mexico and SUNAT of Peru- it is required to pass selective courses at the TAs training centers.

Therefore, it seems that the process is formally impeccable then it is needed to ensure that the selection processes are sufficiently transparent and the tests are rigorous and challenging, plus that are called with sufficient publicity advertising to ensure access to public sector jobs base on merits or technical qualifications of candidates.

The educational background of the TAs staff in LATAM is high, as reflected in GRAPHIC NO. 2.

In fact, on average, more than 50% of the TAs staff have bachelor degree that is a much higher percentage than the average educational level of the OECD countries. Practically, the majority of the TAs personnel are university graduates. In eight (8) TAs – RFB of Brazil, SII of Chile, DIAN in Colombia, DGT of Costa Rica, SRI of Ecuador, SAT of Mexico, SUNAT of Peru and the DGII of Dominican Republic- this group represents over 60% of the total employees.

In addition, the staff continuous training process have become a priority and most of the TAs possess training units that use face to face or distance instructional methods to keep staff updated on technical matters and tax management.

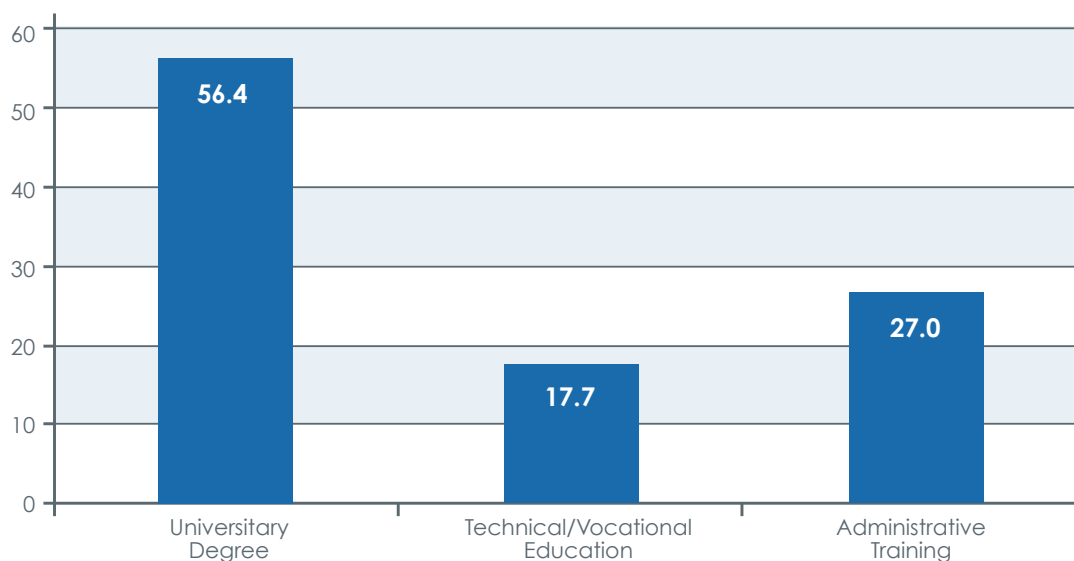
This is suggested by the answers to the questionnaire (QUESTIONS 31, 34, 35 AND 37) that also report the number of teaching hours in 2010 and the number of staff trained.

The permanent training process for professional incentive should be a priority for the TAs to ensure a high level of quality performance, especially considering that tax officials have to deal with proficient specialists working for business and professional offices, and have to do it with the adequate technical background.

3.4. Remuneration and incentives policies

The TAs staff professional level depends on the remuneration policies and the relative position of the TAs staff salaries compared to the private sector and also to the rest of the Public Administration.

The level of the TAs staff remuneration is a fundamental factor, since it is not feasible to have highly skilled technical professionals, with full dedication to the organization, low rotation and high personnel stability, with out a financial compensation appropriate to the circumstances of each country. The remuneration policy is an essential tool to lead organizations and

GRAPHIC N° 2 Average academic background of the TAs staff in LATAM. In Percentages.

also the TAs, even in austere environments and strict control of public expenditure. They should avoid repeating the same mistake, offering very low wages, since they cannot hire highly qualified professionals, honest and fully dedicated to the organization.

Regarding the level of remuneration received by the TAs staff, it shows that the salary seems to be associated to the staff performance, especially those employees specifically related to the overall results of the TA. As seen in the answers to the questionnaire (QUESTIONS 45 AND 46), ten (10) TAs –AFIP of Argentina, SII of Chile, DIAN of Colombia, DGII of Dominican Rep., SRI of Ecuador, SAT of Guatemala, DGI of Nicaragua, the DGI of Panama and the SET of Paraguay and the DGI of Uruguay - have established a variable compensation system for their staff and six (6) of them, AFIP of Argentina, SII of Chile, DIAN of Colombia, DGII of Dominican Republic, SET of Paraguay and DGI from Panama- the variable compensation component represents over 20% of the total staff salary. Increasing the application of variable compensation systems and its ratio of compensation to total salary, based on the quantity and quality of performed work, is a positive path on which the TAs should continue to progress.

The TAs staff remuneration of each country must be analyzed and compared to its socio-economic environment and the wages of public and private organizations more or less comparable.

That was the purpose of QUESTIONS 41, 42 AND 43 of the questionnaire, to compare the compensation of a TAs junior auditor with the same or similar professional on the rest of the Public Administration, also with some specific public institutions (Central Bank and Comptroller's Office) plus private sector entities.

The results are positive for the TAs personnel, when compared their compensations with the ones of comparable officials of the rest of the Public Administration, as in eight (8) of them the salaries are higher and in none of them are lower. On the contrary, if the comparison is made with the compensation of similar officials of specific public institutions such as the Central Bank and the Comptroller's Office. Whereas in six (6) TAs are similar –RFB of Brazil, SII of Chile, the SAT of Mexico, DGII of Dominican Republic, DGI of Nicaragua and the DGI of Uruguay-, on the rest of the analyzed TAs the compensation are lower. Only in the case of the AFIP of Argentina, the compensation exceeds the ones offered by the Central Bank or the

Comptroller's Office.

The comparison with the compensation of similar officials of the private sector is clearly in favor of the private party. According to the information provided only in seven (7) TAs are higher or much higher – AFIP of Argentina, RFB of Brazil, SII of Chile, DIAN of Colombia, SRI of Ecuador, SAT of Guatemala and DGI of Uruguay–. Once again, only the AFIP of Argentina with a compensation that exceeds in more than 40% the salaries of the private sector. On the other end, the SUNAT of Peru stands out for having significantly lower compensations.

In conclusion, it appears that the TAs current salary level in LATAM, with specific exceptions, is quite reasonable and consistent with the socio-economic environment of each country, that certainly will result in a good functioning of the organizations responsible for implementing the tax system, since it is not possible that the TA would work well if it does not pay well its employees.

3.5. Median age, permanence and gender

An interesting aspect to understand the characteristics of an organization is to analyze the staff median age and the time of permanence in the organization.

In the TAs case, there is a clear dichotomy in the results as exposed in TABLE NO. 12, which identifies mature TAs with stable ambiance for the majority of their staff (in the case of the AFIP of Argentina, RFB of Brazil, DIAN of Colombia, the DGT of Costa Rica, SET of Paraguay or the DGI of Uruguay) compared to other countries that have had deep reforms and very large incorporation processes in recent years.

In this regard, the SRI of Ecuador, the DGI of Panama, the Dominican Republic DGII, the DGI of Nicaragua, DEI of Guatemala and the SAT in Honduras, where most of their staff have less than five (5) years working for the TA. It should be noted the importance that the technical staff at the TAs service should have secured certain job stability, associated logically to an adequate job performance.

TABLE N° 12 Distribution of the staff by age and seniority in the organization.

	STAFF BY AGE				SENIORITY			
	STAFF 30 YEARS OLD AND LESS	STAFF 31 TO 45 YEARS OLD	STAFF 46 TO 55 YEARS OLD	STAFF 55 YEARS OLD AND MORE	STAFF WITH LESS THAN 5 YEARS	STAFF WITH 5 TO 10 YEARS	STAFF WITH 11 TO 20 YEARS	STAFF WITH MORE THAN 20 YEARS
Argentina (AFIP)	7.0	43.5	31.9	17.7	10.2	13.9	39.3	36.5
Bolivia (SIN)	12.5	60.4	21.4	5.6				
Brazil (RFB)	5.8	37.3	38.2	18.7	18.0	14.8	67.2	
Chile (SII)	10.2	51.5	21.3	17.1	23.4	25.5	26.3	24.9
Colombia (DIAN)	6.3	29.9	43.6	20.2	15.6	13.4	38.6	32.4
Costa Rica (DGT)	15.2	41.1	31.4	12.3	21.1	12.6	24.9	41.4
Dominican Rep. (DGII)	29.3	44.8	19.4	6.4	37.1	36.9	20.5	5.4
Ecuador (SRI)	50.9	45.7	2.6	0.8	50.5	42.3	7.2	
El Salvador (DGII)	17.4	46.3	25.3	11.0	18.0	25.8	27.9	28.3
Guatemala (SAT)	23.3	54.6	16.9	5.3	39.2	34.8	25.9	
Honduras (DEI)	28.2	40.7	21.9	9.2	52.1	28.8	12.3	6.8
Mexico (SAT)	18.5	58.5	13.5	9.6	41.5	16.4	32.7	9.4
Nicaragua (DGI)	27.1	41.7	23.0	8.2	68.0	13.0	12.9	6.2
Panama (DGI)	11.5	37.1	32.6	18.8	51.7	10.9	17.2	20.2
Paraguay (SET)	22.2	45.5	27.6	4.6	22.2	10.9	34.5	31.3
Peru (SUNAT)	26.5	50.2	16.3	7.0	37.9	11.5	38.3	12.3
Uruguay (DGI)	3.7	32.4	41.7	22.2	26.0	10.8	23.4	39.7
Average	18.6	44.8	25.2	11.4	33.3	20.2	28.1	22.7

As for the employees distribution by gender it shows that the average is 49.3% for males and 50.7% for women. In general, the gender distribution is equally balanced except in some countries such as RFB of Brazil, SAT of Guatemala and SET of Paraguay where the proportion of men is higher and others such as DEI of Honduras, the DGI of Panama and the DGI of Uruguay where the percentage of women is significantly higher than of men.

A stylized map of Latin America and the Caribbean is centered on a dark blue background with a light blue grid pattern. The map is rendered in a dark blue color with a slight drop shadow. To the left of the map, there are several horizontal rows of light blue arrows pointing to the right. The overall design is modern and professional.

CHAPTER 4
TAs Legal Framework

CHAPTER 4

TAs Legal Framework

This chapter discusses various issues that conform the legal framework in which the TAs operate, in their legal attributions and obligations to the taxpayers.

Thus, we review the legality of the TA to obtain relevant information that allows them to applying the tax laws as a basic aspect to apply further procedures. It will also analyze banking secrecy, the rights prescription and obligations and finally, the coercive instruments available for the TAs to activate its decisions, i.e. the tax penalty regime, and finally important aspects such as the deadline for the TA actions and the prescription.

In this regard, it is important to note that practically all the Latin American countries have a Tax Code as a single regulating entity of the juridical-taxation relation in an integrated way and covering all the procedures through which the relation takes place.

4.1. Right to information

The TAs needs to have an integrated information system to perform their functions.

The Tax Codes confer the TAs right to obtain information with tax relevance then use it to control the correct application of taxes. The information can be obtained from taxpayers or third parties with whom they are associated and those that the TA can require.

The legality of the TA to obtain and use information is not unlimited, and is limited exclusively to serve their own purposes in addition to officials and public employees are required to strict secrecy and confidentiality.

The exceptions to this principle of tax information privacy must be contained in an adequate regulations and be limited.

In general, are recognized as causes of exemption the privacy, the cases the crimes prosecution, the collaboration among TAs in use of the rightful power of information exchange, the collaboration with the Comptroller's office or the Parliament during investigation commissions or the prevention of money laundering.

All TAs in LATAM can systematically access information with tax relevance, however, and as reflected on TABLE NO.13 there are some restrictions preventing use of such information.

The limitations that exist in Brazil, Colombia, Ecuador, Guatemala, Panama and Uruguay to use the previous mentioned information in judicial civil, labor or trade proceedings is highlighted.

As for the information sources, these are diverse as seen on the answers to the questionnaire (QUESTION 152), most TAs have access to them. On this point we must make an observation regarding the information that must be collected for its treatment and use, and always valuing the cost for taxpayers who supply it, with the purpose of achieving a reasonable proportionality.

The TAs challenges in LATAM include an active management process that constantly depurate the information to ensure quality then subsequently be exploited and used to control the tax liability, not just about having a lot of information/data but to use it effectively and convert it into integrated and quality information to implement a rigorous risk analysis system.

TABLE N° 13 Limitation to use the information accessed by the TA

	CAN BE USED FOR TAX AND JUDICIARY ISSUES	CAN BE USED FOR OTHER JUDICIAL PROCEDURES, CIVIL LAW, LABOR LAW OR COMMERCIAL LAW	CAN BE USED FOR STATISTICS	OTHERS. PLEASE DESCRIBE.
Argentina (AFIP)	X	X	X	
Bolivia (SIN)	X	X	X	
Brazil (RFB)	X		X	
Chile (SII) 1/	X	X	X	X
Colombia (DIAN)	X		X	
Costa Rica (DGT) 2/	X	X	X	
Dominican Rep. (DGII) 3/	X	X	X	
Ecuador (SRI)	X			
El Salvador (DGII)	X	X	X	
Guatemala (SAT)	X			
Honduras (DEI)	X	X	X	
Mexico (SAT) 4/	X	X	X	
Nicaragua (DGI)	X	X		
Panama (DGI)	X		X	
Paraguay (SET)	X		X	
Peru (SUNAT) 5/	X	X	X	X
Uruguay (DGI)	X		X	

1/ For the Department of the Treasury's own collecting purposes. For the Court of Free Competition purposes. For the exchange of information with foreign TAs. For granting university loans.

2/ It can be used for other legal proceedings if the courts require it.

3/ In the case of the judicial processes the information can only be used for criminal trials, trial on alimony, family or dissolution of matrimonial regime.

4/ In order to access tax information in civil, labor and commercial matters, we might highlight that these will be performed only partially, as in civil matters it will only be provided to the Family Judges on alimony, in labor matters only for social security purposes and in commercial matters in certain cases within the Executive Administrative Procedure (PAE in Spanish).

5/ It has been answered understanding that what is requested refers to the exceptions regarding the use of the information covered by the tax confidentiality regulated in Article 85 of the TUO of the Tax Code. When ordered by the General Attorney in cases of criminal offense or the congressional investigating committees, with the consent of the committee and it relates to the investigated case. The information contained in the tax procedures file can be used for which it had handed down resolution that has been consented, if it is for research or academic study purposes and is authorized by the TA. The independent third party information used by the TA as comparable in administrative acts that result from the application of transfer pricing rules is not confidential. The publications on foreign trade performed by the TA regarding the information in the customs statements by the Supreme Decree No. 226-2009-EF required information could be published. There is an exception for information requested by the Central Government in respect to its own pending or canceled debts for taxes for which the SUNAT is responsible for its collection if their need is justified by Law or by a Supreme Decree.

Also the confidential information exchanged between the TAs entities and requires fulfilling their own purposes, upon request of the head of the applicant entity and under its responsibility. Confidential information exchanged with TAs from other countries in compliance with the terms of international conventions. The information required by the Ministry of Economy and Finance to assess, design, implement, direct and control matters related to tax and tariff policy, without identifying the taxpayers.

4.2. Bank secrecy

The TA's legal attributions to obtain relevant tax information cannot be unlimited, since sometimes that legality collides with other principles worthy of protection, such as the right to privacy. The conflict between protected legal values raises limitations to the duty to inform the TA of certain professional and trade relations with third parties. In these relations two different areas such as the personal and financial should be separated, and while the personal aspects should be preserved to the TA knowledge, this is not the case in economic terms, as the right to privacy of citizens must yield to the contribution for the sustainability of public expenditures through a general and equitable tax system.

In return for this intrusion of the TA in the "economic privacy" of citizens comes out the duty of secrecy that hangs over any authority or officer who can access information for reasons related to the work.

In today's world if there is particularly relevant information for the TAs, is undoubtedly financial information. Therefore it is interesting to comprehend how the banking secrecy operates in different Latin American countries, where more government is involved and what is the procedure to be followed by the TA to access to banking information with tax applicability.

Basically all countries claim to have bank secrecy, that is norms, rules and regulations that protect the client information being shared by the bank with all and sundry,

limiting the TA to access the required information to fulfill its purpose. In Brazil, Colombia and Peru, the bank secrecy has been regulated in the constitution, while the rest of the countries have their banking secrecy regulated by Decree-Law.

Finally, regarding the procedure to obtain banking information, TABLE N°.14 shows that in nine (9) countries a specific judicial authorization is necessary to access information, in eight (8) countries the TAs may request the information, but individually and on case by case basis, and finally, in three (3) countries, Colombia, Chile (in certain cases) and Peru (for active operations) the TAs can access information without indicating a specific case.

It seems that, in the matter of bank secrecy rules, in the Latin American countries are quite different to the OECD countries where, in general, it's easier to access the bank information.

In this sense, the implementation of international tax transparency is a challenge and an opportunity for the region.

TABLE N° 14 Bank secrecy in LATAM

	THE TA REQUIRES JUDICIAL AUTHORIZATION ACCESS INFORMATION	THE TA CAN ACCESS INFORMATION DIRECTLY, BUT CASE BY CASE	THE TA CAN ACCESS INFORMATION DIRECTLY, WITHOUT SPECIFYING A CASE	OTHERS.
Argentina (AFIP)		X		
Bolivia (SIN)		X		
Brazil (RFB)	X			
Chile (SII) 1/	X	X	X	
Colombia (DIAN)			X	
Costa Rica (DGT)	X			
Dominican Rep. (DGII) 2/				X
Ecuador (SRI)		X		
El Salvador (DGII)		X		
Guatemala (SAT) 3/	X	X		
Honduras (DEI) 4/	X			X
Mexico (SAT)		X		
Nicaragua (DGI)	X			
Panama (DGI)		X		
Paraguay (SET)	X			
Peru (SUNAT) 5/	X		X	
Uruguay (DGI) 6/	X			X

1/ The TA can directly access information without indicating a specific case, just base on the law and in certain cases.

2/ The TA can access banking information in specific cases, through the Superintendency of Banks (entity responsible for overseeing the financial activities), only if the proper request is made by the highest authority of the TA.

3/ The Tax Administration (SAT) can access to bank information for specific cases, through the Superintendence of Banks (entity responsible for overseeing the financial activities), if requested from highest authority of the Tax Administration. The SAT can request banking and financial information by duly notifying the bank institution, derived from a review of the tax liability of a taxpayer (third party information). However, it remains subject to the discretion of the banks official who provides it, arising from the limitation that it is confidential operations of the bank customers (banking secrecy) regulated by the Law on Banks and Financial Groups. The access to the banking and financial information is possible when it is due to a tax crime, but with a judicial order.

4/ Through the Banking and Insurance National commission.

5/ In relation to the judicial authorization, it refers on a particular occasion of information access due to passives operations, protected by the bank secrecy. On the contraire, in relation to direct access to information, without any sort of case specification, it's refer to actives or neutral operations.

6/ Banking secrecy is not applicable when the inspection is for bank itself. In the matter of personal income tax, in case of income from leases of real estate, when the taxpayer may have an intention to obtaining the exemption, should waive the banking secrecy to the TA. Also in the matter of tax agreement, if the taxpayer waives the tax secrecy, the tax prescription period can be reduced.

4.3. The Prescription

The juridical and tax relation can be legally extinguished by not exercising enforced actions over a period of time, i.e., due to prescription that cannot be postponed by the TAs or the taxpayer's mediation.

The prescription or statutory limitation, may affect the TA's legality to determine the tax burden with

its surcharges and interests, the TA action to impose sanctions, to demand payment of tax debts and the taxpayer's right to request refunds or credit balances.

The Tax Codes usually regulate the motives of the prescription interruption by certain administrative actions aimed at quantifying the debt or its collection or by the taxpayer actions to appeal administrative acts or to request refunds.

The responses to the questionnaire (QUESTION 68) reflect the prescription lapses for tax obligations in different countries. As it can be seen, the prescription lapses generally differ from three (3) to five (5) years, although there are frequent lapses extensions in the case of unregistered taxpayers, for those who do not file tax returns or when they are falsified.

It is very important to specifically regulate the prescription lapses, which shall exceed the average processing times of tax appeals, for the settlement of these resources via administrative and judicial, in order to avoid the TA impediment to an effective collection of tax debts from taxpayers.

4.4. Offences, penalties and tax fraud

The penalties system is a fundamental aspect for the appropriate application of the tax system and to encourage taxpayers to comply in a timely manner with their tax obligations. Along with the social perception of risk in case of exposure for non-compliance and the amount of tax to be paid; the penalties imposed by the TA to punish tax offences are the elements that really determine the level of voluntary compliance.

The tax penalty regime should be sufficiently tough and rigorous to discourage non-compliance, but at the same time has to be proportionate to the behavior to be corrected otherwise it will be unenforceable and will result in social rejection.

The Tax Code should penalize offences for non-compliance the principal tax liability (non-payment of debt or obtaining undue returns) but should also criminalize and punish non-compliance of formal obligations.

These obligations are increasingly important for the TA: those relating to the taxpayer registration, the use of Tax Identification Number (TIN), compliance with accounting or invoicing obligations, compliance with the duties of providing information to the TA, etc.

Table No. 15 gives information about the quantity and amount of sanctions imposed by the TAs. The number of penalties issued is quite low. There is no detailed information on the penalties duly paid by taxpayers

TABLE N° 15 Penalties issued and felony convictions for crimes in the Year 2010.

	NUMBER OF ADMINISTRATIVE PENALTIES	AMOUNT (PERCENTAGE OF TOTAL COLLECTION CARRIED OUT BY THE AGENCY)	NUMBER OF CONVICTIONS FOR TAX FRAUD CRIMES	AMOUNT (PERCENTAGE OF TOTAL COLLECTION CARRIED OUT BY THE AGENCY)
Argentina (AFIP)	20,323	0.021	12	0.003
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	23,754	9.632	n.d.	n.d.
Chile (SII)	29,717	0.050	113	0.050
Colombia (DIAN)	10,318	0.637	310	0.013
Costa Rica (DGT) 1/	3,678	0.268	0	0.000
Dominican Rep. (DGII)	2,986	0.257	0	0.000
Ecuador (SRI) 2/	16,486	n.d.	n.d.	n.d.
El Salvador (DGII)	762	0.013	3	0.069
Guatemala (SAT)	745	0.006	12	0.207
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	310	0.075
Nicaragua (DGI)	1,773	0.029	0	0.000
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	1,625	1.935	n.d.	n.d.
Peru (SUNAT)	311,201	2.678	4	n.d.
Uruguay (DGI)	n.d.	n.d.	9	0.072

1/ The data provided are only for delinquent payments. None of the felony cases presented by the prosecutors have been won.

2/ There is not a single conviction for the requested period.

after the administrative and the judiciary appeals, that are particularly common on the penalty entourage.

In general it can be confirmed that the penalty system is not thoroughly applied by the TAs in LATAM, therefore it is not a powerful instrument to discourage tax violations.

As for tax fraud, it is punishable under the laws of all countries. However, only a few TAs provide information about the number of felony convictions imposed for tax crime in 2010. It is remarkable that the number of convictions is quite low and also in four (4) of the considered countries it have been reduced in recent years.

In summary, the number of convictions is very small so it seems that tax crime is not yet eradicated in the region, although few exceptions, such as Colombia, Chile and Mexico (with a reasonable number of convictions) in 2010, the rest of LATAM reported only forty-three (43) convictions for tax offenses.

In Annexes C and D the information on offences, penalties and tax provided by the TAs are showed in details.



CHAPTER 5
Tax Procedures

CHAPTER 5

Tax Procedures

Once the tax legal framework within the TAs will function have been briefly evaluated, this chapter will discuss the tax procedures, i.e. the set of interactions established between the TA and taxpayers in order to apply the tax system. It refers to the registration procedure, information and tax assistance, tax control, the voluntary and coercive collection, the guarantee system and appeals.

5.1. Taxpayers registration

The registry is one of the basic operations of the TAs, hence it allows to identify which individual or corporation is engaged in transactions with tax relevance.

Registration must be complete (identifying all taxpayers with tax obligations), accurate (reflecting the identification of each taxpayer, the obligations to fulfill and their frequency) and be constantly updated based on a continuous work of scrutiny.

Registration is essential for TAs but requires great care and constant work to incorporate new taxpayers, fighting against the informal economy, removing those who no longer have tax obligations and at times, update the identification details or the obligations for each registered taxpayer.

If this constant work is not constantly done, the registry information quality fades quickly due to the high mobility of the collected information and it will not be a valuable tool for the tax administration anymore.

The tax identification number (known as RUT, RUC, NUI, among others, in Latin American countries) is an essential element of the register and also permits the organized management of large volumes of information that can be assigned to each taxpayer.

The TIN is used to identify taxpayers not only by their relations with the TA but also by their financial, commercial, real estate operations etc. as long as they have tax relevance. The TIN enables the TA to classify, organize, assign and interpret the information available about each taxpayer.

In LATAM, all countries assign TIN to every single taxpayer. Public organizations and private institutions use the TIN number to record the taxpayer's financial transactions except for Uruguay. Additionally, in all countries, taxpayers are required to report to the TA the changes in their registration status, except for Panama.

The answers to the questionnaire (QUESTIONS 101, 104 AND 107) detail the TIN functioning and its use in different Latin American countries.

TABLE N^o. 16 provides information concerning the number of registered taxpayers and out of those how many are active, and their relation to the total population.

It also shows the ratio of active taxpayers to the total registered taxpayers, and indicate that in some countries is urgent to perform an update and depuration procedure to the register since they have a large number of registered taxpayers that no longer to have economic activity. The average value in the region (23.0%) of registered taxpayers out of total population compared with the OECD data of 59.2%.

5.2. Taxpayers guidance and income tax return forms

To increase levels of voluntary compliance, the TAs need to implement rigorous monitoring of compliance of tax obligations, and at the same time trying to built a relationship based on trust with compliant taxpayers and reduce the indirect tax burden.

TABLE N° 16 Number of taxpayers. Year 2010.

	NUMBER OF REGISTERED TAXPAYERS	NUMBER OF ACTIVE TAXPAYERS	ACTIVE/ REGISTERED	REGISTERED/ POPULATION	ACTIVE/ LABOR FORCE
Argentina (AFIP)	10,345,372	4,546,361	43.9	25.5	24.8
Bolivia (SIN)	263,624	n.a.	n.a.	2.5	n.a.
Brazil (RFB)	204,352,507	152,783,036	74.8	105.7	n.a.
Chile (SII)	4,749,220	3,808,024	80.2	27.6	49.1
Colombia (DIAN)	7,888,675	n.a.	n.a.	17.3	n.a.
Costa Rica (DGT)	n.a.	512,214	n.a.	n.a.	n.a.
Dominican Rep. (DGII)	244,465	144,923	59.3	2.5	2.9
Ecuador (SRI)	2,745,076	1,589,080	57.9	18.6	24.7
El Salvador (DGII)	n.a.	564,725	n.a.	n.a.	21.6
Guatemala (SAT)	873,511	627,752	71.9	6.1	11.1
Honduras (DEI)	126,331	125,016	99.0	1.6	3.8
Mexico (SAT)	38,891,671	33,468,711	86.1	35.8	71.4
Nicaragua (DGI)	219,406	178,202	81.2	3.8	7.5
Panama (DGI)	1,264,454	187,314	14.8	35.9	12.0
Paraguay (SET)	557,944	455,157	81.6	8.7	15.3
Peru (SUNAT)	7,342,839	5,116,793	69.7	24.8	32.5
Uruguay (DGI)	973,220	335,464	34.5	29.0	19.6
Average			65.7	23.0	22.8

Having good information and support services is a strategic component in any modern TA. Information services are a counterpart to the new management models that transfer many obligations to taxpayers and, at the same time is the citizen right to be informed about the correct application of legal rules. An important TAs goal is to achieve a balanced allocation of resources between assistance and the fight against fraud.

In the wide range of tax systems there is a high demand of information as of the rules complexity, and the demand is highly seasonal and concentrated in certain periods, making the dimensioning of services difficult and the demand also requires immediate responses. The high demand, immediacy and seasonality are three characteristics that determine the organization of information services and invite to pursue alternative ways to provide service beyond the direct assistance in offices or decentralized call centers in each offices.

The answers to the questionnaire (QUESTION 114) provides information about the previous mentioned matter and shows that in all countries the direct and by the phone information is provided, and that the vast majority also provide Website information.

assistance services that do not require the physical displacement of taxpayers to tax offices. Internet and phone service should be the big bet and preferably the first one.

Ultimately, the biggest information services' challenge is to guarantee service quality and uniform standards on the responses provided. To achieve that, in addition to the staff permanent training, it is convenient to build a database with common questions and answers in which immediately administrative interpretation of tax laws is established.

This database should serve all the assistance channels, be accessible online and answer the most frequently asked questions by taxpayers.

The answers to the questionnaire (QUESTIONS 116, 117 AND 118) report that countries already have the FAQs basis, accessible online and with a visitors access counter.

It shows that most countries already have a database of frequently asked questions and in twelve (13) countries it is accessible through Internet, however regarding the number of hits only six (6) TAs have information and only

It also highlights the main role that the direct channel have in many countries (for example DIAN of Colombia, Bolivia SIN, SRI Ecuador, SUNAT of Peru or RFB of Brazil,) compared to the other various channels and the strong growth of the Internet which is not yet hegemonic in most countries (DGI of Uruguay and SRI of Ecuador would be the exception).

It seems that the strategy is to continuing to provide

the RFB of Brazil and the DGI of Uruguay had more than one million hits in 2010. Therefore, it seems that there is still room for improvement in this area.

One improvement for the assistance services in order to facilitate the obligation of taxpayers to submit self-returns, is to offer pre-made returns (or draft) in which the TA includes all available information about the taxpayer in respect to a particular tax, specially the PIT. This approach began in Sweden about 20 years ago and has been followed by other countries in the world.

In LATAM are five (5) TAs – AFIP of Argentina, SII of Chile, SAT of Mexico, SUNAT of Peru and the DGII of Dominican Republic, that have already implemented the pre-made return service. The number of drafts will certainly grow eventually as the service becomes better known and delivery a high level of quality, which requires working continuously to improve the updating and accuracy of the tax information.

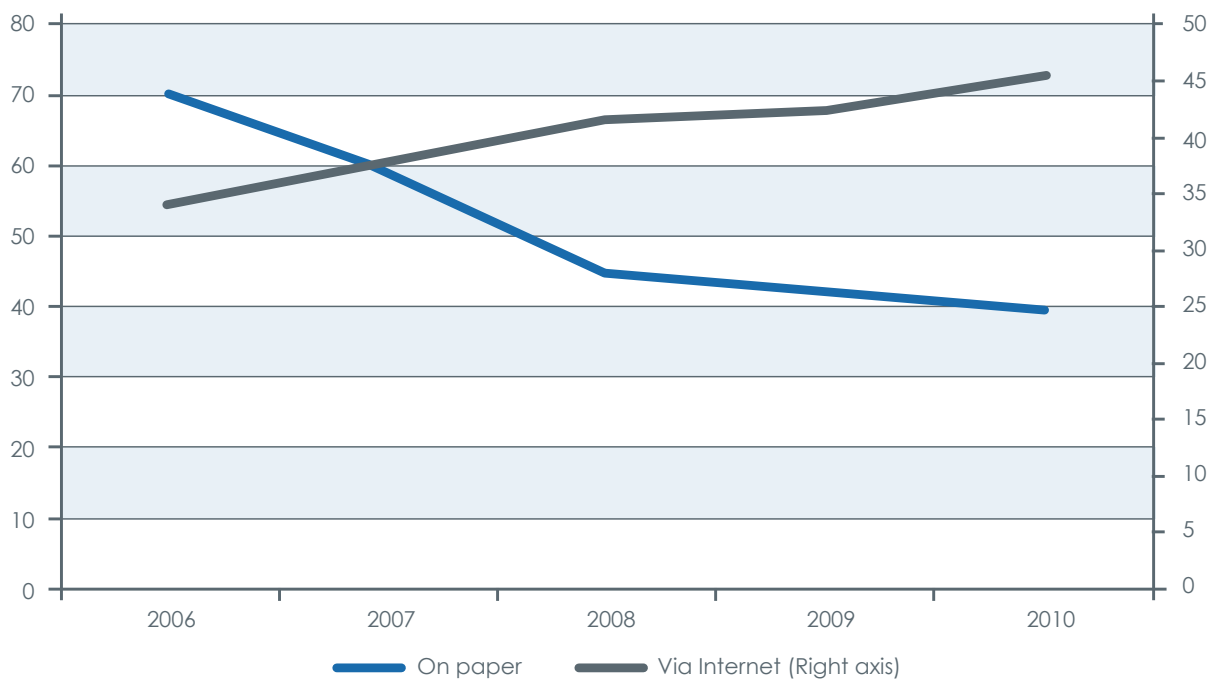
To facilitate the compliance of the taxpayers returns, the TAs continue to rely on tax return forms over the Internet. Of the different existing ways, GRAPHIC N° 3 shows that the average growth of the tax return forms on the

Internet has grown rapidly in Latin American countries, and in some specific cases is clearly the most important way to get it, for example in Argentina, Chile, Dominican Republic, Ecuador, Mexico and Peru, and Brazil where it is practically the only form of filing.

In LATAM the filing and payment of tax returns through banks and other financial institutions or services is well extended. Payment is usually done in cash and by cashier's check, and payments made by bank account debits and credit card is also now far more common, as seen on the answers to the questionnaire (QUESTION 129).

Additionally, as a compensation for the service provided by those financial institutions to TAs (the collection and recording of basic information), they received their economic retribution through different forms, as seen in the answers to the questionnaire (Question 126). In general TAs combine different forms of payment: a percentage of the collection, funds usage for a few days before its submission to the Treasury or a fixed amount per transaction. Only three (3) TAs (DIAN of Colombia, the DGT of Costa Rica and DGI Nicaragua) use a single form of retribution.

GRAPHIC N° 3 Average growth of the returns via Internet in LA. Percentages of total returns.



It would be advisable for TAs to review the total cost of the service provided by the collaborating financial entities, since in some cases it is quite expensive and in return the quality of the information received could be improved.

5.3. Control of willful omission

As already mentioned, an effective TA has to have good information services, at the same time is indispensable to establish a rigorous compliance control system for tax obligations. The disproportion between those two (2) lines of action or failure to correct any malfunctioning of any of them immediately impairs the operation of the organization as a whole.

For the control of tax obligations it is necessary to have a suitable register of taxpayers (as noted above) and a large information collection system, allowing an arduous analysis of the taxpayers behavior.

TABLE N^o. 17 shows that the correlation between willful omission and taxpayers³ exemplified in 2010, on average, 29.7% are for general taxes on consumption (VAT), 33.2 % on personal income tax and 32.2% on corporate income tax, percentages that are still

TABLE N^o 17 Non-filers by type of tax

	VAT	PERSONAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	48.2	18.2	30.4
Bolivia (SIN)	n.a.	n.a.	n.a.
Brazil (RFB)	n.a.	n.a.	n.a.
Chile (SII)	14.7	0.1	0.6
Colombia (DIAN)	n.a.	n.a.	n.a.
Costa Rica (DGT)	24.0	n.a.	n.a.
Dominican Rep. (DGII)	42.4	12.8	35.4
Ecuador (SRI)	33.0	82.5	60.4
El Salvador (DGII)	28.7	n.a.	
Guatemala (SAT)	13.1	43.7	
Honduras (DEI) 1/	3.9	19.9	26.1
Mexico (SAT)	35.2	27.4	46.7
Nicaragua (DGI)	n.a.	75.1	21.4
Panama (DGI)	n.a.	n.a.	n.a.
Paraguay (SET)	39.1	-	n.a.
Peru (SUNAT)		n.a.	
Uruguay (DGI)	44.2	19.1	36.5
Average	29.7	33.2	32.2

1/ Data refer to large, medium and small taxpayers.

considered important, plus in some countries those ratios are scoring very high values.

The resulted data could be a consequence of poor quality of the information included in the taxpayers' register or a high level of non-compliance with their tax obligations.

In both cases the TAs should react to improve performance and significantly reduce non-compliance as it have been already achieved by, for example, SII of Chile. The optimization and depuration of the quality of the register, the organized and systematic campaign of taxpayer's up to date information requirements and the rigorous application of the disciplinary system are essential to prevent the TA discredit and the perception by taxpayers that willful omission go unpunished because the TA is unable to react and require the proper filing of tax returns by taxpayers.

5.4. Taxpayer audit selection

As mentioned before, the TAs sources of information are diverse. In general, the TAs in LATAM have an abundance of information although there are some shortcomings with respect to important areas such as financial transactions, eight (8) TAs cannot access that type of information, and in the case of the SII of Chile the access requires a court authorization, and public subsidies, only four (4) TAs receive this information on a regular basis.

It would be advisable to the TAs to carefully analyze the sources of information available and identify which other information source they might not have access to, could be of interest to contact. When choosing new sources of information, the real value they may have must be considered and also its cost to taxpayers, so as to ensure a reasonable proportionality.

It is important to highlight that permanent information optimization and depuration to ensure quality is an essential task, and even if its effects are only for the medium term, it is essential in order to achieve

³ Registered or active taxpayers depending on the supply of information.

superb results assisting taxpayers, for the control of the obligations and for enforced coercive collection.

Regarding the risk analysis, it allows TAs to prioritize actions and properly distribute the limited available resources. It is a common concept that is not always understood in the same way, as appreciated in the answers to the questionnaire (QUESTION 136) seven (7) TAs, DIAN of Colombia, DGII of El Salvador, DEI of Honduras, DGI of Nicaragua, DGI of Panama, SUNAT of Peru and DGII of Dominican Republic, state that they do not perform the risk analysis.

The responses to the questionnaire (QUESTION 137) demonstrate that all TAs use for case selection, the crossing of information and taxpayers objective data. The economic sector analysts and general complaints are considered as a selection criterion also frequently used.

In contrast, only four (4) TAs use random selection criteria. This should be very small quantitatively, but

it seems a worthy mode to compare whether the conventional and more sophisticated systems that TAs use, really produce good results. At the same time, introducing an alternative and unpredictable selection system seems positive from the external and internal point of view (especially tax consultants) as it avoids an excessive dependence on the taxpayers selection unit to be audited, which may come to exercise enormous influence in the whole tax control process.

It is also noteworthy that in most of the TAs-ten (10) in total, auditors can propose the taxpayers to select. This option is reasonable but must be only a proposal channeled through the superior manager and not a final decision of the auditors.

It seems appropriate that auditors propose economic sectors, activities, taxpayers or risky areas to be audited, but the proposal must be reviewed by those responsible for the auditing process, which must make the final decision on the merits of the audit.

TABLE N° 18 Taxpayer audit selection. Percentages.

	CROSSING OF INFORMATION	SELECTION BASED ON TAXPAYER'S ECONOMIC REALITY	SELECTION BASED ON SECTORIAL ECONOMIC REPORTS	SELECTION BASED ON RANDOM CRITERIA	DISCRETIONARY SELECTION FROM AUDITORS	OTHERS
Argentina (AFIP)	49.7	23.4	11.2		15.4	0.2
Bolivia (SIN)	76.1	2.1	1.6	20.2	0.0	
Brazil (RFB)		87.7				12.3
Chile (SII)	98.6	1.4				
Colombia (DIAN)	87.0	12.6	0.4			
Costa Rica (DGT)						
Dominican Rep. (DGII)	97.0	2.8	0.1		n.a.	
Ecuador (SRI)	98.7				1.0	0.3
El Salvador (DGII)	44.4	37.1			17.6	0.9
Guatemala (SAT)	67.8	29.6	2.6			
Honduras (DEI)	4.0	20.0			31.0	45.0
Mexico (SAT)	92.5	1.4	1.1	0.0	0.1	4.8
Nicaragua (DGI)	80.2	6.7		7.3	3.6	2.2
Panama (DGI)	27.8	10.1		10.4	4.6	47.1
Paraguay (SET)						100.0
Peru (SUNAT)	1.2	24.2	13.0	0.1	0.8	60.6
Uruguay (DGI)	32.7	39.5	7.9		19.3	0.6
Average	61.3	21.3	4.7	7.6	9.3	24.9

5.5. Fiscal audit

The general organization of the audit in the TAs in LATAM seem formally correct, in fact, almost all countries have a fiscal audit master plan, the TAs produce internal reports regulating the standard procedures and the auditors working methods, which provides a computer database to support their work. In addition, the fiscal audit plans are under constant evaluation and follow up as reflected in the responses to the questionnaire (QUESTIONS 139, 156, 157 AND 158).

However, beyond the formality in the actual performance of the fiscal audit on each TA, a detailed analysis beyond the scope of this document by its extension would be required, to evaluate the real extent of control actions and the results obtained to discourage tax non-compliances.

Fiscal audit procedures are typically complex and therefore it is necessary to give the most possible support to auditors and train them in the control of certain sectors and activities.

The answers to the questionnaire (QUESTIONS 159, 161, 167 AND 170) show that the auditors receive technological support the performing of their work as well as sectorial studies related to their own area of expertise.

All TAs except for the SIN of Bolivia, DEI of Honduras, DGI of Nicaragua and the DGI of Panama, have a data hosting to facilitate the access and usage of information by the auditors or comptrollers.

In addition, nine (9) TAs –AFIP of Argentina, SIN of Bolivia, RFB of Brazil, SII of Chile, DGT of Costa Rica, DGII of Dominican Republic, SRI of Ecuador, SUNAT of Peru and DGI of Uruguay-provided auditors with a specific software to perform verifications.

Except for DEI of Honduras, DGI of Nicaragua and the DGI of Panama, all TAs offer their staff fiscal audit support guidelines.

Regarding economic sectorial studies, most TAs have them however, in almost half of these the auditors are

not specialized on sectorial studies and they perform various levels of complexity (from a deep fiscal audit to a large company to actions of simple fiscal presence) which does not seem a good solution.

It is important that the comptrollers work in mixed teams constituted by professional from different levels or at least different seniority and experience, furthermore teams could achieve specialization in the control of economic sectors to increase their effectiveness.

Likewise, the auditors should, as they gain more experience and knowledge, they shall perform more complex tasks (such as complete audits rather than formal verification obligations) and on economic sectors with more tax relevance (e.g., control of financial sector rather than control of retail).

Invoicing obligations and its control

To effectively manage tax obligations its necessary for taxpayers to adjust their accounting and invoicing systems to a standardized set of requirements to make more difficult tax evasion and to facilitate it detection and correction. In this sense invoicing obligations and control are very important.

Table No. 19 reflects the answers to the questionnaire (QUESTIONS 143, 145, 147 AND 149) that show the evolution of invoice obligations in Latin American countries. In recent years, many of them have implemented leading-edge solutions for tax control, with electronic invoicing, control through fiscal printers or prior verification by taxpayers that the TA has authorized payment vouchers.

These solutions represent a significant improvement in tax control and the results must be analyzed, because it is probably more convenient to extend their implementation to other countries in the region and other territories.

Five (5) TAs (AFIP of Argentina, RFB of Brazil, SII of Chile, the SAT of Mexico and the DGII of Dominican Republic) have introduced the fiscal printers system that provide precise control of the businesses invoicing where it is

installed. This is another step that will provide far-reaching full potential in the coming years as its use becomes more widespread in the retail market.

Electronic invoicing is implemented in nine (9) out of the seventeen (17) countries, besides in eight (8) countries, taxpayers can check via Internet that documents with tax relevance issued by their customers or the TA has verified suppliers. This introduces a very important additional legal guarantee certainty for taxpayers and for proper tax compliance.

Massive fiscal audit

The TA must send a clear message to society showing that it is capable to detect tax fraud and to correct it quickly. The social perception about control risk by the TA, is essential to have a good level of voluntary compliance by the society and to achieve it, the TA have to properly combine different types of control actions. Thus, it is necessary to perform a number of extensive and fast controls that take advantage of the available information basically to transmit fiscal control existence and at the same time, the TA have to develop in-depth controls, complete and rigorous (audits) to try to avoid the most complex fraud and tax evasion.

The massive controls are characterized by its immediacy in addition of being performed separately on each of the taxpayers obligations, normally without considering their general tax situation. They are generally performed on the TA offices and can be developed by the staff with average technical qualification and detailed work manuals to ensure standardization. Consequently, selective taxes are

TABLE N° 19 Invoicing Control

	THE PRINTING CENTERS REQUIRE AUTHORIZATION TO PRINT INVOICES		AUTHORIZED INVOICES CAN BE VERIFIED BY OTHERS ONLINE		FISCAL PRINTERS ARE IMPLEMENTED		THE ELECTRONIC INVOICING IS IMPLEMENTED	
	YES	NO	YES	NO	YES	NO	YES	NO
Argentina (AFIP)	X		X		X		X	
Bolivia (SIN)	X			X		X	X	
Brazil (RFB)	X			X	X		X	
Chile (SII)		X	X		X		X	
Colombia (DIAN)	X			X		X	X	
Costa Rica (DGT)	X			X		X		X
Dominican Rep. (DGII) 1/	X		X		X			X
Ecuador (SRI)	X		X			X	X	
El Salvador (DGII)	X			X		X		X
Guatemala (SAT)	X		X			X	X	
Honduras (DEI)		X		X		X		X
Mexico (SAT)	X		X		X		X	
Nicaragua (DGI)	X			X		X		X
Panama (DGI)		X		X		X		X
Paraguay (SET) 2/	X		X			X		X
Peru (SUNAT)	X		X			X	X	
Uruguay (DGI) 3/	X			X		X		X

1/ The brands of fiscal printers authorized by the TA are Epson, IBM, OKI, BMC y STAR. All printer models must be authorized by the Tax Administration prior its use.

2/ Granting document stamp, controlled by crossing data processes.

3/ The implementation of the electronic invoicing is in procedure.

not usually very high compared to the effective performance percentages that tend to be very high.

The number of taxpayers covered by massive fiscal audits in relation to active taxpayers is shown in Table No. 20, reflecting a high dispersion in the results with values ranging from 0.2% (SAT of Mexico) to 66.9% (DGI of Nicaragua .) The average taxpayer with respect to assets is 8.5%. Again it seems a low percentage, especially considering the large volumes of information that the TAs in LATAM currently handles and the logical inconsistencies that exist between that information and the one declared by taxpayers.

The possibilities of obtaining good results, both in terms of direct collection as well as to discourage non-compliance with invoicing controls and massive fiscal audit are very high. It seems convenient that countries of the region permanently, perform a systematic and

TABLE N° 20 Examinations

	INVOICING CONTROL PROGRAMS		MASSIVE COMPLIANCE PROGRAMS		FIELD AUDITS	
	NUMBER OF TAXPAYERS VERIFIED	VERIFIED/ ACTIVE TAXPAYERS (%)	NUMBER OF TAXPAYERS VERIFIED	VERIFIED/ ACTIVE TAXPAYERS (%)	NUMBER OF TAXPAYERS VERIFIED	AUDITED/ ACTIVE TAXPAYERS (%)
Argentina (AFIP)	78,632	1.7	74,500	1.6	18,396	0.4
Bolivia (SIN)	844	n.a.	5,773	n.a.	52	n.a.
Brazil (RFB)	23,198	0.0	n.a.	n.a.	23,198	0.0
Chile (SII)	225,524	5.9	565,373	14.8	7,693	0.2
Colombia (DIAN)	6,948	0.1	8,676	n.a.	38,373	n.a.
Costa Rica (DGT)	n.a.	n.a.	1,633	0.3	635	0.1
Dominican Rep. (DGII)	6,122	4.2	5,261	3.6	268	0.2
Ecuador (SRI)	159,290	10.0	19,352	1.2	626	0.0
El Salvador (DGII)	180	0.0	5,383	1.0	572	0.1
Guatemala (SAT)	62,826	10.0	5,739	0.9	4,789	0.8
Honduras (DEI)	36,189	28.9	n.a.	n.a.	175	0.1
Mexico (SAT)	75,313	0.2	57,820	0.2	26,465	0.1
Nicaragua (DGI)	1,249	0.7	119,202	66.9	165	0.1
Panama (DGI)	153	0.1	n.a.	n.a.	413	0.2
Paraguay (SET)	n.a.	n.a.	3,081	0.7	n.a.	n.a.
Peru (SUNAT)	5,218	0.1	102,193	2.0	1,738	0.0
Uruguay (DGI)	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Averages		4.8		8.5		0.2

leverage information stored in the tax database. The challenge must be to generalize the massive audit controls, to systematize them and achieve better effective debt collection percentages.

Audits

The essential complement to the massive fiscal actions is certainly complete and in-depth audits. If the first enable the TA to be present to taxpayers and ensure a minimum control level, audits must be the answer to the most complex forms of tax fraud and ensure proper compliance by taxpayers with more collection relevance. Society must perceive the ability of TA to fight tax evasion and its aggressive planning.

TABLE N°. 20 also shows the taxpayers covered by complete audits from the TAs and their relation with active taxpayers.

In the analyzed countries, the results are relatively homogeneous and the average percentage audited taxpayers compared to active taxpayers is 0.2% on the

year 2010. Although by nature audits cannot be too many, given its prolonged duration and complexity and the limited resources available, the TAs in LATAM figures seem quite low.

Performance of the tax control

The administrative control actions mainly seek to achieve an induced effect on the taxpayer behavior, so that they comply correctly with their tax obligations during the voluntary period.

Theoretical models of tax compliance determination and surveys made in some countries (for example in Canada and Spain), show that the fear to the administrative control and social perception that the non-compliance risk are discovered, are the key element to explain why citizens comply with their tax obligations.

There are other factors that affect compliance (values, complexity of regulations, public expenditure target, amount of tax payable, applicable sanction system,

etc.) But the perception of risk is the decisive element. The real collection impact of the tax control allows to assess the TA as a whole and not just their supervisory bodies, so it would also depend on the quality of the taxpayers registry, the stored information, the quality of settlements and their review by the administrative and judicial bodies and of course the operation of enforced collection.

TABLE N° 21 reflects the effectiveness of control efforts. Expose, which was the total debt, serviced by the TAs and how much of that figure has been collected. The table also shows the percentage that represents what was really collected by the control actions for the collection by the agency. It includes all forms of control developed in 2010.

The above table shows that effective collection rates represent an average of 26.8% with comparatively high results for the SII of Chile, SAT of Mexico and DGI of Panama. The real collection for the collection agency represents an average of 1.6% it can be considered a bit low but with reasonable values in some of the nine (9) countries considered.

Obviously, the results of monitoring carried out by TAs have to be valued not only to achieve the direct collection but also and mainly by their induced effect, but it seems that in the case of direct tax collection the results in LATAM are very small. Although it is difficult to obtain reliable data from countries in other regions, in general the collection as a result of audits are around 3% to 4%, this is the case for example in the OECD countries which, in 2008 and 2009, had values of 3.4% and 4.0% respectively.

In summary and in conclusion, regarding the procedure of tax control, it is noted that on average, the resources assigned to this task are insufficient, which would require a review of the allocation of resources in the TAs strengthening the provision of specific business areas and particularly the control.

5.6. Enforcement and coercive collection

Enforced or executive collection is the closing phase of the tax management process that begins with the birth of the tax obligation and ends with the collection of debt in the voluntary period, or otherwise, in the enforcement or coercive phases.

TABLE N° 21 Repaired and collected debt. Year 2010

	TAX ADJUSTMENTS (US\$ MILLIONS) -A-	COLLECTION OF THE TAX ADJUSTMENTS (US\$ MILLIONS) -B-	B/A	TAX ADJUSTMENTS IN RESPECT TO TAs TOTAL COLLECTION	COLLECTION OF TAX ADJUSTMENTS IN RESPECT TO TAs TOTAL COLLECTION
Argentina (AFIP)	1,515.7	421.7	27.8	1.4	0.4
Bolivia (SIN)	369.6	28.2	7.6	10.8	0.8
Brazil (RFB)	99,780.0	n.a.	n.a.	22.5	n.a.
Chile (SII)	756.2	419.3	55.5	3.3	1.8
Colombia (DIAN)	n.a.	n.a.	n.a.	n.a.	n.a.
Costa Rica (DGT)	165.9	n.a.	n.a.	4.8	n.a.
Dominican Rep. (DGII)	149.7	16.0	10.7	3.0	0.3
Ecuador (SRI)	381.0	n.a.	n.a.	5.8	n.a.
El Salvador (DGII)	89.4	23.4	26.2	4.6	1.2
Guatemala (SAT)	n.a.	n.a.	n.a.	n.a.	n.a.
Honduras (DEI)	82.4	n.a.	n.a.	3.6	n.a.
Mexico (SAT)	17,245.4	7,196.5	41.7	17.3	7.2
Nicaragua (DGI)	59.0	5.5	9.3	7.3	0.7
Panama (DGI)	43.6	24.6	56.3	1.9	1.1
Paraguay (SET)	n.a.	n.a.	n.a.	n.a.	n.a.
Peru (SUNAT)	2,383.3	142.8	6.0	8.3	0.5
Uruguay (DGI)	238.7	n.a.	n.a.	4.0	n.a.
Averages			26.8	7.1	1.6

The TAs must have coercive means to collect unpaid debts forcibly and may adopt cessation measures, to seize assets of the debtor, order the withholding of payments from third parties, etc., and without prejudice to subsequent review of the proceedings by the courts.

As noted above when commenting on Table No.6, the SII of Chile and the DGII of El Salvador have no competence regarding the recovery of tax debts, whether it is in the voluntary or coercive phase, while the RFB of Brazil, the DGT of Costa Rica, the SAT of Guatemala, DEI of Honduras and the SET of Paraguay are not responsible for the enforced or coercive collection, which is exercised by other institutions.

Table No. 22 shows the ratio of new bad debt collected in 2010 and the debt is extinguished by its entering or by other causes (failed, canceled by court order etc.).

The results are very worrying because they show that the debt extinguished in 2010 is much less than the new debt loaded and that implies a significant increase in the outstanding debt.

The average extinguished debt is 26.5% of the collected one, and then in some TAs the percentages are much lower, so if nothing is done, the bad debt will increase rapidly and the chances of recovery will be very little. In a similar situation in the OECD countries in 2009 the extinguished debt was 26.2%.

On the other hand, the high concentration of the stock of debt on both ends is noteworthy. The lower amounts represent the majority in terms of taxpayers, while larger amounts are concentrated in few taxpayers.

The results are similar in all TAs, which invites them to work the outstanding debt in a stratified manner, especially to taxpayers with higher debt, because the collection results heavily rely on them.

A factor also to be considered in this behavior is the fact that all administrative decisions which impose obligations or deny rights to taxpayers can be appealed, which delay the work of collection.

While national laws provide mechanisms and pathways to oppose administrative decisions, either before the same bodies that dictate the actions in courts or specialized in tax matters before the courts, many taxpayers abuse of this right to unnecessary delay the collection.

Thus it seems reasonable to stratifying by amounts and age of the debt to have a complete picture of how these provisions affect the stock of debt.

Regarding the debts age, Table No. 23 is well organized in four (4) levels according to the year that it was generated.

From the analysis of this table, it shows that in some countries the age of the debt is quite high. Particularly emphasizes the SUNAT of Peru and the SET of Paraguay, but the accumulated

TABLE N° 22 Flow of entered and retrieved debt. Year 2010

	TAXT DEBT ADDED DURING THE YEAR (US\$ MILLIONS)	TAX DEBT COLLECTED DURING THE YEAR (US\$ MILLIONS)	INDEX
Argentina (AFIP)	1,564.1	285.6	18.3
Bolivia (SIN)	834.6	41.3	5.0
Brazil (RFB)	n.a.	n.a.	n.a.
Chile (SII)	1,039.8	719.2	69.2
Colombia (DIAN)	n.a.	1,312.1	n.a.
Costa Rica (DGT)	9.6	2.5	26.3
Dominican Rep. (DGII)	113.3	6.8	6.0
Ecuador (SRI)	944.3	190.3	20.1
El Salvador (DGII)	54.9	18.2	33.1
Guatemala (SAT)	n.a.	n.a.	n.a.
Honduras (DEI)	13.0	0.4	3.2
Mexico (SAT)	24,384.6	1,355.8	5.6
Nicaragua (DGI)	143.0	76.6	53.5
Panama (DGI)	n.a.	n.a.	n.a.
Paraguay (SET)	39.8	6.9	17.3
Peru (SUNAT)	1,647.8	1,433.0	87.0
Uruguay (DGI)	1,653.3	7.7	0.5
Average			26.5

debt pending for processing is also very old in the AFIP of Argentina, SII of Chile, DGII of El Salvador and the DEI of Honduras.

The reasons for the debt to be that old can be diverse and in some cases not related to the TA per se (e.g. the debt may be suspended by appeals filed on administrative litigation) but it is helpful to reduce outstanding debts as soon as possible as in general, the oldest the debt the less likely it will end up in the Treasury's coffers.

Instead, it can be mentioned that to induce taxpayers to fulfill their tax obligations, when they have temporary financial difficulties, the TAs might provide certain conveniences such as delaying or splitting the payment of the amounts to collect. In these cases, what is needed to be solved is how to combine the importance to promote the maintenance of productive activity with the necessities of the Treasury and facing the possibility of unfair competition that can be assumed in relation to taxpayers who comply with their obligations in timely manner.

Regarding this point, the TAs informed a significant increase in the number of delays and splits up debts, from 2006 to 2010, with the notable exception of the DGI of Nicaragua. Proper administration of requests for delays, rigorous analysis, the solicitation of sufficient guarantees and follow-up to ensure recovery of overdue debts, are one of the most important and sensitive collection functions.

5.7. Appealing administrative decisions

All administrative decisions that impose obligations or deny rights to taxpayers should be subject to appeal.

For this matter, national laws provide mechanisms and pathways to

appeal administrative decisions, either through the same entities that dictate the actions, specific tax courts or before the Courts of Justice.

The first link in the chain will provide legal resources for litigation and appeals, that usually have a simple procedure and the lapses are generally short to solve discrepancies or to allow the taxpayer new ways to appeals.

The appeals for reconsideration imply an immediate response mechanism for correcting possible errors of fact or errors of law of the TA, but with the limitation that implies that the appeal is solved by the same entity that made the decision being appealed.

In answers to the questionnaire (QUESTION 192) in the analyzed period, is generally observed that the number of appeals tend to reduced (except for the RFB of Brazil that experienced a great increase and to a lesser extent, the DGI of Nicaragua).

The previous mentioned fact is obviously positive, if it is due to a improvement on the quality of the administrative

TABLE N° 23 Uncollected taxes according to their age. Percentages.

	IT HAS UP TO 1 YEAR	IT HAS MORE THAN 1 YEAR BUT LESS THAN 2 YEARS	IT HAS MORE THAN 2 YEARS BUT LESS THAN 5 YEARS	IT HAS MORE THEN 5 YEARS
Argentina (AFIP)	12.30	9.66	20.73	57.31
Bolivia (SIN)	n.a.	n.a.	n.a.	n.a.
Brazil (RFB)	n.a.	n.a.	n.a.	n.a.
Chile (SII)	11.93	12.44	29.59	46.04
Colombia (DIAN)	22.83	27.91	17.88	31.38
Costa Rica (DGT)	19.81	25.94	29.85	24.40
Dominican Rep. DGII)	24.89	27.97	47.14	-
Ecuador (SRI)	42.86	25.61	11.90	19.62
El Salvador (DGII)	5.13	2.13	37.38	55.36
Guatemala (SAT)	14.91	21.12	63.98	-
Honduras (DEI)	46.44	5.59	4.10	43.87
Mexico (SAT)	36.31	21.58	26.16	15.95
Nicaragua (DGI)	30.99	20.47	37.53	11.01
Panama (DGI)	n.a.	n.a.	n.a.	n.a.
Paraguay (SET)	5.31	3.74	16.20	74.75
Peru (SUNAT)	0.89	1.62	11.16	86.32
Uruguay (DGI)	n.a.	n.a.	n.a.	n.a.
Averages	21.12	15.83	27.20	42.37

acts issued by the TA, however could be also due to fewer control of administrative acts issued or to a lower confidence of taxpayers in these types of resources, that leads them to not present them and these cases would indicate a negative developments.

More disturbing is the data of percentage of resolved cases, which have decreased in all TAs except for the DGI of Nicaragua and the RFB of Brazil, where they have increased, but less than the filed appeals. This could produce an accumulation of unresolved appeals and therefore to a less efficient administrative entity.

A remarkable and positive exception is the SAT in Mexico where over the analyzed period it has been verified that the number of appeals is similar to the ones to be solved.

As above-mentioned, after the reconsideration appeal, in some countries it is possible to go to specialized tax court and then escalate to the Court of Justice. The answers to the questionnaire (QUESTIONS 193 AND 194) provide information regarding these two (2) paths.

In numerous TAs (for example, AFIP of Argentina, DIAN of Colombia and SUNAT of Peru) also an important amount of expedients and administrative process is produced. Although this is not a responsibility of the TA it affects the effectiveness of the collection.

In addition, the lapses of resolution for the appeals are generally quite long but with noticeable fluctuations and differences. For example, in Colombia the period for resolution through contentious litigation for a second court hearing may reach fifteen years (180 months).



CHAPTER 6

Other Relevant Aspects

CHAPTER 6

Other Relevant Aspects

6.1. International Taxation

The TAs cannot be unacquainted with the impact that globalization have had in the international economic relations, which certainly implies a greater complexity for taxation process.

They cannot remain inert to a new context to which they should adapt themselves. Consider, for example, the capacity that taxpayers have to situate savings in low tax nations in the context of free movement of capital furthermore, the difficulty for the TA to verify and investigate those movements.

The risk analysis techniques and the taxpayers' selection be audited cannot just consider local matter hence they will be voluntarily vulnerable if they do not take into account the international dimension of the implementation of the tax system. Strengthening administrative cooperation, exchange of sensitive information, development of combined actions of control by the TAs, control of transfer pricing, etc. seem essential.

The TAs in LATAM have reacted in last decades, although asymmetrically and in some cases insufficiently.

Despite its increasing importance, international taxation has not been, until recently, an area of attention for the TAs in LATAM, with a few notable exceptions like the SAT of Mexico, the RFB from Brazil, the SII of Chile and the AFIP of Argentina.

The responses to the questionnaire (QUESTIONS 211 AND 218) reflect the existence of specialized teams in the field of international taxation and shows that almost half of the countries do not have teams specializing in international matters and control of such operations.

Transfer pricing

Transfer pricing is probably one of the most complex areas of the international taxation. An immediate effect of globalization is the rapid growth of multinational companies which activities are difficult to adequate with the tax rules system normally designed to national level. The cross-border production relocation, the rapid growth of intangible flows (information, knowledge, design) especially among multinational companies of large groups, the permanent change in the financial sector and in product offerings that may lead to financing decisions involving displacement taxable base, etc. are major obstacles to the adoption of effective national tax policies since the real economic entity, when talking about large transnational economic groups are very complex and not just the taxable individuals particularly considered by each national legislation.

The answers to the questionnaire (QUESTION 199) summarize which countries have transfer pricing control system and if they have teams specializing in international operations and control of them.

The information shows that only six (6) countries-Bolivia, Costa Rica, Guatemala, Honduras, Nicaragua and Paraguay, out of the seventeen (17) countries have not adopted transfer pricing rules (note that Guatemala and Honduras are in the process of approval of laws on the matter). Almost all countries use the defining guidelines developed by the Committee on Fiscal Affairs of OECD exclusively or in combination with a local rules. There is, however, one important exception, Brazil, known for applying its own criteria.

In relation to mutual agreement procedures, only two (2) countries (Ecuador and Mexico) have been applying them and only one (1) –Mexico–, has signed

a significant number of international agreements in recent years –around thirty-five (35)– this year.

Agreements to Avoid Double Taxation and Information Exchange Agreements

Agreements to Avoid the International Double Taxation (DTA) are bilateral or multilateral agreements among States, which attempt to prevent double taxation on the basis of the resignation of their fiscal sovereignty for each of the signatory States. In addition, the agreements pursue to prevent fraud and tax evasion, enhance legal confidence for taxpayers, promote economic and trade relations between countries and reduce the tax burden in the countries receiving the investment.

While the TAs are not always directly linked to the negotiation of these agreements, they are part of the negotiation teams, or are providers of technical information on the matter. Without a doubt, the TAs are competent authorities for the interpretation of their applications and exchange of information generated on the matter. The same happens with specific Information Exchange agreements (IEAs).

By March 7, 2012, and as shown in TABLE N^o. 24 in the analyzed countries there were one hundred fifty seven (157) current DTAs, of which three (3) were still outstanding. Of these, one hundred fifteen (115) correspond to just four (4) countries (Mexico, Brazil, Chile and Argentina). It is noteworthy that economically powerful countries such as Peru and Colombia each have only four (4) agreements signed, including the Andean Decision 578. There are three (3) countries that do not have any in effect and three (3) with only one.

The beginning of the current financial crisis in the European countries and the United States also had a significant acceleration in negotiating TIEAs as a result of resolutions made at the G20. In connection with that, the countries of the region have twenty-one (21) active, while thirteen (13) of them correspond to two (2) countries: Argentina and Mexico.

Notably, Argentina, Brazil, Chile and Peru have also signed agreements under the CIAT agreement model

(available on the Citrate institutional webpage) and, more recently, Argentina, Brazil, Costa Rica and Mexico have signed the multilateral Agreement on Mutual Administrative Assistance in tax matters OECD/EC. Finally, the Central American countries maintain a Multilateral Agreement on Mutual Assistance and Technical Cooperation between the Tax and Customs Administrations, which may be still pending for authorization in some countries.

In summary, it appears that international taxation is a growing matter for many TAs in LATAM. It will need to be strengthened over the coming years for TAs to adapt to new economic and financial reality, since an adequate solution to the issues of international taxation reduces the uncertainties in attracting foreign investment and savings and the application of international standards on fiscal transparency, access to information and ownership of banking companies, and ultimately support the control of internal taxation.

6.2. Large taxpayers

A trend generally assumed by the TAs in LATAM is the creation of specialized units dedicated to the treatment of large taxpayers, without breaking the basic structure for tax processes, trying to provide special attention to a small number of companies on which a large part of tax collection of each country depends.

The concept of “big company” is not identical and varies significantly among countries, but the large taxpayers Offices aim to provide a proper treatment to their large taxpayers who have a very frequent and intense relation with the TA. It is not granting any privileges to big firms but to give them constant attention (to support and to tightly control) a small number of taxpayers that produce a considerable proportion of the total tax collection and also provide a very important volume of information essential to the implementation of the tax system.

Relations between the TA and large taxpayers are characterized for being very frequent, the complexity of the matter addressed by the highly qualified advice available large private offices, for the international implications of their activities and in occasions, aggressive tax planning.

TABLE N° 24 Agreements to Prevent the Double Taxation and Information Exchange Agreements. To March 7, 2012

	DTIs IN FORCE		DTIs SIGNED, BUT NOT IN FORCE YET	TIEAs IN FORCE	TIEAs SIGNED, BUT NOT IN FORCE YET	AGREEMENTS UNDER THE CIAT MODEL	MULTI-LATERAL AGREEMENTS ^{2/ 3/}
	IMPLEMENTED ^{1/}	PENDING IMPLEMENTATION					
Argentina (AFIP)	16		2	6	6	4	1
Bolivia (SIN)	7						
Brazil (RFB)	31		2		1	1	1
Chile (SII)	24	1	2			2	
Colombia (DIAN)	4		4		1		
Costa Rica (DGT)	1		2	2	12		2
Dominican Rep. (DGII)	1			1			
Ecuador (SRI)	12		1	1			
El Salvador (DGII)	1						1
Guatemala (SAT)							1
Honduras (DEI)				1			1
Mexico (SAT)	42	1	4	7	5		1
Nicaragua (DGI)							1
Panama (DGI)	7	1	4	1			
Paraguay (SET)	2						
Peru (SUNAT)	4		2	1		1	
Uruguay (DGI)	5		5	1	6		

Source: CIAT, IBFD and Authority Tax.

1/ For Bolivia, Ecuador, Colombia and Peru includes the Andean Decision 578(2004) based on the principle of location of the source of income. This substituted the Decision 40 of the Cartagena Agreement that created the Common Regime for the Avoidance of Double Taxation (1972). It may be pending for ratification in some countries.

2/ For Costa Rica, El Salvador, Guatemala, Honduras and Nicaragua includes the Multilateral Agreement on Mutual Assistance and Technical Cooperation between the Tax and Customs Administrations of Central America (2006). It may be pending for ratification in some countries.

3/ For Argentina, Brazil, Costa Rica and Mexico includes the Multilateral Agreement on Mutual Administrative Assistance in Tax OECD / EC. It may be pending for ratification in some countries.

In this situation, all countries in the region (except the DGI of Panama that is in process) have a Large Taxpayers Unit (LTU).

The answer to the questionnaire (QUESTION 235) details the criteria for selection of large taxpayers. It is noted that the business turnover, the amount of tax entered to the Treasury and the industry sector are widely used criteria although some TAs such as the SAT in Mexico, has a more complex assignment.

The key to the good functioning of the LTU is to assign a small number of large taxpayers and with important tax collection. Occasionally, in some countries, the objective to increase rapidly the number of taxpayers assigned to the LTU has been set, which have resulted in negative effects as they come to incorporate some no relevant taxpayers, this decision could make some sense years ago when technological resources were very limited and the system only covered the needs

of the main taxpayers, even for basic procedures such as registration. As a today, with more powerful and developed technological and computer systems, it seems appropriate that the assigned number of taxpayers not to be very high and fits well with the resources assigned to the unit and of course, not neglecting the attention to the other taxpayers.

Table No. 25 shows on average, in 2010, the TAs in LATAM have 3.935 taxpayers in their LTUs. It is noteworthy that the number of large taxpayers registered in the DGII of El Salvador is significantly higher than the larger TAs such as the AFIP in Argentina or the SII of Chile, as well as the TAs of similar size of Central America. In some cases it would be convenient to decrease the number of taxpayers considered as a large companies to make the LTU more efficient and operational, and in this sense the DGII of El Salvador has recently decided a very significant reduction in the number of the LTU taxpayers.

Regarding the collection from large taxpayers, in all cases it exceeds 60% of what the agency collects in total (except for the SRI of Ecuador, the DGI of Uruguay and the SAT of Guatemala) in many cases reached over 70% and even 80% in SUNAT of Peru and the DEI of Honduras. These data clearly outweigh the same in comparison in OECD countries.

In relation to the functions performed by the LTUs are fairly homogeneous, although it is noteworthy that in many TAs the updating and maintenance of the taxpayer registry is not truthfully done. In the case of the AFIP of Argentina, the SII of Chile, the DGII of Dominican Republic, the SRI of Ecuador, the DGII of El Salvador, SUNAT of Peru, DGI of Uruguay etc. It seems appropriate that the LTUs are responsible for maintaining the registry, which is a basic tool for the stratification of taxpayers and their proper management and control.

These units could also play a critical role in implementing new methods or procedures as pilot offices, before introducing far-reaching changes besides close monitoring of taxpayers assigned to these units send a clear message of rigor in the application of tax laws.

For instance, the TA might test competing models with big companies and appeal to corporate social responsibility, even when aware of their practical limitations.

Finally, as stated in the answers to the questionnaire (QUESTION 240), the LTUs have a significant staff allocation entirely dedicated to the unit. With this information we can calculate the number of large companies for each officer of the unit.

The range of enterprises by officials in the LTU is broad and ranges from values lower than five (5) in the DGI of Uruguay, SAT of Guatemala, SRI of Ecuador and the AFIP of Argentina, while in other TAs (RFB of Brazil, DIAN of Colombia and DGII of El Salvador) it is greater than thirty (30) and SUNAT in Peru exceeds fifty (50) companies per (1) person working in the LTU. The workload per employee in such countries seems too high, and the TAs have to choose to allocate

TABLE N° 25 LTU taxpayers and percentage of their revenue regarding the collection agency in 2010.

	LARGE TAXPAYERS	COLLECTION WITH RESPECT TO THE COLLECTION OF THE AGENCY
Argentina (AFIP)	2,112	81.6
Bolivia (SIN)	2,118	n.d.
Brazil (RFB)	10,568	74.0
Chile (SII) 1/	1,972	85.0
Colombia (DIAN) 2/	8,534	79.8
Costa Rica (DGT)	504	68.0
Dominican Rep. (DGII) 3/	637	73.1
Ecuador (SRI)	200	32.9
El Salvador (DGII)	3,536	77.5
Guatemala (SAT)	504	57.2
Honduras (DEI) 4/	812	85.0
Mexico (SAT)	15,630	60.9
Nicaragua (DGI)	402	71.6
Panama (DGI)	-	-
Paraguay (SET)	978	n.d.
Peru (SUNAT) 5/	14,202	82.7
Uruguay (DGI)	252	48.0
Averages	3,935	69.8

1/ In the future it tries to stay with a figure of 1.400 companies plus some special individuals.

2/ Other corresponds to embassies, consulates and diplomatic entities.

3/ In the Large Taxpayers Unit, entity-Individuals are not controlled.

4/ Individuals who have personal business are considered as an entity-individual because of the registration performed by the taxpayer.

5/ Most of the main (large) taxpayers are corporations. About 1,200 out of the 14,000 are the most important and their control is centralized in Lima. The others are main taxpayers with territorial distribution.

more staff or reduce significantly the number of big companies affiliated to the LTU.

6.3. Information technology (IT) and communications

It is often said that information is a fundamental asset of the TAs, in conjunction with qualified personnel to analyze and manipulate it. Therefore, the intensive use of technologies enables organizations to manage large volumes of data, which effectively treated, becomes an informative tool to control tax obligations and provide adequate service to taxpayers.

The technology, well managed, can dramatically improve the performance and effectiveness of the TAs, compensating for their lack of means and resources.

The contemporary TAs can be considered as large organizations that collect large volumes of information they have to organize, adequate and interpret with the support of technological tools. A powerful, integrated system of information increases the chances of TAs to fulfill their mission. It should be noted, in any case, that information is a very powerful and very useful tool, but it is not by itself, its improvement must be fully integrated into the overall TA strategy. The technology alone will not solve the TAs difficulties if it does not fit into TA's goals for reforming tax procedures to be simplified and streamlined before properly computerizing them.

In last decades the advance and improvement of the information technology have been dramatic for many TAs. To the traditional information crossings have been progressively added sophisticated solutions and mechanisms that allow the application of risk analysis techniques, data storage, knowledge management tools, etc. All of them with more integrated information systems and therefore more accessible, flexible and open to receive and share information from other TAs in response to the economic globalization.

Reducing costs of information managing, widespread networks access to use new services and simpler use of computers by staff and taxpayers, provide a wonderful opportunity for the TAs improvement and transformation.

In this context, widespread access and use of the Internet is probably the biggest transformation that these organizations have experienced in decades, since it is changing management processes and the way how the TAs are connecting with citizens.

For all these reasons, it is important to comprehend how the TAs in LATAM is using the new technologies.

As noted, the proper use of technology has to become part of a plan that is consistent with the TA overall strategy, and it seems appropriate that the databases are centralized and integrated from the

point of view of the end user. These three (3) matters were answered on the questionnaire (QUESTIONS 251, 260 AND 263).

It shows that most TAs have an comprehensive IT plan, and all have centralized databases and the applications are integrated to the end user in eight (8) out of the seventeen (17) TAs. It should be noted, moreover, that in the entire seventeen (17) TAs analyzed there's connectivity between central and regional offices.

All the TAs in LATAM creates the definitions of the specifications of the IT developments and the vast majority of computer developments are done internally. There are, however, three (3) exceptions: RFB of Brazil, SAT of Mexico and the SRI of Ecuador. In this last TA most developments are outsourced but with strong supervision from the SRI that directly develops some critical projects.

When talking about available equipment for the use of the officials, in the last years, the improvement has been fast and keeps moving forward. In almost all TAs the relationship between the number of computers and officials stood around 1 to 1 ratio. Two (2) of them, the DEI of Honduras and the DGI of Nicaragua there is a computer for every 2.5 officers and in the AFIP of Argentina the relationship is slightly greater than 1. Another different problem is the average age of those computers and their level of obsolescence.

Given the amount of information accumulated in the tax databases, it is very important to ensure it is used only by the officials and is always appropriate, and exclusively used in the application of the tax system. Therefore, it is necessary to know if the TAs adequately regulates the access to tax information database.

Moreover, given the importance that information tool has to the TAs, it is important to adopt measures to ensure the continuous accessibility to sensitive data from each organization, by providing a backup center.

Therefore, a response to the questionnaire (QUESTIONS 246 AND 258) summarizes the status of the TAs in LATAM

in these two (2) aspects. It is seen, for example, that all of them perform access control measures to the database base on the profile of the staff, and almost all have a backup center (AFIP of Argentina, RFB of Brazil, SII of Chile, DIAN of Colombia, SRI of Ecuador, DGII of El Salvador, SAT of Mexico, DGI of Nicaragua, SET of Paraguay, SUNAT of Peru, DGII of Dominican Republic and DGI of Uruguay).

It is important to mention that the increasing use of Internet and Intranet in the TAs have become an organizational incentive for its use by the rest of the Public Administration and even to society as a whole.

Having overcome the initial information phase, in almost all TAs many services are offered to taxpayers (forms, assistance programs to filling up forms, databases of FAQs, filing of applications or appeals, etc.). This is a significant change in the TA model of relationships with taxpayers which must lead to a radical transformation through the "virtual offices" that offer citizens the opportunity to interact with TA only on the Internet, ranging from the filing and electronic payment (already widespread in LATAM), electronic notification, submission of applications for deferment, participation in auctions, invoicing, verify the validity of pay stubs, etc. This is definitely a way by which TAs have to continue moving forward and even faster than before.

6.4. Planning and studies

The TAs are complex organizations due to the number of employees and offices, the quantity of taxpayers to control and report, the enormous volume of information treated, the dynamic tax systems to implement, the large number of different processes, their social impact and its political importance, etc.

This organizational complexity needs to have a planning and management control system that permits to set the goals to achieve and the path to follow.

The planning activity establishes the organization's strategies, goals to achieve, the necessary measures to accomplish them. The new management models makes the public sector to move towards a culture

oriented to results, previously implemented in the private sector and should incorporate not only quantitative aspects but also of quality.

The strategic management cycle usually starts with defining the mission and organizational values and vision, i.e. how the organization expects to be the newly renovated entity, in the medium to long term. In the case of LATAM, all TAs except for the DGI of Panama and the DGII of El Salvador, have an explicit statement of mission and vision as reflected in the answers to the questionnaire (QUESTIONS 267 AND 268).

In a very summarized way, in the mission reports, references are contained for the appropriate application of the tax system with values such as equity, ethics and respect for the taxpayers rights, it is also explicitly mentioned in many cases, to promote voluntary compliance of the taxpayers obligations and in some countries include references to economic development and welfare of citizens.

Therefore it seems reasonable definitions that happen to be in line with those of the OECD countries.

The objectives described in the TAs mission declarations are defined with values such as excellence, the TAs social recognition and the professionalism and service to citizens. In term of the form, some are very short (SAT of Mexico or the DGI of Nicaragua are good examples) but certain are also very detailed as those of DGI of Uruguay or DGT of Costa Rica.

All TAs of the region except for the DGI of Panama, say they have a strategic plan adopted and in effect (DGII from El Salvador has just approved it and published it on the web) and all but the DGI of Panama, have an annual operating plan. Therefore, from the formal point of view, the situation is accurate.

The most important performance indicators are reflected in the responses to the questionnaire (QUESTION 273).

A brief analysis of the indicators shows that virtually all countries place as their first goal to achieve the projected collection in the budgets, indicators for monitoring fiscal actions and their tax payment

results are very frequent, and many countries include indicators relating to assistance and information and lapses to comply the requirements of taxpayers.

However, in many cases the definitions of the indicators are nonspecific (level of fiscal presence or enquiries from taxpayers per month, process status) or, otherwise, reach an excessive level of detail (index of attention to incidents computer), often have little relevance to assess the TA performance (internal budget execution, coverage of tax education initiatives) or are very difficult to compare (strengthened technical staff capacity, institutional credibility and transparency).

In brief, it seems appropriate to review the delineation of management indicators in many countries so the TAs promote their authentic objectives, with a simple definition and follow up, quantifiable and standardized processes, that cover the TAs essential functioning.

For the management control system to properly function, it is necessary that all data needed to compare the performance of the indicators come from the electronic database system without any kind of manual adjustments. The information must be provided by the corporate IT information technology and be directly related to the management procedures.

The answers to the questionnaire (QUESTION 274) summarize how the operating plan follow up is performed in the different TAs of the region.

Seven (7) TAs follow up the same through manual reports (at least partially), whereas other seven (7) TAs rely exclusively on the corporate computer facilities – AFIP of Argentina, RFB of Brazil, DIAN of Colombia, SAT of Guatemala, SET of Paraguay, DGII of Dominican Rep and DGI of Uruguay DGI–.

It is clear that the situation is not the best because its follow up is performed based on manual reports, at least partially. Only four (4) TAs, the AFIP of Argentina, RFB of Brazil, DIAN of Colombia and SAT of Guatemala are based exclusively on the corporate computer system.

This situation must change, otherwise the credibility of the planning system will be affected and the organizations offered data will be dissimilar, not comparable and without homogeneity.

In relation to the impact of the OAP in the salaries and administrative career in the TA staff, the answers to the questionnaire (QUESTIONS 277 AND 279) show the situation in different TAs.

It clearly shows the limited impact that the operational planning system has on compensations and on the staff professional career. There are some exceptions but clearly a minority. This condition is a direct consequence of the lack of expertise of the planning systems and from the insufficient attention assumed to this area by the TAs in LATAM, with few exceptions.

The appropriate planning systems and management control are no longer merely a theoretical approach with no connection to the real functioning of organizations and not very useful to the upper level management, in order to acknowledge if the organization is moving on the right direction and at what pace. This is certainly an area to strengthen in the coming years.

The TAs also need to have a comprehensive research units that assist the Directors of the organizations to make decisions in an orderly and rational manner. Many countries have organized special units dedicated to the development of tax studies, monitoring and collection predictions, analysis of the impact of regulatory changes, studies of tax non-compliance, etc.

A strategic task which is usually developed by the Study Units is monitoring tax collection, assessing the impact of tax reforms, collection predictions etc. that have relevance for the design of tax policy and also to knowledge the economic situation in real time, given the monthly frequency of the main tax returns.

The answers to the questionnaire (QUESTION 282) show that most of the TAs have Study Units managing activities such as studies of tax evasion or non-compliance and measurement of tax expenditures.

As it is shown, there are five (5) TAs that periodically estimate the non-compliance or evasion (mainly VAT) and they publish with full transparency their reports. They are the SRI of Ecuador, the SII of Chile, DIAN of Colombia, SUNAT of Peru and the DGI of Uruguay. It starts to be more common to estimate the CIT evasion. Those who provided the data, show that the tendency is positive because they reflect significant reductions in the considered years.

6.5. Relations with society

To encourage the citizens voluntary compliance with their tax obligations it is important that the society in general comprehend the TAs mission in a democratic society and the role they play as vital element to smooth the functioning of the State.

In this sense, various TAs develop a variety of programs to communicate the work they do and the circumstances and conditions on how they do it. Thus, most of them have a corporate communication plan, as reflected in the answers to the questionnaire (QUESTION 289).

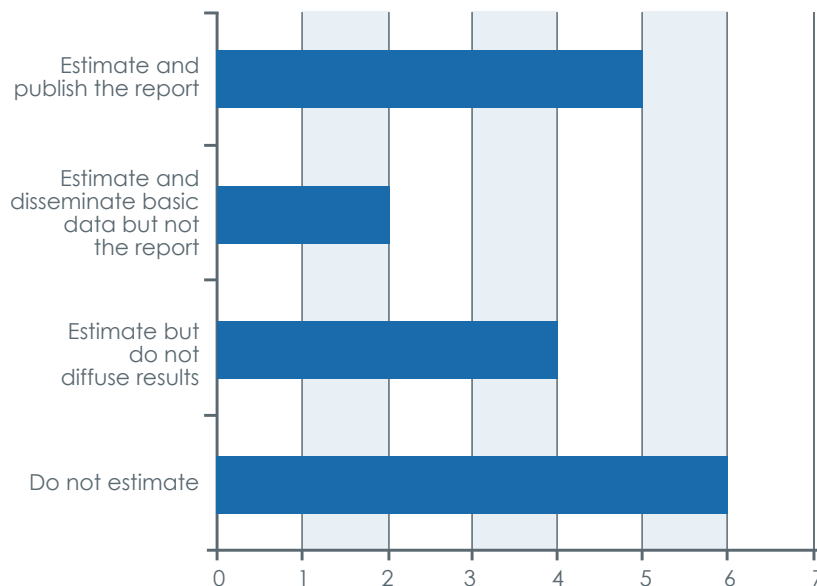
Currently the most powerful communication channel, immediate, effective and efficient between the TA and society, is the Internet. This is reflected in the evolution of the number of hits on the TAs webpage from 2006

to 2010, the results are positive and in some TAs the hits are massive (AFIP of Argentina, SII of Chile, SAT of Mexico or the DGII of Dominican Republic) where it multiplies several times the number of population of the country, but it seems very little in others. Certainly there is still much to be done and the TAs must do it fast since the technological elements allows so; this is demonstrated by the results in different countries. For example, in the AFIP of Argentina and in the DGII of Dominican Republic the number of hits increased almost five (5) times between 2006 and 2010 and it has to be the result of a job well done and the design of a website that provides services and confidence to taxpayers. Instead in other TAs it have started very late and also offer growth is still slower than the expected one.

The number of hits on the TAs webpages is directly related to the quantity and quality of services offered. Note that in all countries, the website provides information and allows performing on-line procedures (registration, filing and payment of claims, submission of resources, tracking records) as reflected in the answers to the questionnaire (QUESTION 296).

Its remarkable that in all the countries it is possible to file tax returns through the website, but there are seven (7) countries where payments of tax returns cannot be made.

GRAPHIC N° 4 Non-compliance Studies or evasion performed by the TAs



Moreover, the presentation of appeals and complaints and monitoring of the administrative records is still a minority option in LATAM countries

New technologies also admit to improve the TAs internal communication with their staff and almost all TAs have an operational intranet and electronic journals to disseminate internal point of view, inform to employees allowing them to interact and pose comments and suggestions to the Directors. The responses to the questionnaire

(QUESTION 297) reveal the situation in different TAs and the options offered to staff about internal communication.

It may be noted that five countries have also established quality circles and improvement teams to identify internal good practices and spread them to the entire organization and to make proposals for certain reform procedures. The TAs with these improvement work teams is AFIP of Argentina, SII of Chile, DIAN of Colombia, SAT of Mexico and DGI of Nicaragua.

The TAs need to obtain feedback to understand how citizens value the different services offered, to improve them, re-define or replace them with others. Satisfaction surveys in this matter are very common, especially those aimed at knowing the value of information and assistance services.

Satisfaction and evaluation surveys

The responses to the questionnaire (QUESTIONS 301 AND 302) show which TAs systematically conducts satisfaction surveys and the citizens' evaluations for the services received. It is observed that most TAs, eleven (11) out of seventeen (17) - conduct surveys, yet only six (6) provide detailed information on the valuation made by citizens (SRI of Ecuador, SAT of Guatemala, SAT of Mexico, SUNAT of Peru, DGII of the Dominican Republic and the DGI of Uruguay). GRAPHIC N^o. 5 shows the most significant results.

As shown, most of the evaluation scores are excellent, very good or good, although the results differ between countries, they are probably influenced by the methodology used. In any case, the results are satisfactory.

Tax Education

Generally, the image that the Public Administration and in particular the Tax Administration projects to society affects the tax awareness of citizens and determines the success of its mission. As the citizen perceive more efficiency and professionalism in the TA performance, his confidence increases and the

collective fiscal awareness is improved. But the fiscal awareness is not instinctive but a social product resulting of tax education.

The massive expansion of government spending throughout the XX century led to the increasing need for public revenue to fund services required by society. Thus the State is perceived as ambivalent: protection and support is expected to exercise the rights, but there is resistance when it comes to confront its counterpart, from the angle of the obligations.

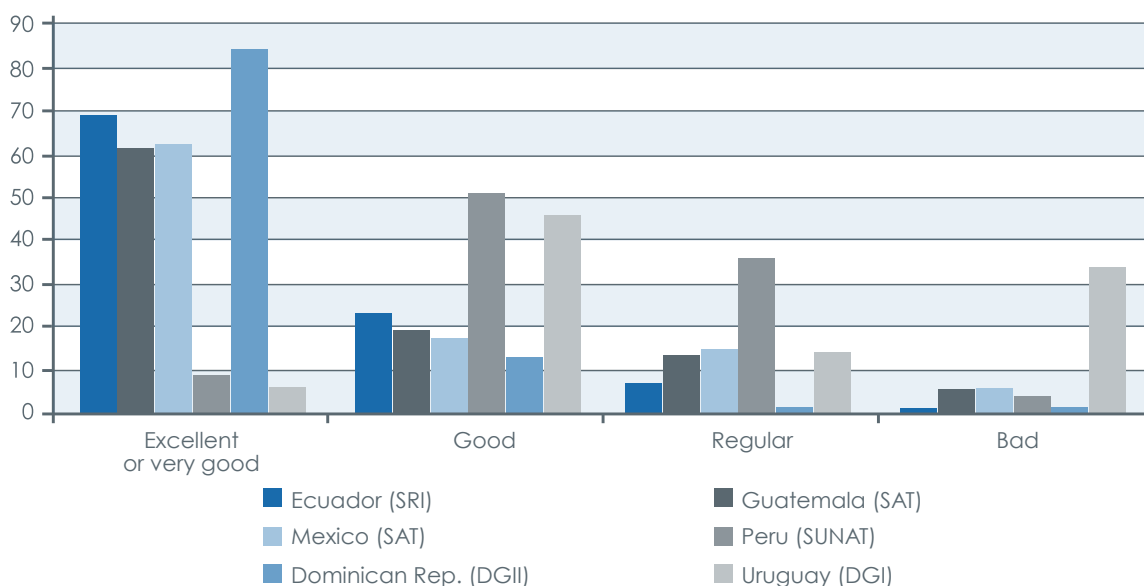
The tax non-compliance is rejected at the level of moral judgments and the fraudsters are seen as social abusers since they use and deplete goods and services they have not helped to finance. However, when we pass from the moral aspect to the specific behaviors of individuals and social groups, convictions are weakened and human conflicts appear.

Therefore, as stated, if the tax awareness is not natural instinct but the result of tax education, it seems appropriate for TAs to support and promote the educational function of citizenship with rights and duties. Young people and children are the main target of this educational work program, which is not intended to transmit knowledge but instrumental to socialize or practice values of civic and fiscal duties.

Currently, all TAs in LATAM, except for the DGI of Panama have a tax education program and in nine (9) out of seventeen (17)-AFIP of Argentina, RFB of Brazil, DGT of Costa Rica, DGII of El Salvador, DGI of Nicaragua, SET of Paraguay, SUNAT of Peru, DGII of Dominican Republic and the DGI of Uruguay, the program is part of the national educational system, although in many cases the TA develop them or supports teachers in charge of implementing it. These programs are seen as positive but their effects will be experienced only in the medium to long term.

6.6. Problems, implemented projects and future trends

The problems identified by the TAs differ considerably but there are some extraordinary coincidences.

GRAPHIC N° 5 Satisfaction surveys of taxpayers LA. Percentages of universe considered.

The informal economy is particularly mentioned as a significant problem to five (5) TAs, AFIP of Argentina, SIN of Bolivia, RFB of Brazil, SAT of Guatemala and SUNAT of Peru, and seems a reasonable answer to the major role that various studies attribute to the informal economy in Latin America, which in some countries is more than 50 % of the total economic activity.

To diminish the informal economy requires all kind of action (regulatory, organizational, repressive, encouraging return to formality) and the collaboration of the TA with the institutions of welfare and social security, local governments etc. The implementation of a simplified tax system, easy to use by very small businesses, reasonably equitable and manageable by the TA is a possible way for controlling. Do not forget, however, that the difficulty of the simplified tax regimes is not the implementation process itself but to maintain and apply it without altering the whole tax system.

Complexity and instability of the tax system legal framework, -RFB of Brazil, DGII of Dominican Republic, and SRI of Ecuador and SAT of Guatemala, is another of the topics. Certainly the complexity of the tax system makes the TA labor more difficult as well as the compliant of the taxpayers, while providing opportunities and benefits to well-assessed taxpayers and defaulters. It is important to strengthen the TA role

as a counselor and advisor to the political authorities who design the tax system to ensure their applicability.

Insufficient budgetary and personnel resources are also considered as constraint for a good management. It is the most frequent problem mentioned by the TAs, SIN of Bolivia, RFB of Brazil, SII of Chile, DGII of Dominican Republic, DGII of El Salvador, SRI of Ecuador, DGI of Nicaragua, SET of Paraguay and DGI of Uruguay- which are aware of the need to strengthen the TAs as a prerequisite for the proper implementation of the tax system. As it have been repeated in this document, the TAs should get used to function in an austerity environment and limited on resources, but the authorities must be aware that excessive restrictions on the resources allocated to the TA could be damaging to the proper implementation of the tax system and the proper functioning of the State.

Finally, there are other coincidence points but less important such as low tax awareness mentioned by three (3) TAs (RFB of Brazil, SRI of Ecuador and SAT of Mexico), bank secrecy, weak penalty system, improper design of the computer system, the high level of evasion etc.

It is noteworthy that only one (1) TA, the AFIP of Argentina, cited as important risk issues related to international taxation.

The TAs complete answers are collected in QUESTION 317.

Regarding the most important implemented projects in recent years, there is considerable similarity between the TAs to consider that the most significant projects are related to technological advances. Virtually all TAs refer to some important technological transformation carried out in the last four (4) or five (5) years.

The electronic invoicing can be highlighted, AFIP of Argentina, SAT of Guatemala, SAT of Mexico and the SUNAT of Peru-, the starting up of a new computer system or fundamental changes, SIN of Bolivia, SRI of Ecuador and DGII of El Salvador-progress towards virtual office, RFB of Brazil and SIN of Bolivia-, fiscal printers, advanced electronic signatures, new services to taxpayers, AFIP of Argentina and the RFB of Brazil etc.

Important projects on tax education have been developed, -DGII of El Salvador, DGT of Costa Rica and the SET of Paraguay, organizational changes, SIN of Bolivia and SII of Chile. In this last TA, an organization by taxpayers' stratification has been implemented new tax and customs courts have been created, etc.

Finally, two (2) TAs the DGII of Dominican Republic and the DGI of Uruguay have implemented transfer-pricing rules.

The TAs complete responses are collected in QUESTION 318.

Regarding the major projects that TAs plans to carry out in the coming years, they are of course, closely related to those who have recently been launched.

Thus, we cite many technological advances and organizational or related to the fight against tax evasion.

In line with technological changes the TAs continue to opt for electronic invoicing, AFIP of Argentina, DGII of Dominican Republic, SRI of Ecuador, SET of Paraguay and DGI of Uruguay- to begin its implementation or to consolidate and extend it permanently. Electronic reporting, virtual office and fiscal printers are also important stakes. Other TAs have provided significant changes in their platforms and management-DGII of El Salvador, RFB of Brazil, DGI of Nicaragua or SUNAT of Peru.

The DGI of Nicaragua and Panama are planning to tackle important organizational changes. In the TA of Panama the Large Taxpayer Unit will be created. It is worth to remember that the DGI of Panama is the only country in the region where this unit is not in operation.

Several TAs mention projects related with the administrative careers and training-RFB of Brazil, SII of Chile and the DGI of Uruguay. This last one is also planning to further develop the draft return statement.

Finally, we emphasize that the SRI of Ecuador plans to strengthen and systematize its collection process. It is interesting that the only mentioned weak areas, is the only weak areas of all TAs in LATAM, which shows that still do not receive the appropriate attention.

The TAs complete answers are collected in QUESTION 319.



Conclusions and Recommendations

Conclusions and Recommendations

The TAs are strategic organizations for fiscal sustainability and development of public policy.

In the last twenty (20) years there have been an important process of reinforcement and consolidation of the TA in many LATAM countries and there have been significant progress in performance: significant technological advance, improving the quality and quantity of information handled, simplification of an appropriate strategy based on promoting voluntary compliance with tax obligations, implementation of planning systems and strengthening internal control systems, application of risk analysis techniques, better attention to issues of international taxation and the implications of economic globalization, implementing tax education programs, emphasis on training of personnel working in the TAs. etc.

However, much remains to be done and much to advance to ensure the correct application of a tax system that experiences changes frequently and which will probably be technically more complex by its increasing personalization, by the greater burden of direct taxes and the impact of issues related to international taxation. Clearly, designing a tax system affects the operation and organization of the TAs and should therefore be applicable and as stable as possible.

From the study, major deficiencies appear in the functions of tax planning, control, coercive collection and international taxation, in particular in Central America. These are the functions that define an advanced administration since they persuade the taxpayer of voluntary compliance. This should be the goal of the second generation of reforms to be undertaken, and technically they will be more complex and demanding than the first.

The institutional framework for the compliance of tax obligations requires a broader concept that could be called "tax institutions system." This system must include, for example, other institutions, primarily the contentious-administrative process such as the administrative courts⁴, and also organizations such as the Vehicle and Real Estate Cadaster and Public Registers (Identity, Property, etc.) that co-manage the information of agents and economic assets. Therefore, the second generation of reforms should include this perspective, as per the socio-economic situation in each country.

Autonomy and strategy

The challenges for a sustained increase in revenue collection and voluntary compliance levels require a constant effort of modernization and adaptation of TAs and count on solid support areas that rapidly and efficiently respond to their requirements. In this regard it is noted that when they achieve a certain degree of autonomy, in general, there are better results.

As for the strategy, it is convenient that the TAs keep trying to increase the levels of voluntary compliance by taxpayers, which requires helping those who want to comply and to fight with determination against fraud and tax evasion.

Organizational model

In general, the TAs have evolved from an organization based on the different taxes, to one designed on the tax administration functions, to move towards a model focused on the taxpayer's characteristics (client, in a parallel with the evolution of a private service).

⁴ For example, the Bank supported the modernization of the Tax Court of Peru which now has budgetary, organic and functional independence, and its members are elected with the participation of the civil society.

Regarding the above-mentioned matter, experience has shown that the micro and small enterprises special regimes have not been successful. While in the region these special treatments must continue to exist, it is vital to begin their resizing process. Even by complementing it with fiscal policy measures, the creation of Small Units, similar to the Large Taxpayers Unit could be considered but prevailing the assistance over the control to support the transition process to the general regime then at the same time promote the formality.

Likewise, many TAs in LATAM have chosen for the integration of the TA and customs. The integration is not considered essential but a strong coordination allowing the two (2) areas to share information and to ensure a coordinated control of compliance with tax and customs obligations seems important. In the same way a better coordination of the TA with the institutions responsible for the collection of social contributions should be considered, in line with the solution already implemented by the AFIP of Argentina, the RFB of Brazil and SUNAT of Peru.

Control of the TAs

There is a clear tendency to move forward in the internal control tasks, and for that most TAs have specific areas responsible for the financial internal audit, proper use of information security, strong procedures, especially the most sensitive ones such as audit or refund, the disciplinary regime of employees, etc.

However, the survey reflects a very small number of sanctions imposed on employees in recent years, which seems to show that there is no real control and it is more formal than real. It therefore seems appropriate to strengthen internal control systems and effective implementation of sanctions regimes.

Financing and management costs

It is also important to note that the TAs have not been equipped with better budgetary resources, and despite of this, cost efficiency and management of tax revenues in the TAs in the region have increased, and are quite in line with the average of OECD countries.

Over time, the TAs have to maintain a significant investment effort, especially on information technology. It is considered that in general the region has a low level of investment, which affects future performance and jeopardizes their development capacity.

Human resources

Although in recent years many TAs in LATAM have had some increase in staffing, the relationship between population and the number of employees of TA shows that there is much less personal than in the OECD countries.

Consequently, in some countries certain evolution would be appropriate in the supply of human resources performed in a wisely manner and to allocate them in certain specialized areas (e.g. large taxpayers, comprehensive audits, international taxation). This will also achieve a better distribution of available personnel with more attention to tax control.

The remuneration for the staff working in TAs must allow a reasonable correlation with respect to institutions such as the Central Bank or the Comptroller Office and business advisory and tax consultancy operating in each country. It seems that the current salary level of the TAs in LATAM is quite reasonable in most countries that is a prerequisite for the TA proper functioning. It is also recommended increasing the variable part of remuneration linked to the quality of work performed.

The TAs needs to ensure transparent recruitment processes and demanding tests to ensure access of skilled technicians to public office and a reasonable stability in the exercise of their functions. They must also continue investing in the staff permanent training, using on-site courses and also the new training systems supported by educational platforms.

In summary, on human resource matters, the tax administrations must have adequate funding in line with the reality of each country and the staff must be well trained, motivated and reasonably paid to promote integrity and stability in the organization.

Access to information

The TAs of the region have broad rules to access information with tax significance, although there remain limitations in some countries in relation to financial reporting due to the restrictive bank secrecy regulation. Furthermore, in many countries TAs have powerful computer systems to handle large volumes of information. However, their use and exploitation expressed in the tax control actions and enforced collection results indicate that there is still a long way to go. It is not just about having a lot of information but to ensure its quality and effective exploitation.

Offenses, penalties and tax fraud

The penalty regime is not applied rigorously and in many countries the number of convictions for tax fraud is very low and in others there have been no single sentence in the last five (5) years.

Therefore it seems essential to thoroughly review the application of the penalty regime and tax fraud, to avoid encouraging tax fraud and evasion and to have an effective tool to encourage voluntary compliance with tax obligations.

Taxpayers' registration

The registration of taxpayers is a basic element for managing the tax system and the fight against the informal economy. The country information shows that many of them face an urgent need for a purging plan and a registry updating.

Guidance to taxpayers

The TAs must make an effort to reduce compliance costs, and for this purpose they have launched a series of measures to improve the information they provide and the assistance provided to taxpayers. However, it appears necessary to enhance the use of Internet and large call centers to ensure standardized criteria and quality of the information provided.

The TAs should provide powerful and flexible information services based on new technologies, but adjusted to

the reality of each country and the characteristics of its tax system.

Tax control

In general, the TAs in LATAM conduct a small number of control actions in relation to active taxpayers, therefore to strengthen control procedures to communicate to society a better perception of risk from defaults is something that should be done.

Despite of having a large volume of information, TAs made relatively few performances of extensive control and an insufficient number of comprehensive audits. Furthermore, the recovered amounts actually paid are just a minimal percentage, so the perception of risk in society is insufficient.

In this situation it is essential to toughen control procedures both extensive and intensive, adequately train and specialize comptrollers, develop a better use of the stored database information and increase the rigor and follow-up of audits.

Collection

Information obtained from the questionnaire shows that a significant increase in debt outstanding is being produced, as each year the new bad debt is much greater than the collected or paid one. To reverse this situation would require paying more attention to the area of collection, and providing further resources.

Moreover, it seems appropriate to include the enforced collection task among the functions performed by the TAs for effectiveness and efficiency reasons. Alternative organizational solutions as the transfer of the collection to courts or collaborative models seem less effective for the effective recovery of tax debts.

International Taxation

In this field the region has been incorporated late and not fully to the international trend. As the LATAM region being an open region, it is clear the sense of urgency to quickly address this issue. The Global Forum on Fiscal Transparency requires, for example, be prepared for

the effective exchange of tax information between jurisdictions, the lifting of bank secrecy or the end of the no nominating ownership of the property, are still underdeveloped aspects in the region, with the exception of some countries.

The contemporary international taxation reduces the uncertainties in attracting savings and foreign investment and the implementation of international standards of fiscal transparency, information exchange, access to bank information and ownership of enterprises, promote the internal taxation control.

Large taxpayers

The LTUs are fully extended in the region, in fact all TAs with the exception of one (1), have a specialized unit for the treatment of large taxpayers.

It seems a reasonable solution for the attention and control of taxpayers who provide a high percentage of income and supply much of the tax information. However, it is convenient to have a relatively low number of companies subscribed to the unit and the functioning of the LTU does not involve the control of other taxpayers. Moreover, these units should be responsible for managing the entire process, from the registration of taxpayers to the collection through extensive and intensive control.

Technological Support

The TAs reliance to computer systems have been robust in recent years and progress are remarkable. This is certainly a policy that must continue but without forgetting that technology is a very powerful and very effective tool, but not by itself and its development must be fully integrated into the overall TA strategy and also to be aware that information systems require a continuous and gradual construction without constant changes in direction.

It is observed that in many TAs there is still great scope for increasing the use of Internet, which still have an insufficient use, solutions such as electronic invoicing and fiscal printers to promote better implementation of the tax system should also be considered.

Planning and management control

The complexity of the TAs operation makes it necessary to provide them with a planning and control system for achieving their goals and understand if they moves in the right direction.

The generalization of a certain level of autonomy for the TAs in LATAM must be accompanied by a rigorous evaluation system that allows adequate control of tax organizations and, if necessary, justify the allocation of additional resources.

However, it appears that overall planning systems in TAs in the region are little more than a theoretical approach with no connection to the real functioning of organizations (with exceptions) and not useful to know their most important results. Therefore it seems to be an area that requires significant solidification in the coming years.

Tax education

In almost all Latin American countries have initiated tax education programs to support tax consciousness of citizens and they are considered a positive decision that, however, will only produce results in the medium to long term.



PART II

Country Responses

1. INSTITUTIONAL ASPECTS

1.1. Operational regulation.

1. What is the legal nature of your T.A.? Choose one option only.

	IT IS ABOUT ONE OR SEVERAL UNITS LIKE VICE MINISTRIES, SECRETARIES, GENERAL DIRECTIONS, AMONG OTHER, LOCATED WITHIN THE TREASURY DEPARTMENT'S ORGANOGRAM (OR ITS EQUIVALENT IN YOUR COUNTRY).	IT IS ABOUT: A) AN INDEPENDENT ORGANIZATION; OR B) AN ENTITY WITH A DEGREE OF AUTONOMY AND WHICH EVEN IF NOT FUNCTIONALLY DEPENDING ON THE FINANCE MINISTRY (OR ITS EQUIVALENT IN YOUR COUNTRY), IS PART OF ITS SCOPE.
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)	X	

2. If you consider that your T.A. has partial or full autonomy, then answer Yes or No to the following questions:

2.1. Does your T.A. directly approve its budget?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ The total amount available for the DGII is assigned by the Finance Ministry, but the expenses allocation (How to use this total amount) is determined by the DGII

2.2. Once approved the Budget for your T.A., directly or assigned by the Finance Ministry (or its equivalent in your country), indicate if your T.A. can freely transfer budgets items from different categories

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)	X	
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)		
Costa Rica (DGT)		
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		
Guatemala (SAT) 1/	X	
Honduras (DEI)		X
Mexico (SAT)		
Nicaragua (DGI)		X
Panama (DGI)		
Paraguay (SET)		
Peru (SUNAT)		X
Uruguay (DGI)		

1/ As long as it is authorized by the Directorate, as well as complying with Government budget regulations .

2.3 Can your T.A. modify its own organizational structure?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI) 2/	X	
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ The Functional Organic Regulations of the DGII empowers the General Director to decide modifications up to departmental level.

2/ Decree 17-2012(Art. 79-Num 3) empowers the Executive Director of DEI to approve and/or modify its own DEI organizational and functional structure.

2.4. If your answer to the last question was negative, indicate if, your T.A. organizational changes need to be approved by the Treasury Department (or its equivalent in your country).

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)	X	
Brazil (RFB)		
Chile (SII) 1/	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 2/	X	
Dominican Rep. (DGII)		
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)	X	
Nicaragua (DGI)		
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ They are subject to legal modifications.

2/ The Director of the General Tax Directorate submit a modification proposal, which is sent to the Institutional Planning Department of the Treasury Department. Once reviewed the Treasury Department gives the approval and send it to the Ministry of National planning and Economic Policy (MIDEPLAN), for approval.

2.5 Can your T.A. hire its personnel independently?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII) 1/	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Autonomous process which is approved once informed and reviewed by the General Comptroller of the Republic.

2.6. Can your T.A. determine its own salary scales different from the rest of Public Administration?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII) 1/		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI) 2/	X	
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET) 3/		X
Peru (SUNAT) 4/		X
Uruguay (DGI) 5/	X	

1/ Not all The Public Administration entities uses the same salary scales. SII salaries are determined by the Fiscal institutions salary scale.

2/ The Decree 17-2010 (Art. 80) establishes that DEI employees salaries include a salary scale plus an incentive system, in concordance with the guideline approved by the President through the Finance State Secretariat. This regulation has not been implemented yet.

3/ Besides the salary, there is a bonus based on a portion of the collection (the fines).

4/ After answering the questionnaire, SUNAT presented changes to provide salaries scales different from the rest of the Public Administration.

5/ The DGI law reform body empowered the Executive to establish an special salary scale for the DGI, due to its exclusivities and incompatibilities, which make it different from the rest of the Public Administration. Salaries increases follow the public administration general regime for increases.

2.7. Frequently, as a consequence of the autonomy that has been given to TAs, Civil Society tries to get involved in their management. Is there an organization conformed by Civil Society's representatives that has an influence in TA's decisions in your country?

	YES	NO
Argentina (AFIP) 1/		X
Bolivia (SIN) 2/		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII) 3/		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 4/		X
Uruguay (DGI)		X

1/ There is a Advisory Council, integrated by the presidents of the commissions of Budget and Treasure of the Chamber of Deputies and Senators, the Executive Director of the Social Security National Administration (ANSES), two tax experts of the Central Bank, and one of the provinces, assess the compliance of the AFIP's objectives. This Council has no executive function.

2/ A Directorate is the highest normative authority of the SIN. It is formed by the President (highest executive authority) and five (5) directors.

3/ There is a Tax Administration Superior Council (CSAT) who has responsibility for defining and approving the policies, strategies and institutional plans, as well as their follow up and evaluation. It is formed by The Ministry of Finances (Presiding it), the Industry and Commerce Ministry, Planning and Development, the Customs General Director and the General Director of Internal Revenues.

4/ Since 2012, there is a Directorate composed by representatives of the Central Bank and the Finance Ministry.

2.8. If your answer to the previous question was positive, indicate what part of society this organization is representing. You can check more than one option.

	BUSINESS ASSOCIATIONS	TRADE UNIONS	PROFESSIONAL UNIONS	OTHERS. PLEASE DESCRIBE
Argentina (AFIP)				
Bolivia (SIN)				
Brazil (RFB)				
Chile (SII)				
Colombia (DIAN) 1/	X			
Costa Rica (DGT)				
Dominican Rep. (DGII)				
Ecuador (SRI) 2/	X			
El Salvador (DGII)				
Guatemala (SAT) 3/				X
Honduras (DEI)				
Mexico (SAT) 4/				X
Nicaragua (DGI)				
Panama (DGI)				
Paraguay (SET)				
Peru (SUNAT)				
Uruguay (DGI)				

1/ National Cooperative Commission of Tax and Customs Management (advisory organization), integrated by the Ministry of Finances and Public Credit or its delegate who will preside it, the DIAN General Director, the Ombudsman for the Taxpayer and Customs User, and delegates and representatives of the economic unions.

2/ The SRI highest authority is a Directorate constituted by the Finance Ministry (who presides it), the Companies Superintendent or their delegate, the Bank Superintendent or their delegate, the Sub secretary of Budget and accounting and a representative of the National Federations of the Chambers of Commerce. The SRI Director General participates to the meetings of the Directorate with no right to vote. The President of the Directorate has, in addition, the casting vote.

3/ Directorate conformed by the Public Finances Ministry, who presides it, four (4) Principal Directors and their alternates, and the T.As Administration Superintendent, who acts as Secretary. Independents Directors are designed through a mechanism which include an "Appointment Committee" (art. 8 to 15 Sat Organic Law, Decree 1-98 of the Congress of the Republic).

4/ Governing Board, which is integrated by the Secretary of Finances and Public Credit, (who presides it), three (3) counselors designated by the above-mentioned Secretary among the Higher Finance Officers, and three (3) independent advisors designated by the President of the Republic, two (2) of them proposed by the National Union of Tax Officers referred to in the Tax Coordination Law.

3. Regarding the TA's highest authority designation (General Director, Superintendent, Federal Administrator), answer the following questions:

3.1. Who appoints the highest authority? Check only one option. (A=Legislative Assembly, National Parliament, Congress of the Republic or the equivalent in your country; T= the highest authority is appointed by the Treasury Department (or its equivalent); P= the highest authority is appointed by the President; O=Others)

	A	T	P	O
Argentina (AFIP) 1/			X	
Bolivia (SIN)			X	
Brazil (RFB)		X		
Chile (SII)			X	
Colombia (DIAN)			X	
Costa Rica (DGT)		X		
Dominican Rep. (DGII)			X	
Ecuador (SRI)			X	
El Salvador (DGII)		X		
Guatemala (SAT)			X	
Honduras (DEI)			X	
Mexico (SAT) 2/			X	
Nicaragua (DGI)			X	
Panama (DGI)		X		
Paraguay (SET)			X	
Peru (SUNAT)			X	
Uruguay (DGI)			X	

1/ Approved by Congress.

2/ Ratified by the Senate of the Republic or, in this case, the Permanent Commission of the Congress.

3.2. Specify the TA's highest authority's minimum legal designation period. If there is no term, please specify.

Argentina (AFIP)	Mandate duration is four (4) years; can be appointed for successive terms only if the Management Plan of the past mandate was achieved.
Bolivia (SIN)	Mandate duration 5 years, with no possibility of consecutive re-election, except after the lapse of at least one additional period of mandate term.
Brazil (RFB)	n.a.
Chile (SII)	There is no minimum term period for the Director of Internal Revenues.
Colombia (DIAN)	There is no legal minimum duration.
Costa Rica (DGT)	Its discretion of the Finance Minister.
Dominican Rep. (DGII)	No term limits. The duration period is a decision of the President of the Republic.
Ecuador (SRI)	The General Director of the Internal Revenue Service is appointed by the President of the Republic and its permanence depends on the presidential decision. Though it is an open dismissal position.
El Salvador (DGII)	The General Director is appointed by the Treasury Minister and there is no term period.
Guatemala (SAT)	There is no specified minimal term.
Honduras (DEI)	There is no term
Mexico (SAT)	There is no term
Nicaragua (DGI)	There is no specific term, however it can be stated that in case the President of the Republic doesn't replace him, the duration can be the same as the government which appointed him.
Panama (DGI)	No formal or legally defined term period.
Paraguay (SET)	No established term. The permanence depends on the President's decision.
Peru (SUNAT) 1/	No term period. It is undetermined.
Uruguay (DGI)	It is a position of high political trust. There is no minimal or maximal time period.

1/ Starting in 2012, the mandate duration is 5 years.

1.2. Competences and functions

4. Indicate your TA's competences. Check the correspondent: IT=Internal Tax Management; CI= Customs Incomes Management and SS= Social Security Scope.

	IT	CI	SS	OTHERS
Argentina (AFIP)	X	X	X	Provincial Tax on Gross Incomes.
Bolivia (SIN)	X			
Brazil (RFB)	X	X	X	Sub-national taxes charged through SIMPLES.
Chile (SII)	X			Municipal tax on real estate.
Colombia (DIAN)	X	X		
Costa Rica (DGT)	X			
Dominican Rep. (DGII)	X			Vehicle circulation tax.
Ecuador (SRI)	X			
El Salvador (DGII)	X			
Guatemala (SAT)	X	X		Municipal UISI, oil and hydrocarbons tax, tourism tax and departure tax.
Honduras (DEI)	X	X		
Mexico (SAT)	X	X		
Nicaragua (DGI)	X			FOMAV and other incomes not related to taxation.
Panama (DGI)	X			Collect the social contributions of independent workers.
Paraguay (SET)	X			
Peru (SUNAT)	X	X	X	IPM, tax on pleasure sea craft and rolling tax. Mining Royalties
Uruguay (DGI)	X			

5. Indicate your TA's functions in the scope of the competences it practices. Check the correspondent options. For integrated TAs' cases, in other words, that they also manage custom fees and/or social security, consider the functions exclusively related to internal management fees. Where 1= Taxpayer's orientation and assistance; 2= Taxpayer registration; 3a= Administrative collection; 3b coercive collection; 4= Taxation; 5= Information technology (some or all the following sub functions: Software development, telecommunications and hardware, technical support and Information Technology security.); 6= Human resources management; 7= Legal advising; 8= Complaints and administrative appeals; 9= Planning; 10= Tax studies and research; 11= Internal Control; 12= Finances and Administration 13= Cadaster and real estate Registry; 14= Others (describe).

	1	2	3A	3B	4	5	6	7	8	9	10	11	12	13	14
Argentina (AFIP)	X	X	X	X	X	X	X	X	X	X	X	X	X		
Bolivia (SIN)	X	X	X	X	X	X	X	X	X	X	X	X	X		
Brazil (RFB)	X	X	X		X	X	X	X	X	X	X	X	X		
Chile (SII)	X	X			X	X	X	X	X	X	X	X	X	X	X
Colombia (DIAN)	X	X	X	X	X	X	X	X	X	X	X	X	X		
Costa Rica (DGT)	X	X	X		X	X		X	X	X	X	X			
Dominican Rep. (DGII) 1/	X	X	X	X	X	X	X	X	X	X	X	X	X		
Ecuador (SRI)	X	X	X	X	X	X	X	X	X	X	X	X	X		
El Salvador (DGII)	X	X			X	X		X		X	X	X	X		
Guatemala (SAT)	X	X	X		X	X	X	X	X	X	X	X	X		
Honduras (DEI)	X	X	X		X	X	X	X	X	X	X	X	X		
Mexico (SAT)	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Nicaragua (DGI)	X	X	X	X	X	X	X	X	X	X	X	X			
Panama (DGI) 2/	X	X	X	X	X	X		X	X	X	X		X		
Paraguay (SET)	X	X	X		X	X	X	X	X	X	X	X	X		X
Peru (SUNAT) 3/	X	X	X	X	X	X	X	X	X	X	X		X	X	X
Uruguay (DGI) 4/	X	X	X	X	X	X	X	X	X	X	X	X	X		

1/ Are considered as other functions: Motor vehicles.

2/ Are considered as other functions: International Taxation and Transfer Pricing, Information Exchange, Support to Human Resources Management and Administration and Finances.

3/ The ambit of internal control is actually a posterior control performed by the Comptroller and not by the SUNAT. The Sunat is entitled to create a unit of Internal Audit which would control the processes and support the Direction.

There is a norm that compels all the State Institutions to have an Internal Control Department.

4/ Are considered as other functions: Reimbursement of indirect taxes in exportations, control of Dut free zones (audits, inspections and in general all types of controls related to existences, travels and movement of products and goods owned by users and exploiters of the public and private Dut free zones).

1.3. Organization

6. What is your T.A. main organizational criterion? In the case of integrated TAs, that also manages taxes with custom scope and/or social security; consider the criteria exclusively related to internal tax management. Please provide your TA's organization chart with details up to the third level for the central units (normative) and up to the second level for the operative units.

	BY TYPE OF TAX	BY FUNCTION	BY TYPE OF TAXPAYER	COMBINATION OF THEM	OTHERS
Argentina (AFIP)		X	X		By geographical area
Bolivia (SIN)		X	X		
Brazil (RFB)				X	
Chile (SII) 1/		X	X		
Colombia (DIAN)				X	
Costa Rica (DGT)		X			
Dominican Rep. (DGII)		X	X		
Ecuador (SRI)		X			
El Salvador (DGII)				X	
Guatemala (SAT)				X	
Honduras (DEI)				X	
Mexico (SAT)				X	
Nicaragua (DGI)		X			
Panama (DGI)		X			
Paraguay (SET)				X	
Peru (SUNAT)		X	X		
Uruguay (DGI) 2/		X	X		By geographical area

1/ There are 5 types of taxpayers; Large, Middle, Small, Micro and Individuals.

2/ The departmentalization criterion at primary level is of mixed character, applying criteria of functional character (identified in the departments of collection, Control, Technical fiscal, Administration and Information Techlogy), geographical (in the Internal Division) and by type of taxpayers in the Large Taxpayers Division. Depending on the General Direction there are Advisor units in taxation, economic and planning matters, management organization and control, one unit in charge of the internal audit of the organization and other for administrative support to the General Direction.

1.4. Financing

7. Indicate the total budget used by your T.A. between 2006 and 2010. If you do not have the requested information for all years, please provide as much information as possible. In the case of integrated TAs, in other words, that also manages taxes with a custom's and/or social security scope; provide the data with the required functional detail. In that case, when it comes to common expenditures (planning, human resources management, technology, among others), please divide them proportionally among the different functions.

PLEASE REFER TO STATISTICAL ANNEX

8. Indicate the distribution of the total budget used by your T.A. from the previous question on personal expenditures, current expenses, investments, and other expenses during the period 2006 - 2010. If you do not have the information for all the years, please provide as much information as possible. In the case of integrated TAs, that manages taxes with a custom's and/or social security scope, consider the budget's distribution exclusively related with internal Tax management.

PLEASE REFER TO STATISTICAL ANNEX

9. Indicate your TA's financing mechanism during 2006 - 2010. If you do not have the information for all the years, please provide as much information as possible. In the case of integrated TAs, that manage taxes with also a custom's and/or social security scope, consider financing mechanisms exclusively related with internal tax management.

PLEASE REFER TO STATISTICAL ANNEX

10. If your TA's financing is totally or partially based in tax collection participation, please specify the applicable proportion(s). Also describe the base composition in which it is applied

Argentina (AFIP)	A percentage of the total net collection of duties and customs resources established in the Inc. a) of the decree No 1.399/01. the decree has been updated on the budget law of each fiscal period since the year 2005. .
Bolivia (SIN)	Financing the T.A. depends mostly from allocations from the National Treasury which correspond up to a 2% of cash collected during the previous fiscal period. Presently the percentage doesn't even reach 1%.
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	Not applied. Mechanism not used.
Dominican Rep. (DGII)	2% of effective collection, as stated in law 227-06
Ecuador (SRI)	The share of tax collection managed by the institution was 1.5% until 2008. The pre-assignment was suspended in the year 2009, in accordance with the publication in the official journal, on October 20, 2008 of the present constitution of Ecuador, which states "Art 298. - Pre-allocation of budgets are established for autonomous decentralized governments, the health sector, the education sector, higher education sector, research, science, technology and innovation in the terms provided by the law. The corresponding transfers will be predictable and automatic. The creation of other or additional budget's pre-assignment is strictly prohibited..
El Salvador (DGII)	The Tax Administration doesn't apply a percentage of financing based on a collection share.
Guatemala (SAT)	Proceed from commission of 2% of the gross collection, according to the SAT Organic Law, Decree 1-98 of the Congress of the Republic.
Honduras (DEI)	Not based on a share of the tax collection but on a budget assigned by the Finance Secretary.
Mexico (SAT)	
Nicaragua (DGI)	Not applicable. It is the amount authorized yearly by the MHCP.
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	The percentages are 1.6% for internal Tax, 1.5% for Custom duties, 0.2% for assigned taxes and 1.4% for social contributions. In all cases the percentage are on total revenues without deductions or discounts.
Uruguay (DGI)	The budget is not based on a share of the collection. It is based on the regulations of the national budget.

1.5. External and internal controls

11. Regarding the external controls that ensure public institutions' transparency, answer Yes or No, to the following questions:

11.1 Is your T.A. under general supervision of the Comptroller, Court of Audits or equivalent institution in your country?

	YES	NO
Argentina (AFIP) 1/	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 2/	X	
Guatemala (SAT)	X	
Honduras (DEI) 3/	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ National Auditing Commission, depending from the National Executive Power.

2/ Superior Court of Auditors (TSC).

3/ Court of Auditors of the Republic.

11.2. Is your T.A. regulated by the supervision of the Legislative Assembly, the National Parliament, the Congress or an equivalent institution in your country?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII) 1/	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)	X	

1/ Just like the Finance Ministry, a yearly report is provided.

11.3. If your T.A. is subjected to additional external controls, please specify them.

Argentina (AFIP)	There is an external control performed by the General Comptroller, depending of the legislative branch.
Bolivia (SIN)	In compliance with article 235 subsection 4 and article 241 paragraph II of the New Political Constitution of the State and the National Policy of Transparency and against corruption approved by the Supreme Decree N° 214 of July 22, 2009, public sessions of audits have been implemented in presence of the social organizations and the general civil society that exercise a social control on public management.
Brazil (RFB)	In addition to the organization of the Executive power (CGU) the legislative In addition to the executive power entities (CGU) the legislative branch (TCU) and the National Congress, it subject to control by the Federal Public Prosecutor.
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	An audit by a private firm must be published by law in addition to the one of the Public auditor and the General Comptroller of the Dominican Republic.
Ecuador (SRI)	National Secretary of Public Administration, functions of transparency and social control.
El Salvador (DGII)	
Guatemala (SAT)	The Directorate may instruct the Superintendent to hire external audit services, in order to review the annual financial statements and other specific reviews.
Honduras (DEI)	
Mexico (SAT)	The Federal Treasure, as well as the External Auditors are in charge of assessing the national finances of the institution
Nicaragua (DGI)	External audits, performed by firms under control of the General Comptroller of the Republic
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

12. Does your T.A. have an internal control unit?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 2/		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT) 3/	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT) 4/	X	
Uruguay (DGI)	X	

1/ The General Direction of Taxation doesn't have an internal control entity, although has an internal control division.

2/ The internal Control procedures are required and performed by the Finance Ministry.

3/ This administrative unit depends functionally of the Public Service Secretariat, but financed by the SAT.

4/ They provide the guideline to create the Internal Control System, and the law for it implementation. Those norms regulate the compulsory implementation of the Internal Control System (COSO) in all the State Institutions, including SUNAT. Act 28716/RC320 2006CG.

13. If your answer to the previous question was positive, describe its profile and characteristics.

Argentina (AFIP)	The internal control department has more than 200 employees, mainly in charge of performing ex-post audits, without interfering with the line of processes under examination. It is structured by a functional separation, with specific areas for tax audits, and Projection analysis, customs, finances, Information technology and legal sections. In addition it has department in charge of planning and controlling the audits. The head of the internal audit department is under the General Auditing Office supervision, which is the control entity of the National Executive Branch.
Bolivia (SIN)	The Internal Audit Staff is managed by the Highest Executive Authority of the National Tax Service (SIN) and has only one specific organizational objective, which is to "support and empower the institutional management", at the National, districts and local scopes, through programs and pre-defined plans, and strict obedience to the rules and laws in practice. To achieve the goals, the Internal Audit's staff has to comply with the following functions: To examine the reliability of the SIN financial statements and registries, to perform a SAYCO audit (Central Personal administration system), fifteen (15) special audits, eight (8) recommendation to follow-up and performing un-programmed audits upon request of the MAE (Highest Executive Authority)
Brazil (RFB)	a) Internal Affairs Coordination (General Audit Entity): has the legal power to overview, coordinate and promote ethics and prevent irregular conducts by RFB officers. b) General Coordination of Internal Audit: has the legal power to propose policies and guidelines for RFB preventive and corrective actions, in line with the management model, with permanent improvement of services offered to citizens and to the law.
Chile (SII)	Its functions are: 1. Overview of compliance of the administrative regulation and internal tax legislation guidelines by the public officers 2. To substantiate the disciplinary processes decreeted by the competent authority; 3. To propose to the Director policies and programs to preserve the ethics and administrative probity during the exercise of functions; and 4. To intervene in the designation of directors or chief executives of the National Directorate and Regional Directorate, directly or via dependent auditors.
Colombia (DIAN)	The Internal Control unit contributes to the optimization of the management and compliance of the institutional mission, policies and objectives, advising the whole organization regarding continuous improvement of Quality Management Processes and Internal Control of the DIAN through independent and objectives evaluations generating pertinent recommendations; and tending to develop at all levels the exercise of internal control as a tool of management for all employees, more particularly those of Public Management.
Costa Rica (DGT)	n.a.
Dominican Rep. (DGII)	a) Internal Financial Audit Department: In charge of supervising the controls of Financial Management and to ensure compliance with the Purchase and Contracting Law b) Internal Control Unit: In charge of monitoring the tax operative procedures
Ecuador (SRI)	The internal control is basically coordinated by the National Planning Direction. The required control actions are assigned for the execution of its diverse functional units, according to the department and the control modalities that must be implemented and according to the circumstances of each area, defined from the Functional Organic Rule.
El Salvador (DGII) 1/	

Guatemala (SAT)	The internal Audit department is in charge of evaluating, reviewing and supervising the financial, administrative and internal control systems, as well as investigating and controlling the administrative management of the SAT officers.
Honduras (DEI)	The T.A. have a control office that work base on the Organic Law of the Court of Audits (TSC). This Internal Audit Unit elaborates an annual plan centred on the Strategic Plan of the Institution, which is structured according to the level of risk. Also within the executive branch is the National Office of Integral development of Internal Control (ONADICI), in charge of supervising guidelines in all units of internal audits of the executive branch. As indicated by the topic question, it is oriented more to the internal control matter than to those oriented to taxpayers.
Mexico (SAT)	Profile: Administrative Authority which qualifies, enforces and follows up sanctions to public servants as well as receiving and dealing with complains and denunciations, as well as monitoring the internal control system and the use of the public resources. Characteristics: Administrative unit belonging to the Public Offices Secretariat, which support the Tax Administration Service (CIAT) for the compliance of its goals, programs and objectives with respect to the legal dispositions, through a culture of risk management, process improvement, transparency and fight against corruption.
Nicaragua (DGI)	In performing the Internal Audit there are two important factors, the logistic support of the highest institutional authority and the guidelines of the General Comptroller. The unit of Internal Audit is part of the organic structure of the T.A. and develops its activities under supervision of the General Comptroller of the Republic, which takes place a posteriori.
Panama (DGI)	
Paraguay (SET)	The Internal Control Department depends structurally on the Taxation Vice Ministry staff and is constituted by a professional multi-disciplinary group. It is the entity in charge of monitoring, supervising and evaluating the existing controls in an independent way, determining if they are adequate and suggesting modifications to improve it. Likewise, applies the verification mechanisms and perform evaluations of plans, programs, activities and goals determined by the T.A., in order to ensure that its operations and actions, as well as the management of information and resources, could be in compliance with legal regulations and the policies in practice and goals established, in conformity with criteria of transparency, morality and maximum efficiency.
Peru (SUNAT)	The Institutional Control Entity is in charge of ensuring the correct management of institutional resources and the accuracy of its financial information, through the Ex-post control of accounting, financial and administrative management, as well as verifying the compliance with regulation, procedures and techniques of the institution. If the Internal control unit's director is appointed by the Comptroller, the whole entity is controlled and supervised by the institution.
Uruguay (DGI)	n.a.

1/ The Internal Audit Unit of the Finance Ministry is in charge of monitoring compliance of all areas of the Finance Ministry, determining if the policies, rules and procedures applied by the various units of the Ministry are obeying the laws and regulations, as well as to implement, monitor and keep updated the Quality Management and Security Information System

14. In case where there is an internal control unit, is it represented in the Directional Committee or similar in your T.A.?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	n.a.	n.a.
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT) 1/	X	
Nicaragua (DGI)	X	
Panama (DGI)		
Paraguay (SET)		X
Peru (SUNAT) 2/		X
Uruguay (DGI)	X	

1/ Regarding question 16. In terms of article 12 of the Tax Administration Service Law, the SAT control entity will be allowed to attend the sessions of the Governing Board with voice, but without vote.

2/ Presently not forming part of the board of direction but in 2012 it will be represented.

15. In case your T.A. has an internal control unit, does it also have specific management indicators for it?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		
Guatemala (SAT) 1/	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Provisional.

16. In case there is an internal control unit, indicate its control measures. Where RMA= Risk Management Analysis; SAUIS= Security in the Access and use of information systems; ASITS= Audit of systems and Information technology security; IBDR= Irregular behaviors and disciplinary regime and CVEI= Corporate Values and institutional ethics.

	RMA	SAUIS	ASITS	IBDR	CVEI	OTHERS. PLEASE DESCRIBE.
Argentina (AFIP)	X	X	X	X	X	Financial Operational Audits, tax audits, forecasting, customs duties and legal audits
Bolivia (SIN)		X		X		
Brazil (RFB)				X		
Chile (SII)	X	X	X	X	X	Preventive control
Colombia (DIAN)	X	X	X		X	
Costa Rica (DGT)				X	X	
Dominican Rep. (DGII)	X	X	X	X	X	
Ecuador (SRI)	X	X	X	X	X	Actions of preservation and protection of the organization principles. To keep a control management system, which facilitate the measurement of the degree of compliance with objectives and institutional goals that facilitate the measurement of targets and institutional goals Criteria to control management and measure the compliance with institutional and operative goals
El Salvador (DGII)						
Guatemala (SAT)		X	X	X		
Honduras (DEI)				X		
Mexico (SAT)	X	X	X	X	X	Preventive focus and action to enforce internal control
Nicaragua (DGI)	X	X		X	X	
Panama (DGI)						
Paraguay (SET)		X		X		
Peru (SUNAT)	X	X	X	X	X	Security in Access and use of the information systems and investigation of irregular behaviors and disciplinary routine are performed by the INSTITUTIONAL CONTROL OFFICE (appointed by the Comptroller). Other control modalities are performed by an INTERNAL control entity which is in phase of being implemented (COSO)
Uruguay (DGI)			X	X	X	

17. Indicate if your T.A. has an Ethic Code for its employees.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 2/		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT) 3/	X	
Uruguay (DGI)	X	

1/ An Ethic code draft is currently being prepared, but not officially approved yet.

2/ The Government Ethic Code is in practice for all public officers.

3/ It is part of the Internal Work Regulation.

18. If your answer to the previous question was positive, describe how the implementation of the Ethics Code is controlled.

Argentina (AFIP)	Controlled and apply while performing the audits, not in a specific project. If cases of non-compliance are detected they are reported to the correspondent department for application of the disciplinary routine.
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	Through follow-up and disciplinary processes when the ethical institutional standard is affected.
Colombia (DIAN)	Through a Quality Audit, performed once a year. Evaluation of Ethical Management, performed every five (5) years. These two instruments are handled by the Human Resource Process.
Costa Rica (DGT)	
Dominican Rep. (DGII)	In case of reports to supervisor, from external entities, from taxpayers requesting the review of any process that they presumed not well managed by the agent, there is an internal control audit and according to the result the corresponding measures are applied, established by the law of Public Office, and in the internal policies
Ecuador (SRI)	Through the virtual platform of the Internal Revenue Service (IRS), a mandatory course is taken by all officers and employees, so that everyone knows and understands the content and scope of the "Code of ethics of the employees and officers of Internal Revenue Service (IRS) issued by Resolution No. NAC-DGER2007-1350 on December 29, 2007. Additionally, Article 36, the Code states the creation of the Ethics Committee of the Internal Revenue Service and Article 37 details its powers as follows: a) To recommend the establishment of policies administrative and organizational measures to ensure compliance with the Code of Ethics. b) Submit proposals to update the Code of Ethics. c) Guide to the servers on topics related to this standard. d) To advise and recommend supervision guidelines for the implementation of sanctions for violation of the Code of Ethics. e) To monitor the administrative proceedings to ensure compliance with due process, keeping total anonymous about the issuer of the complaint, if applicable. f) Watch for the faithful compliance with the policies and recommendations of the institution.
El Salvador (DGII)	
Guatemala (SAT)	Through the Ethics and Integrity Committee created by Superintendence Resolution # 210-2
Honduras (DEI)	By publishing and distributing it. In addition we use as tools the code of ethical behavior approved by decree N°31439 and the code of ethical conduct of the public officers in the official journal N°31439 and the ethic code of the public officers and customs tax officers.
Mexico (SAT)	The SAT Code of Conduct is implemented by informing each public officer joining the institution that evaluations are performed and that its rules are mandatory, similarly, through training courses and electronics media, all the employees are informed of the values of the institution.
Nicaragua (DGI)	Through the Human Resources Division
Panama (DGI)	
Paraguay (SET)	Random control on the processes performed by the officers of the entity, are performed, in addition to observing the compliance with the rules related to these processes and those included in the Code of ethics .
Peru (SUNAT)	The work code of Sunat states in article 38, section a) the obligation for the worker to comply with the requirements of the code and other legal requirements, including those arising from the labor relation. Similarly, the section m) of the same article sets the obligation to refrain from actions that can affect the image of SUNAT and the ethics of our action in agreement with the regulation in force.
Uruguay (DGI)	The Code has been published on the Website and Intranet, implementing a process of diffusion and internalization, through lectures, workshops and courses. Basically, control of compliance is performed through processing the complaints presented to the Internal Audit Unit. Other ways of control are performed also when adopting resolutions against applications for exemption under current regulations, reporting and controlling the affidavits of non-incompatibility in the two years preceding the date of entry into force of Decree about incompatibilities and full-time dedication or during the two years preceding the date of joining the T.A.

19. Give information about the number of public servants penalized in the administrative or penal scope due to the reasons described next, in the last five (5) years.

PLEASE REFER TO STATISTICAL ANNEX

2. HUMAN RESOURCES

2.1. Staffing and allocation

20. Provide statistical information on the total personnel recruitment's evolution during the period 2006 - 2010, stratified by permanent personnel, personnel under contracts that can be freely removed, and other contract situations. If you do not have the requested information for all years, please provide as much information as you can. In the case of integrated TAs, which also manage Customs or social Security taxes, consider financing mechanisms exclusively related with Internal Tax. In this case, when it comes to personnel that serves different areas (planning, human resources management, technology, among others), please include the share that proportionally corresponds to T.A. 's internal tax management

PLEASE REFFER TO STATISTICAL ANNEX

21. Indicate personnel's distribution among central areas (normative areas) and operational areas during 2010 or the year with most recent data. In the case of integrated T.As (i.e. which also manage Customs duties or social Security taxes), consider personnel exclusively related with internal tax management. In this case, when it comes to personnel that work in different areas (planning, human resources management, technology, among others), please include the part that proportionally corresponds to internal tax management only.

PLEASE REFFER TO STATISTICAL ANNEX

22. Present statistics on personnel assignation among the different functions developed by the T.A. for exclusively managing internal taxes. Consider as analysis period the year 2010 or the year with most recent data. If there are employees, that based on their work-load collaborate with different functional areas, please make a reasonable estimate and justify it in percentages of each area in which they collaborate. Example: if in one office 5 people work on informing taxpayers and managing the Registry you should estimate (approximately) how much time they dedicate to each task. Therefore, if they estimate 60% of their time they work on managing the Registry and 40% on informing they would assign 2 people for Information and 3 for Registry.

PLEASE REFFER TO STATISTICAL ANNEX

23. Specifically for matters of internal taxation control, indicate assigned human resources to that particular function by type of the control activity, in the year 2010 or the year with most recent data.

PLEASE REFFER TO STATISTICAL ANNEX

24. We would like to know about your T.As' employees educational background in the year 2010 or the year with most recent data. In the case of integrated T.As, (i.e. which also manage Customs duties or Social Security taxes), consider personnel exclusively related with internal tax management. In this case, when it comes to personnel working or collaborating to different areas (planning, human resources management, technology, among others), please include the part that proportionally corresponds to internal tax management only.

PLEASE REFFER TO STATISTICAL ANNEX

25. Present statistics on personnel age distribution in the year 2010 or the year with most recent data. In the case of integrated T.As (i.e. which also manage Customs duties or Social Security taxes), consider personnel exclusively related with internal tax management. In this case, when it comes to personnel working or collaborating to different areas (planning, human resources management, technology, among others), please include the part that proportionally corresponds to internal tax management only.

PLEASE REFFER TO STATISTICAL ANNEX

26. Present statistics on personnel's seniority and permanence in the organization in the year 2010 or in the year with most recent data. In the case of integrated T.As, (i.e. which also manage Customs duties or Social Security taxes), consider personnel exclusively related with internal tax management. In this case, when it comes to personnel working or collaborating to different areas (planning, human resources management, technology, among others), please include the part that proportionally corresponds to internal tax management only.

PLEASE REFFER TO STATISTICAL ANNEX

27. Present statistics on personnel's gender in your organization in the year 2010 or in the year with most recent data. In the case of integrated T.As (i.e. which also manage Customs duties or Social Security taxes), consider personnel exclusively related with internal tax management. In this case, when it comes to personnel working or collaborating to different areas (planning, human resources management, technology, among others), please include the part that proportionally corresponds to internal tax management only.

PLEASE REFFER TO STATISTICAL ANNEX

2.2 Selection and incorporation

28. On the different selection systems and personnel incorporation that exist in your T.A., check the options that correspond.

	PERMANENT POSITION (PUBLIC OFFICERS)	EXTERNAL CONTRACT STATUS	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X		Contracts with relation of subordination.
Bolivia (SIN)	X	X	
Brazil (RFB)	X		
Chile (SII) 1/	X	X	
Colombia (DIAN)	X	X	
Costa Rica (DGT)	X	X	
Dominican Rep. (DGII)	X	X	
Ecuador (SRI)	X	X	Inter-institutional service commission. Non- permanent government- appointed position
El Salvador (DGII)	X	X	
Guatemala (SAT)	X	X	
Honduras (DEI)	X	X	
Mexico (SAT) 2/	X	X	
Nicaragua (DGI)	X		
Panama (DGI)	X	X	
Paraguay (SET)	X	X	
Peru (SUNAT)	X	X	Contracts with modalities, part time contracts and administrative services contracts.
Uruguay (DGI)	X		Temporary contracts. Scholarships. Internships.

1/ Positions are initially by contracts, before becoming permanent employee.

2/ Employees have a permanent contract but it can be terminated at any time.

29. On the requirements and/or tests that people who want to work for the T.A. need to pass, check the options that correspond. AAT (Adequate academic title according to the jobs descriptions), PSLT (To pass skill testing about legal, tax economic issues, etc.), PPT (to pass psychometric tests), PI (personal interviews), SCTC (to pass selective courses at T.A. training center), and others

	AAT	PSLT	PPT	PI	SCTC	OTHERS (PLEASE EXPLAIN)
Argentina (AFIP)	X	X	X	X		Psycho-physical aptitude test
Bolivia (SIN)	X	X	X	X		Compliance with MAE (Highest executive authority) or on department unit request for non permanent contracts
Brazil (RFB)	X	X			X	
Chile (SII) 1/	X	X	X	X	X	Psychological test
Colombia (DIAN)	X	X	X	X		
Costa Rica (DGT)	X		X	X		To pass tests by the General Direction of Civil Service
Dominican Rep. (DGII)	X	X	X	X		
Ecuador (SRI)	X	X	X	X	X	
El Salvador (DGII)	X	X	X	X		
Guatemala (SAT)	X	X	X	X		Test of reliability and trustworthiness
Honduras (DEI)	X		X	X		
Mexico (SAT)	X		X	X	X	
Nicaragua (DGI)		X		X		
Panama (DGI) 2/	X			X		
Paraguay (SET)	X	X	X	X		Curriculum evaluation (compliance with requirements for the position)
Peru (SUNAT) 3/	X	X	X	X	X	
Uruguay (DGI)	X	X	X	X		

1/ The requirement to pass selective tests in the T.A. training center are applied to tax controllers.

2/ We are coordinating with the Human Resources Institutional Office of the MEF so the personnel entering the DGI fulfill, at least, the minimum academic profile for the position and also to pass an interview with the Department Director, who will indicate if he is fit for the position.

3/ The prerequisite to pass selective training courses at the T.A. training center, are applicable according to the considered position.

30. On the calling for testing for selection of the TA's personnel, check the options that correspond.

	THEY ARE SPECIFIC FOR THE T.A.	THEY INTEGRATED TO THE GENERAL CALLINGS FOR ALL PUBLIC ADMINISTRATION	OTHERS. PLEASE EXPLAIN
Argentina (AFIP)	X		
Bolivia (SIN) 1/	X		
Brazil (RFB)	X		
Chile (SII)	X		
Colombia (DIAN)	X	X	
Costa Rica (DGT)		X	
Dominican Rep. (DGII)	X		
Ecuador (SRI) 2/		X	
El Salvador (DGII)	X		
Guatemala (SAT)	X		
Honduras (DEI)	X	X	
Mexico (SAT)	X		
Nicaragua (DGI)	X		
Panama (DGI) 3/			
Paraguay (SET)	X		
Peru (SUNAT)	X		
Uruguay (DGI)	X		

1/ Hiring the personnel of the institution by public announcement, subjected to the Public Employment Law (Regulation established for public institutions)

2/ Modified to fulfil the requirements of the job profile.

3/ The choosing process takes place in the Human Resources Office of the Finance Ministry, not at the DGI

2.3 Training

31. Is there a Training Unit in your T.A.?

	YES	NO
Argentina (AFIP) 1/	X	
Bolivia (SIN) 2/	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT) 3/	X	
Uruguay (DGI)	X	

1/ The training service is provided by the Training Directorate, which also has functional supervision over 27 training centers operating within the country. In cases where training on specific matters can not be performed internally, external experts previously selected are called to provide officers with general and / or specific training that will expand their views on regulations, procedures and best practices compared to other tax administrations, agencies, etc.

2/ The National Human Resources Management, through the National Procurement, Evaluation and Training Department, manages training under the Basic Standards of Personnel Management in Chap. V, Subsystem of Productive training and Status of Civil Servants law 2027 and so the National Tax Service seeks to implement an annual Institutional Training Plan (PACI), in accordance with the mission, vision and corporate goals, training programs, to help develop an efficient and effective public management, with competent and committed public servants through the improvement of job skills. Also, training in the National Tax Service is usually done via internal facilitators (agency officials, experts on tax issues), international organizations and sporadically through external facilitators or entities that offer training in tax matters, since in Bolivia there is no specialized center on tax matters.

3/ The training which is not specific from the T.A. is done by companies, consultants, teachers etc. The personnel is also sent to private courses associated to their functions, such as leadership skills for directors.

32. If there is a Training Unit in the T.A., indicate who is managing it, check the option that corresponds. HEA (Highest executive authority), STO (second or third organizational level), AC (It's an autonomous center) and others.

	HEA	STO	AC	OTHER.
Argentina (AFIP)		X		
Bolivia (SIN)		X		
Brazil (RFB) 1/		X		
Chile (SII)		X		
Colombia (DIAN)		X		
Costa Rica (DGT)				
Dominican Rep. (DGII)		X		
Ecuador (SRI)		X		
El Salvador (DGII)				
Guatemala (SAT)		X		
Honduras (DEI)		X		
Mexico (SAT)		X		
Nicaragua (DGI)		X		
Panama (DGI)				
Paraguay (SET)		X		
Peru (SUNAT)	X			
Uruguay (DGI)		X		

1/ In the organizational structure of the RFB there is a sub-secretary of Corporate Management, which is controlled and managed by the General coordination of the Finance ministry, which owns a School of Treasury Management – ESAF. RFB training is provided through cooperation between RFB and ESAF.

33. If there is no Training Unit in the T.A., indicate if the training is outsourced.

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)		
Costa Rica (DGT)	X	
Dominican Rep. (DGII)		
Ecuador (SRI)		
El Salvador (DGII) 1/	X	
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)		
Nicaragua (DGI)		
Panama (DGI)	X	
Paraguay (SET)		
Peru (SUNAT)		
Uruguay (DGI)		

1/ The Finance Ministry is in charge of it.

34. If there is a Training Unit in the T.A., indicate the total hours that workers assigned to internal tax management were trained during the year 2010 or in the year with most recent.

Argentina (AFIP)	Year 2010: 470,515 hours - 21.44 hours per employee
Bolivia (SIN)	The total training time for personnel in tax management during 2012 was 42,299 hours
Brazil (RFB)	Year 2010: 972,093 hours of learning with 4,380 training activities
Chile (SII)	The total instructional time in the year 2012 was 186,729 hours, involving the different levels of personnel (directors, professional, technical, administrative and auxiliary)
Colombia (DIAN)	Year 2010: 1,895 hours
Costa Rica (DGT)	
Dominican Rep. (DGII)	Year 2010: 64,837 hours, corresponding to 25 hours in average per employee, representing 5.2% of the time worked per year.
Ecuador (SRI)	A total of 74,861 hours of training was taught in 2010 to the public officers and employees of the SRI
El Salvador (DGII)	
Guatemala (SAT)	In 2010 were provided 7,446 training hours to the personnel of internal tax management. The grand total was 12,756 hours of training.
Honduras (DEI)	Year 2010: 1,578 instructional hours
Mexico (SAT)	In 2010 an average of 108 hours of training accumulated per person (9 hours average per month), way more than the 40 hours minimum per year established by the Public Office Secretary for the Public sector of Mexico and represent a total of 3,722,536 SAT instructional hours.
Nicaragua (DGI)	Average of 4-hours seminars were provided to 1,600 public officers, resulting in 400 hours of yearly training per officer. Data corresponding to year 2010.
Panama (DGI)	
Paraguay (SET)	2,000 instructional hours were provided. An instructional hour is a 40 minutes period. Data corresponding to year 2010..
Peru (SUNAT)	211,528 instructional hours in 2010 for employees in charge of the internal taxation.
Uruguay (DGI)	In 2010 a total of 21,929 instructional hours were provided.

35. If there is a Training Unit in the T.A., indicate the total number of public servants assigned to Internal Tax management, that were taught during 2010 or in the year with most recent data. Add all participants in each and every single of the organized courses, even if the same public servants have attended to more than one course.

Argentina (AFIP)	Year 2010: 53,238 participants.
Bolivia (SIN)	The number of participants in all events organized in the 2010 management was 1,637.
Brazil (RFB)	Year 2010: 71,635 participants.
Chile (SII)	The total of participants in the year 2010 was 11,923 workers, involving the different levels of personnel (directors, professional, and control agents, technical, administrative and auxiliary agents).
Colombia (DIAN)	Year 2010: 2,049 agents participants
Costa Rica (DGT)	
Dominican Rep. (DGII)	Year 2010: 1,507 employees
Ecuador (SRI)	In the year 2010, the number of trained agents was 2,700.
El Salvador (DGII)	
Guatemala (SAT)	During 2010, 4,389 attendances to training were registered for internal revenue agents. The institutional general total was 7,990 attendances.
Honduras (DEI)	Year 2010: 2,516 participants
Mexico (SAT)	During 2010 the goal was to train 31,500 (90%) public agents, and at the years' end, 34,408 agents of the SAT had received training(96%) , and those directly related to internal tax were 21,970, including personnel from General Collection Administration (AGR), Legal (AGJ), Federal Tax Audit (AGAFF), Large Taxpayers(AGGC) and Taxpayer service (AGSC). The SAT personnel trained participated in 7 training activities in average, which was equivalent to 249,887 actions in 2010. Specifically the personnel relate with internal taxes registered to AGR, AGJ; AGAFF; AGGC and AGSC participated to an average of 9 training activities, for a specific total of 210,966 formative activities.
Nicaragua (DGI)	The participants to all courses were 1,600 agents. Data corresponding to year 2010.
Panama (DGI)	
Paraguay (SET)	799 attendances to class. Data from the year 2010
Peru (SUNAT)	7,967 participants from internal revenues in the courses organized in 2010
Uruguay (DGI)	In the year 2010 the total of participants was 3,365

36. If there is a specific Training Unit in the T.A., indicate the budget in local currency and in millions dedicated to training public servants assigned to Internal Tax management during the year 2010 or in the year with most recent data.

PLEASE REFER TO STATISTICAL ANNEX

37. If there is a Training Unit in the T.A., indicate the different methods in which the training is provided to public servants assigned to Internal Tax management.

	ON-SITE TRAINING	E-LEARNING	OTHERS. PLEASE EXPLAIN
Argentina (AFIP)	X	X	Blended- learning
Bolivia (SIN)	X	X	
Brazil (RFB)	X	X	
Chile (SII)	X	X	Self-study guides or tutoring.
Colombia (DIAN)	X	X	Video conferences
Costa Rica (DGT)			
Dominican Rep. (DGII)	X	X	Semi-attendance
Ecuador (SRI)	X	X	
El Salvador (DGII)			
Guatemala (SAT)	X		
Honduras (DEI)	X		
Mexico (SAT)	X	X	
Nicaragua (DGI)	X		
Panama (DGI)			
Paraguay (SET)	X		
Peru (SUNAT)	X	X	On site (attendance) and distance learning
Uruguay (DGI)	X	X	

2.4. Public Administration career

38. Is there a public administration career path defined in your T.A. that is well-known by all your personnel?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN) 1/	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI) 2/		X
El Salvador (DGII)		X
Guatemala (SAT) 3/	X	
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 4/		X
Uruguay (DGI)	X	

1/ The Specific public administration career system adopted by the DIAN by Decree 765 of 2005 is framed legally within the common civil public servants career system in the country. Therefore, in the matter of managing the public administration career, and particularly in the hiring and promotion aspect, it also applies the general rules as Act 909 of 2004, which also obeys the provisions for public jobs in the Colombian political Constitution. This, according to Decree C 073/06. The administration and monitoring of specific systems corresponds to the CNSC (National Civil Service Commission).

2/ Due to the legal code governing public servants of Ecuador (LOSEP) it is not possible to establish a public administration career path.

3/ It is contained in the Employment Law (Agreement No. 2-2008).

4/ Although there is no public administration career, a project on the matter is under consideration for next year.

39. If there is a public administration career path, indicate the different criteria to define it. S (Seniority), SC (Successfully completing courses that qualify for a higher category), GPT (General participation in training activities), QW (Quality of performed work), PE (Performance evaluation) and others.

	S	SC	GPT	QW	PE	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X		X	X	X	Professional graduation
Bolivia (SIN)						Hiring the personnel of the institution by public announcement, subjected to the Public Employment Law (Regulation established for public institutions)
Brazil (RFB)	X				X	
Chile (SII) 1/	X	X	X	X	X	Work experience and certified expertise
Colombia (DIAN) 2/						Open assessment of professional merits (Colombian political Constitution – article 125) and performed by an external entity – Civil Service National Commission (Colombian Political Constitution – article 130)
Costa Rica (DGT)	X			X		Academic requirements
Dominican Rep. (DGII)	X	X	X		X	Evaluation of competencies
Ecuador (SRI)						
El Salvador (DGII)						
Guatemala (SAT)	X		X	X	X	Passing technical tests
Honduras (DEI)						
Mexico (SAT)						
Nicaragua (DGI)						
Panama (DGI)						
Paraguay (SET)						
Peru (SUNAT)						
Uruguay (DGI)	X		X	X	X	External Academic Studies

1/ Regarding seniority, in case of promotion on the assistant and clerical levels, it is considered as a second factor of evaluation in case of tie after the job performance evaluation. The quality of Work criterion is considered as a factor within the performance evaluation.

2/ In Colombia, promotions in the public administration career is based on open assessment of professional merits, which make possible to all the citizens complying with the requisites to participate in equal conditions.

40. If there is a public administration career path, indicate if workers of the T.A.'s lower level (clerical support) or intermediate (technical level) can get access to professional level, after validating the required professional degree and a good level of professional performance.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB) 1/		X
Chile (SII)	X	
Colombia (DIAN) 2/	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)		
El Salvador (DGII)		
Guatemala (SAT)	X	
Honduras (DEI)		
Mexico (SAT)		
Nicaragua (DGI)		
Panama (DGI)		
Paraguay (SET)		
Peru (SUNAT)		
Uruguay (DGI)	X	

1/ Through public employment assesment.

2/ It has to be an open assessment of professional merits.

2.5. Payments

41. Regarding your T.A. salary scales comparison to the average Public Administration, indicate the correspondent option. Take into account a Junior Auditor benefits' package (remuneration, health insurance, bonuses, benefits in kind, etc.) on a yearly basis. (VI = Very Inferior –Average difference above 40%-; I= Inferior – Average difference between 20% and 40%-; SI = somehow inferior –Average difference up to 20%-; S = Similar –Difference under 10% or 15%-; SUP = Superior –Average difference between 15% and 40%-; VS = Very Superiors – Average difference above 40%-).

	VI	I	SI	S	SUP	VS
Argentina (AFIP)						X
Bolivia (SIN)			n.a.			
Brazil (RFB)					X	
Chile (SII)					X	
Colombia (DIAN)					X	
Costa Rica (DGT)			X			
Dominican Rep. (DGII)				X		
Ecuador (SRI)					X	
El Salvador (DGII)				X		
Guatemala (SAT)				X		
Honduras (DEI)				X		
Mexico (SAT)				X		
Nicaragua (DGI)				X		
Panama (DGI)				X		
Paraguay (SET)					X	
Peru (SUNAT)					X	
Uruguay (DGI)						X

42. Regarding your T.A. salary scales comparison to the private sector, indicate the correspondent option. Take into account a junior auditor benefits' package (compensation, health insurance, bonuses, benefits in kind, etc.) on a yearly basis. (VI = Very Inferior –Average difference above 40%–; I= Inferior – Average difference between 20% and 40%–; SI = somehow inferior –Average difference up to 20%–; S = Similar –Difference under 10% or 15%–; SUP = Superior –Average difference between 15% and 40%–; VS = Very Superiors – Average difference above 40%–).

	VI	I	SI	S	SUP	VS
Argentina (AFIP)						X
Bolivia (SIN)			n.a.			
Brazil (RFB)					X	
Chile (SII)					X	
Colombia (DIAN)					X	
Costa Rica (DGT)			X			
Dominican Rep. (DGII)				X		
Ecuador (SRI)					X	
El Salvador (DGII) 1/			X			
Guatemala (SAT)					X	
Honduras (DEI)				X		
Mexico (SAT) 2/				X		
Nicaragua (DGI)				X		
Panama (DGI)		X				
Paraguay (SET)				X		
Peru (SUNAT)	X					
Uruguay (DGI)					X	

1/ Compared with the private sector, auditors' salary scales and benefits are lower in the TA.

2/ Compared with financial sector, salary scales of SAT auditors were calculated taking into account the position of auditor in NAFINSA (<http://www.nafin.com/portalnf/content/home.html>).

43. Regarding your T.A. salary scales comparison to outstanding institutions in the Public Sector (Central Bank, Comptroller, etc.), indicate the correspondent option. Take into account a Junior Auditor benefits' package (compensation, health insurance, bonuses, benefits in kind, etc.) on a yearly basis. (VI = Very Inferior –Average difference above 40%–; I= Inferior – Average difference between 20% and 40%–; SI = somehow inferior –Average difference up to 20%–; S = Similar –Difference under 10% or 15%–; SUP = Superior –Average difference between 15% and 40%–; VS = Very Superiors – Average difference above 40%–).

	VI	I	SI	S	SUP	VS
Argentina (AFIP)					X	
Bolivia (SIN)			n.a.			
Brazil (RFB)				X		
Chile (SII)				X		
Colombia (DIAN)			X			
Costa Rica (DGT)			X			
Dominican Rep. (DGII)				X		
Ecuador (SRI)			X			
El Salvador (DGII) 1/		X				
Guatemala (SAT)		X				
Honduras (DEI) 2/			X			
Mexico (SAT)				X		
Nicaragua (DGI)				X		
Panama (DGI)		X				
Paraguay (SET)		X				
Peru (SUNAT)			X			
Uruguay (DGI)				X		

1/ Earned benefits by officials of the Central Bank of Reserve of the Republic are much higher. For example, they receive 14 bonus salaries per year, plus one extra Christmas bonus of full monthly salary.

2/ Average salaries in DEI: L 12,966.04 per month. Average salaries of the Central Bank of Honduras: L 17,511.07 per month.

44. If there is a substantial salary scales difference for some group of workers, please provide more information about it.

Argentina (AFIP)	
Bolivia (SIN)	n.a.
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	There are no differences concerning the salary received by our employees; they are all based on the same pay scales. Some type of compensations are applied to the sub-directors, managers, local administrators and Heads of Departments levels.
Ecuador (SRI)	The SRI is subject to the pay scale approved by the Ministry of Labor Relations in its Resolution No. SENRES - 2009-000020 of February 4, 2009 and Resolution No. MRL-FI - 2009-000030 of Oct. 22, 2009, the same is 20 grades
El Salvador (DGII)	
Guatemala (SAT)	There are internal salary differences among different departments. For instance a normative agent has an average higher salary than an operative sector professional.
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	There is no pay scales policy. However in 2010 the salary of auditors was made equivalent to other entities and/or companies. However, it produced an important salary difference with the rest of the personnel, which received low salaries; lower than the responsibilities of the positions.
Paraguay (SET)	
Peru (SUNAT)	At the SUNAT there are remuneration ranges established through regulations, by "salary categories" applied to upper level management as well as lower level of clerical support hence it is causing significant salary differences.
Uruguay (DGI)	

45. Indicate the form of remunerations that your T.A's employees receive. F (Fixed according to the function and the professional level), VAIP (Variable according to individual productivity), VDGR (Variable depending on the general results of the T.A.), S (By seniority), others.

	F	VAIP	VDGR	S	OTHER. PLEASE EXPLAIN
Argentina (AFIP)	X	X	X	X	
Bolivia (SIN)	X			X	
Brazil (RFB)	X				
Chile (SII)	X		X	X	
Colombia (DIAN) 1/	X		X	X	
Costa Rica (DGT)	X			X	Payment for prohibition of exercising more than one job (65% of base salary)
Dominican Rep. (DGII)	X	X	X		Vacation bonus. Vehicle compensation and fuel allocation
Ecuador (SRI) 2/	X		X		Benefits (Food, transportation, uniforms)
El Salvador (DGII)	X				
Guatemala (SAT) 3/	X	X	X		
Honduras (DEI)	X			X	
Mexico (SAT)	X				
Nicaragua (DGI)	X		X	X	
Panama (DGI)	X		X		
Paraguay (SET)	X		X	X	
Peru (SUNAT) 4/	X				Bonus for executive responsibility
Uruguay (DGI)	X		X		Variable linked to the working group results

1/ Bi-annual national bonus corresponding to 20%. Productivity bonus of 26% per month. Annual service bonus corresponds to 35% and 50%, respectively, depending on the allocation of employees.

2/ The fixed payments are governed by Resolution MRL 22.

3/ Annual bonus, not very considerable, resulted from Performance Evaluation for achieving revenue and managerial targets, and overtime.

4/ With respect to the compensation for accountability provided to workers, called Executive Directive Bonus, it is given only to those who are designated in a managerial position while performing the duties of the job and is granted if the base salary is less than the similar reference of the position.

46. Indicate the correspondent option regarding variable retributions, if they are any.

	VARIABLE RETRIBUTIONS REPRESENT LESS THAN 10% OF TOTAL RETRIBUTIONS	VARIABLE RETRIBUTIONS REPRESENT LESS BETWEEN 10% TO 20% OF TOTAL RETRIBUTIONS	VARIABLE RETRIBUTIONS REPRESENT LESS BETWEEN 20% TO 30% OF TOTAL RETRIBUTIONS	VARIABLE RETRIBUTIONS REPRESENT MORE THAN 30% OF TOTAL RETRIBUTIONS	OTHERS. PLEASE INDICATE.
Argentina (AFIP)				X	
Bolivia (SIN)			n.a.		
Brazil (RFB)			n.a.		
Chile (SII)			X		
Colombia (DIAN)				X	
Costa Rica (DGT)					
Dominican Rep. (DGII)			X		
Ecuador (SRI) 1/	X				
El Salvador (DGII)					
Guatemala (SAT)	X				
Honduras (DEI)			Not applicable		
Mexico (SAT)					
Nicaragua (DGI)					
Panama (DGI) 2/				X	
Paraguay (SET)				X	
Peru (SUNAT)	X				
Uruguay (DGI)		X			

1/ Variable retributions represent 3.33% of total monthly payments.

2/ The total sum that could be distributed among the DGI staff as variable retribution is equivalent to 1% of surplus tax incomes managed by DGI obtained each fiscal year, on the tax income collected during the previous year. The total sum received by each officer could reach up to 100% of the yearly salary.

47. If any, please describe the criteria used for the distribution of the retribution's variable part (personal performance, extraordinary works, nurseries, licenses, insurances, etc.)

Argentina (AFIP)	The variable retribution has two parts: 70% is shared in a general way and 30% is shared selectively according to the performance evaluation of each agent. Plus, in case of 100% monthly attendance at work, a monetary incentive will be added.
Bolivia (SIN)	The variable remuneration is for the distribution of surplus cash collection from the previous fiscal period. For this purpose, the calculation of the surplus is made by the Ministry of Economy and Public Finance, through its Deputy Minister of Tax Policy, in coordination with the National Tax Service. It merges the cash internal marked collection amounts with the official macroeconomic variables observed to determine the revenue surplus from the previous fiscal period during the first half of the following fiscal year. In this regard, when the observed tax collection of the previous fiscal year exceeds the observed tax collection of an earlier tax collection adjusted by observed macroeconomic variables, the resulting amount is divided among the total number of officials of the institution for further disbursement
Brazil (RFB)	
Chile (SII)	Performance agreement, incentive, variable assignation, quality bonus among others. See http://www.sii.gob.cl/transparencia/2011/planilla_escala_may.html .
Colombia (DIAN)	Achievement of global tax collection goals.
Costa Rica (DGT)	
Dominican Rep. (DGII)	The variable part of remuneration is the quarterly incentives. This financial remuneration depends on meeting quarterly planning goals by sectors and the tax collection goal of the institution. For central offices employees, every incentive is equivalent to the monthly salary, of which 60% of the incentive depends on the fulfillment of particular goals of the area, and the remaining 40% depends on the fulfillment of the quarterly collection goal of the Tax Administration. For regional offices, the quarterly incentive accumulation is divided into 50% for each item, taking into consideration not the total revenue of the organization but rather the collection of that regional office.
Ecuador (SRI)	Criterion 1:- Result of institutional performance and officer's productivity in his job, allowing to reach the institutional objectives and goals. Criterion 2: According to resolution No MRL-2011-000102 of April 25, 2011
El Salvador (DGII)	
Guatemala (SAT)	According to performance evaluation, fulfillment of collection and management goals, and behavioral factors.
Honduras (DEI)	
Mexico (SAT)	N.A.
Nicaragua (DGI)	
Panama (DGI)	The criterion is the pondered average of individual bi-annual evaluations
Paraguay (SET)	Criterion is at hierarchic level, according to the position a participation percentage is defined, in relation to the bonus for achieved collection goal. Medical service is already part of the social benefits assigned to the Finance Ministry officer.
Peru (SUNAT)	
Uruguay (DGI)	The collective goal exists in a variable payment equivalent to 15% of yearly retribution. Its payment is conditioned to the achievement goals engaged. For each goal there is a payment function and it is received in proportion to the work performed in the group and the goal achievement

48. Indicate the annual remuneration (in local currency) for a Junior Auditor and if possible, describe the standard retribution progression that this public servant can reach in later stages of his public administration career path.

PLEASE REFER TO STATISTICAL ANNEX

2.6. Additional Comments

49. If considered appropriate, indicate any additional explanation concerning the answers submitted in this section about human resources.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	At the DGI of Panama, being a General Direction of the Economy and Finances Ministry, we depends completely from the MEF institutional office; so we have a linking role to manage requirements, expedite procedures and requests, coordinate actions, offer assessment regarding the human resources at management and direction levels.
Paraguay (SET)	Even though there is no public administration career guidelines, the parameters used to define it are useful to measure the staff performance.
Peru (SUNAT)	
Uruguay (DGI)	

3. TAX LEGAL FRAMEWORK

3.4. General aspects

50. Is there a General Law (GL) or Tax Code (TC) that regulates the tax legal relation?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

51. If your previous answer was positive, please specify the previous mentioned regulatory law.

Argentina (AFIP)	Law of Tax procedure: Law No. 11683, revised law in 1998, which amended act was adopted by Annex I of Decree 821/98 (published in the Official Gazette on 20.7.1998) and amended rules
Bolivia (SIN)	Bolivian Tax Code: Law No. 2492 (published in the Official Gazette on 08.04.2003), which amended act of December 2004 was approved in Annex No. 1 of Supreme Decree No. 27947 (published in the Official Gazette on 20.12.2004) and amended norms.
Brazil (RFB)	National Tax Code: Act No. 5172 (published in the Official Gazette on 27.10.1966).
Chile (SII)	Tax Code, Decree Law No. 830 of December 31, 1974 and other complementary laws.
Colombia (DIAN)	Tax Procedure: Book Five of the Tax Code, approved by Decree No. 624 (published in the Official Gazette No. 38756 on 03.30.1989) and amended rules
Costa Rica (DGT)	Tax Rules and procedures code: Law No 4755 (published on 05.03.1971)
Dominican Rep. (DGII)	Tax Code: Law No 11-92 (of 05.06.1992) and amended rules.
Ecuador (SRI)	Tax Code: Codification of the Tax Code approved by Resolution No. 9 (published in the Supplement to Official Gazette No. 38 on 14.06.2005) and amended rules.
El Salvador (DGII)	Tax Code, Decree No. 230 (published in the Official Journal No. 241 on 22.12.2000) and amended rules.
Guatemala (SAT)	Tax Code, Decree No. 6-91 (published on 03.04.1991) and amendments, which according to the provisions of Order No. 47-91 (published on 31.05.1991) came into force on 02.10.1991
Honduras (DEI)	Tax Code, Decree 22-97 (published in The Gazette on 30.05.1997) and amended rules.
Mexico (SAT)	The Federal Tax Code: New Code (published in the Official Journal of the Federation on 31.12.1981) and amended rules.
Nicaragua (DGI)	Tax Code: Law No. 562 (published in La Gaceta No. 227 on 23.11.2005) and amended rules.
Panama (DGI)	Administrative Procedures in Tax Matters: Book VII of the Fiscal Code - Law 8 (published in Official Gazette No. 12995 on 29.06.1956) and amended rules.
Paraguay (SET)	Provisions of General Application: Book V of Law No. 125/91 (published 09/01/1992). Subsequently, Law 2421/04 (published on 06.25.2004) issued amendments to various articles of the Law.
Peru (SUNAT)	Tax Code: Legislative Decree No. 816 (published in El Peruano on 21.04.1996), whose Unified Text was approved by Supreme Decree No. 055-99-EF (published in El Peruano on 8/19/1999) and amended rules.
Uruguay (DGI)	Uruguay (General National Tax Law): Title One of Decree-Law No. 14,306 (published 11/29/1974) and amendments, in force since 01.01.1975.

52. Does this GL or TC complies with the guidelines established by 2006 CIAT's Tax Code Model?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI) 1/		X

1/ It is a previous law to the referred model. It comply with the MCTAL guidelines.

53. If your previous answer was positive, please specify in which measure (a lot, a little or almost nothing) these guidelines are complying with your GL's or TC's structure, the legal-tax relation, the taxpayer's rights, T.A's faculties, the main taxation procedures and the sanctioning system.

Argentina (AFIP)	
Bolivia (SIN)	Broadly speaking: a lot.
Brazil (RFB)	
Chile (SII)	A little: however, follow the same structure, regulation in terms of tax infractions and tax crimes and the elimination of the principle of "pay first, litigate later". It is definitely way apart regarding the procedures and doesn't have definitions regarding the tax obligation and its nature.
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	A little: The Title I of the Dominican Rep. Tax Code on the tax general rules, procedures and sanctions follows the guidelines of CIAT model, title IV.
Ecuador (SRI)	
El Salvador (DGII)	A lot: It follows closely the guidelines of the Model, it consider the taxpayers' rights, the capabilities, the tax procedures and the penalty system in large measure, applied to the practices of our country.
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	<p>A lot: While our Tax Code (approved by Decree 816, issued on 21.04.1996 and amendments, which have been collected in the current TUO) is prior to the model of CIAT, its structure is similar. As to whether CIAT Model guidelines are followed for the definition of the following aspects:</p> <ol style="list-style-type: none"> 1) Regarding the legal tax relation. - It should be noted that the Peruvian TC does not contain a definition of this concept (it only defines the tax liability). 2) taxpayers Rights. - Our TC also contains a list that includes most of the rights contained in the Model, but does not recognize the right to submit written consultation nor the right to modify affidavits without applying sanctions (in Peru there is a penalty if the rectifying affidavit increases the originally declared tax liability). 3) Powers of the AT- Our TC, in general, displays the same powers to manage, monitor and collect tax debts, and to penalise. 4) Main tax procedures. - Our TC, in general, is regulated similarly to the Model regarding the procedures of control and coercive collection (collection procedure). 5) There are substantial differences in the evaluation of administrative acts procedure concerning special measures contained in the model and optional evaluation procedure (in Peru, there is a complaint procedure, which, except for purely legal matters, is required before access to the Tax Court). 6) Punitive system. - The Peruvian TC reflects the principle of legality, the classification of the transgression, the types of sanctions, and the gradual nature of the sanction as in the Model. However, in Peru, unlike in the model, the wrongdoing is determined objectively and benign retroactivity is not considered.
Uruguay (DGI)	

54. Indicate GL's or TC's application scope. Check the correspondent options. IT (If applicable to internal taxes), CD (If applicable to customs duties), CNFG (if applicable to Central, National or Federal Government), SG (if applicable to sub-national governments), Others

	TI	CD	CNFG	SG	OTHERS. PLEASE DESCRIBE
Argentina (AFIP)	X		X		
Bolivia (SIN)	X	X	X	X	
Brazil (RFB)	X	X	X	X	
Chile (SII)	X		X		
Colombia (DIAN)	X				
Costa Rica (DGT) 1/	X	X	X		The Code of Regulations and Tax Procedures is applicable in the Administrative Tax Court, to pass resolutions they know on appeal because of legal challenges and appeals that taxpayers stand against decisions issued by the Tax Administration before Court and exhaust administrative resources. The Code of Rules and Procedures is applicable for the tax rule that governs the adversarial process and even reach the Court of Cassation.
Dominican Rep. (DGII)2/	X	X	X		
Ecuador (SRI)	X		X	X	
El Salvador (DGII)	X				
Guatemala (SAT) 3/	X	X			
Honduras (DEI)	X	X	X	X	
Mexico (SAT) 4/	X		X		They are applied by regional governments when they sign administrative collaboration agreement about federal contributions.
Nicaragua (DGI)	X		X		
Panama (DGI)	X	X	X		
Paraguay (SET)	X		X		
Peru (SUNAT)	X	X	X	X	
Uruguay (DGI) 5/	X		X	X	The Decree-Law 14,629 (art. 32) declared applicable to the Unified Customs Tax the Articles 68 and 70 of CT. Law 16,736 (art. 185) makes applicable the Executive Judgment Tax (Chapter IV of CT) for rates and charges collected by the National Customs Office

1/ Applicable to customs duties in a supplementary mode, given the existence of a General Tax Law.

2/ Only title I of the Tax Code is applicable to customs duties

3/ In Customs and municipal relations, the Tax Code is applicable in a supplementary way.

4/ The Customs Law is applicable to the customs duties.

5/ In the case of sub-national governments, not applicable except in jurisdictional and penal issues.

55. Is there a Taxpayer's defender or similar in your country?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT) 2/		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 3/	X	
Uruguay (DGI)		X

1/ The Ministry of Finance have every intention of creating the Unit of Taxpayer Defense and therefore is in support of the Taxpayer inspector, since 2006 bills have been introduced for its creation in the Legislature. In the upcoming years it is planned to implement a project in this matter. However, the legislator will determine its approval.

2/ The SAT has a Taxpayer Legal Orientation and Rights Unit, but doesn't consider is as a Taxpayer Defense Department.

3/ There are two different instances: The one of the T.A., which scope of action is limited by its own sphere of action, and the one of the Ministry of Economy and Finances, which include the T.A., the local and regional governments and the Tax Court. The status and modes of operation are similar.

3.2 Access to Information and notifications

56. Does the GL or TC regulates a duty to provide the T.A. with all type of tax-related information, reports or antecedents by the taxpayers, or by responsible third parties and third parties alien to the legal-tax relation?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

57. Does the duty of providing information mandate a direct request from the T.A.?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The negative response, is because there is a duty to provide information to T.A. But the T.A. has also the authority to request information

58. Is it possible for your T.A. to obtain information periodically, without an individual and special requirement to each taxpayer?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ See Tax Code Art.50 sections. f) and j), as well as the General Law No 01-07 and 04-2011.

59. Regarding limitations on the use of tax information, indicate the correspondent. Check all options you consider correct. TJP (Can be used for Tax and judiciary issues), OJP (Can be used for other judicial procedures, civil law, labor law or commercial law), S (Can be used for Statistics), and others.

	TJP	OJP	S	OTHERS. PLEASE DESCRIBE.
Argentina (AFIP)	X	X	X	
Bolivia (SIN)	X	X	X	
Brazil (RFB)	X		X	
Chile (SII)	X	X	X	Collection purposes of the General Treasury of the Republic. Own purposes the Court of Free Competition. Exchange of information with foreign TAs. Purposes of granting college loans.
Colombia (DIAN)	X		X	
Costa Rica (DGT) 1/	X	X	X	
Dominican Rep. (DGII)	X	X	X	In case of judicial processes, the information can be used only for penal matters, alimony or child support judgments or dissolution of matrimonial regime.
Ecuador (SRI)	X			
El Salvador (DGII)	X	X	X	
Guatemala (SAT)	X			
Honduras (DEI)	X	X	X	
Mexico (SAT) 2/	X	X	X	
Nicaragua (DGI)	X	X		
Panama (DGI)	X		X	
Paraguay (SET)	X		X	
Peru (SUNAT) 3/	X	X	X	When ordered by the Attorney General in cases of presumption of crime or congressional investigation committees, with the consent of the committee concerned and provided that it relates to the case investigated. The information contained in the records of tax procedures can be used, when there is resolution that has been object of consent, if it is for the research or academic study purposes and authorized by the T.A. Information about independent third parties used as comparable by the T.A. in administrative acts events that result from the application of transfer pricing rules is not reserved. Foreign Trade publications made by the T.A., regarding the information contained in customs statements. Supreme Decree No. 226-2009-EF specifies which information could be published. Information requested by the Central Government respecting of their own debts, pending or canceled by taxes whose revenue is in charge of the SUNAT, provided that the need is justified by regulation having the force of law or Decree, is not reserved They also classified information exchanged between the bodies of the T.A. and require to fulfill their own purposes, upon request of the head of the applicant body and under its responsibility. Privileged information exchanged with T.As from other countries in compliance with the terms of international conventions. Information required by the Ministry of Economy and Finance to assess, design, implement, direct and control matters relating to tax and tariff policy, without identifying the taxpayers.
Uruguay (DGI)	X		X	

1/ Can be used for other judicial processes as long as it is requested by the common courts.

2/ In order to have access to tax information in civil, labor and commercial matters, it is specified that they are limited, because in civil matters it will only be provided to the Judges of the Family on alimony, in labor cases only for social security purposes and in commercial matters in certain cases stated in the Administrative Procedures for Execution (PAE).

3/ It has been answered with the understanding that the consultation relates to exceptions regarding the use of the information covered by the tax reserve regulated in the article 85 of the Tax Code TUO.

60. Regarding bank secrecy, answer the following questions. Bank secrecy is defined as a limitation of a T.A. to access banking information for the fulfillment of its purposes.

60.1. Is there banking secrecy in your country?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

60.2. If banking secrecy exists in your country, indicate how it is regulated. C (Regulated by Constitution), L (Regulated by laws), and others.

	C	L	OTHERS. PLEASE DESCRIBE
Argentina (AFIP)		X	
Bolivia (SIN)		X	
Brazil (RFB)	X	X	
Chile (SII)		X	
Colombia (DIAN)	X		
Costa Rica (DGT)		X	
Dominican Rep. (DGII)		X	
Ecuador (SRI)		X	
El Salvador (DGII)		X	
Guatemala (SAT) 1/		X	
Honduras (DEI)		X	
Mexico (SAT)		X	
Nicaragua (DGI)		X	
Panama (DGI)		X	
Paraguay (SET)		X	
Peru (SUNAT) 2/	X	X	
Uruguay (DGI)		X	

1/ Law of Banking and Financial Groups.

2/ Paragraph 5 of Article 2 of Constitution. Art. 140th. to 143th of Law 26702 - SBS General Organic Law of the Financial System and Insurance

- 60.3. Indicate the procedure for the T.A. to access the banking information with tax implication. Check all correspondent options: JA (The T.A. requires judicial authorization to access Information), DCC (The T.A. can access information directly, but case by case), and DA (The T.A. can access information directly, without specifying a case).

	JA	DCC	DA	OTHER. PLEASE DESCRIBE.
Argentina (AFIP)		X		
Bolivia (SIN)		X		
Brazil (RFB)	X			
Chile (SII) 1/	X	X	X	
Colombia (DIAN)			X	
Costa Rica (DGT)	X			
Dominican Rep. (DGII)				The T.A. can access the banking information for specific cases, through the superintendence of Banks (Entity in charge of supervising the financial activities), as long as the request is made by the highest authority of the T.A.
Ecuador (SRI)		X		
El Salvador (DGII)		X		
Guatemala (SAT) 2/	X	X		
Honduras (DEI)	X			Through the National Commission of Banks and Insurance.
Mexico (SAT)		X		
Nicaragua (DGI)	X			
Panama (DGI)		X		
Paraguay (SET)	X			
Peru (SUNAT) 3/	X		X	
Uruguay (DGI)	X			The Bank secrecy is not opposable to the T.A., when the bank itself is investigated. In the scope of the IFPF in case of real estate rentals, the taxpayer requesting exoneration must reveal his bank information to the T.A. Similarly, in the scope of a tax agreement, if the taxpayer lift his banking secret, the terms for tax prescription can be reduced-

1/ The T.A. can directly Access the information, without mentioning a specific case, only by legal disposition and in specific cases

2/ The SAT can request banking and financial information by request to the bank, derived from a review of a taxpayer's tax liability (third party information). However, it remains subject to the discretion of the banking official, due to the limitation of confidentiality signed with bank customers (banking secrecy) regulated by the Law on Banks and Financial Groups. Access to the banking and financial information when derived from the commission of a tax crime can be provided, but by order signed by the competent judge.

3/ Regarding judicial authorization, this refers to the case of Access to liability operations protected by the banking secrecy. Regarding direct access to information without mentioning a specific case, this refers to the cases of assets or neutral operations.

61. Is the use of electronic notifications regulated?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI) 1/		X

1/ It is not regulated, hence it is not operational.

62. Are the electronically submitted Tax returns and payments regulated?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

63. Is the use of electronic signature regulated?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 1/		X
Uruguay (DGI)		X

1/ Legal and IT projects are in process. A SOL electronic key is been used as a electronic signature.

64. Are there electronic signatures validation systems in practice?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET) 1/		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ In Paraguay a new law on electronic signature (Law N° 4017/10) has been approved but has not been regulated yet.

3.3 Tax basis determination system

65. Regarding the tax base determination systems implemented by your GL or TC, indicate the one(s) used in your country. Check the correspondent options. KB (Direct determination or on a known base), PB (Determination on a presumed base), and others.

	KC	PB	OTHERS. PLEASE DESCRIBE.
Argentina (AFIP)	X	X	
Bolivia (SIN)	X	X	
Brazil (RFB)	X	X	
Chile (SII)	X	X	
Colombia (DIAN)	X	X	
Costa Rica (DGT)	X	X	
Dominican Rep. (DGII)	X	X	Mixed base, taking in consideration and without rejecting reliable taxpayers or responsible third party documents or accounting registers
Ecuador (SRI)	X	X	
El Salvador (DGII)	X	X	
Guatemala (SAT)	X	X	
Honduras (DEI)	X	X	
Mexico (SAT)	X	X	
Nicaragua (DGI)	X	X	
Panama (DGI)	X	X	
Paraguay (SET)	X	X	Mixed Base. Use of earlier methods simultaneously in the same taxpayer.
Peru(SUNAT) 1/	X	X	
Uruguay (DGI)	X	X	On mixed base, consisting in a determination on a known base for what is known, and on a presumed base for the rest.

1/ Determination on presumptive tax base applies in the simplified regimes RUS and RER.

66. Indicate the tax determination regimes (general and/or simplified) that might exist for some taxes in your country according to their specific legislations.

Argentina (AFIP)

Simplified regime for Small taxpayers or single tax which include a regime for small taxpayers and a single tax of contributions to the social security.

Bolivia (SIN)

Aside from the General Regime there are the Special Regimes: Simplified tax regime (RTS), Agricultural Unified Regime (RAU) and Integrated Tax System (RAU).

Brazil (RFB)

Determination of the income tax of Legal Persons (IRPJ) base on the Presumed Gain, the Special unified Regime of Taxes and Contributions for the Micro and small Companies (Simple National) and the Regime for Individual Micro-Entrepreneur (MEI).

Chile (SII)

The Law of the Income Tax admits diverse Tax regimes for the companies. The general regime, in which the income by complete accounting is determined, is the most frequent. Next, there are regimes of presumed income, for the small farmers, the medium mining, the small load carriers, the passenger carriers and the real estate operations. In order to benefit from them, legal requirements, related mainly to the volume of sales, must be fulfilled. There are also regimes for small taxpayers who develop certain activities: small workshops, small fishermen, small miners, auxiliaries and small retailers who operate on the streets. Depending on each case, these taxpayers are charged with a single tax that can correspond to a fixed amount or a percentage of the sales. Finally, there are simplified regimes for the companies of minor size, without distinction of the economic activity that they develop. The first one is known as the simplified accounting and it allows, previous authorization, to carry out an accounting based on lists of income and expenses. The second, known as 14 bis, allows that the companies whose annual sales are inferior to 3000 UTM pay the taxes only by the amounts which they distribute to their owners, at any title. Third, the regime of article 14 third, allows that one-person companies, with annual sales inferior to 3000 UTM, and in addition VAT contributors, pay their taxes on base of the annual cash flow.

The VAT Law contains special regimes for small taxpayers, such as craftsmen and small services providers who sell or make benefits to the consumer, previous authorization of the tax administration, who will pay the tax on basis of a monthly fixed quota, determined by groups of activities or taxpayers, modifiable through a supreme decree.

Colombia (DIAN)

VAT simplified regime.

Costa Rica (DGT)

Tax simplified regime (RTS) and in VAT, the Regime for Small Taxpayers and the System of Purchases

Dominican Republic (DGII)

General regime of income Tax for individuals and Legal entities; General Tax Regime to the Transferences of Industrialized Goods and Services (ITBIS), Simplified Regime of the income Tax for individuals and legal entities; Simplified tax regime Tax to the Transfers of Industrialized Goods and Services (ITBIS); Special regimes of exemption (Law 351-67 of casinos, Law 281-68 of Casinos; Law 8-90 of duty free Zones of Export, Law 84-99 of Reactivation and Promotion of the Exports, Law 28-01 of Special duty free Zone of Border Development, Law 158-01 of Tourist Development, Law 56-07 of Textile Chain, Law 57-07 on Renewable Energies, Law 392-07 on Competitiveness and Industrial Innovation, Book Law 502-08 and Library, Law 108-10 of Promotion of the Cinematographic Activity, Decree 4315 of Commercial duty free Zones, Decree 758-08 of tax simplified Procedure , of which two modalities of determination exist (one is based on in income and another is based on purchases).

Ecuador (SRI)

Direct, presumptive and mixed determinations, for all the taxes managed by the Internal Revenue Service. Additionally, Simplified Ecuadorian Tax Regime (RISE).

El Salvador (DGII)

Those mentioned in articles of the 189 et seq. of the Tax Code: Presumed rent for interests, Presumptions founded by difference of Inventories, Direct Control of Operations, Increases of Patrimony and Expenses conducted without verifying the origin, Presumption of taxed income for nonregistered purchase of goods for sale, Presumption of income omitted by misled and not informed documents, Estimation of Taxable Base and Market Price.

Guatemala (SAT)

Regime of Simplified taxation of VAT for Small taxpayers, one of which is equivalent to 5% on gross income. Optative regime of Income Tax based on the gross income.

Honduras (DEI)

Simplified regime on sales tax.

Mexico (SAT)

Consolidated Tax Regime. For the effects of the LISR, companies are considered as holding when they fulfil the following requirements: a) has to be a company resident in Mexico; b) that they own more than 50% of shares with right to vote in another or other controlled societies, inclusively when that property is owned by holding other societies that are as well controlled by the same holding company; and c) that in no case more of 50% of their shares with right to vote are owned by another or other society or societies, except if they are resident of some country which ample agreement of exchange of information. To the consolidated fiscal result will be applied the rate 30% established in article 10 of the ISR law, to obtain the tax to be paid by the holding society in the exercise. (art. 64 of the LISR)

Simplified Regime for specific activities: The following legal entities have to comply with their income tax duties according to the simplified regime: a) The ones dedicated exclusively to freight or passenger ground transportation, whenever they do not mainly provide their services to another corporation resident in the country or abroad, which is considered related party; b) those that are dedicated exclusively to fishing activities; c) These constituted as integrating companies; d) those of agrarian right that are dedicated exclusively to agricultural, farming or Forrestral activities, as well as the other legal entities which dedicate themselves exclusively to these activities; and e) Cooperative societies dedicated exclusively to freight or passengers ground transportation. (Article 79 of the LISR).

Regime for the Cooperative Societies of Production: The cooperative societies of production that are constituted solely by physical people, to calculate the income tax that corresponds to their activities, instead of applying the dispositions in Title II of this Law (General Regime of the Legal Entities), can apply the dispositions in Section I of Chapter II of Title IV (Physical People with Business and Professional Activities). The cooperative societies of production will be able to defer the totality of the tax, until the fiscal year in which they distribute their members the taxable profit that corresponds to them, having to account for it, which will be added with the taxable profit of the exercise and it will be diminished with the amount of profit paid. The income obtained by the cooperative society are not charged with income tax (ISR) provisional payments, and the profits and the advance payments that the cooperative societies grant to their members, will be considered as assimilated to the income benefit for a subordinated personal service and the dispositions in articles 110 and 113 of this Law are applied. (Article 85 of the LISR).

Regime of the non-profit organizations: The legal entities referred to in the articles 95 (labor unions, employers associations, agricultural, livestock farmers, fishing association, Chambers of Commerce and industry, forestry, civil schools of professionals and the organization that group them, associations and limited liability companies of public interest, charity institutions, purchase cooperative societies, organizations (that according to the law group the cooperative societies, mutualistic societies, societies or associations of civil character, associations of family parents and civil associations of colons) and 102 of this Law, as well as the specialized societies of investment of retirement funds, are not contributors of income tax, unless otherwise stipulated in article 94 of this legal ordering. Their members will consider as surplus to distribute solely the income provided in cash or goods. Also, this regime will be applicable for the investment societies indicated in the Law of Societies of Investment, except for the societies of investment of capitals. The members or shareholders of the societies of investment referred to in this paragraph, will be taxpayers contributors according to what is stipulated in this Law. The legal entities mentioned in the article will determine the surplus of the year calendar, corresponding to their members or shareholders, diminishing the income obtained in that period, with the exception of the indicated in article 109 of the LISR and those by which the definitive tax has been paid, the deductions authorized. (Article 93 of the LISR).

Single Business Tax: The legal entities who are subject to the income tax , such as mercantile societies, civil societies, cooperative societies of production, associations in participation, among others. In order to calculate the IETU, the taxpayers will have to consider the totality of the income obtained in an fiscal year except the deductions authorized for that period, and apply the rate of the 17,5% on the result. (Art. 1 of the LIETU).

Preferential tax and multinational corporations tax regimes: The residents in Mexico and the residents abroad with permanent establishment in the country, are forced to pay the tax by the income in cash, goods, services or financial assets, subjects to preferred fiscal regimes that they obtain through entities or foreign legal figures in which they participate, directly or indirectly, in the proportion that correspond to them by their participation in them, as well as by the income they obtain through organizations or foreign legal figures that are legally established abroad. Are considered as income subjects to preferred tax regimes, those that are not taxed abroad or they are taxed with an income tax inferior to 75% of the Income tax that would be caused and paid in Mexico, in the terms of Titles II or IV of the LISR, according to the case. (Article 212 of the LISR). In the case of the multinational companies; the corporate entity who have operations with associated branch residing abroad are compelled to determine their accumulated income and deductions, considering for those operations the prices and amounts of reciprocation that would have been used with or between independent parties in comparable operations. In the opposite case, the tax authorities will be able to determine the accumulated income and authorized deductions of the taxpayers, by the determination of the price or amount of the reciprocate returns in operations between associated branch, considering for those operations the prices and amounts of equivalent returns that would have used independent branches in comparable operations, with legal entities resident in the country or abroad, as well as with individual and permanent establishments in the country of residences abroad, as well as in the case of the activities made through trusts. (Article 215 of the LISR).

In the case of the Personal income tax, in addition to the general regime, there is an intermediate regime and a regime of small taxpayers (REPECOS).

Intermediate Regime: Applicable to individuals who perform exclusively business activities, whose income obtained in the immediate previous fiscal year would have not exceeded \$4,000,000.00 (323,000 USD). In order to determine the tax, all incomes perceived (effective or any other type) must be considered, to the total of income minus the deductions, and on the base the rate of 5% will be applied to determine the calculation of the monthly payment that will have to advise to the federal organization in which it is located. Once determined the state payment it will be compared with the federal ISR, for which once the state payment subtracted, only difference of the corresponding ISR will be paid. This is anticipated in article 134 of the LISR.

Small taxpayers regime (REPECOS): Take into account the income obtained in the fiscal year, whose origin comes from business activity to a maximum of \$2,000,000.00 (161,000 USD). Also, the tax calculation is made based on the volume of sales to which a rate of 2% is applied to the difference which results from withdrawing from to the total of the income the equivalent to four times general the monthly minimum wage of the geographic area of the taxpayer. Payment that must be made at authorized offices of the federal organization in which the income are obtained. This is stated in article 137 of the LISR.

In the case of the VAT, in addition to the general regime, there is a regime of small taxpayers (REPECOS), which defines an estimate of the monthly tax of individuals. (Art. 2-C of the LIVA).

Nicaragua (DGI)

Simplified Regime of Fixed Quota, on basis of parameters of space, volume of sales, location of the premises, monthly income of C\$ 480.000,00 (Four hundred eighty thousands Cordobas) annual. The general regime is from that point on.

Panama (DGI)

n.a.

Paraguay (SET)

Within the framework of the IRACIS, there is a presumptive regime based on gross income and other two for the one-person business when they are not required to keep accounting books and for the public passenger transportation. Also, there is a special regime for the assembly plants, a special regime for the small companies that replaces the IRACIS and the IVA, and another regime similar to this for the agricultural income taxpayers segment.

Peru (SUNAT)

For the Income Tax of companies or third category, there are two regimes: General Regime (Performing business activities developed by legal entities and individuals) and Special Regime (with restrictions for certain economic activities and that their annual income do not surpass \$ 525,000. (Soles) Additionally a New Simplified Unique Regime system exists (New RUS), that allows the payment of taxes to small taxpayers, without having the necessity to take countable registries

Uruguay (DGI)

Single tax, minimum VAT, Corporate income tax

3.4. Period of prescription

67. Is there a general prescription period for the T.A's rights?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

68. If your previous answer was affirmative, indicate the prescription period.

Argentina (AFIP)	Tax-related: 5 years. On Social Security resources: 10 years
Bolivia (SIN)	Article 59 of The Bolivian Tax Code states that the actions of the T.A. to monitor, investigate, verify, and control taxes, determine tax liability, impose administrative penalties and exercise the power to tax enforcement expire after 4 years. The term to impose a penalty for tax violations prescribes after 2 years.
Brazil (RFB)	The prescription period is five years.
Chile (SII)	To review taxpayers' returns, liquidate or pay a tax or tax related penalty, 3 years from the date on which payment became due. If the return is not filed or is filed within malicious false statements it increases to six years. Action to prosecute tax violations preventing the payment of tax; 3 years. For tax crimes actions, 5 or 10 years, depending on whether it is a misdemeanor or a crime.
Colombia (DIAN)	General term of two years for determination, exemptions 5 years and payments 5 years.
Costa Rica (DGT)	According to Article 51 of the CNPT (Code of Tax Regulations and Procedures), the action of the Tax Administration prescribes after three years. The same term applies to demand payment of the tax and interest. The previous term was extended to 5 years for taxpayers not registered with the T.A. or those who are registered but who have submitted statements classified as fraudulent and have not submitted the affidavits.
Dominican Rep. (DGII)	Actions for requesting affidavits and actions for tax code crimes or tax laws breaches prescribe after three (3) years.
Ecuador (SRI)	The Tax Code says: "Art 55. - Collection action prescription period. - The obligation and action for the recovery of tax credits and interests, as well as fines for breaches of the formal duties, shall lapse within five years from the date they were due, and, in seven years, from the one in which the relevant statement was due, if this was incomplete or if it is not been filed. If payment facilities are granted, prescription will operate in respect of each share or dividend from its respective maturity. In the event that the tax administration has acted to establish an obligation that must be satisfied, the action to collect prescribes within the same time provided in the first paragraph of this article, counted from the date on which the determination act becomes final, or the date when any claim against an enforceable administrative decision or court order end against the determinative act mentioned above. The prescription must be expressly alleged by those who claim benefit from it, a court or administrative authority may not declare it on their own."
El Salvador (DGII)	The period of prescription of the rights of the T.A. is 10 years, and requires statement by the interested party. The Tax Administration shall be competent to declare that it is effective. In the case of withholding obligations and perception, they do not prescribe.
Guatemala (SAT)	4 years. The Tax code regulate the general prescription term, and also establishes a special prescription of 8 years when the taxpayer or responsible is not registered with the T.A. Similarly, it stipulates a prescription term of 5 years for tax infractions and tax crimes.
Honduras (DEI)	5 years
Mexico (SAT)	The general term is 5 years in agreement with art. 146 of the Federal Tax Code.
Nicaragua (DGI)	Four (4) years the ordinary one. Six (6) the special one.
Panama (DGI)	The rights don't prescribe, they expire. Only obligation prescribe. In this conception the legislative system contemplates these figures even if they are used inappropriately. The prescription period vary according to the tax and the obligation: 7 years for collection, 15 years to pay the sum withhold and 3 years for the T.A. determination through additional payment. For the VAT, the collection right prescribes after 5 years.
Paraguay (SET)	The prescription period is 5 years beginning on January 1st of the year following the maturity of the obligation?
Peru (SUNAT)	To determine the tax obligation, request payment and apply penalties, the T.A. action prescribes: a) after 4 years if an affidavit has been submitted. b) After six (6) years if an affidavit as not been submitted. c) After ten (10) years when the perception or retention agent has not paid the retained or collected tax.
Uruguay (DGI)	The general term period is five years starting at the end of the fiscal year in which the obligation is generated? The referred term is extended to ten years in case of the following circumstances: When the taxpayer or accountable has incurred in fraud, non-compliance with the obligation of registering, non-compliance with the fall of the generative event, failure to submit returns, and in case the tax is determined by the tax collection organization, when it did not have knowledge of this fact. In case of tax agreement the term of prescription can be reduced from 10 years to 4 years and from 5 years to two years, with prior dispense of the banking secret.

69. Regarding the causes on interrupting the prescription period, indicate the correspondent options. AA (Deriving from an administrative action), AD (deriving from the actions done by the liable subject of the tax obligation) and others.

	AA	AD	OTHERS. PLEASE DESCRIBE
Argentina (AFIP)	X	X	
Bolivia (SIN)	X	X	
Brazil (RFB)	X	X	
Chile (SII)	X	X	Judiciary request. (article 201, section 3 of the Tax Code)
Colombia (DIAN)	X	X	
Costa Rica (DGT)	X	X	
Dominican Rep. (DGII)	X	X	The prescription is suspended in the following cases: 1) By appeal, administrative or judicial, in any case until the decision or sentence would have authority of res iudicata. 2) Until a lapse of two years a) if the taxpayer of responsible has not complied with the obligation of filing the corresponding tax return or filing it with false statements, b) for the notification to the taxpayer of the beginning of the control or administrative audit
Ecuador (SRI)	X	X	
El Salvador (DGII)	X		
Guatemala (SAT)	X	X	Derived from judiciary actions
Honduras (DEI) 1/	X	X	
Mexico (SAT)	X	X	
Nicaragua (DGI)	X	X	
Panama (DGI)	X	X	
Paraguay (SET)	X	X	
Peru (SUNAT)	X	X	
Uruguay (DGI)	X	X	

1/ Although articles related to prescription of the Tax Code were derogated, the Administrative Procedure Law (Art. 150) stipulates that in matters not provided for in this Law shall also apply the general principles of administrative procedure and, in their absence, the rules of the Code of Civil Procedure.

3.5. Infractions and penalties

70. Regarding the type of infraction for non-compliance indicated in your GL or TC, check the correspondent(s) option: for nonpayment of tax debt=1; For improperly requesting reimbursements, benefits or fiscal incentives=2; for improperly accrediting positive or negative or apparent tax credits=3; for non-compliance with the duty of registering in the taxpayer Registry=4; For failing to issue and request proofs of payment=5 ; for non-compliance with bookkeeping regulations=6; For not submitting timely returns and communications=7; for resistance, obstruction, negative attitude or towards the actions of the TA= 8; Other breaches not mentioned that you consider important=9

	1	2	3	4	5	6	7	8	9
Argentina (AFIP)					X	X	X	X	
Bolivia (SIN)	X	X	X	X	X	X	X	X	Failure to update data provided to the taxpayer registry.
Brazil (RFB)	X	X	X		X	X	X	X	
Chile (SII)	X	X	X	X	X	X	X	X	Non-accidental loss of tax documents. Clandestine business or industry practice. Traffic of false invoices. Fraudulent announcement of beginning of activities.
Colombia (DIAN)	X	X	X	X	X	X	X	X	Erroneous information on transfer pricing.
Costa Rica (DGT)	X	X	X	X	X	X	X	X	
Dominican Rep. (DGII)	X	X	X	X	X	X	X	X	Elaboration and clandestine commerce of taxed products. Falsification of tax values.
Ecuador (SRI)	X	X	X	X	X	X	X	X	
El Salvador (DGII)	X	X	X	X	X	X	X	X	Non-compliance with the registry and inventory control in relation to the presentation of the Fiscal Judgment.
Guatemala (SAT)	X			X	X	X	X	X	Failure to inform the T.A. about registry data modifications. To acquire products or services without requesting the invoice or to offer products or services without including the VAT Price.
Honduras (DEI)	X		X		X	X	X	X	
Mexico (SAT)	X	X	X	X	X	X	X	X	Obligation to render accounts of financial statements and omissions regarding tax obligations.
Nicaragua (DGI)	X	X	X	X	X	X	X	X	To use two or more invoices ranges non issuance of invoices, to bring false information and elaboration or clandestine commercialization of taxed products.
Panama (DGI)	X	X	X	X	X	X	X	X	
Paraguay (SET)	X	X	X	X	X	X	X	X	
Peru (SUNAT) 1/	X	X	X	X	X	X	X	X	
Uruguay (DGI)	X	X	X	X	X	X	X	X	

1/ Review articles 172 to 178 of the Tax Code.

71. Regarding the types of penalties that are applied for tax violations, check the correspondent option(s). Prison=1; Fine=2; Confiscation of the assets related to the infringement=3; Temporary closing of the business=4; Suspension and destitution from public servants=5; Suspension or revocation of a business or professional license=6; Loss of concessions and possibilities of obtaining subsidies=7; Indicate other penalties not included that might be considered important=8

	1	2	3	4	5	6	7	8
Argentina (AFIP)		X	X	X		X		
Bolivia (SIN)	X	X	X	X	X		X	
Brazil (RFB)	X	X					X	
Chile (SII)	X	X	X	X	X	X		
Colombia (DIAN)	X	X		X		X	X	
Costa Rica (DGT)		X		X				
Dominican Rep. (DGII) 1/	X	X	X	X	X	X	X	
Ecuador (SRI)	X	X	X	X	X	X		Imprisoning, definitive confiscation, suspension and annulation of patent.
El Salvador (DGII)	X	X	X	X		X		
Guatemala (SAT) 2/	X	X	X	X		X	X	
Honduras (DEI)		X	X	X	X			
Mexico (SAT)	X	X	X	X	X	X	X	
Nicaragua (DGI)		X		X		X	X	Administrative intervention of the business
Panama (DGI)	X	X		X				
Paraguay (SET) 3/	X	X		X				
Peru (SUNAT)		X	X	X				
Uruguay (DGI)	X	X		X				

1/ Prison time applies only for tax crimes.

2/ The Tax Code specifies that the temporary closing of businesses granted by the judicial tribunal can be substituted with a fine equivalent to 10% of the gross income declared by the infringer during the last monthly period previous to the imposition of the penalty. However, this amount goes to the private funds of the judicial court.

3/ Fraud crimes described in the tax law don't include prison time. However, prison time penalizes the tax evasion regulated in the Paraguayan penal code.

72. Are there criteria for adjusting penalties?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

73. Does your T.A. have the power to waive penalties?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

74. Indicate the normative which grant this power.

Argentina (AFIP)	
Bolivia (SIN)	Article 6 (Principle of legality reserved by law) of law 2492- Bolivian Tax code
Brazil (RFB)	Law N° 9430 of 1996, art. 44, and law N°9532, of 1997
Chile (SII)	Article 56 of TC (economic and penal interest) Article 106 of the TC (Fines) article 56 of TC (Fines) powers of the Financial Service
Colombia (DIAN)	Not applicable
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	The TC categorization stipulates: "Art. 54- remittal- Tax debts can only be remitted or canceled by law, for the amount and with the requirements that the law determines. Interests and fines resulting from tax obligations can be remitted by resolution of the highest competent tax authority and when the legal requirements are fulfilled. So no other institution intervenes, nor the Presidency.
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	Established in articles 74 and 146-B of the Tax Code of the Federation.
Nicaragua (DGI)	Law N°562 – Tax Code of the Republic of Nicaragua, in its article 128 and 129.
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

75. Indicate the number of emitted penalties and their amount during 2006-2010. In case there is no information for all the years, please provide as much information as possible.

PLEASE REFER TO STATISTICAL ANNEX.

76. For the year 2010 or the most recent data , indicate the number of sanctions and their amount, specifying the details on type of sanctions

PLEASE REFER TO STATISTICAL ANNEX.

77. Indicate how interests on late payments are determined. If several rates are applied, please indicate them.

Argentina (AFIP)	By resolution of the State Secretary for Treasury, it can not exceed twice the rate of the National Bank of Argentina
Bolivia (SIN)	In the current tax code there is no interest for late payment.
Brazil (RFB)	Interests for late payment are fixed monthly or by fraction of month, calculated in agreement with the monthly rate of the special system of payment and custody (SELIC), with a minimum percentage of 1% per month.
Chile (SII)	Every tax or contribution unpaid in the legal timeframe is affected by an interest rate of 1.5% per month or fraction of month of delay. The interest is not applied if the delay is caused by the Internal Tax Service or Treasury Service.
Colombia (DIAN)	Quarterly resolution on base of certification by the Superintendence of finances.
Costa Rica (DGT)	Article 57 of CNPT (Interests charged to the subject): Without any action required by the T.A., any payment made after the term produces an obligation of interest, along with the tax debt. Through resolution, the T.A. fixes the interest rate, which must be equivalent to the average of the active rates of the state banks for business credits, and can never exceed by more than ten points the basic rate fixed by the Central Bank of Costa Rica. This resolution must be produced every six months, at least. Interests must be calculated taking as reference the effective rates since the moment when the tax had to be paid until its effective payment. These interests won't be cancelled, except in case of error by the administration. Reformed by laws N°6999, 7535 and 7900. In addition to the interest charged for delay in payment, an additional fine of 1% by month or fraction of month from the expiry of the time limit for payment. (Art 80 and 80.2 of the CNPT)
Dominican Rep. (DGII)	Article 27 of the Tax Code states as compensation for 30% interest above the effective rate of interest set by the Finance Board for each month or part month of delay.
Ecuador (SRI)	The tax obligation not paid in the time limits set by regulation cause an annual interest equivalent to 1.5 times the rate of reference for ninety days established by the Central Bank of Ecuador, since the date of expiry until the date of its extinction. This interest will be calculated based on the interest rates of each quarterly period of default for each month of arrears without fractioning the months. A fraction of a month is counted as a full month. This system of interest charges will also apply for all defaulted obligations generated by law to the benefit of the state, excluding the financial institutions, as well as the non-compliances by employers with their obligations to the Ecuadorian Social Security Institute.
El Salvador (DGII)	The yearly interest for payment default corresponds, in article 1 of Legislative Decree N°720 of November 23, 1993, to a rate equivalent to the active interest on credit rate applied by the financial system and, after sixty days of payment default, by four additional points. The interests are applied by month or fraction of month.
Guatemala (SAT)	Article 58 of the Tax Code dictates that interests in favor of the T.A. will be calculated on the pending amount and will be equivalent to the maximum interest rate determined by the Tax Financial authority within the first 15 days of January and July of each year, in agreement with the bank rate for active operations during the previous period. Article 92 of the Tax Code establishes that in case of delay in payment, for the amount of the tax will be multiplied by a factor 0.0005 with the total number of days of default.
Honduras (DEI)	Not existing.

Mexico (SAT)	<p>When contributions are not covered on the date or within the time fixed by the tax provisions, the amount is updated from the month in which payment should have been done and until the same is made, plus fees must be paid as a compensation to the Federal Treasury for failure to pay on time. The charges are calculated according to the amount of contributions or benefits updated for the period referred to in this paragraph, the rate that results from adding those applicable in each year for each of the months in the period of updating the contribution or use in question. The surcharge rate for each month of delay will be the result of increasing by 50% the one fixed annually by the Federal Congress.</p> <p>Surcharges will be pending for up to five years, except in the cases referred to in Article 67 of this Code, cases in which charges are pending cause to be extinguished the powers of tax authorities to determine the contributions or uses omitted and accessories, and calculated on the total tax credit, excluding charges themselves, the compensation referred to in the seventh paragraph of this article, implementation costs and fines for violation of tax provisions.</p> <p>In cases of tax obligations guaranteed by third parties, charges will be calculated on base of the amount required and to the extent of the guarantee, if not paid within the statutory period. When the payment was less than appropriate, charges will be calculated on the difference. Interests are charged for each month or fraction of month that elapses from the date on which payment should have been done and until it is made. When charges calculated by the taxpayer are below those determined by the tax office, it must accept the payment and shall require the remainder.</p> <p>The check received by the tax authorities to be presented on time and not paid will result in the payment of the check amount plus a compensation that will be always 20% of the value, and shall be required regardless of the other concepts present in this article. To this end, the authority will require the drawer of the check so that, within three days, make payment along with the aforementioned compensation of 20%, or proves conclusively, from documentary evidence, which was held on payment or that such payment is not made for reasons solely attributable to the lender. After the prescribed period without obtaining payment or demonstrate any of the matters mentioned above, the tax authorities require and charge the amount of the check, the compensation referred and other accessories to match, by implementing administrative procedure, without prejudice of the responsibility if considered necessary.</p> <p>If permission to pay in installments is obtained, the deferrals also generate charges. Article 8 of the Revenue Act of the Federation, provides that, when the Code allow it, the rate charged for extension can be upgraded, the rate of surcharge will be 1 percent per month in the case of installment payments in installments up to 12 months. In the case of installment payments in installments over 12 months to 24 months, the rate of surcharge will be 1.25 per cent per month and 1.50%, in the case of payments over 24 months, as well as for deferred payment terms. It is published in the Official Journal of the Federation by the Ministry of Finance</p>
Nicaragua (DGI)	<p>The penalty interest corresponds to 5% (five percent) per month or part month of delinquency, on the unpaid balance, which is cleared from the date incurred in arrears and the days that it lasted. In the case of the collector or retainer charge will apply a surcharge of 5% (five percent) per month or fraction of months in arrears on the unpaid balance. In the case of Income Tax (IR) failed to be paid by the taxpayer, a surcharge of 2.5% (two and half percent) per month or part month in arrears on the unpaid balance. In no case, the accumulated charges referred to in this article may exceed the equivalent of 50% (fifty percent) on the unpaid balance.</p>
Panama (DGI)	<p>Section 1072A states that claims by the National Treasury shall bear interest arrears per month or fraction of month, starting from the date on which the credit should have been paid and until terminated. The default interest shall be two (2) percentage points above the market reference rate indicated annually by the Bank Superintendence.</p>
Paraguay (SET)	<p>The penalty interest is fixed for each day of delay, in addition to the fine for default of payment. It is totaling an amount of 0.05% daily until the day of the extinction of the obligation.</p>
Peru (SUNAT)	<p>The default Interest Rate (TIM) is charged on the amount of tax not paid within the time limits specified in Article 29 of the Tax Code. SUNAT set the TIM regarding taxes it administered or whose collection it was in charge, which shall not exceed 10% (ten percent) above the monthly active average market rate in national currency (TAMN) published by the Superintendence of Banking and Insurance the last working day of the previous month.</p>
Uruguay (DGI)	<p>The monthly surcharge, calculated daily, is prescribed by the Executive and shall not exceed by more than 10% (ten percent) the maximum rates set by the Central Bank of Uruguay or, failing that, the rates of previous quarter's average market operations of concerted bank lending without adjustment clause for terms of less than one year.</p> <p>Fees are currently set by Decree 274/008 of 09/06/2008 and are capitalized quarterly, and are calculated by increasing with 10% the last quarter of the market average rate for large and medium enterprises issued by the BCU for current operations bank credit in MN, concerted without adjustment clause for terms of less than one year.</p>

78. Indicate the interest on late payment legally valid during 2006-2010. Indicate if there are several.

PLEASE REFER TO STATISTICAL ANNEX.

3.6. Tax crime

79. Is tax crime categorized in your legislation?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

80. If your previous answer was affirmative, specify the law applicable to tax crimes.

Argentina (AFIP)	Act 24769 regulates tax crimes.
Bolivia (SIN)	Law N°2492 of August 2, 2003 – Bolivian Tax Code.
Brazil (RFB)	Law N°8137, of December 27, 1990
Chile (SII)	Article 97 CT N°s. 4, 5, 8, 9, 10, 12, 13, 16, 22, 23, 24, 25 and 26 _Articles 100, 101, _Articles 30 section 5 _Art. 64 Law 16.271 on tax assigned by reason of death and live donation Art. 97 section six, Law Decree 824 of 1974 on revenue law. Art. 27.2 section five Law Decree 825, of 1974 on tax on sales and services
Colombia (DIAN)	Law 599 of 2000.
Costa Rica (DGT)	Chapter III of the CNPT (Tax rules and procedure code) , articles from 89 to 98
Dominican Rep. (DGII)	Dominican Tax Code, articles 232 to 245 and general rules of the Penal code and penal procedure code.
Ecuador (SRI)	Art. 342 and followings of the Tax Code and the established in other laws such as special fraud cases.
El Salvador (DGII)	Articles 249, 249-A, 250, 250-A, 251, 283, 284, 285, 287 of the Penal Code.
Guatemala (SAT)	Decree of the Congress N° 17-73 (Penal Code)
Honduras (DEI)	Tax Code and Penal Code
Mexico (SAT)	Chapter “Tax crimes” of article 92 to 115 of the Tax Code of the Federation
Nicaragua (DGI)	Penal Code.
Panama (DGI)	Each tax has its category. The Income tax is regulated by article 752. The VAT tax is regulated by the section 21 of the article 1057V.
Paraguay (SET)	Art. 261 of Paraguayan Penal Code(Law 1160/97)
Peru (SUNAT)	Legislative Decree N°813 – Tax Penal Law, published on April 20, 1996
Uruguay (DGI)	Article 110 Tax Code (Decree Law 14.306 of November 29 1974) regulates the tax crime of fraud and the article 111 regulates the crime of public encouragement to not pay taxes. Law Decree 15.294 of 23/6/1982 – art. 19 – Crime of appropriation of the retention and collection agents.

81. Is your T.A. in charge of the penal action?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI) 1/	X	

1/ The Tax Fraud crime can be prosecuted only if denounced by the Director of the DGI.

82. Indicate the number of condemnatory sentences during 2006-2010. In case there is no information for all these years, please provide as much information as possible

PLEASE REFER TO STATISTICAL ANNEX

3.7 Revision of Administrative Actions

83. Regarding ways to request administrative evaluations on tax matters review the options permitted in your country. A (Administrative procedure within the T.A.), TF (Through Administrative Fiscal Court or similar), and TJ (Through Justice courts or judicial procedure).

	A	TF	TJ
Argentina (AFIP)	X	X	X
Bolivia (SIN)		X	X
Brazil (RFB)	X	X	X
Chile (SII)	X	X	X
Colombia (DIAN)	X		X
Costa Rica (DGT)	X	X	X
Dominican Rep. (DGII)	X	X	X
Ecuador (SRI)	X		X
El Salvador (DGII)		X	X
Guatemala (SAT)	X		X
Honduras (DEI)	X	X	X
Mexico (SAT) 1/	X	X	X
Nicaragua (DGI)	X	X	
Panama (DGI)	X	X	X
Paraguay (SET)	X	X	X
Peru (SUNAT)	X	X	X
Uruguay (DGI) 2/	X		X

1/ The Tax court is the Fiscal and Administrative Federal Justice court.

2/ The jurisdictional entity in charge of declaring the validity or nullity of administrative acts is the Administrative Tribunal, which by its structure is classified out of the judicial power, assimilated to an additional power of the state.

84. Regarding the authority which receives the administrative appeal that will be arbitrated in the T.A., check the corresponding option. D (to the Department that issued the act), HS (to the hierarchic superior), IAE (to an independent administrative entity).

	D	HS	IAE
Argentina (AFIP)	X	X	X
Bolivia (SIN)			
Brazil (RFB)	X		
Chile (SII)	X		
Colombia (DIAN)	X		
Costa Rica (DGT)	X	X	
Dominican Rep. (DGII)	X		
Ecuador (SRI)	X	X	
El Salvador (DGII)			
Guatemala (SAT)	X		
Honduras (DEI) 1/	X	X	
Mexico (SAT)		X	X
Nicaragua (DGI)	X		
Panama (DGI)	X	X	X
Paraguay (SET)	X		
Peru (SUNAT)	X		
Uruguay (DGI)	X	X	

1/ In both cases the conclusive authority is the Minister Director of the DEI.

85. Is it necessary to exhaust the administrative evaluations (within the T.A. or through administrative tax court) before using the judicial way?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT) 1/	X	
Uruguay (DGI)	X	

1/ For the administrative claims it is necessary to exhaust the administrative evaluations, while through protective action to the judicial power it is not necessary.

86. Do these administrative reviews interrupt the T.As execution acts?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI) 1/		X

1/ Nullity action to the Administrative court allows the taxpayer to request the suspension of the executive tax sentence.

87. If your previous answer was positive, specify all the interrupted acts.

Argentina (AFIP)	Determination of tax and addendum, resolution of application of administrative penalties. Control actions and infringements in issues of social security matters.
Bolivia (SIN)	Disputed administrative resolutions, determinative resolutions, and resolutions on penalties.
Brazil (RFB)	Interrupt the calculated time of prescription. The 5 years terms for the credit prescription only starts after the final verdict by the public Administration of the administrative review presented by the taxpayer.
Chile (SII)	As stated before, it interrupts the tax obligation process, which determination is then in administrative review. According to law n°20322, by application of a new, gradually applied, administrative procedure which will come in force in the whole territory in February 2013, the presentation of the mentioned resource (now legally admitted) does not suspend the issuance of the tax payment.
Colombia (DIAN)	All. The tax determination and the implementation of penalties which are disputed at government level and demanded in litigation court, however don't affect their execution.
Costa Rica (DGT)	n.a.
Dominican Rep. (DGII)	The actions of determination of the tax obligation.
Ecuador (SRI)	All administrative acts, except the one of closure.
El Salvador (DGII)	The liquidation process of the determined tax is interrupted and the charge to the account of the taxpayer who has appealed is suspended. In addition the disputed action is suspended and left as it was initially at the time of the beginning of the control process.
Guatemala (SAT)	Tax Administration resolution
Honduras (DEI)	Interrupts the payment of the adjustment
Mexico (SAT)	Actions in the administrative execution procedure (PAE) art. 145 of the Federation Tax code.
Nicaragua (DGI)	Upon request of the taxpayer, who must state it in the text of the appeal as the Tax code stipulates it, regarding the contested resolution.
Panama (DGI)	Collection action
Paraguay (SET)	The enforced collection doesn't take place while it is disputed.
Peru (SUNAT)	The appeals launched within the timeframe, in the T.A. administrative procedure as well as in the tax court procedure, suspend the debt collection, while the judicial procedure doesn't suspend the collection except if the judicial court orders a protective measure.
Uruguay (DGI)	

88. Is it necessary to deliver payment before appealing via administrative procedures?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 1/		X
Uruguay (DGI)		X

1/ The payment or the presentation of a collateral is requested for determined actions, and not for all actions, if the appeal is presented in due time.

89. If your previous answer was negative, specify if a guarantee on the debt is required.

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

90. Does the concept of “positive silence” apply in the case that the T.A. does not comply with the established deadlines for resolving appeals?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 1/		X
Uruguay (DGI)		X

1/ What applies is a negative silence, while the resolution denying the claim is processed.

91. Indicate which judicial authorities are competent for tax-related judicial claims.

Argentina (AFIP)	National Taxes. Claims to Federal courts, (First instance), appeal court, national congress, Supreme Court of the nation (extraordinary recourse) National Tax: Claim to the Federal Court (1st instance), Court of Appeals. Chamber, Supreme Court of Justice's Office (Extraordinary Appeal). Social security claims: Federal Social Security Chamber, Supreme Court of Justice's Office (Extraordinary Appeal). National Taxes. Claims to Federal courts, (First Instance), appeal court, national congress, Supreme Court of the nation (extraordinary recourse)
Bolivia (SIN)	Does not exist.
Brazil (RFB)	To all instances
Chile (SII) 1/	In Chile there are to regimes, depending on the territory of the claim. In regions XVIII, I, II, III, IV, VII, IX, XI and XII, the Tax and Customs court in competent. IN regions , V, VI, VIII, X, XI, XIII and XVII, the Regional Director in his quality of jurisdictional court.
Colombia (DIAN)	Court and State council, depending on the case
Costa Rica (DGT)	The administrative court and the civil financial court will be administered by the following entities: a) Administrative courts and civil finance courts. b) Administrative and appeal courts. c) Administrative and finances supreme court d) The First chamber of the supreme court.
Dominican Rep. (DGII)	Administrative Court, Supreme Administrative Court and Criminal Courts (only for tax crimes)
Ecuador (SRI)	To the district tax courts and to the national court of justice, constitutional judges and constitutional court.
El Salvador (DGII)	Administrative section of the constitutional court, both of the supreme court of justice of El Salvador.
Guatemala (SAT)	Economic courts and penal courts
Honduras (DEI)	Administrative court, fiscal administrative court, administrative appeal court and supreme court.
Mexico (SAT)	Circuit courts of the judicial power of the Federation (constitutional protection recourse)
Nicaragua (DGI)	By way of protective (amparo) lawsuit, to the constitutional section of the supreme court, is the general rule. As exception it is possible to use the administrative action which is presented to the administrative court of the supreme court of justice.
Panama (DGI)	Once the administrative reviews are exhausted.
Paraguay (SET)	In the administrative instance, the taxpayer has 18 days from the resolution of administrative reconsideration to proceed judicially.
Peru (SUNAT)	Contentious Administrative Claims are filed to: 1. Administrative Court of the Superior Court of Justice of Lima. 2. Civil Courts (Inside the country) 3. Temporary Civil Chamber of the Supreme Court. 4. Chamber of Constitutional Law and Social Justice Supreme Court of the Republic. The writ of protection (amparo) is filed in the courts, to: 1. Constitutional court 2. Civil Court
Uruguay (DGI)	To analyze the validity of administrative actions, once the administrative reviews have been exhausted, the Administrative Appeal Court is competent. Exceptions can be opposed (defenses) in the judgments executed by the administration, with right to double instance and including the viability of raising the case in a later trial. For Damages claims, a fast judicial procedure with possibility of second hearing and including a third hearing (to the Supreme Court of Justice), as long as the requirements are met.

1/ The regime of the Tax and Customs Court shall be definitive from 2013 for all regions. The second instance is the Court of Appeals and the Supreme Court

3.8 Additional comments

92. If considered appropriate, indicate any additional explanation concerning the answers submitted in this section about the tax legal framework

Argentina (AFIP)	<p>Question 76: The referred penalties are only those that apply the General Tax Directorate (DGI).</p> <p>Question 79: The referred penalties are only to those that apply General Tax Directorate (DGI). The table does not include formal sanctions applied by the operating area (agencies AFIP - DGI) for not having data. Source of data: Management Control System, Memo 10 Fisca, Annex 4 – Production of formal Summaries, SEFI – Consultation of material Summaries .</p> <p>Question 80: Fines and closures are only applied by the General Tax Directorate (DGI). The table does not include formal penalties applied by Agency for not having data. Source of data: Management Control System, Memo 10 Fisca, Annex 4 - Formal Production Summaries, SEFI - Consultation Summaries Materials; System Relevant Actions, Closures made effective.</p>
Bolivia (SIN)	There is no complaint procedures, since there are appeal and cassation procedures.
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	<p>Question 79: According to what is stated in Article 637 of the E.T. sanctions may be imposed by separate resolutions or official settlements. Based on consultation in the program GESTOR (601) on the application of the resolutions handed down over the years, the amount of sanctions imposed and the value of penalties accepted by taxpayers with the Division of Payment Management were indicated. Additionally, the official screening assessments (501) was consulted to quantify the value of the sanctions imposed by the administrative act, establishing the difference between the value paid by the T.A. and the value recorded by the taxpayer in private settlement.</p>
Costa Rica (DGT)	
Dominican Rep. (DGII)	<p>In relation to section 3.7 it should be noted that the Tax Dominican legal system has a tax administrative procedure and the court procedure with the Administrative Law Court (First Instance), the Supreme Administrative Court (Appeal) and the Supreme Court of Justice (supreme Court). The ordinary criminal courts are entitled to know the tax offenses. In early 2011, there were 7.477 cases in appeals for reconsideration, corresponding to 735 taxpayers. Of these, 57% correspond to companies and the others are individuals. Also there were 85 cases in contentious appeals, of which 95% are societies.</p>
Ecuador (SRI)	<p>Question 79: In 2010 priority was given to information and prevention from enforcement or penalty, which is why there was a decrease in the number of penalties applied.</p> <p>Question 80: The conditional suspension of prosecution is a constitutional option that suspends the prosecution and punishment of imprisonment if certain conditions are met, which may include community work, among other social service options. The figure for "Confiscation of material effects object of the infringement" corresponds to provisional seizures in different stages under the procedure (removal, abandonment, donation, destruction or auction). The legal control of goods available to the IRS is temporary or permanent seizure. It has no powers of confiscation.</p> <p>Questions 91, 92 and 95: Special appeal review has no suspensive effect or cause the positive administrative silence in favor of the taxpayer.</p>

El Salvador (DGII)	<p>In relation to question 87, here are some clarifications: The judgments have been obtained, a personal condemnation of the legal representative of the taxpayer processed, so he was sentenced to 3 years, which was replaced by community service. The second was a conciliation process and the subject provided real estate property in payment, and the last taxpayer was condemned to 7 years in prison for the crime of money laundering because it was proved prior to the offense of Tax Evasion. It should be noted that the cases decided were reported to the Attorney General's Office in 2007, so there are cases that were reported in the same year and that have not yet reached this stage of judgment. It is important to note that the Salvadoran criminal legislation in this type of crime, the figure includes Excuse acquittal (Art. 252 Penal Code), so there are several cases of those sent to the prosecutor that have not been to courts because taxpayers have decided to pay the tax before determination</p>
Guatemala (SAT)	<p>Question 80: The Tax Code defines that the temporary closure of companies or businesses granted by the Judicial Tribunal can be replaced by a fine equivalent to 10% on gross income declared by the transgressor in the last month preceding the imposition of the penalty. However, this amount is transferred to the private funds of the judiciary</p>
Honduras (DEI)	<p>There is a significant failure in the administrative collection system, to demand payment in late payments to the Taxpayer, since the Department of Collections fails to receive the payment before the judicial stage, so there is a huge deficit in executive requests for payment, in which taxpayers hide, conceal and fraudulently transfer all their assets to avoid being seized, it is necessary and essential that the National Commission of Banking and Insurance intercede to Central Risk against delinquent taxpayers.</p>
Mexico (SAT)	<p>Regarding question 86, about whether the T.A. is the plaintiff in the prosecution, by constitutional mandate (Article 21 of the Constitution of the United Mexican States) the monopoly of criminal action in Mexico is with the Attorney General, who proceeds with the claim. However, Revenue Service through its competent administrative unit and the Federal Tax Office will be intervening in criminal proceedings as this has the character of complainant against tax crimes, and then there are crimes where the Tax Administration Service must appear as prosecutor to make the Attorney General aware of the crime and able to prosecute.</p>
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	<p>Responses from Section 3.7 describe how to deal with administrative reviews under the Tax Code. Administrative remedies (review, reconsideration and appeal to the superior) regulated by the General Administrative Procedure Act are not considered here.</p>
Uruguay (DGI)	

4. TAX PROCEDURES

4.1 Taxpayer Registration

93. Are all taxpayers required to be registered in the T.A.'s Registry of Taxpayers?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII) 1/		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET) 2/	X	
Peru (SUNAT) 3/		X
Uruguay (DGI)	X	

1/ Self-employed individuals and retired people are not taxpayers because there is no income tax.

2/ Salaried individuals are not taxpayers due to IRPF's lack of contribution or existece.

3/ Only dependent workers are excluded.

94. If your answer to the previous question was negative, extend the information regarding those taxpayers which are not required to register.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	The taxpayer is obliged to inform the T.A. when he or she conducts activities through the Home Activities Statement. In the case of Chilean law every individual is born with RUT (UIN) and only in the case of legal entities is the T.A. responsible for granting this RUT, action to be done once the entity is created. Any birth or death of individuals is reported immediately to the T.A.
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	Among taxpayers who are not compelled to register are those who don't have an independent economic activity, i.e. working in a relation of dependency, those who have only financial revenues, the shareholders of companies, among others
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	Dependent workers, through income tax withdrawals.
Uruguay (DGI)	

95. Indicate the number of registered taxpayers during 2006-2010. If you do not have the information for all the years, please provide as much information as possible. It is important clarifying that we understand as registered taxpayers those taxpayers whose periodic tax obligations must be registered by the T.A. while active taxpayers are those who have had an interaction with the T.A. at least in the last two (2) years

PLEASE REFER TO STATISTICAL ANNEX.

96. Indicate the composition of the taxpayers registered between 2006 and 2010. If you do not have the information for all the years, please provide all information you have in hand. In the case of individuals with business activity, please indicate if they are accounted in the column "Natural persons" or in the column "Legal entities".

PLEASE REFER TO STATISTICAL ANNEX.

97. Indicate the distribution of registered taxpayers during 2006-2010, according to the types of taxes to which they are subject. If you do not have the information for all the years, please provide as much information as possible. In the case of individuals with business activity, please indicate if they are accounted in the column "Personal income Tax" or in the column "Corporate income Tax".

PLEASE REFER TO STATISTICAL ANNEX.

98. Which T.A.'s area (s) is (are) responsible for the Taxpayers Registry?

Argentina (AFIP)	Sub Division General of Collection - Director of Collection Programs and Standards.
Bolivia (SIN)	The Collection Management area and population register of the National Tax Service
Brazil (RFB)	Secretaria da Receita Federal do Brazil, agency of the Ministry of Finance is responsible for the registration of Companies, Individuals, Rural Properties and Civil Construction Works for which tax records are generated.
Chile (SII)	The SII has a unit depending from the Sub-division of control, which coordinates all the actions regarding the taxpayer registry.
Colombia (DIAN)	Sub-division of Management and Customer Service.
Costa Rica (DGT)	The Collection Divisions, specifically the sub-division of the Unique Tax Registry.
Dominican Rep. (DGII)	Department of Registration and Reorganization of Taxpayers
Ecuador (SRI)	Tax Services division of the General Direction, regarding definitions and procedures. Tax services of regional Directions, regarding execution.
El Salvador (DGII)	The area of Registry and Tax assistance which depends from the General Internal Revenues Directorate
Guatemala (SAT)	Department of Management of the Administration of Tax Collection and Management.
Honduras (DEI)	In the regulatory area it is the Department Taxpayer Assistance and Tax Counseling. In the operational area, there is the Taxpayer Assistance Office of the Regional Authorities.
Mexico (SAT)	The General Division of Services to Taxpayers.
Nicaragua (DGI)	The Collection division, in coordination with the Division of assistance to taxpayers.
Panama (DGI)	The Department of Taxpayer Assistance
Paraguay (SET)	The General Collection division.
Peru (SUNAT)	Intendancy of Taxpayer services – INSC, by its logo
Uruguay (DGI)	The Division of Collection, area of Unique Taxpayer Registry.

99. Regarding the registration process in the Taxpayers Registry, check the correspondent option. O (On site attendance required), V (Virtual, can be completed on line), and others.

	O	V	OTHER. DESCRIBE.
Argentina (AFIP) 1/	X	X	
Bolivia (SIN)	X		
Brazil (RFB)		X	Can be obtained through private system.
Chile (SII) 2/		X	
Colombia (DIAN)	X		
Costa Rica (DGT)	X	X	
Dominican Rep. (DGII) 3/	X	X	
Ecuador (SRI)	X		
El Salvador (DGII)	X		
Guatemala (SAT)	X		
Honduras (DEI)	X		Can be requested by third parties.
Mexico (SAT)	X	X	It can be started by Internet, but completed in person. It can also be done in person through a public notary.
Nicaragua (DGI)	X		Presently we have the preliminary registration on the web; next the taxpayer must complete the registration in person.
Panama (DGI)		X	
Paraguay (SET)	X		
Peru (SUNAT) 4/		X	Legal entities can be registered through a public notary.
Uruguay (DGI)	X		

1/ Some procedures are on site (e.g. Getting CUIT, Biometric Data, and Tax Code Level 3) and the rest is done online. (Address, Economic Activity, compliance certification, etc.).

2/ 90% of individuals do it online.

3/ The process of incorporating the registration can be done in two ways: making the request in person at the offices of the T.A. or by filling out the request via the Virtual Office.

4/ The process over the Internet is always a pre-registration. In that sense, it is partly on site. Those wishing to register enter a set of data over the Internet and then go to the Taxpayer Service Center for identifying the person and activating the RUC, simplifying the time from 7 to 3 minutes.

100. Regarding registration and incorporation of the Information to the taxpayers' registry, check the corresponding option.

	IN REAL TIME	THROUGH A SUBSEQUENT PROCEDURE
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

101. Does the Taxpayers Registry operates with a Unique Identification Number (UIN)?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/	X	
Guatemala (SAT) 2/	X	
Honduras (DEI)	X	
México (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ In Salvador it is named Tax Identification Number (TIN).

2/ In Guatemala the Tax Identification Number (TIN) is used for tax management

102. In the case where the Taxpayer Registry operates with a UIN, does this number derive from the personal ID number or the commercial society Registry?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN) 1/	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 2/	X	
Guatemala (SAT)		
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI) 3/	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT) 4/	X	
Uruguay (DGI)		X

1/ Derives from the citizenship ID card.

2/ Birth certificate for individuals and legal foundation act for the legal entities.

3/ For national individuals the UIN number comes from the Identity cards.

4/ Yes for individuals, and no for legal entities.

103. In case where the Taxpayers Registry operates with a UIN, are there controls applied to verify the validity of the number?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Regarding foreigners, additional controls are in process.

104. In case the Taxpayers Registry operates with a UIN, do public and /or private organizations use this number to register the taxpayers' economic transactions?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI) 1/		
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ Base on Art. 56 of Decree 17-2010, all contracts established in the national territory or those concluded abroad need to include the National Tax Registry to be effective for tax or commercial purposes.

105. In case there are different numbers to identify taxpayers, specify them according to the type of liable taxpayer (i.e. large corporations, exports, etc.)

Argentina (AFIP)	n.a.
Bolivia (SIN)	n.a.
Brazil (RFB)	No. CPF: Individuals, No. CNPJ: Business, No. CIS: Construction, No. State registration: T.A. Province and S.S. N°: T.A. of the city
Chile (SII)	There is no more than one UIN per taxpayer.
Colombia (DIAN)	n.a.
Costa Rica (DGT)	In our Tax Administration, the registration of taxpayers is made with the identity card number for identification of both individuals and legal entities. For foreigners, the tax authorities assigned a tax identification number, the same as the one the system assign consecutively.
Dominican Rep. (DGII)	n.a.
Ecuador (SRI)	Different numbers of taxpayer identification are not used.
El Salvador (DGII)	n.a.
Guatemala (SAT)	They are identified with a Tax Identification Number (TIN) assigned to all taxpayers, individuals, legal entities, large, medium or small. To categorize or classify the taxpayers, there is as an attribute to the TIN in the database.
Honduras (DEI)	n.a.
Mexico (SAT)	n.a.
Nicaragua (DGI)	<p>All the UIN is composed of fourteen characters:</p> <p>Foreign Individuals Residents: the first is the letter R indicating that it is a resident alien, the following three digits indicate the country of origin, the following eight digits correspond to a row, the following is a check digit and corresponds to the condition according to Immigration.</p> <p>Non-resident Foreign Natural Person: the first is a letter indicating that E is a non-resident alien, the following three digits are the country of origin, the following is a nine-digit number and the row corresponds to a numeric check digit.</p> <p>Legal Entity: The first character is a letter indicating that J is a registered organization, the next two digits are the type of Legal Entity (LLC, Corporation, Civil, Non-profit, religious, etc..) the fourth digit will correspond to the nature of the PJ (Private, Mixed and State) the following nine digits correspond to a consecutive number and the check digit number.</p> <p>Natural Person (National): the structure for the national person will be the No. Certificate.</p> <p>Individuals who have no identity card - Administrative RUC: shall consist of the letter A that indicates the administrative system, the next 3 digits corresponds to the code of nationality (558), the 9-digit following a row and the check digit number.</p> <p>Individuals who have no identity card - General System and Fixed Fee: Composed by the letter N indicates that it is national; the next 3 digits are the code of nationality (558), the 9 digits following in a row and the verifying digit.</p>
Panama (DGI)	n.a.
Paraguay (SET)	n.a.
Peru (SUNAT)	They are identified by prefixes, the prefixes "10" are defined for the natural or physical persons, and the prefixes "20" for legal persons.
Uruguay (DGI)	The DGI assigned a unique registration number to each taxpayer.

107. Is the taxpayer compelled to inform about changes in his registry situation?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)		
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

108. Is the non-compliance with this obligation for updating the registry situation penalized?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI) 1/	X	
Mexico (SAT)		
Nicaragua (DGI) 2/	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT) 3/	X	
Uruguay (DGI)	X	

1/ In compliance with Article 177 of the Tax Code.

2/ In agreement with the legal base of section 1 of Art. 126 and section 1 of Art. 127 of the Law N° 562 Code tax of the Republic of Nicaragua.

3/ The penalization exist but its enforcement is reduced

109. Can your T.A. unilaterally modify the Taxpayer Registry?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI) 2/	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The modification of the registry can be made when a T.A. official verifies physically the domiciliation of the taxpayer. The modification (economic activity, address, commercial name, etc.) is authorized after the visit.

2/ According to technical regulation 13-2003, section 3

110. Does the Taxpayer Registry have automatic updating mechanisms based on third parties information or on the T.A. itself?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI) 1/	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 2/	X	
Uruguay (DGI) 3/		X

1/ Assets of the taxpayer are updated.

2/ It only verifies that the taxpayer is still in activity.

3/ There are pre-programmed updating processes, independents from users, but they are not all automatic.

111. Briefly describe how the updating and deputation of the Taxpayers Registry is done. Indicate how often these processes take place and provide some results indicators.

Argentina (AFIP)

The updating process is made by statement of the taxpayer, by crossing data with other agencies (e.g. Date of Death) or centralized Processes. The AFIP monthly data deputation/update are, the following, among others: Tax registration deactivation –for failure to submit payment to DJ or Mono-tax – Tax registration activation, by submission of DJ.

Bolivia (SIN)

Due to the submission of Income tax, reflecting no activities for six consecutive months, the Number of Identification Tax of a specific taxpayer change to a state of "Automatic inactive"

Brazil (RFB)

The update of data registry are made base on request from the taxpayer or by initiative of the Tax Administration, when the inspector identifies some cadastral irregularity. Inscriptions In the registry were: 534.98 thousands (2006), 608.4 thousands (2007), i.e. (2008), 685.3 thousands (2009) and 659.6 thousand (2010). Modifications in the registry were: 921.9 thousand (2006), 977.6 thousand (2007), n.a... (2008), 1,566.9 thousand (2009) and 1,790.1 thousand (2010). Written off from the registry were: 192. 4 thousand (2006), 200.8 thousand (2007), n.a. (2008), 242.5 thousand (2009) and 244.3 thousand (2010).

Chile (SII)

Individual UIN are submitted weekly to the Civil Registry informing about births and death, plus foreigners. In case of legal entities the regulation compels the taxpayer to inform the T.A. of any change

Colombia (DIAN)

The taxpayer updates the information voluntarily; Through UIN updating campaigns, it can be constantly updated

Costa Rica (DGT)

The instructional document DR-DI-17-2010 is the one explaining the procedure to update of the Unique Tax Registry.

Dominican Republic (DGII)

To issue tax vouchers the taxpayer is visited and the proof of residence and the economic activity are verified. Periodic visits for verifying compliance are made. There is an element of the tax code (Art. 50 tax code) which mandates the registry data to be updated within 10 days of any modification with virtual or paper forms to complete and submit the modifications taking place

Ecuador (SRI)

The optimization and depuration of the registry of Taxpayers is performed each year, and under the parameters: a) That the taxpayer has been registered in the UIN registry for a term of more than a year from the date of automatic suspension from the UIN; b) That the taxpayer has not updated his registry information within the year prior to the date of automatic suspension from the IUN; c) That the taxpayer has no VAT proceeds refunds in process at the date of suspension of the IUN; d) That the taxpayer, at the date of automatic suspension from the IUN, has no active documents in the referred regulation of sales and purchases documents and has not requested authorization for printing in the year immediately prior to the date of suspension from the IUN; and that in the T.A. databases there are no report of transactions by the taxpayer through third party information during the year prior to the date of automatic suspension of the

El Salvador (DGII)

The optimization and depuration of the Registry are performed yearly, to detect double IUN, but in minor quantities. Depuration and updates of the information of large and middle Taxpayers are performed more frequently

Guatemala (SAT)

The taxpayer just have to go to any Tax Office or Agency to submit the necessary requirements (documents), according to the updated data. The updating form is one of the documents that must be presented to register the update which are indispensable to operate. By law it is the taxpayer who must update his data within 30 working days.

Honduras (DEI)

The update of the Registry of Taxpayers is performed on request of the taxpayer or through the information contained in the income tax return of each fiscal period, o through crossings of information with the database of others institutions

México (SAT)

The Central Administration of taxpayer Identification generates various programs with the goal of keeping updated the Federal Registry of Taxpayers (RFC), these processes are performed of the following way: a) Update of the registry of taxpayers of the SAT (RFC) through of the strategic update Model at RFC (MOEA), which compares the data of the RFC with information presented by the taxpayer through of the tax cycle and with information generated by diverse areas which integrate the SAT. This model allow identifying areas of opportunities in terms of RFC update, through analyses of the interaction of the taxpayers with the different areas of the SAT, the sources of information which intervene in model and serve as analyses for optimize and update the registry of taxpayers: 28 basic sources (returns presented by the taxpayer himself), 17 sources of control (SAT activities towards the taxpayer) and 11 sources of third party information(indirect references); b) Update of the taxpayers' registry (RFC) an express request by internal areas which integrate the SAT; and c) Update of the taxpayers' registry (RFC) by law, from changes in the tax legal system.

The ways in which the updates are applied are: a) Through of processes massive with the support of the General Administration of Communications and Technologies of the Information (AGCTI); b) with the support of the local administrations services to the taxpayer; and c) At central level (IDC).

In 2010 the following updates took place: MOEA (606,430 taxpayers), request of SAT areas (480 taxpayers) and Legal Dispositions (239 taxpayers).

Nicaragua (DGI)

Update of taxpayer's assets, the procedure used for this update is the annual return of the taxpayer, and is performed when the return is incorporated in the system.

Panama (DGI)

n.a.

Paraguay (SET)

The data updates result from of the statement of the taxpayers

Peru (SUNAT)

The deactivation of the taxpayer is done by sending it to the inactive sector of the VAT, in a registry with no movement (Affidavits presented) for a time period.

Uruguay (DGI)

The mechanisms for update are from third party information as well as from the Tax Administration itself. The information of individuals is updated fundamentally by third party information, an example is the information monthly received from the Social Provision Bank (BPS) which manages contributions to the social security. The T.A. itself updates weekly the official addresses modifications received through affidavits.

Given specific parameters, such as the beginning of activities, type of company and transfers, a universe is selected, which is submitted to the following deputation analysis: a) that during the controlled period, generally the three last years, no proof of request of documents was issued, presentation of affidavits, payments, certificates of credit, certificates of validity, registry modifications, no tax actuation in BPS; b) C and data to cease of activity are crossed with BPS information in this entity no activity must be registered either. If BPS activity is detected, even with no sign of activity in DGI, the cease of office is not recognized.; c) the periodicity of this processes is annual is always a requirement which start POR (Operative Collection Planning) d) Individuals who are considered inactive are not registered for control of payments, returns, requests of third party information, retentions of income or links to other registry information

112. Regarding consultations to the Taxpayers Registry check the correspondent option.

	AVAILABLE IN REAL TIME	AVAILABLE AT A LATER TIME
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT) 1/	X	X
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Depending on the process requirements, it can be consulted in real time and for users who do not need fully updated information, Data warehouse can be consulted with some days of difference.

113. Is the Access to Taxpayers Registry require previous authorization mechanisms according to the users' profiles in order to prevent the public servants from accessing Information that is not related to their job?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT) 1/	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ There is a permanent monitoring of Politically exposed person (PEP).

4.2 Information and assistance to the taxpayer

114. Regarding information and assistance channels to taxpayers, check the corresponding options. P (Physical attendance), T (Call-Center or phone), I (Internet), W (writing), and Others.

	P	T	I	W	OTHERS. PLEASE EXPLAIN
Argentina (AFIP)	X	X	X	X	SMS
Bolivia (SIN)	X	X	X	X	E-mail (BIT), leaflets, bulletins and now the Tax culture program.
Brazil (RFB)	X	X	X	X	Conversations with accountant unions and other professional associations.
Chile (SII)	X	X	X	X	
Colombia (DIAN)	X	X	X	X	
Costa Rica (DGT)	X	X	X	X	
Dominican Rep. (DGII)	X	X	X	X	
Ecuador (SRI)	X	X	X	X	
El Salvador (DGII)	X	X		X	
Guatemala (SAT)	X	X	X	X	
Honduras (DEI)	X	X	X	X	
Mexico (SAT)	X	X	X		
Nicaragua (DGI)	X	X		X	Writing to the consulting service of the Tax Legal Department.
Panama (DGI)	X	X	X		
Paraguay (SET)	X	X	X	X	
Peru (SUNAT) 1/	X	X	X	X	
Uruguay (DGI)	X	X	X	X	

1/ Written answers are only for organizations, (Associations, unions, etc...) never to individuals.

115. Indicate the number of queries managed by information channel and assistance to the taxpayer during 2006-2010. If you do not have the information for all the years, please as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

116. Is there a set of frequently asked questions that standardize the taxpayers' orientation criteria?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET) 1/		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The implementation of the frequently asked questions (FAQ) into the system, is in process .

117. If the answer to your previous question was positive, indicate if the frequently asked questions link, is accessible to taxpayers through Internet.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII)		
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ There is a "frequent questions" section regarding fiscal printers on the website of the DGII.

118. If your answer to the previous question was positive, indicate the number of hits to these frequently asked questions base during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX.

119. Are there any Pre-filled returns or drafts which are sent to taxpayers?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)		X
El Salvador (DGII) 2/		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 3/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 4/	X	
Uruguay (DGI) 5/		X

1/ Only apply for the taxpayers of the simplified tax regime (based on purchases).

2/ However, pre-made returns of the Income tax are prepared for the employed individuals only, automatically prepared in the tax windows of the areas of taxpayers assistance and these are sent by email to the agents of the Finance Ministry.

3/ There is a modality called automatic statement in which information about individuals is pre-loaded online. The taxpayer must access this program through internet and obtain a pre-completed statement which in some cases is pre-calculated.

4/ Pre-made returns are no sent to the taxpayers. They are only viewed in the official website for their confirmation, if they are correct.

5/ In process.

120. If the answer to your previous question was positive, indicate the number of pre-made returns or drafts during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX.

4.3 Income Tax Return and payment

121. Regarding different procedures for submitting income tax returns, check all the correspondent options. P (Paper statement), T (using technological means – floppy disk, CD, diskettes etc.), I (Can be submitted by internet), and others.

	P	T	I	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X	X	
Bolivia (SIN)	X	X	X	Using cell phones text messages (SMS), as long as there are no changes in the affidavits.
Brazil (RFB) 1/	X		X	
Chile (SII)	X		X	
Colombia (DIAN)	X		X	
Costa Rica (DGT)	X		X	
Dominican Rep. (DGII)	X		X	
Ecuador (SRI)	X		X	
El Salvador (DGII)	X	X	X	
Guatemala (SAT)	X		X	
Honduras (DEI)	X	X	X	
Mexico (SAT)	X	X	X	In bank counter using an electronic format that is installed on the computers of authorized credit institutions and Local SAT Modules. Statements are presented using installed electronic formats.
Nicaragua (DGI)	X		X	
Panama (DGI)	X	X	X	
Paraguay (SET)	X	X	X	
Peru (SUNAT)	X	X	X	"Pago Facil" (easy payment) system, allowing submitting the statement without forms to fill on site.
Uruguay (DGI)	X	X	X	

1/ From 2011, only income tax returns via Internet will be allowed.

122. Provide statistics on the amount of submitted returns according to the support used during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX.

123. Indicate who captures the information from paper based returns. Check all correspondent options.

	THE T.A. ITSELF	IT IS OUTSOURCED
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB) 1/		X
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII) 2/	X	
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)	X	X
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET) 3/	X	X
Peru (SUNAT) 4/		X
Uruguay (DGI)	X	

1/ It won't apply from 2011.

2/ Approximately 71.9% of the received returns are online.

3/ The large majority, except the large taxpayers' returns, are outsourced.

4/ Outsourced by the banks.

124. About different submission channels and /or payment, check all the corresponding options. B (can be presented through banks), I (Can be submitted via Internet), O (Can be submitted at the T.A. offices.), C (Can be submitted by cell phone), PC (Can be submitted through private collection services), and others.

	B	I	O	C	PC	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X	X		X	
Bolivia (SIN)	X	X		X		
Brazil (RFB) 1/	X	X			X	
Chile (SII)	X	X		X		
Colombia (DIAN)	X	X				
Costa Rica (DGT)	X	X				
Dominican Rep. (DGII)	X	X	X			
Ecuador (SRI)	X	X				
El Salvador (DGII)	X	X	X			
Guatemala (SAT)	X	X				
Honduras (DEI)	X	X				
Mexico (SAT)	X	X	X			Annual returns of Individuals by phone.
Nicaragua (DGI)	X	X	X			
Panama (DGI)	X	X	X			
Paraguay (SET)	X	X	X			
Peru (SUNAT) 2/	X	X	X			
Uruguay (DGI) 3/	X	X	X		X	

1/ From 2011, only internet returns will be submitted.

2/ Submission in offices applies only to large taxpayers.

3/ Banks only receive payments.

125. When returns and /or payments are received by the banks, is there a compensation for this service?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

126. If banks are compensated for returns and /or received payments, indicate the agreed compensation method checking all correspondent options. P (percentage of collection), D (number of days of custody for the money before its transfer to the TA), T (by transaction) and others.

	P	D	T	OTHERS
Argentina (AFIP)	X		X	
Bolivia (SIN)			X	
Brazil (RFB)	X	X		
Chile (SII)				
Colombia (DIAN)		X		
Costa Rica (DGT)	X			
Dominican Rep. (DGII) 1/			X	
Ecuador (SRI)		X	X	
El Salvador (DGII)		X	X	
Guatemala (SAT)	X	X	X	
Honduras (DEI)	X	X	X	
Mexico (SAT)			X	
Nicaragua (DGI)		X		
Panama (DGI)	X	X	X	
Paraguay (SET)			X	
Peru (SUNAT)			X	
Uruguay (DGI) 2/	X	X	X	

1/ When the payment is made through the bank website the cost of the transaction is paid by the taxpayer.

2/ The methods of retribution considered include banks as well as private services of collection and payment.

127. If banks are compensated for returns submitted and /or received payments, indicate if there are control mechanisms to identify delays of accreditation of the funds to the T.A.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI) 1/		
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ This question cannot be answered; it is an issue of the General Treasury of the Republic, belonging to MHCP.

128. If the answer to the previous question was positive, indicate the applied penalties.

Argentina (AFIP)

The system of collection identifies the transactions of payments entered out of the terms established in the agreement and automatically cashes the credit interests of payment out of the agreed term, as long as the delay is equal or superior to 3 days and equal or inferior to 60 days. The corresponding penalties out of these terms are paid separately by administrative payment order. The same interest rates as for the rates for late payments by taxpayers are applied.

Bolivia (SIN)

The applicable penalty is a fine for late payment in the collection accreditation, which consists in the payment of 0.3% (first time) and 0.6% (following occurrences), of the total non accredited amount.

Brazil (RFB)

Fines, administrative sanctions, late payment interests, warning, Suspension of the service, etc.

Chile (SII)

n.a.

Colombia (DIAN)

Money is accredited by the Bank of the Republic on the accounts established by the Directorate of Public Credit and National Treasury. In case of delayed collection the Tax Code stipulates the payment of interest at the rate provided by the Financial Superintendence. In case of recidivism the cancellation of the authorization to collect can be considered. (Article 677 of the ET).

Costa Rica (DGT)

The rate of discount of the Central Bank of Costa Rica plus 5 point as base percentage divided by 30 days for the determination of the daily percentage.

Dominican Republic (DGII)

The contracts stipulate the non-payment of the commissions for tardy transactions.

Ecuador (SRI)

The IRS maintains a conciliation process for tax collection, by which the debit of the values of collection of financial institutions accounts to the Treasury Single Account is controlled, process which reconciles the collected and debited amounts. If the tax is not debited within the deadlines set by the IRS, a penalty interest applies on the value not deducted from the fund, which will be calculated daily at the default rate that rules the amount payable for tax purposes from the date on which resources had to be paid to the day it occurs..

El Salvador (DGII)

There are penalties for not delivering the returns and payments received. This control is centralized at the General Treasury Direction. A fine is applied, with an interest rate on the amount not entered to the national treasure for each day of delay.

Guatemala (SAT)

The most important misconduct and their respective penalties are:

a) Not depositing the full amount, in the terms of the agreement.

Penalty: The first five violations of the year will be charged with the non-deposit of the percentage determined by the highest rate reported at the time or the higher lending rate, plus five bonus points. After five failures the penalty will be doubled.

b) Submit forms with encoding errors.

Punishment: Commission shall not be recognized by the affected party, plus Q.100 per teamwork.

c) To deliberately alter the current date of collection, with the purpose of transferring funds to other dates, duly verified.

Penalty: 1% daily on the amount not deposited timely and commission discounted for that amount.

d) Delay the sending of documents and files except by force majeure, acts of God or act of government.

Penalty: Q.500 day after the deadline of 5 days.

e) Delay the presentation of a document after five days of claim.

Penalty: Q.500 per document.

Honduras (DEI)

Daily closings of the collection system In el FENIX are checked, which gives the warning when the value of the collection by the banks has not been credited to the Central Bank of Honduras account. If the term of four days (4) is passed and the bank has not received the credit the corresponding penalty is the passive rate plus 10 points, example, if the passive is 14, 10 points are added which will give 24% of the value left unaccredited. This percentage is divided in 360 days and se multiplied by the number of days of tardiness.

Mexico (SAT)

Authorized Institutions of credit pay interests to the Treasure of the Federation, in case of untimely transfer, complying with the provisions of the Financial Law of the Federation and service Regulation.

Nicaragua (DGI)

This question can not be answered, being a subject of the General Treasury of the Republic, belonging to the MHCP.

Panama (DGI)

n.a.

Paraguay (SET)

Penalties for non-compliance with the contract

Peru (SUNAT)

The collection agreement sets the following penalties:

a) Penalties for delays in the terms for the collection front payment in the accounts of the beneficiaries.

If the "BANK" doesn't pay the collected amounts in the agreed terms, the penalty equivalent to the PENALTY interests will take place without additional procedure, except by fortuitous event or Act of God; in this case the BANK will communicate in writing to sunat within three working days following the cause of the delay. If the payment take place after the deadline, the penalty interests will be calculated on base of the active rate in national currency (TAMN) determined by the Bank and Insurances Superintendence published the first working day the month of effective payment, adjusted by a factor 1.196. The PENALTY interests will be calculated from the date where payment had to take place until the date of effective payment, interests being capitalized daily. When the amount corresponding to the default interest paid would not have been wholly or partially paid within nine (9) business days after notification by the "SUNAT", that amount or the balance will be updated from the tenth day, until the payment day, applying the formula given in the previous paragraph. Disclaimers that may be incurred by the "BANK" shall be submitted to the "SUNAT" properly supported within the same timeframe

b) Penalties for delays in the sending of information

If the "BANK" does not send the information within the prescribed period, it shall be liable to a fine equivalent to two percent (2%) of the fee that applies to all credit note for each day of delay in the shipment. For the purposes of applying this sanction information shall be deemed submitted when "SUNAT" has accepted it (rejected information transfer shall be computed as undelivered). If the effect of reprocessing the rejected transfer of information shows a difference in favor of "SUNAT" the "BANK" will return to "SUNAT" that amount according to established procedures and should recognize the difference in favor of "SUNAT". The penalties referred to their respective updates are credited to the account enabled on the bank indicated by the "SUNAT".

Uruguay (DGI)

Various penalties are in place in the contracts and agreements signed with the collaborating entities. For non-compliance with terms the sanction is the application of the highest legal interest rate. In case of errors in the transfer of data's, fines apply.

129. On the different types of payment for tax debts, indicate the option(s) that your country allows. C (Cash), CH (Banks check), AT (Bank account transfer), CC (by credit card), and others.

	C	CH	AT	CC	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X		X	Direct debit, Automatic debit by credit card, through ATMs
Bolivia (SIN)	X	X	X		
Brazil (RFB)	X	X	X		
Chile (SII)	X	X	X	X	
Colombia (DIAN)	X	X	X	X	Assets, CERTS, TIDIS, CEDETUR, Financial bonds.
Costa Rica (DGT)	X	X	X		
Dominican Rep. (DGII) 1/	X	X	X	X	Online banking (directly by the taxpayer)
Ecuador (SRI)	X	X		X	Agreement of debit
El Salvador (DGII)	X	X		X	Credit notes of Public treasure issued by the TA
Guatemala (SAT)	X	X	X	X	
Honduras (DEI)	X	X			Electronic banking payment
Mexico (SAT)	X	X		X	Electronic fund transfers.
Nicaragua (DGI)	X	X	X		
Panama (DGI)	X	X	X		
Paraguay (SET)	X	X	X		Via payments on the current tax account through credit balances of the taxpayer or transfers from other taxpayers.
Peru (SUNAT)	X	X	X	X	
Uruguay (DGI)	X	X	X		

1/ In case of cash payments, the limit are 10,000 Dominican pesos. The payment through credit cards is only available for renovating the motor vehicle registration document.

130. Indicate automatic validation mechanisms that might exist for data entry. Check all correspondent option. A (from arithmetic errors), R (Registry errors), PE (Tax period errors), PB (errors of pending balances), and others.

	A	R	PE	PB	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X	X		Application form. Tax registration.
Bolivia (SIN)	X	X	X		
Brazil (RFB)	X	X	X		Type of activity and code of address.
Chile (SII)	X		X		
Colombia (DIAN)	X	X	X	X	Validation of the technical specifications when entering the information.
Costa Rica (DGT)	X	X	X	X	
Dominican Rep. (DGII)	X	X		X	
Ecuador (SRI)	X	X	X		From forms versions.
El Salvador (DGII)	X	X	X		
Guatemala (SAT)	X	X	X	X	
Honduras (DEI)	X	X	X	X	
Mexico (SAT)	X		X		
Nicaragua (DGI)	X	X	X	X	
Panama (DGI)	X	X			
Paraguay (SET)	X	X	X	X	
Peru (SUNAT) 1/	X	X	X	X	
Uruguay (DGI)	X	X	X	X	Unique registry, period and obligation in the returns.

1/ The mechanism of balance transfer validation that are applicable only to large taxpayers.

131. Are there validation mechanisms for amended returns?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI) 1/	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ There are the mechanisms of validation of amended but presently the system of reception has been adjusted and the amended are suspended until the analysts of the Dpt. Of current accounts or the Control Dpt. Review them.

132. Provide statistics on the number of returns submitted according to the main types of taxes during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX.

133. Are there automatic detection mechanisms for omission (failure to file)?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI) 1/	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI) 2/		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Through the periodic verification system.

2/ Presently they are avoiding the issuing of "debt-free Certificates" and inappropriate payment arrangements. The verification takes place on request for a specific period.

134. Provide statistics on the number of non-compliant taxpayers according to the main types of taxes during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX.

4.3 Tax Control

135. Does your T.A. have tools that help identifying the main sources of evasion and /or non-compliance?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI) 1/		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ They exist but in general terms, they must be improved.

136. Does your T.A. use risk analysis techniques to select the taxpayers to be controlled?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)	X	

1/ We are presently working on a risk profiling project, which could be extended to Tax control.

137. Regarding taxpayers' selection, indicate the criteria used to do it. IC (Information Crossing), OE (Selection based on objectives elements of the taxpayer), EIS (Selection based on economic information by sector), RA (Selection on base of random criteria), A (Selection proposed by the auditor), C (complaints), and Others.

	IC	OE	EIS	RA	A	C	OTHERS. PLEASE DESCRIBE.
Argentina (AFIP)	X	X	X		X	X	Upon request of others organizations
Bolivia (SIN)	X	X	X			X	Analysis of the economic movements of the taxpayer. Third party information and state entities. Contracts, invoicing volume, credit generation, others. Analysis of the tax behavior of the taxpayer.
Brazil (RFB)	X	X	X			X	
Chile (SII)	X	X	X			X	
Colombia (DIAN)	X	X	X				
Costa Rica (DGT) 1/	X	X	X		X	X	
Dominican Rep. (DGII)	X	X	X		X	X	Request for refund or confirmation of positive balance. Rotation of large taxpayers every three years
Ecuador (SRI)	X					X	Requests of others organizations of regulation and control
El Salvador (DGII)	X	X			X	X	
Guatemala (SAT)	X	X	X			X	
Honduras (DEI)	X	X			X	X	
Mexico (SAT)	X	X	X	X	X	X	Risk analysis, segments of taxpayers, etc.
Nicaragua (DGI)	X	X		X	X	X	
Panama (DGI)		X		X	X	X	
Paraguay (SET)	X	X	X	X	X	X	
Peru (SUNAT)							Design of variables with internal and external information for determination of inconsistencies
Uruguay (DGI)	X	X	X		X	X	

1/ Criteria are used as references for selecting taxpayers for control. However, it is important to mention that the main criterion used corresponds to objective criteria of selection which are updated in each yearly plan of control, through resolution of the Director General.

138. For the year 2010 or the year with most recent data, indicate the number of taxpayers selected for auditing based on the selection criteria indicated.

PLEASE REFER TO STATISTICAL ANNEX.

139. Is there an Auditing Plan that assigns the resources applied to the different control programs, based on an integral strategy?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

140. If your answer to the previous question was positive, indicate this plan's temporal scope by checking the correspondent answer.

	THE PLAN IS ANNUAL	THE PLAN IS MULTIANNUAL. PLEASE INDICATE THE TERM.
Argentina (AFIP)	X	
Bolivia (SIN) 1/	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Projects of support to the operational departments are prepared, with quarterly or half-year scope, according to the purposed goal of controlling different obligations, according to their degree of difficulty and the amount of tax involved.

141. Are there rules to regulate the registration and invoicing of taxpayers' operations and the authorization of tax receipts?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI) 1/		X
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ They exist only for authorized printing centers, but not under an integral approach to invoicing.

142. Does your T.A. have an invoicing control process?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

143. Does your country have a Tax Printer system?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

144. If your answer to the previous question was positive, indicate the control modality used.

	THROUGH AN ONLINE CONNECTION	THROUGH A CHIP INSTALLED IN THE PRINTER	OTHER. PLEASE DESCRIBE.
Argentina (AFIP)		X	
Bolivia (SIN)			
Brazil (RFB)		X	
Chile (SII)			Each authorized machine is certified and sealed and the control of the process is face to face.
Colombia (DIAN)			
Costa Rica (DGT)			
Dominican Rep. (DGII)			There are systems of control developed and installed by the DGII which monitors from the T.A. the envoi and behavior of the books and the tax printer cal.
Ecuador (SRI)			
El Salvador (DGII)			
Guatemala (SAT)			
Honduras (DEI)			
Mexico (SAT)	X		
Nicaragua (DGI)			
Panama (DGI)			
Paraguay (SET)			
Peru (SUNAT)			
Uruguay (DGI)			

145. Do printers have to be authorized by the T.A. in order to print fiscal documents?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET) 2/	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Tax printers homologated by the T.A. are from the brands Epson, IBM, OKI, BMC and STAR. All the printers' models must be authorized by the DGII prior to their use.

2/ Delivery of Tax stamps, controlled by information crossing process.

146. Do fiscal documents have to be adapted to a pre-defined legal model?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

147. Can the taxpayer verify on the Internet if the document has been authorized by the T.A. so he/she can have the certainty that it will be valid to have a VAT fiscal credit (Value Added Tax) or deductible cost on Income Tax?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)		X

148. Does the T.A. have a documentation system control for transported merchandise?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT) 1/	X	
Honduras (DEI)		X
Mexico (SAT) 2/		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ Invoice have by themselves the role of document of control of the transported goods.

2/ In Mexico there is an optional scheme in which the taxpayer receives authorization for his invoices and gets a un bi-dimensional bar code which must be integrated to each invoice. There is also mandatory scheme of issuing electronic invoices operated by Internet with copy online to the AT.

149. Does the T.A. have an electronic Invoicing System?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI) 1/		X

1/ In process.

150. Indicate how many taxpayers use the electronic Invoicing System.

Argentina (AFIP)	36,670 taxpayers have issued some electronic voucher.
Bolivia (SIN)	n.a.
Brazil (RFB)	About 600,000 taxpayers use the electronic invoice system.
Chile (SII)	Year 2009: 21,428. Year 2010: 30,669
Colombia (DIAN)	721,904 individuals and corporations have authorized use of electronic invoicing in their transactions.
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	Presently 12 taxpayers. Note that in Ecuador, the scheme of emission of electronic documents is being changed. This new scheme should enter in force in February 2012.
El Salvador (DGII)	
Guatemala (SAT)	150 taxpayers are authorized as issuers of electronic invoices, whether issuing e-invoices or keeping electronic copies.
Honduras (DEI)	
Mexico (SAT)	At 2010, a little more than 243 mil taxpayers issue electronic invoices.
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	A total of 1,825 taxpayers have registered at the electronic invoice system of MIPES. The affiliation to the system is optional; no specific segment of taxpayers is mandated to use electronic invoice system. In addition, a pilot plan for the system of electronic invoicing of large taxpayers is in process, planned to be launched in the second half of 2011.
Uruguay (DGI)	

151. Indicate how many documents have been issued by the electronic Invoicing System in 2010 or the year with most recent data.

Argentina (AFIP)	During the year 2010 a total of 181.8 millions of vouchers have been issued by the e-invoice system.
Bolivia (SIN)	n.a.
Brazil (RFB)	In 2010 only: 1.4 billions of e-invoices. Since 2006: 2.55 billions of e-invoices
Chile (SII)	2009 Documents: 135.3 millions. 2010 Documents: 164.7 millions. Invoices 2010: 114.1 millions.
Colombia (DIAN)	Year 2010: More than 911 millions of registries are presented virtually.
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	In the year 2010, 53,767 e-invoices and 605 credit notes have been issued.
El Salvador (DGII)	
Guatemala (SAT)	In the years 2009-2010, 271.71 millions of invoices have been issued (22 issuers).
Honduras (DEI)	
Mexico (SAT)	In 2010, 1,373 millions of electronic invoices have been issued.
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	7,228 invoices electronics have been issued.
Uruguay (DGI)	

152. Regarding periodic information submit to the T.A., indicate the type of information that is provided, checking the correspondent options. WR=Workers retentions, WI=withholdings of interests, capital and dividend profits, PT=property transfers, PS=purchases, sales and services by professional and enterprises, SP= public sector purchases, Sub.= public sector subventions, LPT=lottery prizes and tombola, C= Customs, FC= Financial System (various passive and active operations), CC=Credit cards, UB=Use of large denomination banknotes, FT=Fund Transport, Ins= Insurances and PC= Public complaint.

	WR	WI	PT	PS	SP	Sub	LPT	C	FC	CC	UB	FT	Ins	PC
Argentina (AFIP)	X	X	X	X			X	X	X	X		X		
Bolivia (SIN)	X			X	X			X		X				X
Brazil (RFB)	X	X	X	X	X	X	X	X	X	X	X			X
Chile (SII) 1/	X	X	X	X				X	X					
Colombia (DIAN)	X	X	X	X	X	X	X	X	X	X	X		X	
Costa Rica (DGT)	X	X		X	X					X				
Dominican Rep. (DGII) 2/	X	X	X	X	X			X		X			X	X
Ecuador (SRI) 3/	X	X	X	X	X		X	X	X	X				X
El Salvador (DGII) 4/	X	X	X	X	X	X	X	X	X	X				
Guatemala (SAT)	X	X		X	X			X		X			X	X
Honduras (DEI)					X			X		X				
Mexico (SAT)	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Nicaragua (DGI)	X	X		X				X		X				
Panama (DGI)	X	X	X	X										
Paraguay (SET)		X	X	X	X				X	X				
Peru (SUNAT)	X	X	X	X	X			X	X	X			X	X
Uruguay (DGI)	X	X	X		X			X		X				

1/ Regarding to the information from the financial system, judicial authorization is normally required to review the movements of the banking accounts.

2/ Public Sector subventions will be consider into account in a near future. Regarding credit card information, only invoiced amount, VAT and retained amount are received.

3/ Regarding the information of property transfers, information is only kept about the individual property.

4/ Regarding credit cards information, it is obtained through the form F-930, about sales performed with credit card.

153. Is there information on accounting statements and external auditing reports from taxpayers to identify risks of non-compliance?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI) 2/	X	

1/ Only for taxpayers compelled to submit reports.

2/ Only the large taxpayers.

154. Are investigation and / or intelligence studies made to assign resources and for starting tax control operations?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/	X	
Dominican Rep. (DGII) 2/	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Tax intelligence criteria are applied in different programs of tax control, but there is not a model developed in the system.

2/ Field work is performed to prepare sectorial guides which allow selecting taxpayers.

155. Indicate the different modalities of control activities. UT (Unregistered taxpayers), D (Delinquent taxpayers), IR (invoicing and registry - Field control), MC (Massive control from crossings of information), PC (Partial controls on specific items), IC (Integral Control).

	UT	D	IR	MC	PC	IC
Argentina (AFIP)	X	X	X	X	X	X
Bolivia (SIN)	X	X	X	X	X	X
Brazil (RFB)		X	X	X	X	X
Chile (SII)	X	X	X	X	X	X
Colombia (DIAN)	X	X	X	X	X	X
Costa Rica (DGT)	X	X	X	X	X	X
Dominican Rep. (DGII)	X	X	X	X	X	X
Ecuador (SRI)	X	X	X	X	X	X
El Salvador (DGII)		X	X	X	X	X
Guatemala (SAT)	X	X	X	X	X	X
Honduras (DEI)		X	X	X	X	X
Mexico (SAT)	X	X	X	X	X	X
Nicaragua (DGI)	X	X	X	X	X	X
Panama (DGI)				X	X	X
Paraguay (SET)		X	X	X	X	X
Peru (SUNAT)	X	X	X	X	X	X
Uruguay (DGI)	X	X	X	X	X	X

156. Are there internal rules that regulate procedures used by fiscal auditors?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The procedure rules which regulates the action of the tax auditors is the Norm 02-2010 of professional determinations.

157. Is there a digital database as support for fiscal control duties?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ As control support, the System of Audit Control (SAU) and the System of Cases Follow-up (SECCON) are in use.

158. Is there a technological system for follow-up and evaluation of control plans?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI) 2/		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI) 3/		X
Mexico (SAT)	X	
Nicaragua (DGI) 4/		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)	X	

1/ The control plan for late payer and willful omission is defined annually and their measurement is performed on a quarterly base with the Balance Scorecards of the local administrations. The compliance follow-up of the plan is performed monthly.

2/ Presently there is no technological system of follow-up and evaluation of the control plans; however, there is an area which follows the implementation of control plans with information from the control process itself.

3/ The system (Auditax) has a control of follow-up but presently the reports are not generated since adjustments to the system are in process.

4/ There is no computer system, but there is a manual control.

159. Are there studies on economic sectors operations and guidelines to support auditing actions?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

160. If your answer to the previous question was positive, indicate the studied sectors.

Argentina (AFIP)

They are a total of 257 published sectorial studies. Among them: Manufacture of sugar. Biofuels. Oil industry. Manufacture, installation and maintenance of elevators. E-commerce. Intellectual property. Production and marketing of tobacco. Manufacture of trailers and semitrailers. Insurance Companies. Production and marketing of pigs. Organization of musical shows. Manufacture of tiles and wall tiles. Genetics, production and marketing of chicken. Extraction of sand for construction. Maritime Agencies. Processing and packaging of candy, jams and jellies. Tanneries. Modeling services and agencies representatives. Homes, agencies, offices and broker dealers. Packing fruit. Non financial trusts. Farms. Holders of public telephone booths. Manufacture of woven fabrics of cotton and other fibers. Import and marketing of coffee. Call centers service providers. Production of vegetable oils from oilseeds. Cement production of articles. Responsible for vehicle registration. Automotive dealers. Manufacture of preparations for cleaning, polishing and sanitation. Shareholders of mutual funds. Production and marketing of seeds. Development and marketing of yerba mate. CNG workshops. Rural harvesters. Cable manufacturing. Collection, reduction and disposal. Manufacture of cosmetics. Brokers and OTC. Activities related to football. Production and marketing of wool. etc.

Bolivia (SIN)

Constructions companies, attorneys, mining, medias, independent professional, however no procedure guideline has been issued.

Brazil (RFB)

Supermarkets, hypermarkets, telecommunications and wireless, energy distributions, water collection treatment and distribution.

Chile (SII)

Agriculture and forestry, Fishing, Mining, Manufacturing, Electricity, Gas and Water, Construction, Trade, Restaurants and Hotels, Transportation, Communications, Financials Services, Personal Services and Public Administration..

Colombia (DIAN)

Fuel, liquor, cigarettes, technical monitoring of livestock chain, meat and skins.

Costa Rica (DGT)

- a) Sectorial programs for large taxpayers: Action on the following eight economic sectors which, constitute these types of taxpayers: industry (excluding food), Food industry, Retail, Wholesale, Real Estate, Services, Financial Services and Agriculture.
- b) Large taxpayers' thematic programs: International tax (proof of tax risk-transfer pricing, management fees, among others, included under this concept, large taxpayer associated with foreign companies) and Insufficient Value Added (partial performances verification of sales tax).
- c) Sectorial programs for large territorial corporations: the case of two administrations of San Jose, the verification of such taxpayers groups them in the same economic sector, established for the National Taxpayers. For other authorities, it is made in accordance with the selection made by the application of defined criteria and indicators.

d) Thematic programs of large territorial corporations: In any action on this type of taxpayer, provided that their relationship with foreign companies is detected, risks of international taxation are checked and verified. Also the program of "insufficient value added" is conducted for those taxpayers with partial actions aimed at testing the general sales tax for a given fiscal period.

e) Other taxpayers: Sectorial programs (Professional Real Estate, private education, Rent) and thematic programs (Negative gross profit, net income insufficient added value versus Inaccurate Reporting Persons with corrective and non-taxable income).

Dominican Republic (DGII)

The sectorial analyses are performed by the Department of economic studies and submitted to the sub direction of Control as support of their functions: hardware tools, constructions, supermarkets, production of alcoholic beverages, vehicle marketing, and manufacture of mill and industry products.

Ecuador (SRI)

Construction, Pharmaceutical, Concrete and Tourism.

El Salvador (DGII)

n.a.

Guatemala (SAT)

Audit Manuals and Guides for 46 Economic Activity Groups which correspond to: Cattle (Breeding and Fattening), Import Car Sales, Production, Poultry, Egg Marketing, Production and Marketing of Poultry, Cement Production, Production Coffee and Marketing, Marketing of Liquefied Petroleum Gas (LPG), Liquor Marketing, Production and Export of Banana Production and Marketing of Sugar, Apparel, Housing Construction, property Companies, Production and Marketing of Cardamom Production and Marketing of Soft Drinks, bottled Natural Water, Beer Production and Marketing, Pharmaceutical Laboratories, Airlines, Gold Mining, Telecommunication Companies (Telephony), credit cards, non-traditional products, Hospitality, suburban Transportation, Exploration, Exploitation, Petroleum Refining and Marketing of Petroleum Products, Generating electricity, Finance, Bonds, Insurance, Banking, Distribution of Fuels (Gas), Satellite Signals Operators (Cable), Notices and L and Sales, Shoes, restaurants, Travel Agencies, Private Hospitals, Electronics Marketing, unconsolidated Business Cargo, Courier Companies, Customs Brokers, Shipping (Shipping) Freight Trucking National and International and Free Zones.

Honduras (DEI)

n.a.

Mexico (SAT)

Real Estate and Construction industry, Restaurants, independents professionals, casinos and game industry.

Nicaragua (DGI)

n.a.

Panama (DGI)

n.a.

Paraguay (SET)

Analyses on betting, gaming and lotteries companies, managed by the tourism law, cars importations, IMAGRO, etc.

Peru (SUNAT)

Mining, construction, financial, rice, sugar, corn, cotton, dairy, poultry

Uruguay (DGI)

There have been studies that include all or most of the economy, but with an approach of the analysis by sector of economic activity. Among these are the study of estimated evasion in the IRAE by sector, market behavior with credit cards and various studies on tax burden and other indicators at sectorial level. Added to this are specific studies on the economic behavior of tax in the following industries: Construction, Supermarkets, Shopping Centers, Opticians, Bazars and hardware stores, Vehicle Leasing, Food Services (restaurants, bars, pubs, hotels) Refrigerators, Mills, pharmacies, Contractors, Poultry farming (Livestock, agriculture, dairy), dairy industry, leather tanning and finishing, production, processing and sale of wines, Accommodation (Timeshare), Automotive, freight companies, real estate, production software, Snuff, taximeter, Currency Exchange, Ceramics (Importers), Bread, Sausages, Television, Independents (Accountants, notaries, personal services) and security services.

161. Is relevant Information for tax auditors available in a Data warehouse?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT) 1/	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ An institutional system called FISAT is available for all the technological applications for control processes.

162. Is there a system of registration, classification and control of complaints?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ However, there is a complaint process system for non-compliance with tax invoicing regimes or attention to those which can have components of tax evasion.

163. Are taxpayers and sectors to be audited selected by an area independent from the one which audit them?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

164. Are cases to audit selected by objective rules and by information crossing?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET) 1/	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Performed in compliance with the Control Plan. Information-crossing provide clues for beginning the internal control. They are later transferred to punctual or integral controls.

165. Is information on the reasons or motives for which the case to audit was selected provided to fiscal auditors?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

166. Are the scope of taxes and auditing process periods determined a priori?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

167. Are the tax auditors provided by the T.A. with some audit software for performing their queries?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI) 2/	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI) 3/		X
Panama (DGI)		X
Paraguay (SET) 4/		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ All audit controllers work with the software ACL 9.1.

2/ The national system of tax audit is presently in use, mostly associated with determination processes, incorporating technical aspects in stages.

3/ Due to a lack of equipment and software update.

4/ The T.A. has a system or registry module of the control tasks, allowing standards formats of reports and worksheet as integral part of the MARANGATU system

168. Is the administrative act of audit conclusion made by a different public servant than the one who did the auditing?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT) 2/	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ The whole process of audit closure is reviewed by the supervisor of the auditor, the control manager, the control sub-director for the Selective Plans Division.

2/ In charge of the corresponding unit of Liquidations and Resolutions.

169. Do consolidated Judicial criteria have an influence on the administrative criteria configuration and are they taken into account to provide feedback to auditing patterns?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT) 1/		X
Honduras (DEI)		X
Mexico (SAT) 2/	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The quantity of legal sentences needed to create case law has not been reached.

2/ The application of these judiciary criteria by the SAT is biased. It is only applied in the cases referred to in the Art. 34 of the Law of the Tax Administration Service, this is, when the determination dictated by corresponding administrative unit goes against the jurisprudence (case law) of the jurisprudence of the Supreme Court of Justice of the Nation in relation to a to legality.

170. Are tax auditors specialized by sectors and / or types of auditing?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT) 1/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 2/	X	
Uruguay (DGI)	X	

1/ There are tax auditors specialize in certain types of controls, in compliance with the annual operative program, and there is flexibility for assigning them certain types of controls.

2/ This specialization only applies for the cases of the Large National Taxpayers Division which deals with the largest taxpayers of the country. There are some teams of control for some specific sectors as mining, oil industry, finances, and a special transfer pricing and tax crime unit. In the regional Division of Lima, which is the second largest division, the audit teams are formed in agreement with the category of taxpayer (Large, Main, Middle and Small) and the cases are assigned in function of the taxpayer category. In the other departments the cases are assigned according to the competences and profiles of the controllers. It must be noted that the taxpayers of the category, in many cases are not important from a fiscal point of view, and the reduced number of controllers sometimes doesn't justify organizing teams of control by economic sectors.

171. If your answer to the previous question was negative, then indicate how the cases are assigned to fiscal auditors.

Argentina (AFIP)	
Bolivia (SIN)	Criteria of case type assignation by operational division
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	By operative capacity and through drawing of the selected cases
Costa Rica (DGT)	
Dominican Rep. (DGII)	Are assigned by type of taxpayer, In case of external control. There is a unit of control for Large Taxpayers and another one for the Large local and others. According to the classification of taxpayers, cases are assigned to the corresponding unit. Then the tax auditors are assigned cases on base of their experience in one or another sector and to their overall experience in the T.A. In case of massive controls (crossings of information) the regional offices of the taxpayers (geographic criteria) are used. Most complex cases are assigned to the Tax Control Centers.
Ecuador (SRI)	
El Salvador (DGII)	Tax auditors are distributed according to taxpayers' categories: Large, Middle and Others.
Guatemala (SAT)	
Honduras (DEI)	In order to assign the cases, the experience in audits, availability, capacity and performance in similar cases performed by the auditor and type of taxpayer are taken into account.
Mexico (SAT)	
Nicaragua (DGI)	In agreement with the capacity and experience of the auditor In the economic activity.
Panama (DGI)	There is no specialization. According to the level of difficulty of the case or taxpayer, the controller is assigned taking into account the experience in previous audits.
Paraguay (SET)	There is a partial specialization and the cases are assigned on base of the capacity and experience of the officers.
Peru (SUNAT)	
Uruguay (DGI)	

172. Provide statistics of control activities on field auditing during 2006-2010. If you do not have the information for all the years, please provide as much information as you can. Field auditing must be understood as the one which is mainly oriented to verify obligations related to invoicing and registry. We understand by Tax debt settled the total tax debt, including interests and penalties

PLEASE REFER TO STATISTICAL ANNEX

173. Provide statistics of control activities on massive auditing during 2006-2010. If you do not have the information for all the years, please provide as much information as you can. We understand by massive auditing the one made after information crossings. We understand by Tax debt settled the total tax debt, including interests and sanctions.

PLEASE REFER TO STATISTICAL ANNEX

174. Provide statistics of control activities on integral auditing during 2006-2010. If you do not have the information for all the years, please provide as much information as you can. We understand by integral auditing the one which examines in depth the tax obligations compliance. We understand by Tax debt settled the total tax debt, including interests and penalties.

PLEASE REFER TO STATISTICAL ANNEX

4.5. Collection

175. Is the action of coercive collection a competence of your T.A. ?

	YES	NO
Argentina (AFIP) 1/	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI) 2/	X	

1/ Coercive collection management is competence of the A.T., however only a judge can authorize the execution.

2/ The management of the coercive collection is competence of the T.A. However the petition has to be presented before the courts, which rule the matter.

176. If your answer to the previous question was negative, indicate who is in charge for doing so by checking the correspondent option.

	OTHER PUBLIC ENTITY PERFORM THEM	PERFORMED BY THE JUDICIAL SYSTEM	OUTSOURCED TO THE PRIVATE SECTOR	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)		X		
Bolivia (SIN)				
Brazil (RFB)	X	X		
Chile (SII)	X			
Colombia (DIAN)				
Costa Rica (DGT) 1/	X			
Dominican Rep. (DGII)				
Ecuador (SRI)				
El Salvador (DGII) 2/	X			
Guatemala (SAT)		X		
Honduras (DEI) 3/	X	X		
Mexico (SAT)				
Nicaragua (DGI)				
Panama (DGI)				
Paraguay (SET) 4/	X			
Peru (SUNAT)				
Uruguay (DGI) 5/		X		

1/ In Costa Rica the coercive collection is not competence of the DGT. Since 2006 it is under the jurisdiction of the DGH, according to Executive Decree 33384-H published in la Gaceta N° 204 of Oct. 25, 2006.

2/ In charge of the General Treasurer from the Ministry of Finances.

3/ Performed through the General Attorney of the Republic.

4/ Performed by other area from the Ministry of Finances, named Advocacy of the Treasury "Abogacia del Tesoro".

5/ The coercive collection management is competence of the T.A. However the complaints are presented to the judicial courts, which take the decisions.

177. If your T.A. is in charge of coercive collection, is the T.A. allowed to grant payment facilities for the tax debt when taxpayers have transitory treasury difficulties and request to postpone or divide their debt?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)	X	
Costa Rica (DGT)		
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		
Guatemala (SAT) 1/		
Honduras (DEI)		
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		
Peru (SUNAT)	X	
Uruguay (DGI)		

1/ Since coercive collection is performed by the judiciary, the tax code states that payment facilities can only be provided with authorization of the competent judge. Regarding the debts which are in administrative stage, the T.A. has power to conclude payment agreements under criteria set by regulations.

178. If your answer to the previous question was positive, indicate the hierarchic authority that grants them.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	<p>The tax status assign competence to:</p> <ul style="list-style-type: none"> • Director of Revenue Management for periods of more than 5 years and less or equal to 7 years • Collection Management Sub director • Sections Directors <p>By delegation depending of the time and amount the competence is delegated to:</p> <ul style="list-style-type: none"> • Head of Management Collections or Divisional Heads of Management of Collections • Heads of Internal working groups of Collections o Heads of internal working groups of payment facilities
Costa Rica (DGT)	
Dominican Rep. (DGII)	<p>The payment facilities are approved by the Collection Management Officers and debt management officers, functional areas of the processes. The limits are established in the general policies and general procedures for their application. Payment facilities have a maximum of twelve (12) quotas. If the taxpayer requests additional quotas for paying the debt, the Administration can extend the payment facility up to twelve (12) additional quotas, as long as it is negotiated. Debts belonging to PST (Simplified Tax Procedure) only allow fractioning the payment up to six (6) quotas.</p>
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT) 1/	
Honduras (DEI)	
Mexico (SAT)	<p>Administrator and Sub-Administrator at local level. At central level the option exists but it not used because it is transferred to the local level.</p>
Nicaragua (DGI)	<p>The Code tax of the Republic of Nicaragua in its article 38 establishes that payment facilities can be granted to the taxpayer. The Tax Administration determines through administrative rulings the conditions and terms of payment, on express request of the authorized taxpayer by the Director General of the Tax Administration and /or the Revenue Administrator</p>
Panama (DGI)	<p>The Director General of Revenue or his nominate.</p>
Paraguay (SET) 2/	
Peru (SUNAT)	<p>Fractioning o terms are granted in agreement with the Tax Code (Legislative Decree) and regulation (Supreme Decree) and laws approved by Congress. In The T.A. , the heads of operative units signs the granting of payment facilities as long as they comply with the legislation.</p>
Uruguay (DGI)	

1/ Since coercive collection is performed by the judiciary, the tax code states that payment facilities can only be provided with authorization of the competent judge. Regarding the debts which are in administrative stage, the T.A. has power to conclude payment agreements under criteria set by regulations. These are authorized by the officers of the Regional Divisions, who act by delegation of the Superintendence of Tax Administration.

2/ For debts in administrative stage, there is a General Resolution issued by the T.A. where the procedures are regulated. For the general cases, the granting authority is the Head of the Collections Division, while for exceptional cases the authorization of the Vice-Minister is required.

179. If your T.A. is in charge of coercive collection, indicate if there are computer-based applications which allow following up this enforced collection.

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)	X	
Costa Rica (DGT)		
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)	X	
Nicaragua (DGI) 1/		X
Panama (DGI)		X
Paraguay (SET) 2/		
Peru (SUNAT)	X	
Uruguay (DGI)		

1/ What we have is an electronic registry of coercive collection cases.

2/ Although the T.A. has no competence for the coercive collection it does have an electronic program application for the follow-up.

180. Regardless whether your T.A. is in charge of coercive collection or not, provide statistics on outstanding debt as detailed below during 2006-2010. If you do not have the information for all the years, please provide as much information as you can

PLEASE REFER TO STATISTICAL ANNEX

181. Regardless whether your T.A. is in charge of coercive collection or not, provide statistics on the outstanding debt arrears cumulated up to 2010 or the years with most recent data

PLEASE REFER TO STATISTICAL ANNEX

182. Regardless whether your T.A. is in charge of coercive collection or not, provide related statistics to the doubtful debt distribution cumulated up to 2010 or the year with most recent data, by quintiles of taxpayers

PLEASE REFER TO STATISTICAL ANNEX

183. Regardless whether you're T.A. is in charge of coercive collection or not, indicate the seizure measures that can be taken to insure payment. Check all the correspondent options. 1 (seizure of cash or from accounts in private credit entities), 2 (seizure of salaries or pensions), 3 (seizure of real estate properties), 4 (seizure of other personal properties), 5 (of interests, income and other benefits), 6 (Credits, effects, and long term bonds and values), and Others.

	1	2	3	4	5	6	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X	X	X	X	X	General freeze of assets
Bolivia (SIN)	X	X	X	X		X	
Brazil (RFB)			n.a.				
Chile (SII)	X	X	X	X	X	X	
Colombia (DIAN)	X	X	X	X	X	X	
Costa Rica (DGT)	X	X	X	X	X	X	
Dominican Rep. (DGII)	X		X	X	X	X	
Ecuador (SRI)	X		X	X	X		
El Salvador (DGII)	X	X	X	X	X	X	Seizure of shares or participations in societies
Guatemala (SAT)	X	X	X	X	X	X	Seizure of bank investments
Honduras (DEI)	X		X	X	X		
Mexico (SAT)	X		X	X	X	X	
Nicaragua (DGI)	X	X	X	X	X	X	Judiciary intervention at the time of seizing the company
Panama (DGI)	X		X	X			
Paraguay (SET)	X		X	X	X	X	
Peru (SUNAT) 1/	X	X	X	X	X	X	
Uruguay (DGI)	X	X	X	X	X	X	General seizure: of all the assets, credits and rights.

1/ There is a limit for salaries. Pensions cannot be seized.

184. Regardless whether your T.A. is in charge of the enforced collection or not, indicate the number of seizures and the amounts recovered from the two (2) most important seizures measures applied in your country from 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

185. Regardless whether your T.A. is in charge of coercive collection or not, indicate the deferrals and /or installments granted at taxpayer's request during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

186. Is the taxpayer's debt published in Risk Centrals?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)	X	
Mexico (SAT) 2/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT) 3/	X	
Uruguay (DGI)		X

1/ Only definite debt.

2/ There is a Credit Bureau where tax debts are reflected. Access to the information is limited to specific operators (banks, businesses, etc.) with previous authorization of the individual or legal entity.

3/ Through agreements with Risk Centrals which are officially authorized. In the web of the SUNAT the tax debts of the taxpayers can be consulted.

187. If your T.A. is in charge of the coercive collection, indicate if the taxpayer's tax debt is made public.

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)		X
Costa Rica (DGT)		
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		
Peru (SUNAT)		X
Uruguay (DGI)		

188. Can precautionary measures be taken in your country in order to assure tax debt payment during the auditing process?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

189. Indicate the criteria to declare unrecoverable a tax debt. Check all correspondent options

	ELAPSED TIME	ABSENCE OF SEIZABLE ASSETS	ECONOMY IN T.A. MANAGEMENT, IF THE DEBT AMOUNT IS VERY SMALL	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X	X	In case of death of the debtor, in case of formal or material fines. When the coercive debt has been inserted in insolvency proceeding or bankruptcy
Bolivia (SIN)		X	X	Non existing taxpayers or with unknown residence
Brazil (RFB)	X			
Chile (SII)	X	X		
Colombia (DIAN)	X	X	X	
Costa Rica (DGT)	X	X	X	Death without seizable assets Dissolution of the company. Expiry of social term with no localization of the legal representative in the subsequent year. No localization of assets. Possible combination of criteria
Dominican Rep. (DGII) 1/ Ecuador (SRI)				Tax debt is not declared unrecoverable
El Salvador (DGII)	X			
Guatemala (SAT)			X	For obligations consisting in sanctions applied to debtors who die subsequently or whose death is presumed For obligations referring to dead tax debtors declared absent or whose death is presumptive, o cases when it is impossible to locate, as long as assets or identified rights for making effective the tax debt When it is referred to legal entities dissolved or extinguished, except in cases of transformation or fusion In case of insolvency or bankruptcy.
Honduras (DEI)	X		X	Debt prescription according to the Tax Code
Mexico (SAT) 2/	X	X	X	
Nicaragua (DGI)	X	X		If the debtor is not located within the national territory
Panama (DGI)	X	X		
Paraguay (SET)	X			
Peru (SUNAT)	X	X	X	
Uruguay (DGI)		X	X	

1/ There is no legal criterion of non-recoverability. However, in order to collect the debt, the defaults interests not processed by the T.A. prescribe after three years while willful omissions prescribe after 5 years

2/ Debts under the amount of US\$ 100, approximately, are declared unrecoverable

4.6. Guarantees and appeals system.

190. In relation to the options the taxpayer has to appeal the acts of the T.A., answer the following questions.

190.1. What are the appeals by administrative procedures and their filing and resolution deadlines?

Argentina (AFIP)

Administrative reviews proceeding against the Resolutions of the AFIP-DGI:

Complying with regulation in force, against the resolutions of the T.A. the following appeals can proceed:

a) Appeals to the Superior. (art. 76 Fiscal Procedure Law N° 11.683). Term: 15 days from the notification of the challenged action. Applicable against Resolutions which determine taxes and penalties in a true or presumptive form, Resolutions of sanctions, excluding closures, Resolutions which deny repetitive complaints and interest payments and updates for conceptual aspects when the source of the tax is not disputed. If the resolution of the appeal is not in favor of the taxpayer, in accordance to article 82 of the procedure law, he can file a contentious action to the Federal Judge, within 15 days (in case of sanctions) or file a contentious action to the Federal, Judge within 15 days (in case of repeated claims)

b) Appeal to the Director General of the AFIP-DGI. (art. 74 D.R. N° 1.397/79). Within 15 days of notification of the action. This appeal is applicable when in the Law or regulations a specific procedure is not foreseen. It is filed to the officer who issued the appeal action. The resolution can only be challenged by the procedure under art. 23 of the National Administrative Procedures Law N°.19.549 against: Anticipated Liquidations, other payments to account, their interests and the updates, payment of compensation interests and updates when existence of the tax is not in question, and others actions of individual scope, including actions of the Director General.

Bolivia (SIN)

Appeal Action: Term for filing 20 days, term for the decision 20 days.

Hierarchic appeal: term for filing 20 days, term for the decision 40 days.

Contentious administrative appeal: term for filing 90 days, term for the decision undefined

Brazil (RFB)

Challenge filed after 30 days of notice of the T.A. action

Chile (SII)

a) Review of the Control Action (RAF), for correcting proven vices or errors in liquidations, Resolutions or transfers, that can be requested by the taxpayer at any time and be answered by the Tax Administration in a maximum term of six months.

b) Administrative Voluntary Review (RAV), allow the formal and ground review of Liquidations, Resolutions or transfers; it must be submitted in the term of 15 working days, from the notification of the referred act, and it must be solved and notified by the Tax Administration in a term of maximum 50 working days counted from date of submission.

c) In addition, by the powers established in Art. 6°, letter B N°5 of the Tax Code, the Regional Directors of the Internal Tax Service have the power to administratively solve all the tax-related affairs in general within a term of prescription not exceeding six months.

Colombia (DIAN)

Appeals: Two months.

Costa Rica (DGT)

In the Tax Regulation and procedures Code.

Article 145. - Challenge by the taxpayer or third party. Within thirty days following the date of notification of the transfer mentioned in the previous article, the taxpayer or third party can challenge in writing the observations or charges brought by the departments or offices mentioned in the article, they must specify the fact and legal regulations on which they base their challenge and raise the objections they consider pertinent respecting the supposed infringements, their proportion and/or offering the respective evidence.

After the referred term of thirty days no appeal action is possible.

Article 146. - Decision by the Tax Administration. If the challenge is filed within the term of thirty days referred to in the previous article, the Tax Administration Director or the delegated officers, totally or partially, must solve the complaint by answering all the issues. The final decision will be given:

- a) Within the three months following the expiry of the term to file the complaint, in cases when the taxpayers have not challenged the findings or imputed charges or when they present their claims and evidence within the thirty days mentioned by article 145 of the present Code.
- b) When the taxpayers present evidence of discharge out of the lapses, the final decision will be issued within the three months subsequent to their submission.

This resolution can be challenged by an appeal to the Tax Administration, which must answer within the month following the expiry of the term for submission and the appeal to the Fiscal Administrative Court, under the conditions established in article 156 of the present Code.

(Modified by Laws N° 5909 and 7900)

Article 150 - Penalties Procedures. The penalties proceeding shall be initiated by a reasoned proposal of the competent official or the head of the administrative unit where the file is processed or with the reasoned proposal of the Tax Administration officials, when the records or proceedings state the actions or omissions constituting breaches of tax.

In those cases where the offender has paid the penalty under Article 76, the Tax Administration shall issue a summary decision in the terms stated in the final paragraph of Article 147 of this Code. When there is no determination of the penalty, it shall inform the offender any of charges against him and ten working days will be granted to express what they want and prove it. Out of this procedure, the Tax Administration shall issue a decision, within the following fifteen working days.

The resolution can be appealed before the court that issued the action with a supplementary appeal for the Administrative Tax Court. Both appeals must be filed within three working days from notification. This Court should decide within a maximum of one year.

The general challenged regime will also be applied in the contentious- administrative jurisdiction provided in this Code and in the Regulatory Law of the contentious-administrative Jurisdiction, however, the rule in paragraph 9) of Article 83 of this last law does not apply. Regarding the execution of the administrative sanction, the general rules of Articles 91 and the following ones of the Regulatory Law of the contentious-administrative Jurisdiction, are not applicable.

(As amended by Law No. 7900)

Article 156. - Appeal. Against administrative decisions referred to in Articles 29, 40, 43, 102, 119, 146, and in the final paragraph of Article 168 of this Code, parties may file an appeal with the Administrative Tax Court within fifteen days following the notified date. The same appeal can be made if, within two months referred to in the second paragraph of Article 46 of this Law, the Tax Administration does not issue the respective resolution.

Once the appeal is received with the evidence, as specified in the preceding paragraph, the Administrative Tax Court shall inform the person concerned to present the arguments and relevant evidence in defense of their rights, if wanted. (As amended by Laws No. 5179 and 7535).

Article 157. - Appeal of fact. Denied an appeal by the Tax Administration, the person may appeal in fact to the Administrative and Fiscal Court. In the determination and processing of the appeal the provisions of Articles 877 to 882 should be applied, even the ones on the Civil Procedure Code.

Dominican Republic (DGII)

Appeal:

Under Article 57 of Law 11-92 of May 16, 1992, the appeal is filed in writing directly by the taxpayer or his representative by request addressed to the Director of the Tax Administration, together with the evidence for his claims. The time for such appeal is twenty (20) days, counted from the day following the notification of the action or administrative decision issued by the T.A. The T.A. by the taxpayer request in the same application for appeal, may grant a period of thirty (30) days after this action was filed, for the taxpayer to file a supplementary document.

Meanwhile, the T.A. has a period of ninety (90) days to respond to the taxpayer, by a resolution of review, which is an administrative action that reflects a number of formalities and includes the final decision of the T.A. on a particular case, and is essentially the only document appealed to the courts of the Republic, under which the taxpayer must first exhaust the administrative stage before appealing to the tax contentious jurisdiction.

Challenging the appeal:

In accordance with Article 111 of the mentioned Law, in tax matters, the person or entity object of the seizure may oppose the execution of the embargo to the Administrative Executor, within the period specified in the payment notice to the debtor, that in accordance to Article 91, a period of five (05) days is granted from the following day of the notification to make the payment of the debt or to make opposition to the executed measure. This appeal is applicable only when it merges in some of the following exceptions: a) payment of the debt; b) prescription c) inability of the title by default of any of the requirements of Articles 104 and 105 of the said Law.

The taxpayer debtor must file a document including all the exceptions he wants to enforce, by presenting the means of evidence to support them. In turn, the T.A. Administrative Executor will examine the contents of the notice of opposition, as well as the evidence and will decide on the admissibility of the objections. If they are considered inadmissible a resolution will be issued within three (3) days, otherwise a deadline will be set for the opponent

to render the evidence offered, the matter on which the evidence should be based and the procedure to receive it, this period shall not exceed ten (10) days.

After the deadline, the Administrative Executor within five (05) days shall decide on the opposition. The decision of this appeal may be appealed to the tax contentious jurisdiction.

Ecuador (SRI)

Administrative claims: 20 days for challenging and 120 days for decisions. Extraordinary Review: 3 years for filing and no time limit for making a decision.

El Salvador (DGII)

In our legislation we don't have appeals before the Tax Administration

Guatemala (SAT)

Administrative appeal for review and Appeal for reversal (against T.A. resolutions)

Term for filing: 10 days, from the day following the notification of the respective resolution.

Term for resolution: within the term of 75 days following the date of filing the action.

Honduras (DEI)

Request of reposition and appeal

a) Request for review, appeal and appeal for reversal (sections 129 and 130 of that Act P.ADM.): for the 3 appeals: in a 6 days period the notice of appeal to the party will be forwarded, for the decision.

b) The appeal for review (Article 137 and 138 P.AD. Act) shall be filed against decisions issued by the administration in the first or the second instance, which shall be filed with the Authority (DEI) which rendered the resolution. - the Review may be requested within 10 days from the notification of the challenged action (Resolution), the Resolution resulting from the filing of this Appeal will end the administrative action, but if after 10 days there is no Resolution the appeal shall be deemed dismissed.

c) Appeal (Article 139 of the Act Proc. Adm.): The Appeal shall be filed with the entity that issued the challenged action, and it will forward it to the Superior for its decision together with the file and its report within a 5 days period (to the Ministry of Finance), the deadline for filing the appeal is 15 days, one month after the filing if no Resolution is issued, it will be understood as rejected.

d) Appeal for review (Article 141 of the Act Proc. Adm.): Against the final decisions an extraordinary appeal for Review can be filed. - The appeal for review shall be filed with the Secretary of State, within the following 2 years from the date of notification of the challenged decision and 2 months depending on the case, the resolution of the review will be decided within 2 months after its filing.

Mexico (SAT)

Appeal for reversal.

Deadline. The filing of the appeal for reversal will be optional for the interested one before going to the Federal Court of Fiscal and Administrative Justice. When an appeal is filed before the wrong tax authority, it shall be returned to the competent one. (Art. 120 CFF)

The appeal must be filed with the competent authority based on the taxpayer's domicile or before the one which executed the challenged action within forty-five days after the date on which the notification has taken effect except as provided in Articles 127 and 175 of this Code, in which the notice of appeal must be filed within the period stated therein.

The appeal may be sent to the competent authority based on the domicile or issued or by certified mail based on who executed the action, whenever the dispatch is made from the place where the applicant resides. In these cases, you will have a filing date of the written complaint, the day it is delivered to the office or at the post office.

If the individual affected by an action or an administrative decision dies during the period covered by this article, it will be suspended for one year, if any representative of the estate is not previously accepted. The period for filing the appeal will also be suspended if the individual requests to the tax authorities to initiate the resolution procedure included in a treaty to avoid double taxation including, where applicable, the arbitration procedure. In these cases, the suspension shall cease upon notification of the resolution that ends the procedure even if it is ended upon request.

In cases of disability or declaration of absence, ordered by judicial authority, where an individual is affected by an action or administrative decision, it shall suspend the period for bringing an appeal action up to one year. The suspension shall cease when a guardian of the disabled one is accepted or there is a legal representative of the absent one, being the detriment of the individual if during the aforementioned period it is not provided on their behalf. (Art. 121 CFF)

Resolution: The authority shall issue a resolution and notify a term not exceeding three months from the date of the appeal. The silence of the authority will mean the confirmation of the challenged action. The defendant may decide to await the resolution expressed or challenge at any time the alleged confirmation of the challenged action. (Art. 131 CFF)

Appeal for Administrative Review.

Deadline. The tax authorities may, at discretion, review administrative decisions of individual character unfavorable to an individual issued by their subordinates and, in cases where there is clear evidence that they had been issued in violation of tax provisions may, by once, amend them or repeal the benefit of the taxpayer, if those taxpayers have not filed defenses and having elapsed deadlines for filing, and without the tax credit been prescribed. The indicated in the preceding paragraph shall not constitute instance and decisions issued by the Ministry of Finance and Public Credit in this regard cannot be challenged by taxpayers. (Art. 36 CFF)

Administrative resolutions targeting individual or groups, issued on tax matters that grant an authorization which, being favorable to individuals, determine the tax regime, will be effective in the fiscal year in which the taxpayer is granted or the immediately preceding year, when the resolution has been requested, and this is granted in the following three months of its closing.

At the end of the year for which a resolution of the above mentioned has been issued, interested parties may submit the circumstances of the case to the competent tax authority to issue the appropriate decision.

This provision shall not apply to authorizations for installments payments extensions, acceptance of tax interests guarantees which the law requires for the deduction of fixed investment assets, and the start of income tax consolidation. (Article 36-Bis CFF)

Resolution: Petitions to tax authorities must be answered in a term of three months; if the decision is not notified within this term, the petitioner can consider that the authority has decided against his request and can file any legal procedure at any time after the mentioned term, while the decision is still pending or waiting for its notification (Art. 37 CFF)

When the petitioner is requested to comply with missing requirements or provide more elements for a decision on the case, the term will start running when the request is satisfied.

Nicaragua (DGI)

Reversal/ 8 days for filing / 30 days for resolution.

Review / 10 days for filing/ 45 days for resolution.

Panama (DGI)

Request of review: Must be filed within the 15 working days from the day following of the notification of the resolution

Paraguay (SET)

The existing administrative appeal is the APPEAL FOR REVERSAL or REVIEW, established in art. 234 of the tax law and must be filed within 10 working days of notification of the resolution.

Peru (SUNAT)

Complaint.

Deadline: a) for claims against final decisions, fine resolutions, resolutions that resolve refund requests, decisions that determine general or partial losses and actions that are directly related to the determination of tax debt, will be filed in a period of twenty working (20) days counted from the first business day following notification of the action or decision appealed

b) In case of resolutions which provide for penalties of confiscation of goods, temporary custody of vehicles and temporary closure of business or independent professionals offices, as well as resolutions to replace them, the claim shall be submitted within five (5) days business from the working day following the notification of the appealed resolution. c) The claim against the resolution denying reimbursement can be filed within forty-five (45) working days referred to in the second paragraph of Article 163 .

Term for resolution: a) The Tax Administration decides on complaints within a maximum of nine (9) months, including probationary period, from the date of the submission of the complaint. b) For resolutions complaints issued in accordance to the application of transfer pricing rules, the Administration will decide on the claims within a twelve (12) months period, including a probation term, from the submission date of the claim. c) In case of complaints

against resolutions which provide for penalties of goods seizures, temporary custody of vehicles and temporary closure of business or independent professionals offices, as well as resolutions to replace them, the administration will decide within twenty (20) working days, including the probationary period, counted from the date of the submission of complaint.

d) For claims that the tax debtor would have filed tax on tacit denial of reimbursement request of positive balances for exporters and undue or excessive payments, the decision will be issued within a maximum period of two (2) months. e) For claims which are declared based on purely legal issues, the Tax Administration could decide before the expiration of the probatory period

Uruguay (DGI)

The taxpayer may file an administrative reversal appeal (to the authority that issued the action) and hierarchical (Executive Branch) jointly and administratively. The Administration has 150 days to decide on the reversal appeal and 50 days for the hierarchical appeal. The Maximum term is 200 days which legally sets the denial, and thus the exhaustion of the administrative options. It is noteworthy that the obligation for the administration to decide does not expire over time.

190.2. Which are the appeals in the administrative fiscal courts and their filing and resolution deadlines?

Argentina (AFIP)

The TFN is competent and decides reversal appeals (of payment requests) of taxes and other contributions and "appeals" such as tax or other duty official determinations, in resolutions imposing penalties and denials of administrative reversal appeals.

The taxpayer has the following options to access the National Tax Court:

- a) Appeal to the Tax Court (art. 76 Law N° 11.683). Term: 15 days from notification of the challenged action. The Appeal for review proceeds under the same conditions. Once the deadline expires, it can only be challenged by the appeal for reversal.
- b) Appeal for denial of reversal (Art. 178 Law N°11.683). Term: 15 days from notification of the challenged action. Proceeds in situations when the taxpayer use the option given by art. 81, and appeal against the administrative resolution based on the appeal for reversal. This must be filed before the TAX COURT in the form and conditions established for the other appeals.
- c) Appeal for reversal (arts. 81 and 181 Law N° 11.683). the same procedure as in the previous paragraph will be followed for direct appeal to the NATIONAL TAX COURT, but the term to file it will be of 60 days; or to file a claim to the National Judicial Administrative Court for Administrative-Contentious, in the City of Buenos Aires – or to the Federal Courts of first instance of the provinces, authorized by art. 82, sec c, of the procedure law.
- d) Constitutional appeal (art. 182 Law N° 11.683). It applies when the individual or collectivity is affected in the exercise of a right or activity by excessive delays of the administration officers to complete a process they are in charge of, and can be filed before the Tax Court through a request for protection of their rights.

This LPT appeal is different from the LPA appeal (protection from administrative delays) in the sense that this one covers less entities than the situations described in the law 16.986, and the existence of "manifest arbitrary or illegal action" causing damage – or potential damage – to an individual or to the collectivity. It also differs in the sense that the judge decision cannot be appealed, while in the protective resolution to the FTC, the resolution can be appealed. The deadline for appeal is 10 days.

- e) Amendment (art. 191, law N°11.683). Once the sentence notified the parties may request within 5 days the clarification of certain confusing terms, material errors corrections or resolution of points omitted in the sentence.

Bolivia (SIN)

There are no Tax Courts.

Brazil (RFB)

Voluntary appeal by the Taxpayer – filed after 30 days of notification of the resolution by the T.A. The term for resolution is 360 days. Office appeal – filed by the T.A. when the review of their action causes the loss of assets estimated by the T.A. itself in an amount higher than R\$ 1 million.

Chile (SII)

See question 96.

Colombia (DIAN)

n.a.

Costa Rica (DGT)

In the Tax regulation and procedure Code.

Article 158. - Jurisdiction and competence. The tax administrative controversies must be decided by the Administrative Tax Court, in accordance with the following provisions.

This Court is an institution with full jurisdiction, independent from the executive branch in its organization, operation and of competence, and its decisions exhaust the administrative decisions. It must operate with the two specialized court rooms referred to in article 154 of this code, and located in San Jose, and has national competence for:

- a) Appeals objects of article 156 of the present Code;
- b) Appeals objects of article 157 of this Code; and
- c) Other functions objects of special laws.

(Modified by Law N° 5179)

Article 163.- Administrative Tax Court action: The Administrative Tax Court must adjust its action to the procedure and the regulation of the present code, as well as in the Law of General Public Administration, the Contentious-Administrative Law, the Organic Law of the Judicial power, which will be respectively applicable .

To process the cases, the Court will establish common and non-renewable terms for the parties to submit their depositions and evidence, seeking the truth of the facts and with the necessary speed of the procedure. To dismount the charges brought by the Tax Administration, the taxpayers can use any legal way of proof accepted by the positive law. Reports and certifications by certified public accountants and other professionals of the field and other certified professionals or competent public authorities, independently appointed by the Tax Administrative Court, and in this case the burden of proof will rest on the Tax Administration (Amended by laws N° 5179 and 7535)

The decisions on appeals against resolutions determinative of taxes must be issued within the six months following the expiry of the term to file them, when filed with the depositions described in the article 156 of the present Code. In case the taxpayers present evidentiary elements out of this term, the final decision will be issued within six months of reception.

(Added by Article 3 of the Law N° 7900)

Dominican Republic (DGII)

Administrative Tax Appeal:

Filed before the Superior Administrative Court by the taxpayer, third party, representative, withholding or collection agent, individual or legal entity with a legitimate interest in the case, in a term of thirty days (30) days counted from the day following the notification of the administrative resolution. This appeal is filed against the TA's resolutions, as long as the other administrative reviews have been exhausted (appeal or opposition). The law does not include a term for the Superior Administrative Court to issue a sentence on the appeal, it is only expected that the court will produce a decision within a reasonable term.

Appeal of Delay:

This appeal will be filed to the Administrative Tax court when the Tax Administration is causing excessive delays in making decisions on requests or procedure, causing prejudice to the interested parties, as long as these are not related to procedures for which specific special terms are established by law. This appeal will also proceed when the T.A. doesn't issue a final decision within a term of 3 months, with no fault of the affected party. The term to file this appeal corresponds to the three months that the law sets as deadline for the T.A. to issue their final decisions. The law does not include a term for the Administrative Tax Court to issue a sentence on this appeal, but it is expected that the court will produce a decision within a reasonable term.

Appeal of Review:

This appeal will be filed in the following cases: a) When the sentence result from a fraud or bad faith of one party against the other. b) When the decision was based on documents declared false after the sentence. c) When the judgment was based on false documents before the sentence, as long as the interested party can prove that he was not previously aware of the false nature of the documents; d) When after the verdict the losing party has recovered decisive documents that they could not submit through no fault of their own, because of Act of God or of the other party; e) When there is no decision on the claim f) When there is willful omission on the claim; and g) When in the disposition of the verdict there are contradictory decisions; and h) when the Tax General Attorney was not heard.

Only the Administrative tax Court can review its verdicts.

The term for filing the appeal of review will be of (15) fifteen days. In the cases: a), b), c) and d), this term will be counted from the facts that the appeal can resolve, but not exceeding one year. In definite terms, the Administrative Superior Court must issue its decision within a term of sixty (60) days, except in affairs considered as new or of special importance by the President, or when a sentence has been issued about instructions measures, for which the term will be of ninety days.

Other appeals to the Superior Administrative Court: Actions against resolutions which deny exceptions filed by the debtor to the Administrative executor, within the procedure of enforced collection of the tax debt and action in double payment or non-due payment, or excessive payment of taxes in general.

Ecuador (SRI)

There are no Administrative Tax Courts.

El Salvador (DGII)

To the Internal Taxes and Customs Appeal Court: If the taxpayer disagrees with the resolution which executes the tax or imposes a fine issued by the General Direction of Internal Taxes or Customs, he can appeal to the Court within a period of fifteen working days following the respective notification (art. 2 of the of Organization and Operation Law of the TAIIA)

Guatemala (SAT)

n.a.

Honduras (DEI)

Section 690, 705, 709, 711 and 716 of the new civil procedure code establish appeals to intervene in court proceedings filed to the courts of the administrative litigation court and are mainly: a) appeal and expression of grievances. b) Cassation Appeal

Appeal: The appeal is filed before the court which rendered the final judgment or interlocutory of the case, appeal is lodged within 10 days following notification of the judgment, in the order of admission of appeal will be given to the opposing party 10 days to answer the grievances under appeal, of which 72 run after service of the order that supports the appeal. - then once admitted to the response of grievances and notified and given notifications by the parties, both parties will have 5 days to go to the court of appeals of administrative litigation, and continue the process of law.

Cassation Appeal: It is filed against sentences issued by the Administrative Appeal Court, which shall be filed in writing with the appellate court which rendered the judgment within 20 days of notification of this. - after these 20 days, the appeals court will send the file to the Supreme Court of Justice within 3 days following the notification, giving the parties 5 days to personally appear to the Supreme Court of Justice.

Constitutional Appeal (amparo): The Constitutional justice according to the law recognizes the protective action in its Article 41: According to Article 48 of the law, the appeal or writ of protection shall be submitted within 2 months from the date of the last notification to the plaintiff or that it is aware of the action or omission, which in his view affects him. Such appeal shall be filed in the Constitutional Courtroom of the Supreme Court, the administrative appeal before the Court of Appeal are already exhausted.

Time or duration of a tax trial: 1st instance: approximately 1 ½ years. - 2nd instance: 6 months. - Appeal: approximately 1 year or more. -Total of approximately 3 years.

Mexico (SAT)

Administrative Federal contentious action. (Annulment procedure)

Deadline for filing. The complaint must be filed within the periods indicated below:

- a) Forty-five days after the date for any of the following cases: That upon notification of the challenged resolution, in accordance with the provisions of this Law, even when first a general administrative rule is simultaneously applied or when it's the challenged decree, agreement, act or administrative general decision is in force.
- b) Forty-five days following the date on which the notification takes effect the decision of the Courtroom or Section that having known a complaint, decide that it is inappropriate and should be handled as a trial. This should prevent the petitioner to file suit against the final administrative decision.
- c) In five years when the authorities demand the modification or revocation of a ruling in favor of an individual, which begin on the day following the date it is issued, unless it has produced successive effects, in this case the modification or annulment may be claimed at any time not exceeding five years from the last effect, but the effects of the judgment, should be total or partially unfavorable to the party and will only be retroactive to the previous five years before submitting the claim.

When the plaintiff is domiciled outside the town where the courtroom is located the claim may be submitted via Mexico Postal Service, certified mail, return receipt requested, provided the shipment is made in the place where the applicant resides and may here be noted as legal address to receive notifications, located anywhere in the country, unless domiciled within the jurisdiction of the competent courtroom, in which case the appointed for that purpose shall be located within the territorial jurisdiction of the courtroom

When the person dies during the period to file a lawsuit, the deadline is suspended for one year, unless they have accepted the position of representative of the estate. It also suspends the period for filing the claim if the individual requests to the tax authorities dispute resolution procedure included a treaty to avoid double taxation, including, where appropriate, the arbitration procedure. In this case the suspension shall cease upon notification resolution that terminates the procedure, even if the case is ended upon request.

In cases of disability or declaration of absence, ordered by judicial authority, the deadline for filing the federal administrative action which will be suspended for up to one year. The suspension shall cease when a guardian of the disabled one is accepted or there is a legal representative of the absent one, being the detriment of the individual if during the aforementioned period it is not provided on their behalf.

Determination. The judgment shall be by unanimity or majority vote of the magistrates of the courtroom, within sixty days after the date of delivery of the deal closing statement at trial. For this purpose the magistrate will make the respective draft within forty-five days after the date of delivery of the agreement. For decision in cases of dismissal for any of the grounds provided in Article 9. of this Act, it will not be necessary to have closed the investigation.

The deadline for the judge in the plenary or Section formulate his draft starts to run once he has the whole file.

When most of the judges agree with the draft, a dissenting judge may express reserves fully or partially voting against the draft, or make reasoned dissenting opinion, which is due in a period not exceeding ten days.

If the draft was not accepted by the other judges in plenary session or courtroom, the judge rapporteur or instructor thickens the fault with the arguments of the majority and the draft could be left as individual opinion. (Art. 49 LFPCA)

The Court's judgments will be based on law and decision on the claim of the actor who is subject of claim, in relation with a challenged resolution, having the power to invoke notorious facts. When to assert various grounds of illegality, the judgment of the courtroom should review those that may lead to declare a simple annulment. In the event that the judgment declaring the annulment of a resolution by the omission of the formalities required by law, or procedural defects, it must be noted that the form affected the individual's defenses and transcended the meaning of the resolution.

Courtooms may correct errors they detect in the appointment of the precepts that are considered violated and to examine in common grievances and causes of illegality, and the other arguments of the parties to resolve the issue actually raised, but without changing the facts exposed in the claim and the petition.

In case of sentences which order the authority to the return of a subjective right violated or refund of an amount, the Court must first confirm the right of the individual, in addition to the illegality of the challenged resolution.

With exception of the provided in paragraph XIII, section B of Article 123 of the Constitution, regarding the Prosecutor's Office Agents, the experts and Members of the Federal Police, which had promoted the trial or defense in which the judicial authority determines that the separation, removal, dismissal, or any other termination of service was unjustified; cases where the defendant authority is only obliged to pay compensation and other benefits due to them without in any case continue the return to service. (Art. 50 LFPCA)

The final judgment may:

- a) Acknowledge the validity of the challenged resolution.
- b) To declare the annulment of the challenged resolution.
- c) To declare the annulment of the challenged resolution for certain purposes, and must specify clearly the form and terms under which the authority must comply, and shall replace the procedure, if any, from the time of infringement.
- d) Whenever in any of the cases provided for in sections II and III of Article 51 of this law, the Court declared invalid to the effect that the procedure will replace or issue a new decision, in other cases, the terms relevant to the claim under which the administrative authority must issue its decision could also be indicated.

In cases where the judgment results in a change to the amount of the challenged administrative resolution, the competent Regional Court shall specify the compliance amount, scope and terms.

In case of sanctions, when the Court finds that the penalty is excessive because it is not properly motivated or does not report the facts aggravating the sanction, it should reduce the amount of the penalty and freely appreciate the circumstances that led to it.

- e) To declare the annulment of the challenged resolution and: Recognize to the plaintiff the existence of a subjective right and condemn the fulfillment of the corresponding obligation. Grant or reinstate the plaintiff in the enjoyment of the rights. Declared annulment of the administrative resolution, in which case the actions affecting the applicant will cease, including the first act of administration that has raised an objection. The declaration of invalidity shall have no other effects on the applicant, except as provided by the laws of matter in question. Recognizing the existence of a subjective right and condemn the federal public entity to pay compensation for damages caused by public servants.

If the judgment requires the authority to perform any act or initiate proceedings, as provided in sections III and IV, it shall be completed within four months after the judgment becomes final.

Within the same term the final decision shall be issued, even when, for fiscal matters, the deadlines of Articles 46-A and 67 of the Federal Tax Code have expired.

If the execution of the judgment involves the exercise or enjoyment of a right by the applicant, within the period stated in the preceding paragraph without the authority has complied with the judgment, the beneficiary of the judgment shall be entitled to compensation that the Board which handled the matter determined, taking the time to full performance of the fault and the damage caused to any failure, without prejudice to the provisions of Article 58 of this Law. The exercise of this right shall be dealt with incidentally.

As for the execution of the judgment, if it is necessary to request information or perform some action of the administrative authority abroad, it shall suspend the period referred to in the above section, between the time information is requested or performed the corresponding action the date of providing such information to perform the action.

After the period specified in this rule, without issuing the final determination, the right precludes the authority to issue it except in cases where the individual by reason of the judgment, is entitled to a final decision to confer a provision, recognize a right or open the possibility of obtaining it. In case of appeal, the effect of the judgment is suspended until the decision is taken to end the dispute.

The judgment will decide on compensation or payment of costs requested by the parties, in accordance with Article 6. of this Law (Art. 52 LFPCA)

Complaint appeal.

Deadline for Submission. The file appeal against the resolutions of the magistrate, that discard or have not filed the claim, the defense, the enlargement of both or any evidence, the decree or deny a stay of the trial before the close of instruction ; those that support or refute the intervention of the third party. The claim shall be brought before the respective courtroom within fifteen days after the date on which the notification takes effect. (Art. 59 CFF)
Decisions to grant, deny, modify or revoke any relief under this Law may be challenged by filing the complaint appeal before the appropriate Regional Courtroom.

The appeal will be promoted within five days after the date on which took effect the respective notification. The appeal is filed in the form and terms stated, the magistrate shall transfer to other parties, for them to express their rights.

Determination. - After the end of five days following the notification, filed the appeal in the stated form and terms and without further procedure, shall report to the Regional courtroom, to within five days, revoke or modify the challenged resolution and, when appropriate, grant or deny the relief sought, or confirm the resolution, which produce effects directly and immediately. The mere filing suspends the execution of a measure pending resolution of the appeal.

The Regional Courtroom may amend or revoke its decision whenever a supervening fact justifies it.

The Court Plenary may exercise the resolution for the determination of appeals of claim referred to in this Article, in cases of significance and considered to fix jurisprudence. (Art. 62 CFF)

Nicaragua (DGI)

Appeal / 15 days for filing / 90 days for resolution.

Panama (DGI)

Through the Administrative Tax Court. The appeal is filed against: Resolutions of the DGI which resolve claims for national Taxes (except for customs), additional payments, fines and sanctions or any other administrative action in direct relation with the determination of taxes under competence of this entity; Non-litigating claims related to the determination of tax obligation; administrative and procedural actions affecting the rights of taxpayers and third parties; procedures which affect directly the taxpayer's rights or are in infraction with the dispositions of the Tax Code and/or other tax legal disposition in force, and exception and incidents related to the enforced collection procedure.

Paraguay (SET)

Presently there is no Tax Administrative Court, only judicial instances.

Peru (SUNAT)

Appeal:

Term for filing: the appeal to the Tax Court must be filed within fifteen (15) working days following the notification of the resolution. When the appealed resolutions are related to application of Transfer Pricing regulations, the term to appeal will be (30) working days following the certified notification.

Term of decision: the Tax Court will solve the appeals within the term of twelve months (12) months counted from the date of submission of the case. When the appealed resolutions are related to application of Transfer Pricing regulations, the term for resolution will be eighteen months (18) following the filing of the case.

Uruguay (DGI)

There are no Tax administrative Courts.

190.3. What are the appeals in the Courts of Justice and their filing and resolution deadlines?

Argentina (AFIP)

Contentious Claim: (art. 82 Law N° 11.683). Can be filed against the National T.A., to the competent national judge, as long as the amount at stake is above two hundred pesos (200\$)

- a) Against resolutions issued in appeals of fines.
- b) Against resolutions issued in matters of tax double payments and related reviews.
- c) In the hypotheses of absence of administrative resolution mentioned in art. 80 and 81 in case of summaries or claims for tax reversals.

In case of sections a) and b) the demand will be filed within 15 days from the notification of the administrative resolution.

Appeal of Review and Limited Appeal (art. 192 Law N° 11.683).

- a) In the appeal against sentences of first instance courts issued in case of double payments of taxes and application of sanctions
- b) In the appeals of review and limited appeal against the rulings of the National Tax Court regarding taxes or sanctions.
- c) In the appeals against the decisions adopted by the National Tax Court, in the constitutional appeals of the articles 182 and 183, without limits in amounts
- d) In the appeals against delays of justice by the National Tax Court .

In case of section b), the Chamber:

Could, if there is any infringement to the formal legal procedure before the National Tax Court, declare the annulment of actions or resolutions and can return them to the Tax Court with observations, unless the nature of the case indicates more convenient to have it returned to the evidential instance. It will resolve the issue with valid conclusions to the National Court, based on evidenced facts. Otherwise, it can decide to dispose the evidence when, by its criteria, the judgment authorizes to suppose that there were factual errors in the sentence.

Constitutional appeal of protection in Justice. Law 16.986 and art. 43 of the CN). is the appeal that any person can raise, if there is no other more appropriate judicial appeal, against any action or omission by the public authorities or individuals who cause actual damage, or affect with evident illegality the constitutional rights, a treaty or a Law. It can lead to declare the unconstitutionality of the regulation on which the damaging action is founded.

Complying with art 1° of Law N° 16.986, the constitutional action will be admissible against any action or omission of public authority described in the previous paragraph.

Complying with the art. 2° of the same regulation, the constitutional action will not be admissible if: a) If there are other judicial or administrative appeal allowing to obtain the protection of the right or guarantee at stake, b) The challenged action comes from an entity of the judicial power, c) if the judicial intervention threatens directly the delivery a public service or essential activities of the state, d) If more evidence is needed for the debate, e) The claim was not filed within the 15 working days in which the action was executed or took place.

After the constitutional reform of 1994, the existence of an administrative review is not an obstacle to the constitutional appeal, or the absence of exhaustion of other appeals.

Action Declaratory of certainty. (art. 322 of the CPCCN). They will be able to deduce the action that tends to obtain a judgment merely declarative, to make to stop the state of uncertainty on the existence, scope or forms of a juridical relation, whenever this absence of certainty could produce a damage or current injury to the actor who has no other legal way to put an end to it immediately

Protective Measure. (art. 195 and so of the CPCCN)..

Term: Before, simultaneously or after the promotion of the demand.

Appeal of Reposition. (art. 238 CPCCN).

Appeal of Appeal /Appeal of Annulment (arts. 242 and 253 of the CPCCN).

Ordinary appeal to the Supreme Court (art. 254 and ss. of the CPCCN), before the competent appeal court, within the term and in the form prescribed by the appeal appeal. This appeal can proceed if the disputed amount is higher than \$726.523,32, regarding taxes.

Extraordinary appeal to the Supreme Court (art. 256 and ss. of the CPCCN). This appeal proceeds in cases described in art. 14 of Law N°48, when: definitive rulings pronounced by provincial superior courts when there is question about the validity of a treaty, a law of the congress or other national authority and when the decision has been against their supposed validity.

This is an exceptional appeal, which must be filed in compliance with the forms planned in the court N° 4/2007, within 10 days from the notification, and sustained.

Appeal of complaint for denied appeal, Ordinary or extraordinary. (art.282 and ss. of the CPCCN). Proceed for denial of the extraordinary appeal. In case of supposed denial of the appeal, the affected party can appeal directly to the Court, requesting the denied appeal and the submission of the file.

When the complaint is deducted by denial of appeals to the supreme court, the presentation must be filed duly supported at the table of entry of the Court.

The term to appeal will be of 5 days after notification of the rejection.

Appeal of inapplicability of Law (art. 288 and ss. of the CPCCN). Only against the firm sentence which contradict the doctrine established by other sections of the Court, in the 10 years before the date of the challenged resolution, and always if the precedent was previously used. If it is a Federal court section, formed by more than one section, admissible only in case of contradiction between Federal court cases sentences.

The appeal will be filed within 10 days of notification of the sentence, before the court section which pronounced it.

Bolivia (SIN)

Contentious action: Term of presentation: 15 days.

Appeal: term of presentation 10 days.

Cassation appeal: term of presentation: 8 days

Brazil (RFB)

Review or annulment of actions. Five years counted from the decision or action, under terms of prescription.

Chile (SII)

General procedural claim: in the judicial system the appeal is the claim in general procedural complaint, which must be filed within 60 or 90 working days from the notification of the administrative action. The length of the term depends if the claim is filed in areas where the tax reform has taken place or not. It is 90 days where the tax reform is in application, and 60 days in the others.

Colombia (DIAN)

Appeal to the Court of the State Council, 10 days.

Costa Rica (DGT)

Article 165. - Procedure. In Appeals against the decisions of the Administrative Tax Court the applicant may, within thirty days of notification, sue for judicial review in accordance with the provisions of the Law Governing Contentious Administrative Jurisdiction.

When the agency or institution responsible for the implementation of the tax is satisfied that the decision has not exhausted the analysis of controversial issues or does not comply with the law within the same term he may challenge it by the contentious-administrative proceedings initiated for it provided that the notice of appeal is accompanied by a written authorization issued by the Ministry of Finance if it is a tax for the Central government, or the highest authority of the respective tax authorities, if applicable.

To this effect, the agency or institution responsible for the implementation of the tax, must submit to the referred ministry or authority a report outlining the reasons why it considers appropriate to challenge the judgment. The Ministry or authority, after consulting the respective office or legal department should decide on the merits of the challenge.

In the contentious-administrative proceedings where there is a condemnatory sentence of costs to the State, the respective fees should be distributed in accordance with the provisions of Article 100 of the Law Governing Contentious Administrative Jurisdiction, in which case the state attorney hears the Director of the trial lawyer by the Tax Administration.

Common Courts should sent to the relevant tax authorities' copies of the judgments issued in matters of competence.

Dominican Republic(DGII)

Appeal of Cassation: The judgments of the Tax Administrative Court will be subject to cassation appeal under the provisions for civil and commercial matters by Law No. 3726 of December 29, 1953, or by the one replacing it. The appeal shall be filed with a petition signed by counsel, containing all the grounds on which it is based and which shall be deposited with the Secretary of the Supreme Court of Justice within two (02) months from notification of the judgment. The Secretary of the Supreme Court of Justice shall transmit a copy of the appeal brief to the Tax Attorney General and notify the day fixed for the hearing, so that the said official will present their findings, representing the administrative agencies.

In case of cassation with dispatch, the Superior Administrative Court shall, in adjudicating the case again, comply with the provisions of the Supreme Court of Justice on points of law that were the subject of appeal. Not required in this matter, to accompany the summary of appeal with a copy of the judgment or grounds for the appeal, which shall be established only in the summary, so that the Secretary General of the Supreme Court of Justice will request them without delay to the Secretary General of the Superior Administrative Court, to be included in the case file. Missed the appeal, the Secretary General of the Supreme Court of Justice must return the documents to the Secretary of the Tax Litigation Court. In this appeal there will be no fee expenses condemnation

Ecuador (SRI)

Appeals actions: 20 days to present the action from the date of notification of the administrative action, and there is no term limit for the decision.

Direct Actions: There is no term for their filing; there is no term for their resolution either.

Exceptions: They are proposed against the enforced collection procedures by the T.A. They must be filed in 20 days from the notification of the payment order. There is no time limit for the decision

El Salvador (DGII)

Before the Contentious-Administrative Courtroom: The illegality of public administrative action can be claimed, the holders of a right to be considered breached and any person having a direct legitimate interest in it. The deadline for filing the claim shall be sixty days, which shall include: a) from the day following the notification; b) from the day following the publication of the challenged action in the Official Journal if it had not been notified (art. 9 and 11 of the Law of Contentious-Administrative).

Before the Constitutional Courtroom: The Constitutional Courtroom of the Supreme Court of Justice admits the constitutional appeal, habeas corpus and unconstitutionality of the legal rules and settles the differences between the Executive and Legislative Branch. Through the constitutional process under any person suffering damage may bring to the attention of the Constitutional Courtroom the violation or threat to their constitutional rights (except for freedom) by a public official authority or state entity for such courtroom to proceed and reestablish them. (not deadline defined). (art. 1, 6, 12 Constitutional Procedures Act)

Guatemala (SAT)

Administrative Appeal :

Term for filing: 30 days, counted from the day following the date when the notification of the decision on the appeal of Revocation or replacement was made.

Term for decision :15 days after the day fixed for the hearing.

Appeal:

Deadline for filing: 3 days after notification of the order resolving preliminary objections to end the process and the judgment ending incidents.

Term for decision: 15 days after the day fixed for the hearing.

Cassation Appeal:

Term for filing: 15 days from the last notification of the ruling.

Term for decision: 15 days after the day fixed for the hearing.

Protection (amparo)

Deadline for submission: 30 days after the last notification to the plaintiff or known to this the fact that in his opinion, is damaging his rights.

Time to solve: 3 days after the day of the hearing

Honduras (DEI)

Already answered in previous question 195.2

Mexico (SAT)

Direct Constitutional Appeal of protection (amparo) and Appeal of Review.

Deadline for filing The resolutions issued by the full court, the Sections of the Upper Chamber or Regional Courts to enact or deny the stay, which are described in Articles 34 of the Law on Tax Administration and 6 of this Law as well as those enacted under the Federal Law of Patrimonial Responsibility of the State and to issue final judgments may be challenged by bringing direct relief to the Circuit Court jurisdiction over the headquarters of the Full Court or to the appropriate Regional courtroom by affidavit to appear before the Court, within fifteen days after the date on which took effect the respective notification.

With the written grounds for appeal, the appellant must present a copy for record and one for each of the parties which have intervened in an administrative trial, at which they will, within a fortnight period, appear before the Circuit Court hearing the review to defend their rights.

In all cases, the party obtaining a favorable resolution to their interests can join the review filed by the appellant; within fifteen days from the date the appeal was notified, stating the grievances relevant in this case adherence to the resource follows the fate of this procedure. (Art. 63 LFPCA)

Resolution. - If the individual filed direct relief against the same decision or ruling challenged in the appeal, the Circuit Court hearing the appeal under the said resolve will take place at the same meeting as decided by the constitutional (Art. 64 LFPCA)

Nicaragua (DGI)

Appeal of constitutional rights / 30 days for filing / 45 days for resolution

Panama (DGI)

Appeals of full jurisdiction and annulment appeals

Paraguay (SET)

The administrative action proceeds, and must be filed within a term of 18 days, before the COURT OF ACCOUNTS

Peru (SUNAT)

The appeals filed to the Judiciary are: the Contentious-Administrative Claim which has un term for filing of three (3) months counted from the notification of the Tax Court resolution (Administrative Court). There is no term of resolution; the appeal is filed within sixty (60) days counted from the notification date of appealed action.

Uruguay (DGI)

The court in charge of declaring the validity or annulment of administrative action is the Contentious-Administrative Court, which structure is outside the judicial power, comparable to a state power. The process which takes place is called "annulment action." The deadline for submission, under penalty of forfeiture of the action, is up to 60 days of exhausting administrative procedures.

Exceptions (defenses) can be raised in trials engaged by the administration with the right to a second hearing and even the feasibility of ventilating the case in a subsequent plenary action.

For claims for damages the courts have the option of a second hearing, and possibly a third instance (cassation before the Supreme Court of Justice) provided that certain requirements are met

191. Is in your T.A. the resolution of the appeals presented by taxpayers determined by some specialized unit?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI) 2/	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ The Salvadorian legal system doesn't include appeals presented to the T.A. itself.

2/ Appeals of review are concentrated in a unit from the General Revenue Directorate. Appeals of reconsideration are concentrated in each revenue administration, which have officers in charge of reviewing the cases.

192. Indicate the number of appeals of administrative procedures within the T.A. presented during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

193. Indicate the number of appeals in Administrative Fiscal Courts presented during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

194. Indicate the number of appeals presented to the courts in the period 2006-2010. If you don't have information for all the years, provide as much information as you can

PLEASE REFER TO STATISTICAL ANNEX

195. Indicate the average term for resolution of the appeals in each of the procedures considered.

Argentina (AFIP)	Administrative tax courts: 3 years, 2 months. Judicial courts: 4 years, 5 months.
Bolivia (SIN)	Administrative procedure: 3 months. Judicial procedure: 3 years.
Brazil (RFB)	Administrative procedure: 3 years. In courts of justice there is no term.
Chile (SII)	Review of Control Action (RAF) 2006: 136 days. 2007: 117 days. 2008: 83 days. 2009: 44 days. 2010: 27 days Administrative Voluntary Reconsideration(RAV) 2010: 27 days Complaint at the general Procedure of Complaints: the average term of resolution in the old system is 350 days.
Colombia (DIAN)	Government procedure: compliance of the terms of the Tax Status. Judicial procedure: From one year (ideal) to fifteen years (if there is a double instance)
Costa Rica (DGT)	No statistic information available.
Dominican Rep. (DGII)	
Ecuador (SRI)	The average time of resolution of judicial actions is 5 to 7 years.
El Salvador (DGII)	Regarding time average for appeals to the Appeal Court of the Internal Taxes and Customs (TAIIA), 9 months, regulated in Art. 4 final sections of the Law of Organization and Management. In this sense, it is observed that for the presented cases the average is 9 months. At the honorable Supreme Court of justice, the average time of answer is of approximately 6 years.
Guatemala (SAT)	6 years through judicial procedure.
Honduras (DEI)	Administrative procedure: 3 years. Judicial procedure: 5 years.
Mexico (SAT)	Appeals via administrative procedure within the Tax Administration service in 2010: 41.19 months approximately. Appeals by way of judicial procedure in 2010: 25.43 months approximately.
Nicaragua (DGI)	Reconsideration appeal: 25 days. Recourse of review: 30 days. Recourse of appeal: 60 days
Panama (DGI)	Reconsideration appeal: more of 12 months. Recourse of appeal: n.a.
Paraguay (SET)	
Peru (SUNAT)	The average times for the cases solved in 2010 were: Administrative process within the A.T.: 10 months Via Tax Administrative courts: No information Via of Judicial courts: no information
Uruguay (DGI)	Appeal of nullity (Administrative court): 2 to 3 years.

196. Indicate the priority criterion selected for processing the appeals presented to your T.A.

	ACCORDING TO THE DATE OF PRESENTATION	ACCORDING TO THE AMOUNT	OTHERS. PLEASE EXPLAIN.
Argentina (AFIP)	X	X	
Bolivia (SIN)		X	
Brazil (RFB)			
Chile (SII)			
Colombia (DIAN)	X		
Costa Rica (DGT)	X	X	
Dominican Rep. (DGII)	X		
Ecuador (SRI)	X		
El Salvador (DGII) 1/			
Guatemala (SAT)	X	X	
Honduras (DEI)	X		
Mexico (SAT)	X	X	
Nicaragua (DGI) 2/	X		
Panama (DGI)	X		
Paraguay (SET)	X		
Peru (SUNAT) 3/	X	X	With previous precautionary measures.
Uruguay (DGI)	X	X	

1/ The T.A. doesn't process those appeals since, as previously indicated, the concept does not exist in the legal system.

2/ Each one of the appeals are processed according to the principle of equality before the Law, there is no priority.

3/ Priority of case resolutions is provided by the disputed debt amount and, secondly, criteria of seniority of the appeal are applied. Respecting this, the applied strategies have as purpose to manage the amounts and aim at managing amounts and the issue of seniority in a way that the stock include mainly appeals of the current fiscal year.

197. Indicate which existing control mechanisms manage the resolution of the appeals presented to your T.A.

Argentina (AFIP)	The existing mechanisms of control to manage the resolution of the appeals are manual in some cases and systematized in other cases.
Bolivia (SIN)	The appeals are not presented to the T.A.
Brazil (RFB)	Automatic recourse, mandatory when the decision is adverse to the National Finances and is not unanimous.
Chile (SII)	<p>a)The Administrative Procedures Tax Offices, located in the Regional Offices of the Internal Revenue Service, have the function to solve both petitions for review based on errors or obvious mistakes (RAF) as well as the Voluntary Management Resource Review (RAV) with respect to settlements, money orders or resolutions. For purposes of management control, they must collect and maintain information necessary to know, at all times, the status of implementation of the resolutions of the review and appeal, by the authorities responsible for managing them.</p> <p>b)There is also the Administrative Procedures Office, located in the National Internal Revenue Service, which monitors, controls and coordinates nationwide the development of RAF and RAV review procedures and supports legally, from the central level, the officers in charge of those procedures.</p> <p>c)There is a software tool for management control procedure of the Performance Audit Review (RAF) and Voluntary review Management (RAV) in all the Regional Offices of the country, called "System Management Support of the RAF" Is a software application workflow (Workflow) that automates the sequence of activities or tasks involving the administrative review of the actions of the Service in the RAF and RAV, including monitoring the status of each stage, a statistical reports of various process variables and providing the tools necessary to manage it.</p> <p>d)Pursuant to the enactment of Law 20,322, which creates the Tax and Customs Courts, the Service Tax Litigation Office based at the National Direction was created. This office is responsible for the control, coordination and supervision of litigation in tax matters nationwide. Protection appeals are handled by the Judicial Defense and Tax Crimes Department.</p>
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	For the issuing of an administrative resolution, performed by an analyst, reviewed by a supervisor and submitted by the Department Head, Once it has been reviewed twice, the competent authority signs it.
El Salvador (DGII)	The T.A. doesn't process those appeals since, as indicated previously, the law does not include this concept
Guatemala (SAT)	
Honduras (DEI)	There is no control mechanism for managing the resolution of appeals presented by the legal representative of the taxpayer.
Mexico (SAT)	System Jupiter (Legal Integral Program for decision-making, Evaluation and Resolution)
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	The appeals presented are processed according to their dates and importance even more taking into account that the law establishes terms In all cases. There is a software for controlling the summaries of reconsideration appeals
Peru (SUNAT)	<p>The control is performed through of the following mechanisms:</p> <p>a)Follow-up of the quarterly compliance of the goals established In the yearly operative Plan</p> <p>b)Compliance of the Control tax plan (operative actions)</p> <p>c)Visits of Operative Management performed by the control management area</p> <p>d)Follow-up of strategies that are implemented to improve the management of the appeals presented</p>
Uruguay (DGI)	Follow-up of appeals presented

4.7. Additional comments

198. If considered appropriate, indicate any additional explanation concerning the answers submitted in this section about tax procedures.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	In Chile, the exercise of judicial complaints by taxpayers is not conditioned to the previous presentation of administrative reviews.
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	<p>In relation to massive controls, presently we have in Homologation stage the Module MAX-TAX, which will be technological tools containing third parties information, with which crossings of information contained in the returns submitted by the taxpayer will be performed. On the income tax registry and Control of invoicing, the regulation is already elaborated and in stage of review by an external consultant, in addition the forms to use are ready.</p> <p>In relation to the question if we have personal specialized by sectors or control types, only in the Large Taxpayers Unit there is a group for tax auditors for companies that sells oil derived products, however it is not specialized and no training is needed.</p>
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

5. International Taxation

5.1. Normative and procedural aspects

199. Do transfer pricing regulations exist in your country?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 1/	X	
Nicaragua (DGI)		X
Panama (DGI) 2/	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Since the year 1997.

2/ A law draft is being elaborated so that the transfer pricing regulation will be applicable to all taxpayers since currently the regulation is limited to transactions with third parties related to countries with whom Panama has subscribed a tax treaty.

200. If your answer to the previous question was positive, indicate the correspondent option.

	THEY ARE BASED ON OECD CRITERIA	THEY ARE BASED ON OWN CRITERIA OR FOLLOW OTHER CRITERIA	THEY USE A COMBINATION OF CRITERIA
Argentina (AFIP)			X
Bolivia (SIN)			
Brazil (RFB)		X	
Chile (SII)	X		
Colombia (DIAN)	X		
Costa Rica (DGT)			
Dominican Rep. (DGII)			X
Ecuador (SRI)			X
El Salvador (DGII)			X
Guatemala (SAT)			
Honduras (DEI)			
Mexico (SAT)	X		
Nicaragua (DGI)			
Panama (DGI)	X		
Paraguay (SET)			
Peru (SUNAT)			X
Uruguay (DGI)			X

201. If transfer pricing regulations are in effect, indicate if there is jurisprudence regarding them in your the country. The term jurisprudence must be understood as the rules emitted by a relevant authority in order to solve controversies on tax issues.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT) 1/		
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT) 2/	X	
Nicaragua (DGI)		
Panama (DGI)		X
Paraguay (SET)		
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Although there are no rules of transfer pricing, adjustments have been applied, based on the principle of economic reality and there is already jurisprudence.

2/ Some criteria have been issued, confirming the value of the present legal structure in various aspects and supporting solutions to polemic tax related issues.

202. If transfer pricing regulations are in effect, does the T.A. have the authority to force taxpayers to keep reports on how they justify Transfer Pricing used in the operations with their related parties?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/		X
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT) 2/	X	
Nicaragua (DGI)		
Panama (DGI)	X	
Paraguay (SET)		
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The Salvadoran Law states that available information justifying the price must be kept, however it is not specified that it is a transfer pricing study.

2/ In the case of Mexico, taxpayers who enter into transactions with related parties abroad are required for the purposes of the Law on Income Tax, Article 215 in force, to determine their taxable income and allowable deductions, considering prices for such operations and amount of considerations that would have been used with or between independent parties in comparable transactions. Specifically, fractions XII and XV of Article 86 of the Law on Income Tax taxpayers indicate that operations with related parties residing abroad and national, respectively, shall maintain and retain supporting documentation to demonstrate that their income and deductions were made according to the prices or amounts of consideration that would have used independent parties in comparable transactions.

203. Does your country have laws regulating Advance Pricing Agreements (APA)?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 1/	X	
Nicaragua (DGI)		X
Panama (DGI) 2/		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The regulatory framework governing the Advance Pricing Agreements is in the form of inquiries from taxpayers and is established in Article 34-A of the Federal Tax Code, in conjunction with the 215, 216 and 216 of the BIS Act of current income tax. Article 34-A of the Tax Code of the Federation gives power to the tax authorities for consultation in regard to the methodology used in determining the price or amount of the consideration in transactions with related parties provided that the taxpayer provide the information, data and documentation necessary to issue the corresponding resolution. It also mentions that decisions can be derived from an agreement with the competent authorities of a country which has a treaty to avoid double taxation. Article 215 of the Income Tax Act requires from taxpayers who have transactions with parties abroad to determine their taxable income and allowable deductions, considering for such operations and amounts of consideration the prices that would have been used with or between independent parties in comparable transactions. Article 216 of the Income Tax mentions methods applicable to transfer pricing. Article 216Bis of the Act regulates income tax to companies carrying out assembly operations with related parties abroad. Additionally, there is the possibility of obtaining Advance Pricing Agreements on thin capitalization which policies are framed in the section XXVI of Article 32 of the Law on Income Tax.

2/ A bill is in process regarding the matter.

204. What is the source of competent authority for the negotiation and interpretation of conventions against Double Taxation (DTT) and Tax Evasion (TEA)?

Argentina (AFIP)	Competence of the Ministry of Finance, under the Secretary of Public Revenue in the orbit of the Ministry of Economy(as form annexed to 1.359/2004 article 1 of Decree) of Argentina
Bolivia (SIN)	Ministry of Economy and Finance, Tax Administration and Ministry of Foreign Affairs.
Brazil (RFB)	In the Coordination General of International Relations of the RFB.
Chile (SII)	The competent authority for DTT is the Finance Ministry who delegates the Director of the SII, in order to negotiate and interpret an agreement; this function is located in the Department of International Regulations, depending of the Normative sub-directorate in the Department of international norms, depending on the SII Sub-Directorate.
Colombia (DIAN)	In the Legal Department of the DIAN.
Costa Rica (DGT)	It is based on the capacity that the Costa Rican state has constitutionally to negotiate treaties and two executive decrees, the Organization and Functions of the Tax Administration and another specific on the subject.
Dominican Rep. (DGII)	Currently the negotiation of the DTT is taking place in conjunction with the Ministry of Finance and the Directorate General of Internal Revenue. The Ministry of Finance coordinates the negotiations.
Ecuador (SRI)	Negotiation: National Director of Income Internal Service, Ministry of Foreign Relations. Interpretation: National Directorate of Legal Service for Internal Income.
El Salvador (DGII)	The competence to negotiate and interpret the DTTs lies within the Finance Ministry through the Internal Tax General Directorate
Guatemala (SAT)	Not applicable for Guatemala since no policy support the negotiation of DTT
Honduras (DEI)	
Mexico (SAT)	The competence to negotiate DTT lies on the President of the United States of Mexico, with approbation of the Senate of the Congress of the Union(article 89, fraction X of the Political Constitution of the United States (Mexican). The competence for studying, formulating projects and the respective negotiations of the DTTs, corresponds to the Finance Secretary and Public Credit, through the General Directorate of International Labor (article 55, fraction I of Internal regulation of the Finance secretary and public credit). Similarly the Service of Tax Administration can participate in the negotiations of the DTTs, via the Head of the Tax Administration service (articles 7, section III and 14, section VII of the Law of Tax Administration service). The competence for the interpretation and application of the DTTs, correspond to the Tax Administration Service, through the Large Payers Administration Unit or the Central Administration of International Regulation(articles 20, section A, under L and 21, incise C, fraction I of the Internal Regulation of Tax Administration Service). The Secretary of the Treasury and Public Credit through the Directorate General for International Treaties would advance on the proper interpretation and application of international treaties on taxation and customs.
Nicaragua (DGI)	n.a.
Panama (DGI)	Competence for the negotiation of Agreements to Avoid Double Taxation and Fiscal Evasion lies on the Deputy Minister of Economy of the Ministry of Economy and Finance, and International taxation Branch of the Directorate General of Revenue of the Ministry of Economy and Finance of recent creation in our country. The interpretation of the agreements rests with the Branch indicated above and on an Advisory Committee composed of members of the Negotiating Team of Tax Conventions of the Republic of Panama
Paraguay (SET)	This competence is divided between the Ministry of Finance and the Ministry of External Relations of Paraguay
Peru (SUNAT)	The negotiation is conducted by the Ministry of Economy and Finance, the interpretation is understood as taking place in the application.
Uruguay (DGI)	Ministry of Economy and Finances.

205. If existing, indicate the criterion your country follows as a model for DTT.

	FOLLOW OECD MODEL	FOLLOW UNITED NATIONS MODEL	USE OWN CRITERIA	USE COMBINED OECD-UN COMBINATION OF CRITERIA
Argentina (AFIP)	X			
Bolivia (SIN)				
Brazil (RFB)			X	
Chile (SII)	X			
Colombia (DIAN)	X			
Costa Rica (DGT)			X	
Dominican Rep. (DGII) 1/			X	
Ecuador (SRI)			X	
El Salvador (DGII)	X			
Guatemala (SAT)				
Honduras (DEI)				
Mexico (SAT)	X			
Nicaragua (DGI)				
Panama (DGI) 2/	X	X	X	
Paraguay (SET)	X		X	
Peru (SUNAT)			X	X
Uruguay (DGI)	X	X		

1/ The model that has been used for the negotiation of the DTTs is the model of COSEFIN, which is formulated based on the OECD model and also using the criteria of model A.

2/ Panama created its own agreement model base on the OECD's and the UN agreement model.

206. If existing, list the DTT your country has signed. Separate those which are current from those that are still pending approval. Do not consider agreements or conventions which specifically eliminate the double taxation in international transportation, neither the negotiated only.

	DTTs IN APPLICATION IN LATIN AMERICA, 1/
Argentina (AFIP)	Germany, Bolivia, Italy, Brazil, Chile, France, Canada, Spain, Finland, Denmark, United Kingdom, Sweden, the Netherlands, Australia, Belgium, Norway
Bolivia (SIN)	Argentina, Germany, Sweden, United Kingdom, France, Spain, CAN
Brazil (RFB)	Japan, Austria, Belgium, Denmark, Spain, France, Sweden, Argentina, Canada, Ecuador, Italy, Luxembourg, Norway, Hungary, Czech Rep., Rep. of Slovakia, Korea, the Philippines, the Netherlands, India, China, Finland, Portugal, Chile, Israel, Mexico, South Africa, the Ukraine, Peru, Russia, Venezuela
Chile (SII)	Argentina, Canada, Mexico, Brazil, Korea, Ecuador, Spain, Norway, Peru, Poland, the Croatia, Denmark, United Kingdom, Sweden, France, New Zeland, Ireland, Malaysia, Paraguay, Portugal, Colombia, Belgium, Switzerland, Thailand
Colombia (DIAN)	CAN, Spain, Chile, Switzerland
Costa Rica (DGT)	Spain
Dominican Rep. (DGII)	Canada
Ecuador (SRI)	Germany, Brazil, Italy, France, Spain, Switzerland, Rumania, Mexico, Canada, Chile, CAN, Belgium
El Salvador (DGII)	Spain
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	France, Sweden, U.S.A., United Kingdom, Spain, the Netherlands, Switzerland, Singapur, Japan, Norway, Belgium, Denmark, Finland, Ireland, Chile, Israel, Ecuador, Luxembourg, Portugal, Rumania, Poland, Czech Rep, Australia, Indonesia, Austria, Greece, Brazil, China, New Zeland. Canada, Rep. of Slovakia, Iceland, Russia, Germany, Barbados, India, Panama, Uruguay, South Africa, Hungary
Nicaragua (DGI)	
Panama (DGI)	Spain, Mexico, the Netherlands, Barbados, Luxembourg, Qatar, Singapur
Paraguay (SET)	Chile, Taiwan
Peru (SUNAT)	Canada, Chile, CAN, Brazil
Uruguay (DGI)	Hungary, Mexico, Germany, Spain, Switzerland

1/ For Bolivia, Colombia, Ecuador and Peru includes Decision 578 of the CAN (2004).

207. Does your country have specific agreements for information exchange with other TAs? Do not count those agreements that are part of signed DTCs.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

208. If your answer to the previous question was positive, list the specific current agreements for Information Exchange. Separate those currently valid from the ones that are still pending for approval.

	DCTS IN APPLICATION IN LATIN AMERICA 1/
Argentina (AFIP)	Monaco, Italy, Jersey, Ecuador, China, Guernsey
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	U.S.A., France
Dominican Rep. (DGII)	U.S.A.
Ecuador (SRI)	Argentina
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	U.S.A.
Mexico (SAT)	U.S.A., Bahamas, Bermuda, Antilles, Islands Caymans, Islands Cook, Island of Man
Nicaragua (DGI)	
Panama (DGI)	U.S.A.
Paraguay (SET)	
Peru (SUNAT)	U.S.A.
Uruguay (DGI)	France.

1/ It does not include the agreements signed under CIAT Model nor multilateral agreements

209. Does your legislation have rules against under-capitalization?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ As for the existence of anti-capitalization rules, the country has not created specific measures to counter this phenomenon. However, the Dominican Tax Code contains a set of measures to reduce impact and help prevent sub-capitalization such as: a) Deduction of payment for interest, royalties or technical assistance incurred by the subsidiaries in the country to its parent company abroad are not admitted, if they have not paid the unique and final retention of 25%; b) When a company domiciled in the country pay interest on loans contracted with foreign credit institutions must withhold 10% of those interests as payment of taxes. If payment is not a to credit institution, 25% of the payment must be withhold ; c) If the amounts paid or interest due, commission or other payment, which comes from operations or financial credit between the matrix and the subsidiary is deemed excessive, the Tax Administration may challenge the payment as excessive expenditure. That is, the determined excess will be not deductible when determining the taxable Income.

210. Does your legislation have anti-tax haven regulations?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII) 1/	X	
Colombia (DIAN) 2/	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Control rules with a higher rate of tax applicable to Income obtained by non-residents are established if they are domiciled in a tax haven (DSN°628 of 2003). Assumptions of relation made when operating with tax havens are also established.

2/ However, the list of jurisdictions considered as tax havens has not been issued yet.

5.2. Organizational and management aspects

211. In the legal area, does your T.A. have a multidisciplinary team of professionals exclusively dedicated to international taxation topics?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT) 2/		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)	X	

1/ The Transfer pricing unit will be soon created as a part of the External Control Management.

2/ However, a transfer pricing unit is in process of training at the control department.

212. In your country do you provide non-resident taxpayers with an international Tax identification number?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII) 1/		X
Colombia (DIAN) 2/	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 3/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ In spite of this, a TIN is provided to agencies or non resident individuals, which distinguishes them from other taxpayers.

2/ Foreign investors and companies with presence in Colombia are assigned a TIN and must register on the Unique Tax Registry (RUT)

3/ In two cases: a) when the shareholders or partners resident abroad have shares in legal entities in Mexico, as well as the foreign residents associated with associations resident in Mexico, present to the tax authorities with the list of the partners, they are compelled to request their registration in the Federal Registry of Taxpayers, and provide the tax authorities with a description of the partners, shareholders or associates who are foreign residents b) individual and legal entities, resident abroad without permanent residence in the country can request their tax identification number, when they have to be provided with it in their country of residence, without that this inscription allow them to request reimbursement of taxes.

213. If an international fiscal identification number is given to non-resident taxpayers is it possible to identify the taxpayer's country of origin?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		
Brazil (RFB)		X
Chile (SII)		
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		
El Salvador (DGII)		
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)		X
Nicaragua (DGI)		
Panama (DGI)		
Paraguay (SET)		
Peru (SUNAT)		
Uruguay (DGI)		

214. Provide statistics of the number of non-resident taxpayers registered in your T.A. during 2006-2010. If you do not have the information for all the years, please provide as much information as you can

PLEASE REFER TO STATISTICAL ANNEX

215. Is there in your country any obligation that allows determining if a corporation is a subsidiary of a non-resident company?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII) 1/	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 2/	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ In case of payment of services and credit operations abroad, the taxpayers resident in Chile must report if they have relation with the beneficiaries of the payment through affidavit.

2/ The foundation act of the society describes the distribution of the social capital. When a transfer of shares takes place, it is mentioned in the board report. The movement is later stated with the registry of shareholders

216. Regarding International operations, are taxpayers asked to report the differences between related and non-related parties through affidavits?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI) 2/	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		
Nicaragua (DGI)		X
Panama (DGI) 3/		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Only to determine the origin of deductible expenses.

2/ Tax returns in Ecuador are not affidavits. Information on international operations by the taxpayer with related parties is requested on the Corporate Tax return form, in the attachment about operations with parties related to the exterior (OPRE) and an Integral report of Transfer pricing. These two have to submit the taxpayers which OPRE are minimal, different for each case, in the tax year. Concepts of International operations with related parties are identified by taxpayers when the OPRE attachment is presented.

3/ However, those taxpayers which perform transactions subject to transfer pricing normative have to report them.

217. If your answer to the previous question was positive, does this declaration forces to identify separately each one international operations' concepts?

	YES	NO
Argentina (AFIP) 1/	X	
Bolivia (SIN)	X	
Brazil (RFB)		
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)		
Nicaragua (DGI)		
Panama (DGI)		
Paraguay (SET)		
Peru (SUNAT)		
Uruguay (DGI)		

1/ "Concept" must be understood as "type of operation".

218. Does your T.A. have a specialized team for generating control actions on taxpayers' international operations?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII) 2/	X	
Guatemala (SAT) 3/		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ A control for international operations has not been implemented yet, but through a BID Project we have been working on handbook documentation for Transfer Pricing analysis.

2/ Presently there is a new Transfer pricing unit, conformed by the director and two technicians.

3/ However, a transfer pricing unit is in training process at the Control department

219. If there is any TPA valid, does your T.A. have a team exclusively dedicated to manage them?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		
Dominican Rep. (DGII)		X
Ecuador (SRI)		
El Salvador (DGII)		
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 2/	X	
Nicaragua (DGI)		
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Although there is no TPA or regulation, a legislative tax reform including some norms on the matter is presently in process. A team of officers is in training to be in charge of these tasks.

2/ Within the Central Administration, Transfer Pricing Control include a specific unit for handling APAs, BAPAs and MAPs.

220. Is there any Mutual Agreement Procedure (MAP) for international operations taxation?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI) 1/	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 2/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Friendly procedures are regulated by the DTC, but not in domestic legislation.

2/ Currently, they are responsible for processing MAPs within the Central Administration of Transfer pricing has several cases in process and some others have already been completed in these last years.

221. Provide statistics regarding the number of existing Mutual Agreement Procedures during 2006-2010. If you do not have the information for all the years, please provide all information you have in hand.

	NUMBER OF MUTUAL AGREEMENT PROCEDURES
Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	One mutual agreement procedure took place in previous years, probably before 2006.
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	APAs: 13 (2006), 10 (2007), 11 (2008), 12 (2009), 16 (2010). BAPAs: 7 (2006), 10 (2007), 8 (2008), 8 (2008), 13 (2010). MAPs: 18 (2006), 17 (2007), 10 (2008), 10 (2009), 5 (2010).
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

222. If Transfer Pricing Rules are in effect, is there a specialized team for Transfer Pricing verification cases?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT) 2/		
Honduras (DEI)		
Mexico (SAT) 3/	X	
Nicaragua (DGI)		
Panama (DGI) 4/		X
Paraguay (SET)		
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ At this moment there is no transfer pricing regulation, but a tax reform is in process for this matter, hence the transfer pricing team is ready.

2/ A unit of transfer pricing is presently in formation at the Control Department.

3/ Within the Central Administration Control there are four specialized units for transfer pricing control

4/ The personnel for these tasks will be soon recruited and trained

223. Is there a specialized team for exchanging information with other countries?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII) 1/	X	
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 2/		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 3/	X	
Nicaragua (DGI) 4/		X
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Although there is no Information Exchange Office.

2/ Coming soon.

3/ It is called international Fiscal Authority.

4/ In process.

224. If that is the case, provide relevant statistic information on information exchange during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

225. Are there massive control plans created for international operations?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII) 1/		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 2/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Since the regulation is in force since the year 2010, massive control plans have not been developed for International operations.

2/ A database with automatic information is part of the Information Exchange Agreement to avoid double taxation and prevent tax evasion.

226. Are there selective control plans designed for international operations?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 1/		X
Uruguay (DGI)	X	

1/ international operations performed by a taxpayer are in fact controlled at the time of controlling the income tax and not in a specific way.

227. Are there instructions associated to dealing with international operations for the TA's officers in charge of them?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 2/	X	
Uruguay (DGI)		X

1/ The law is in effect since the year 2010, so regulations have not been developed yet.

2/ There is an operation guideline.

228. If Transfer Pricing Rules are in effect, are there auditing cases associated with Transfer Pricing in process or completed?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)	X	
Nicaragua (DGI)		
Panama (DGI)		X
Paraguay (SET)		
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ There are cases associated with transfer pricing in process or completed, although there is no regulation on this topic.

229. If your answer to the previous question was positive, provide any relevant statistical information regarding quantity, quality and performance of auditing cases during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

230. If Transfer Pricing Rules are in effect, is the selection of the cases to control on Transfer Pricing based on information captured through Income tax returns?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)		
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT) 2/	X	
Nicaragua (DGI)		
Panama (DGI) 3/		X
Paraguay (SET)		
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ Although transfer pricing rules are not in effect, tax returns have been used in tax audits related with the matter.

2/ The selection of proven cases of transfer pricing is not only based on information collected through the income tax returns submitted by the taxpayers but also in various risk indicators and sectorial economic studies.

3/ The transfer pricing regulation is recent, so the first income tax returns from taxpayers are expected for the year 2012.

231. Are there specific training programs on international taxation for TA's employees?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)	X	
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Specific training programs for international controls taken by DGII officers are coordinated and executed by international entities.

232. If Transfer Pricing Rules are in force is there a special training program for the team in charge of Transfer Pricing Control?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)	X	
Nicaragua (DGI)		
Panama (DGI)	X	
Paraguay (SET)		
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Although no transfer pricing rules are in effect, there is a training plan on the issue.

5.3 Additional comments

233. If considered appropriate, indicate any additional explanation concerning the answers submitted in this section on international taxation.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	We don't have regulation regarding international taxation, but a draft of the law is currently in congress which regulates the issue in this scope and a specialized unit is already created and permanently trained,
Dominican Rep. (DGII)	The Transfer pricing department was created in the year 2010, recently initiating its activities. The organizational structure is defined with a head officer and two auditors. It is possible to increase this staff in the future. The act 11-92 which establishes the Dominican Tax code and its modifications includes aspects to limit the application of transfer pricing, in order to protect incomes of Dominican source. For their application, parameters are defined in the Income tax Regulation and in the General act 04-2011.
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	Guatemala has currently no transfer pricing law, however a draft of the law is being discussed and we hope will be approved soon. The T.A. is in process of creating and training a strong legal department, with a multidisciplinary team in order to plan, organize, define strategies, perform studies, prepare tax control handbooks, audits guides, rules and procedures related with programming audits to national and multinational companies performing related operations using transfer pricing. In addition, even if there is no specific training planned for this multidisciplinary unit, there are national and international seminars for training those who will integrate the international control units and in addition an adviser of the technical assistance office of the US Treasury Department will provide support in this regard
Honduras (DEI)	A draft of the law is currently in discussion process at the National Congress, awaiting approval. On the issue, personal audit training has been provided to intermediate audit agents, from the legal area of tax intelligence and the head of custom inspection.
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	In relation to questions 230, 231, 232, 233 and 235 we must point out that the Panamanian regulation about transfer pricing and taxing transactions between related parties is recent. So the questions mentioned above could not be answered, in the sense that we are presently receiving the first transfer pricing returns for the year 2012, and in compliance with the entry on force of the tax agreements signed by Panama, we will be developing all those aspects.
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

6. Large Taxpayers

6.1 Diverse questions

234. Is there a LTU in your T.A.?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI) 1/		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The Tax Administration of Panama has designed a system for the creation of a LTU which includes the definition of i) criteria for the selection of Large Taxpayers ii) Criteria for the selection of personnel in charge of the unit; iii) control, collection and delinquency processes iv) guidelines for coordination with the organizational structure; and v) stages for implementing the Unit. The institution plans to launch the LTU during the year 2011.

235. If there is a LTU in your T.A., indicate the criteria used to assign a taxpayer to the LTU. Please check all criteria used. (SV)= Sales volume; (A) = Assets; (TP) = Taxes paid; (EN) = Employees number and (ES) = Economic sector.

	SV	A	TP	EN	ES	OTHERS. PLEASE INDICATE.
Argentina (AFIP)	X		X		X	
Bolivia (SIN)			X		X	
Brazil (RFB)	X	X	X			Submitted debits, salary comparisons and complementary studies
Chile (SII)	X	X			X	Large exporters, large investors abroad, large tax retentions to non residents.
Colombia (DIAN)	X	X	X		X	Business volumes. In addition, operational incomes, costs and expenses. Amount of tax debt (additional requirement). Economic information from various specialized publications.
Costa Rica (DGT)	X	X	X		X	
Dominican Rep. (DGII)	X		X		X	
Ecuador (SRI)	X	X	X		X	Economic sector, liabilities, costs and expenses. Only applied to legal entities.
El Salvador (DGII)	X		X		X	
Guatemala (SAT)	X	X	X			
Honduras (DEI)	X	X	X	X	X	Major retention agents, economic activity, strategy, economic relations.
Mexico (SAT)					X	<ol style="list-style-type: none"> 1. Companies consolidating their taxes (controllers and controled) 2. Corporations that have taxable income equal to or greater than \$597,985,409.00 for the purposes of tax on Income (figures updated November 2010) 3. Foreign states, internationals entities, members of the Mexican foreign service, diplomatic and consular staff abroad, 4. Any individual or entity concerning :verification or determination of taxable income deductions authorized in operations held with related parties; verification of origin; crediting of taxes paid abroad, investment in preferential tax regimes 5. Judiciary and legislature; 6. Centralized Public Administration 7. Constitutionally autonomous bodies 8. Residents abroad, foreign airlines and shipping companies with permanent establishment in the country, any resident of Mexico regarding his operations carried out abroad with foreign residents 9. The representatives for all the above mentioned.
Nicaragua (DGI)	X		X		X	Gross annual incomes. Individual or corporations with gross income equal or higher than C\$ 60,000,000.00 (sixty millions cordobas), in the regular or special tax period. Manufacturers or importers of tax sectors established by law. Corporations belonging to tax free exportation industrial areas.
Panama (DGI)						
Paraguay (SET)			X		X	Possible data and information provided by the size of the company
Peru (SUNAT)	X	X	X			
Uruguay (DGI)	X	X	X		X	

236. If there is a LTU in your T.A., indicate how many taxpayers have been assigned to the LTU during 2006-2010. If you do not have the information for all the years, please provide as much information as you can. In the case of individuals with business activity, please indicate if they are accounted in the column "Individuals" or "Legal entities".

PLEASE REFER TO STATISTICAL ANNEX

237. If there is a LTU in your T.A., indicate the percentage of total collection entered by assigned taxpayers to the LTU during 2006-2010. If you do not have the information for all the years, please provide as much information as you can.

PLEASE REFER TO STATISTICAL ANNEX

238. If there is a LTU in your T.A., indicate which of the following actions are developed by your TA's LTU. O&A= Orientation and Assistance; RT= Registry of taxpayer; RR= Reception of returns; EC= Extensive Control; Aud= Audit; EC= Enforced collection.

	O&A	RT	RR	EC	AUD.	EC	OTHERS INDICATE LOS PLEASE
Argentina (AFIP)	X		X				
Bolivia (SIN)	X	X		X	X	X	
Brazil (RFB) 1/	X	X	X	X	X		
Chile (SII)	X		X		X		
Colombia (DIAN)	X	X		X	X	X	This unit section attends the collection and refund processes. Competence for recourse depends on the amount at stake.
Costa Rica (DGT)	X	X		X	X		
Dominican Rep. (DGII)	X		X	X	X	X	Taxing real estate properties, receipt of payments, and control of tax printers, credits and compensation, control of alcohol and tobacco operations.
Ecuador (SRI)					X		
El Salvador (DGII)					X		
Guatemala (SAT)	X			X	X		
Honduras (DEI)	X	X	X	X	X		
Mexico (SAT)	X					X	<ol style="list-style-type: none"> 1. To process tax refunds and compensations, as well as declarations of prescription and limitation, with respect to authorities and subjects in the scope of Large Taxpayers. 2. Inform the competent Authority, the quantification of the prejudice to the Federal Treasury for acts that may constitute crimes or public servants of the SAT in the performance of their functions and provide technical support and accounting in the criminal Processes resulting from such behaviours, as well as providing information to the Financial Intelligence unit of the Ministry of Finance for possible terrorist acts or Operations with illegal proceeds in respect of the entities subject to Large Taxpayers authorities. 3. Participate in the formulation of draft projects, international conventions and treaties on taxation and customs, as well their interpretation. 4. Develop and analyze legal projects and initiatives in matters of the SAT competence. 5. Serve as liaison between the SAT and the Ministry of Foreign Relations, Foreign States and International organizations. 6. Issue permits in connection with various administrative procedures concerning domestic taxes, foreign trade and customs, regarding entities subjects of Large Taxpayers Units. 7. Defend the interest of the Federal Treasury in all kinds of trials before the TFJFA and constitutional appeal, for competition authorities and regarding Large Taxpayers. 8. Process and resolve administrative remedies with respect to entities pertaining to the Large Taxpayers scope.
Nicaragua (DGI)	X	X	X	X	X	X	
Panama (DGI)							
Paraguay (SET)	X		X	X	X		
Peru (SUNAT)	X		X	X	X	X	
Uruguay (DGI)	X		X	X	X		

1/ The LTU of Rio de Janeiro perform all the activities above mentioned. LTUs from Sao Paulo and Belo Horizonte perform only control activities of individuals and corporations, respectively.

239. If there is a LTU in your T.A., indicate how the LTU is organized within your T.A.

	THERE IS ONLY ONE CENTRALIZED LTU	THERE ARE DESCENTRALIZED LTUS	COMBINATION OF BOTH
Argentina (AFIP)	X		
Bolivia (SIN)		X	
Brazil (RFB) 1/		X	
Chile (SII) 2/	X		
Colombia (DIAN)			X
Costa Rica (DGT)	X		
Dominican Rep. (DGII)	X		
Ecuador (SRI)			X
El Salvador (DGII)			X
Guatemala (SAT)	X		
Honduras (DEI)	X		
Mexico (SAT) 3/	X		
Nicaragua (DGI) 4/	X		
Panama (DGI)			
Paraguay (SET)	X		
Peru (SUNAT) 5/			X
Uruguay (DGI)	X		

1/ There are three LTU in Brazil: São Paulo, Rio de Janeiro and Belo Horizonte, each with different characteristics. The unit of São Paulo is responsible for the inspection of the biggest corporate Taxpayers in the province and across the country together with other units in different tax jurisdictions. The Rio de Janeiro unit is a complete unit with all services to the largest corporate Taxpayers in their municipality, and across the country together with other units in different tax jurisdictions. The Belo Horizonte is a unit deployed in February 2011, responsible for the inspection of the largest individual Taxpayers of Brazil. In each of the 8 other regions of the eight other inspection departments there are specialized teams called EFMAC. In addition, there are 100 units around the country with teams to inspect the largest corporate Taxpayers in their jurisdiction.

2/ At SII there is a LTU, who holds the rank of sub-department and in turn in each Regional Office has a department of Control of Large and Medium Enterprises.

3/ Centralization took place in a final form in the year 2007. Previously decentralized units existed both locally and regionally.

4/ The Large Taxpayers Division of the Directorate General of Revenue in Nicaragua is the standard unit that controls the Large Taxpayers of Managua and has a national database that discriminates the critical variable and separates them from the rest of the Taxpayers. The GRACOS Managua upgrade process must be performed to be transferred to this Directorate.

5/ The Municipality of Major National Taxpayers groups the 2 000 largest companies in the country in terms of collection. Also, most decentralized agencies also group major taxpayers in their region into categories of major taxpayers, however, only the treatment given to them in terms of collection is different (specific place of payment), in other processes the treatment is equal to that of other taxpayers. The amount of taxpayers assigned to the National Intendancy of Main taxpayers and other decentralized units are approximately 14 000.

240. Indicate the number of employees that work exclusively for the LTU.

Argentina (AFIP)	559 agents (on 31/12/2010 - Source: report "Datos de gestion impositivos y de la seguridad social: Diciembre 2010" DI PLAG.).
Bolivia (SIN)	In the three Large taxpayers divisions at national level there are presently 158 officers at work.
Brazil (RFB)	UGC São Paulo: 74 Tax Auditors (among them 2 operating at distance) and 18 Tax analysts. UGC Rio de Janeiro: 113 Tax Auditors and 34 tax analysts. UGC Belo Horizonte: 52 Tax Auditors (20 distance-operating) and 6 tax analysts.
Chile (SII)	The large taxpayers division has a dotation of 196 officers, among which are investigators (130), attorneys (17), professionals (9), administrative (15), auxiliaries (4) and managerial team (11).
Colombia (DIAN)	270 in the capital. In the decentralized units the distinction is not possible...
Costa Rica (DGT)	The LTU Division has 76 officers between the control sub-division, collection Sub-division and, Control and tax Services and the Head Office.
Dominican Rep. (DGII)	91 officers
Ecuador (SRI)	National Directorate: 8. Regional directorates : 80
El Salvador (DGII)	For the control of the large taxpayers there is a directorate in charge of the control in the central area of the country, with 109 employees.
Guatemala (SAT)	129 officers
Honduras (DEI)	141 officers.
Mexico (SAT)	1,331 officers.
Nicaragua (DGI)	52 (Fifty two) officers
Panama (DGI)	
Paraguay (SET)	99 officers
Peru (SUNAT)	The Intendancy of main national taxpayers with seat in the capital occupies 277 officers, 15 directors and 262 professionals
Uruguay (DGI)	60 officers

241. Is there a specific and more intensive Training Plan for agents who work at the LTU?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI) 1/		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		
Paraguay (SET)		X
Peru (SUNAT) 2/	X	
Uruguay (DGI)	X	

1/ A programme collecting requirement from control area is being prepared.

2/ The general training is the same as other operative units. Specialized training considers special courses for LTU officers, such as International Taxation and Transfer Pricing, specialization in mining, oil etc.

242. On the depuration of taxpayers assigned to the LTU, check the correspondent option.

	PURGED EACH YEAR	PURGED EVERY TWO YEARS	OTHERS. PLEASE INDICATE.
Argentina (AFIP)			
Bolivia (SIN)			In compliance with regulation in force, a taxpayer must stay at least 4 years in the Large taxpayers' category.
Brazil (RFB)	X		
Chile (SII)	X		
Colombia (DIAN)	X		
Costa Rica (DGT) 1/			Optimized every 3 years
Dominican Rep. (DGII) 2/			Optimized every three years
Ecuador (SRI)	X		
El Salvador (DGII)			Optimized every 3 years
Guatemala (SAT)	X		
Honduras (DEI)			The amount of large taxpayers can vary but the variation is very small
Mexico (SAT)			A daily update is made according to art. 20, section b) of the RISAT
Nicaragua (DGI)	X		
Panama (DGI)			
Paraguay (SET)			No specific periodicity set.
Peru (SUNAT)			No specific periodicity set. The two last purges were performed on request of the LTU according to specific strategies.
Uruguay (DGI)	X		

1/ The optimizing frequency is dictated by DGT resolution N°. -003 to 2008, article 4 which states: classification criteria that determines the condition as "large taxpayer" or "large territorial business", will be reviewed and updated every three years by this Directorate General through resolution issued for that purpose to maintain or adjust the condition in which they are classified. Pending enactment of this resolution, the classification criteria previously established shall rule. However to date there has been no purging.

2/ Although every 3 years Large Taxpayers are reviewed, the T.A. at any time can include or exclude any taxpayer or economic sector, depending on particular situations or interest. For purposes of inclusion or exclusion of Large Taxpayers, the National Manager of the Large Taxpayer Office or Deputy Director must request the approval of the motion to the Director General giving reasons why the taxpayer should be transferred to the LTU. The latest update of the National Large Taxpayers was conducted in January 2011.

7. Information Technologies and Communication

7.1. Communications

243. Is there a redundant national telecommunications network that can support the T.As technical requirements?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT) 2/	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI) 3/		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT) 4/	X	
Uruguay (DGI)		X

1/ There is no link redundancy. In fact, when the link goes down you can not provide the service.

2/ Only in major business segments.

3/ The redundancy exists only in the National Center for Fiscal data located on the premises of the Division of Computer and systems, where all links of the departmental T.As and capital T.A. converge.

4/ It is clear that there are some sites that have no communication with redundancy because there are no technical facilities in the area (by the operator of communication).The communication solution implemented with proprietary infrastructure (radio links to the extent of the facilities).Further criterion for the implementation of redundancy has been the critical character of the center since implementing redundancies with satellite links is very expensive. The faraway service points (border stations) that national phone lines do not reach have problems. They must create their own lines (150 communication towers) with the installation and maintenance costs involved.

244. Is there connectivity between the central level and all the T.As territorial offices?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

245. Indicate the percentage of your country's population with Internet access. This information was utterly taken from the United Nations.

Argentina (AFIP)	36% (2010)
Bolivia (SIN)	20% (2010)
Brazil (RFB)	40.65% (2010)
Chile (SII)	45% (2010)
Colombia (DIAN)	36.5% (2010)
Costa Rica (DGT)	36.5% (2010)
Dominican Rep. (DGII)	39.53% (2010)
Ecuador (SRI)	29% (2010)
El Salvador (DGII)	15.9% (2010)
Guatemala (SAT)	10% (2010)
Honduras (DEI)	11.09% (2010)
Mexico (SAT)	31.05% (2010)
Nicaragua (DGI)	10% (2010)
Panama (DGI)	42.75% (2010)
Paraguay (SET)	19.8% (2010)
Peru (SUNAT)	34.3% (2010)
Uruguay (DGI)	47.7% (2010)

246. Is there a support center to ensure the logical and physical integrity of data with a high availability?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN) 1/	X	
Costa Rica (DGT) 2/		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT) 3/		X
Honduras (DEI)		X
Mexico (SAT) 4/	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ There is a backup system, but a plan is being implemented to ensure 100% physical and logical integrity of the data.

2/ There is a contingency plan, but no such back-up center immediately responding.

3/ Only the main systems count with support.

4/ There are, with an outsourced management, two large data centers: Monterrey (Apodaca) and Queretaro.

7.2 Hardware

247. Indicate your TA's computer-agent ratio. Only consider officers in charge of internal revenue administration.

Argentina (AFIP)	One computer for 1.3 officers
Bolivia (SIN)	The ratio computer-officer is equal to 1 at SIN
Brazil (RFB)	The ratio computer-officer is to 1 to 1 at RFB
Chile (SII)	1 to 1.
Colombia (DIAN)	1 to 1.
Costa Rica (DGT)	100%. All officers have their computer equipment.
Dominican Rep. (DGII)	The ratio is 1 to 1
Ecuador (SRI)	Presently in the SRI there is one computer for each agent in charge of internal taxation management. 5% of the officers have two machines, a desktop and a laptop. In addition there are equipment for training and work stations for taxpayers
El Salvador (DGII)	Considering the total of employees for 2010, the ratio computer-agent is 1.
Guatemala (SAT)	1 a 1.
Honduras (DEI)	Subtracting equipment more than 6 years old, which tends to be obsolete, there is approx. one computer for each 2.5 officers in the area of internal taxation.
Mexico (SAT)	The relation is one to one.
Nicaragua (DGI)	The general ratio is 2.5 agents per computer. In some specific areas, such as administrative collection analyst, there is one computer per agent; in regular collection, one computer for two users and in control analysis there is one computer for three users.
Panama (DGI)	One computer per agent.
Paraguay (SET)	All tax officials have a PC (one pc per officer). In some cases there are officers with more than one computer.
Peru (SUNAT)	The ratio is 1 to 1, considering only the officers in charge of internal taxes.
Uruguay (DGI)	In 2010 there are 1,441 computers

248. Indicate your TA's computer inventory average age. Only consider public servants in charge of internal revenue administration.

Argentina (AFIP)	Computers and printers are approximately 3 years old
Bolivia (SIN)	4 years
Brazil (RFB)	Present age: 4.68 years (only workstations). Expected aging in July 2011: 1.07 years (in function of the distribution of new stations)
Chile (SII)	10 years on average.
Colombia (DIAN)	5 years.
Costa Rica (DGT)	Personal computers are changed approximately every three years. Regarding the CPED equipment, at this time we are signing a contract to update the whole communication and technology system. Others have an average age of 5 to 6 years.
Dominican Rep. (DGII)	18 months
Ecuador (SRI)	3 years.
El Salvador (DGII)	4 years on average
Guatemala (SAT)	3 years.
Honduras (DEI)	The average age is 4 years approximately the last massive investment in computers was in 2007.
Mexico (SAT)	1.7 years
Nicaragua (DGI)	5 years
Panama (DGI)	Eight years.
Paraguay (SET)	60% of the machines are between 1 and 2 years old and the remaining 40% are between 3 and 5 years old.
Peru (SUNAT)	The average age of the computer equipment is 2 years, considering only officers in charge of Internal taxation. However there is a new staff contracted under CAS modality which is equipped with IBM 8188 or HP laptops with an age of 7 and 5 years, but they are not many by comparison with the personnel who have personal computers or laptops DELL or LENOVO (more recent).
Uruguay (DGI)	3 years 9 months

249. On the technological equipments inventory's renovation, indicate the alternatives used by your T.A. DP= Direct purchases; LS= Leasing system or similar; VE= Virtual equipment; IS= Infrastructure as service.

	DP	LS	VE	IS	OTHERS. PLEASE INDICATE.
Argentina (AFIP)					Public bidding
Bolivia (SIN)	X				
Brazil (RFB)		X			
Chile (SII)	X	X	X		
Colombia (DIAN)	X				
Costa Rica (DGT)	X	X	X	X	Public bidding and infrastructure maintenance contracts
Dominican Rep. (DGII)	X		X		
Ecuador (SRI)					Public bidding
El Salvador (DGII)	X	X			
Guatemala (SAT)	X	X			
Honduras (DEI) 1/	X		X		
Mexico (SAT)				X	
Nicaragua (DGI)	X		X	X	
Panama (DGI)	X				
Paraguay (SET)					Public bidding
Peru (SUNAT) 2/	X				
Uruguay (DGI)	X				

1/ In the case of virtualization of computers, only relevant for servers.

2/ In the coming years a purchase system in leasing, renting etc...will be implemented.

250. On financing options used by your T.A. in order to acquire technological resources, indicate the correspondent option

	OWN BUDGET	INTERNATIONAL FINANCING	OTHERS. PLEASE INDICATE.
Argentina (AFIP)	X		
Bolivia (SIN)	X	X	
Brazil (RFB)	X		
Chile (SII)	X	X	
Colombia (DIAN)	X	X	
Costa Rica (DGT)	X	X	Donations
Dominican Rep. (DGII)	X	X	
Ecuador (SRI)	X		
El Salvador (DGII)	X	X	
Guatemala (SAT)	X		
Honduras (DEI)	X	X	
Mexico (SAT)			Financial trust, founded on Art. 16 of customs law, concluding multi-annual contracts with external providers.
Nicaragua (DGI)	X	X	Donations and non refundable technical cooperation.
Panama (DGI)	X		
Paraguay (SET)	X	X	Financing via BID, UNOPS
Peru (SUNAT)	X		
Uruguay (DGI)	X	X	

7.3 Software

251. Are the diverse technological applications totally integrated from the final user's perspective?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN) 1/	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII) 2/		X
Guatemala (SAT)		X
Honduras (DEI) 3/		X
Mexico (SAT) 4/		X
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)	X	

1/ The new developments are integrated but previous and complementary developments are not integrated into the new architecture.

2/ There is a significant integration between different applications, so when creating a new application the existing integrations are analyzed and the services required to create for future integration are defined. There is no full integration since there are still applications that are not integrated and through planned maintenance their integration will take place. To build a unified environment for internal applications work to consolidate, income and job listings is still a pending task.

3/ While in the view of the end user applications are not integrated, internally and at databases level, a consistency of information across systems is maintained. The causes of the lack of integration of some applications are that they were developed at different times and under different projects.

4/ The degree of integration is 80%.

252. Is your T.A. in charge of the specifications of the technological programs development?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT) 1/	X	
Uruguay (DGI)	X	

1/ Programming will be soon up to 100% outsourced

253. If your answer to the previous question was positive, indicate who is in charge of this task in your CL= Central Level is in charge; OL= Operational Level; CD= Computer Department; IT= Interdisciplinary team.

	CL	OL	CD	IT	OTHER. PLEASE INDICATE
Argentina (AFIP)	X				
Bolivia (SIN)	X			X	
Brazil (RFB)				X	
Chile (SII)	X	X	X	X	
Colombia (DIAN)	X				
Costa Rica (DGT)	X				
Dominican Rep. (DGII)	X			X	
Ecuador (SRI)				X	
El Salvador (DGII)	X		X		
Guatemala (SAT)	X			X	
Honduras (DEI)	X			X	Consulting
Mexico (SAT) 1/				X	
Nicaragua (DGI)	X			X	
Panama (DGI)			X		
Paraguay (SET)			X		
Peru (SUNAT)	X				
Uruguay (DGI)	X				

1/ The functional area team or corresponding operative and the local analyst specify together the technical specifications. Next, they are object of a public bidding financed by the above mentioned trustee.

254. Once the definitions and specifications of the technological development have been made, indicate if the technological development itself is under your TA's control.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI) 1/		X
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Most of the IT development is outsourced. However, the analysis, design and testing is done internally, so we might conclude that it is a mixed scheme. Additionally, there are critical projects where implementation is completely internal.

255. If your answer the previous question was negative, indicate who is in charge of this task.

	A PUBLIC ENTITY	OUTSOURCED TO PRIVATE SECTOR	OTHERS. INDICATE PLEASE
Argentina (AFIP)			
Bolivia (SIN)			
Brazil (RFB)	X		
Chile (SII)			
Colombia (DIAN)			
Costa Rica (DGT)			
Dominican Rep. (DGII)			
Ecuador (SRI)		X	
El Salvador (DGII)			
Guatemala (SAT)			
Honduras (DEI)			
Mexico (SAT)		X	
Nicaragua (DGI)			
Panama (DGI)			
Paraguay (SET)			
Peru (SUNAT)			
Uruguay (DGI)			

256. Once the technological developments have been completed, indicate if their maintenance is made by your T.A.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI) 1/	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The maintenance is performed by the T.A., however there is technical support and warranties from external companies.

257. If your answer to the previous question was negative, indicate who is in charge of this task.

	A PUBLIC ENTITY	OUTSOURCED TO PRIVATE SECTOR	THE PROVIDER OF THE ORIGINAL SOLUTION	OTHERS. INDICATE P LEASE
Argentina (AFIP)				
Bolivia (SIN)				
Brazil (RFB)	X			
Chile (SII)				
Colombia (DIAN)				
Costa Rica (DGT)				
Dominican Rep. (DGII)				
Ecuador (SRI)				
El Salvador (DGII)				
Guatemala (SAT)				
Honduras (DEI)				
Mexico (SAT)		X		
Nicaragua (DGI)				
Panama (DGI)				
Paraguay (SET)				
Peru (SUNAT)				
Uruguay (DGI)				

7.4 Security

258. Indicate how the access of the agents to the system's data base is controlled.

	FUNCTIONAL PROFILE LEVEL	EXCLUSIVELY RESTRICTED TO ASSIGNED CASES	OTHERS. INDICATE PLEASE
Argentina (AFIP)	X	X	
Bolivia (SIN)	X		
Brazil (RFB)	X		
Chile (SII)	X		
Colombia (DIAN)	X		
Costa Rica (DGT)	X		
Dominican Rep. (DGII)	X		
Ecuador (SRI)	X		
El Salvador (DGII)	X		
Guatemala (SAT)	X	X	
Honduras (DEI)	X		
Mexico (SAT)	X		
Nicaragua (DGI)	X		
Panama (DGI)	X		
Paraguay (SET)	X		
Peru (SUNAT) 1/	X		
Uruguay (DGI)	X		

1/ Profiles specifications are done by business areas. They assign them and provide information but the investigations on their good use are made by the Human Resources Department.

259. Briefly describe how this control is done.

Argentina (AFIP)	Through personal keywords.
Bolivia (SIN)	Personal keywords.
Brazil (RFB)	Access to the computer system is restricted to authorized users through keywords and digital certificates from the definition of access profile, according to the tasks performed by the servers.
Chile (SII)	
Colombia (DIAN)	Officers access to information and databases according to their function and through authorized users defined in the system with a profile, for works such as maintenance, administration and information requests not programmed in the available services.
Costa Rica (DGT)	Access to different options is possible depending on the profiles
Dominican Rep. (DGII)	Access is through computer systems and based on the profile of the agent and the access required for his function.
Ecuador (SRI)	Through a profile of functions assigned to each tax Administration officer.
El Salvador (DGII)	Access to the integrated system of tax and finance information is provided in compliance with the agent of officer's profile and the job requirements
Guatemala (SAT)	There are specific profiles which can be requested by official "authorizers" only.
Honduras (DEI)	Access of users to the system and to the database is authorized by a director or high executive of the user's department. In case of customs, the authorization of users is performed by the Vice Director of customs. For Internal Revenue, it is still performed by the units of Information Technology.
Mexico (SAT)	Through access control of database applications of the SAT. Users who access directly the data for consultation or support are controlled through the use of profiles and/or privileges (SELECT; UPDATE, etc.) according to the functions and responsibilities of each of them. In all cases the management requires procedures of requests defined previously with due validations and authorizations.
Nicaragua (DGI)	Access control of users is set through an application defining the access level according to their charge in the tax information system.
Panama (DGI)	Each agent has an assigned role providing him with access to specific information in the system e-Tax database.
Paraguay (SET)	A security module is present in the Marangatu system, and assigns one or more profiles to each user account. Each profile is associated to some applications of the system. All the access for adding, deleting or modifying or consulting are registered in an audit logbook
Peru (SUNAT)	They have access through a unique application which controls spreadsheet, database and server.
Uruguay (DGI)	

7.5 Others

260. If your T.A. is in charge of it, are databases with taxation Information centralized or decentralized?

	CENTRALIZED	DECENTRALIZED
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT) 1/	X	X
Uruguay (DGI)	X	

1/ A progressive centralization of the databases is under way.

261. If your T.A. is in charge of it, does the technological department perform optimization of the existing data.?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT) 1/		X
Dominican Rep. (DGII)		X
Ecuador (SRI) 2/	X	
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT) 3/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 4/	X	
Uruguay (DGI)		X

1/ The optimizing process is performed in the operative areas.

2/ Common projects with technology staff and functional areas for the review and quality improvement of data have been developed.

3/ Although 90% of data capture is electronic.

4/ Only for technological matters and if they affect the taxpayer in his obligations. Corporate units or operative units are notified.

262. If your answer to the previous question was positive, indicate if other areas collaborate with these cleaning tasks.

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)		X
Costa Rica (DGT)		
Dominican Rep. (DGII)		
Ecuador (SRI)	X	
El Salvador (DGII)		
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT) 1/	X	
Nicaragua (DGI)		
Panama (DGI)		
Paraguay (SET)		
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ On a residual basis, but if they collaborate.

263. If your T.A. is in charge of it, is there an Information Technology (IT) plan?

	SÍ	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII) 1/		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 2/	X	
Ecuador (SRI) 3/	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT) 4/	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET) 5/	X	
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ Information technology areas are at the service of the institution, so that their initiatives and plans are subordinate to the strategic plan of the TA.

2/ The plan is updated annually according to the needs of the institution.

3/ There is a strategic technology plan that is reviewed and updated annually. The plan is developed from the strategic plan of the Tax Administration.

4/ It is called Strategic Program Information Technology and Communications.

5/ The Technological Coordination Strategic Plan is based on 5 main themes, namely: operations, security, information management, monitoring and business continuity. These themes mark the targets set for the year, each of which marks activities that help achieve development and institutional strengthening.

264. If your T.A. is in charge of it, is there an Research and Development Unit or New Technologies Analysis unit in your IT area?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT) 2/	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)		

1/ There is no formal unit in place, but there are working groups which evaluate the new technologies.

2/ It is called Central Administration for Technological Transfer.

7.6 Additional comments

265. If considered appropriate, indicate any additional explanation concerning the answers submitted in this section about information technologies and communications.

Argentina (AFIP)	
Bolivia (SIN)	The implementation of ISO 27001 total quality certification has started and we hope to complete it in the 2012 management period.
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	There is a development plan for informatic services which support and implement the institutional processes and this is the strategic plan of the Entity.
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

8. Planning and Studies

8.1. Planification

266. Does your T.A. have a Mission and Vision Statement?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

267. If so, indicate your organization's mission.

Argentina (AFIP)	Manage the implementation, perception, control and supervision of national taxes, social security resources and activities related to foreign trade, promoting voluntary compliance, economic development and social inclusion.
Bolivia (SIN)	We provide the state with the resources generated by national taxes, helping to improve the quality of life and well-being of Bolivians.
Brazil (RFB)	To exercise the tax administration and customs control, with tax justice and respect to citizens, for the benefit of society.
Chile (SII)	Control, provide services and inform, for the correct application of internal taxes, in an efficient, equitable and transparent way, in order to reduce evasion and provide taxpayers with excellent services to maximize and facilitate voluntary tax compliance.
Colombia (DIAN)	The National Tax and Customs Directorate is responsible for managing with quality the compliance with taxes, customs and exchange, obligations through service, the supervision and the control, facilitate foreign trade operations and provide reliable and timely information, with the ensure financial sustainability of the Colombian state.
Costa Rica (DGT)	Apply general tax laws, through effective management that promotes voluntary compliance, to ensure information and assistance services to the taxpayer and to exercise effective control of tax violations by actions in line with institutional principles and values, within a framework of respect for the citizen's rights and guarantees.
Dominican Rep. (DGII)	To guarantee the total and opportune application of tax laws, providing a quality services to the taxpayers and facilitate the compliance of their obligations.
Ecuador (SRI)	To promote and impose compliance with tax obligations, in the framework of legal and ethical principles, to ensure an effective collection fostering social cohesion
El Salvador (DGII)	The mission of the organization is at central level of Finance Ministry: "To be a modern institution aiming at excellence and good customer service, managed by results and practicing ethics, probity and transparency"
Guatemala (SAT)	To collect the indispensable resources for the State to provide the necessary services and development opportunities to Guatemalans, through maximizing the tax benefices and the impartial application of tax and customs legislation.
Honduras (DEI)	To efficiently collect the internal taxes and customs through a transparent and correct application of tax laws, providing quality attention to the taxpayer, in order to provide the government of the Republic with the necessary resources for their goals of social and economic development
Mexico (SAT)	To manage the collection process of the federal tax and entrance or exit of merchandises on the national territory, controlling the risk and promoting correct and voluntary compliance with tax obligations.
Nicaragua (DGI)	To collect internal taxes with equity, transparency and efficiency, promoting a tax culture and complying with the legal framework, bringing to the government resources for the economic and social development of the country.
Panama (DGI)	
Paraguay (SET)	To reach an efficient, effective and transparent tax Administration oriented to the taxpayer who collaborate and comply with his role in the state and support the development of the country.
Peru (SUNAT)	To integrally manage the compliance with tax and custom obligations, as well as facilitating foreign trade in an efficient, transparent and legal way, respecting the user or taxpayer.
Uruguay (DGI)	To obtain the collection of the state resources from the internal tax system through the effective application of the laws, promoting voluntary compliance with taxpayers' obligations in the respect of their rights, operating with integrity, efficiency and professionalism in order to provide a good service to society.

268. If so, indicate your organization's vision.

Argentina (AFIP)	The AFIP will be positioned as a service institution of excellence, oriented to promote formal economy, official employment and security in foreign trade, deploying its capacities for interacting proactively in the economic and social context.
Bolivia (SIN)	We are a transparent institution, innovative and values-oriented, engaged towards social progress, facilitating the payment of taxes and contributing to the construction of a tax culture
Brazil (RFB)	To be an institution of excellence in Tax and Customs Administrations, national and international reference.
Chile (SII)	We shall be a service promoting an outstanding tax administration, in coordination and with the other institutions of the tax administration, with integrated services, in permanent innovation, with high standards of performance, with qualified human, ethical, efficient and dedicated to the institutional values. The community shall consider us as an equitable, modern and rigorous law-abiding institution.
Colombia (DIAN)	In 2020 the DIAN of Colombia generates a high level of voluntary compliance with tax and customs obligations support the financial sustainability of the country and foster the national economy competitively, managing quality and applying the best international practices in its institutional performance.
Costa Rica (DGT)	We strive to be an organization able to provide our taxpayers with high quality services, at lowest possible cost, for the compliance of their tax obligations, to fight quickly and effectively the non-compliance and discover and process tax fraud. For this reason, we want an internal organization organized and coherent, through an integral model of tax management, integrating and using modern information and communication technologies, the best practices in tax management and a motivated human resource, ethical and in permanent professional development,
Dominican Rep. (DGII)	To be a credible and prestigious organization which uses policies, procedures and information systems operating efficiently, with ethical and professional officers, working in line with the goal of increasing the collections in a sustainable way, reducing evasion and respecting the taxpayers' rights.
Ecuador (SRI)	To be an institution deserving the trust and social recognition of the country. To be of service to the country through transparency, modernity, proximity and respect for the citizens and taxpayers. To have competent, honest and motivated officers. To comply with the tax management, diminishing the tax evasion, tax elusion, tax fraud.
El Salvador (DGII)	The vision of the organization at the Finance Ministry level is the following: "To direct and manage the public finances in an efficient, honest and transparent way, through a responsible management, an impartial enforcement of the law and seeking tax sustainability; increasing progressively the productivity of incomes, quality of spending and public investment.
Guatemala (SAT)	To be a modern institution, with prestige and credibility, managing effectively and transparently the tax and customs system, using the best practices in tax and administrative management, and producing added value for citizens, taxpayers, officers and employees.
Honduras (DEI)	In 2014, the DEI will be recognized as a strong tax and customs Administration, transparent and competent, protected from political turmoil, sustainable and contributing actively to the social and economic development of Honduras.
Mexico (SAT)	In 2012, to double the efficiency of tax collection, with an excellent perception of the citizens.
Nicaragua (DGI)	To be a professional, efficient and simple tax Administration serving the Nicaraguan people.
Panama (DGI)	
Paraguay (SET)	To be a modern institution, with high orientation to the taxpayer, performing an independent and efficient management, transmitting credibility to the society.
Peru (SUNAT)	To form a modern and innovative institution facilitating foreign trade and effective in tax and customs compliance, providing outstanding services.
Uruguay (DGI)	To be an organization respected for being efficient, effective and transparent which, based on permanent improvement and technological progress, operates with high quality standards and a professional and ethical staff, in line with the institutional mission. In its role, it strives to optimize voluntary compliance with tax obligations, attending the needs and also the complaints of the taxpayers, with a permanent control and smart use of information, equity and highly trained personnel, in order to obtain the tax resources that contribute to the nation's development, social justice and well-being of its population.

269. Does your T.A. have an approved Strategic Plan?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/		X
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ In process of approval.

270. If there is a Strategic Plan, indicate the year of its approval and its validation timeframe.

Argentina (AFIP)	Year of approval: 2007. Validity period: 2007-2010. To date the strategic plan 2011-2015 is in process of institutional approval.
Bolivia (SIN)	The Institutional Strategic Plan (IEP 2011-2015) was approved by the Presidential Administrative Order No. 01-0002-11 of May 12, 2011 with a horizon of five years of operation.
Brazil (RFB)	Effective from 2009 to 2011. The plan for the Period from 2012 to 2015 is under preparation.
Chile (SII)	The Strategic Plan of the Internal Revenue Service is in process of validation and shall remain in effect 2010 - 2014.
Colombia (DIAN)	DIAN Strategic Plan 2010 to 2014. Approved at the meeting of the Committee of Strategic Coordination of December 22, 2010.
Costa Rica (DGT)	The Directorate General of Taxation develops its Strategic Plan Each four years in accordance with the objectives set out in the National Development Plan as defined in each government change. Its 2014 Strategic Plan, given the change of government hierarchies to level of ministry and Vice Director General of Taxation.
Dominican Rep. (DGII)	The Strategic plan was designed by the DGII in 2004, reviewed in 2008. The time horizon is until 2012.
Ecuador (SRI)	The SRI Strategic Plan was approved in the year 2012 with a time horizon 2010-2013.
El Salvador (DGII)	
Guatemala (SAT)	Approved in 2010 with a time horizon 2011-2013.
Honduras (DEI)	The strategic plan will be approved in January 2011 and will have a validity of 4 years (2011-2014)
Mexico (SAT)	Its time horizon is 2007-2012
Nicaragua (DGI)	Year of approbation: 2007 Time horizon: 2008 - 2012. Year of approval: 2007
Panama (DGI)	
Paraguay (SET)	Approved in 2011 for a time horizon until 2013.
Peru (SUNAT)	Was approved with SUNAT Superintendence Resolution No. 241-2008/dated 31.12.2008 the "Reformulation of the Institutional Strategic Plan of the National Superintendence of Tax Administration for the Period 2008 to 2011"
Uruguay (DGI)	The strategic plan in effect for the period 2010-2014 was approved through the resolution 1496/2010

271. If there is a Strategic Plan, please indicate the T.As' general strategy defined in the plan.

Argentina (AFIP)

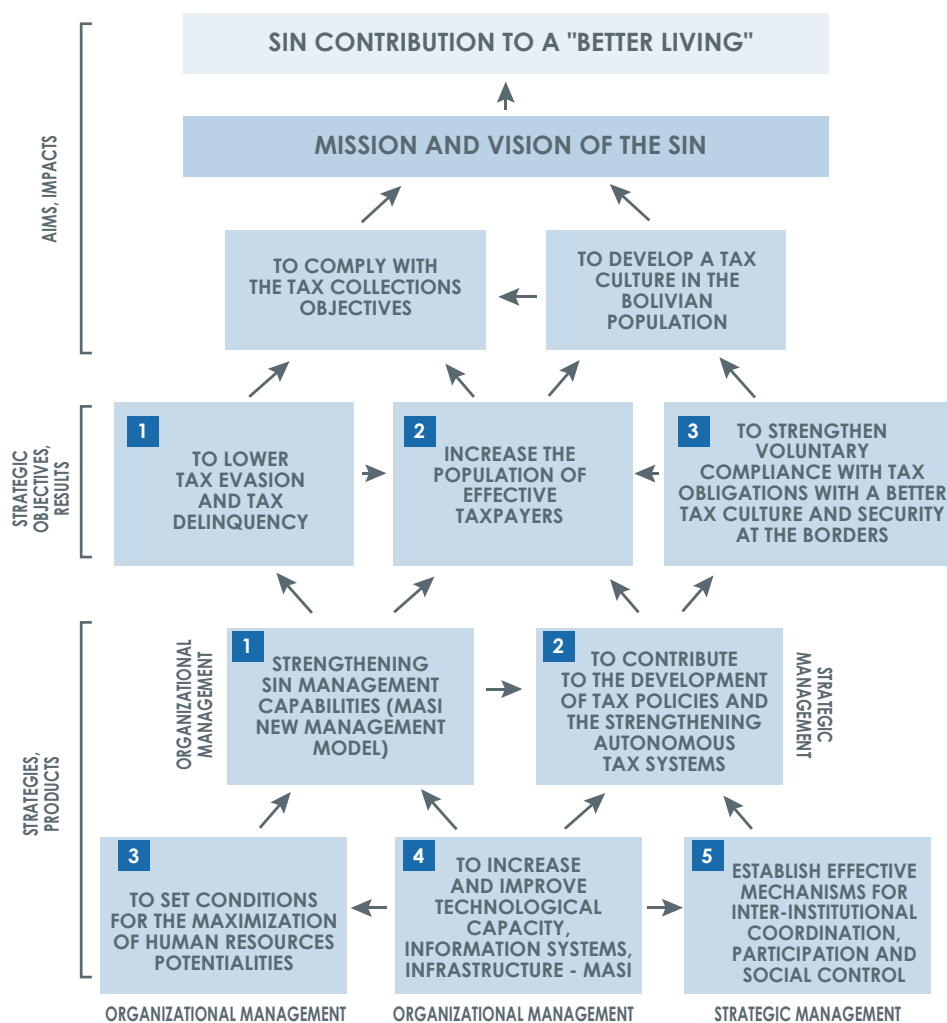
The strategic objectives for the Period 2007-2010 reinforce the priority action areas in which the AFIP will focus its efforts. So by the efficient administration of resources and the possibility of exerting a positive influence in the national context, the Agency will enhance its monitoring capabilities and service.

Thus the strategic objectives and corresponding Strategies for the Period 2007-2010 identified were:

- a) Monitor compliance with tax obligations, customs and social security: Enhance risk management as the guiding principle of control actions; Strengthening primary control actions to reduce delinquency and default, Enhance verification actions and monitoring to prevent fraud, improve the mechanisms for detection and registration of taxpayers and informal operations and develop new mechanisms for systematic induction into compliance.
- b) Provide quality services that provide practical solutions to individuals: Develop the range of services according to the needs of citizens; standardization of criteria for care and services, simplify the rules, procedures and communication with citizens and companies, Customizing the relationship with the taxpayer and customs user and facilitate foreign trade.
- c) Enhance the quality and organizational transparency: Develop quality processes that strengthen the internal control environment, promote the development and integrity of human resources; using financial and material resources efficiently; Apply technology intensively, and deepen institutional consolidation.
- d) Influence on the context to support the fulfillment of the mission and contribute to economic and social development: Strengthen the tax culture, contribute to economic development and social inclusion, promote partnerships with national and international bodies and act proactively in the definitions of regulations

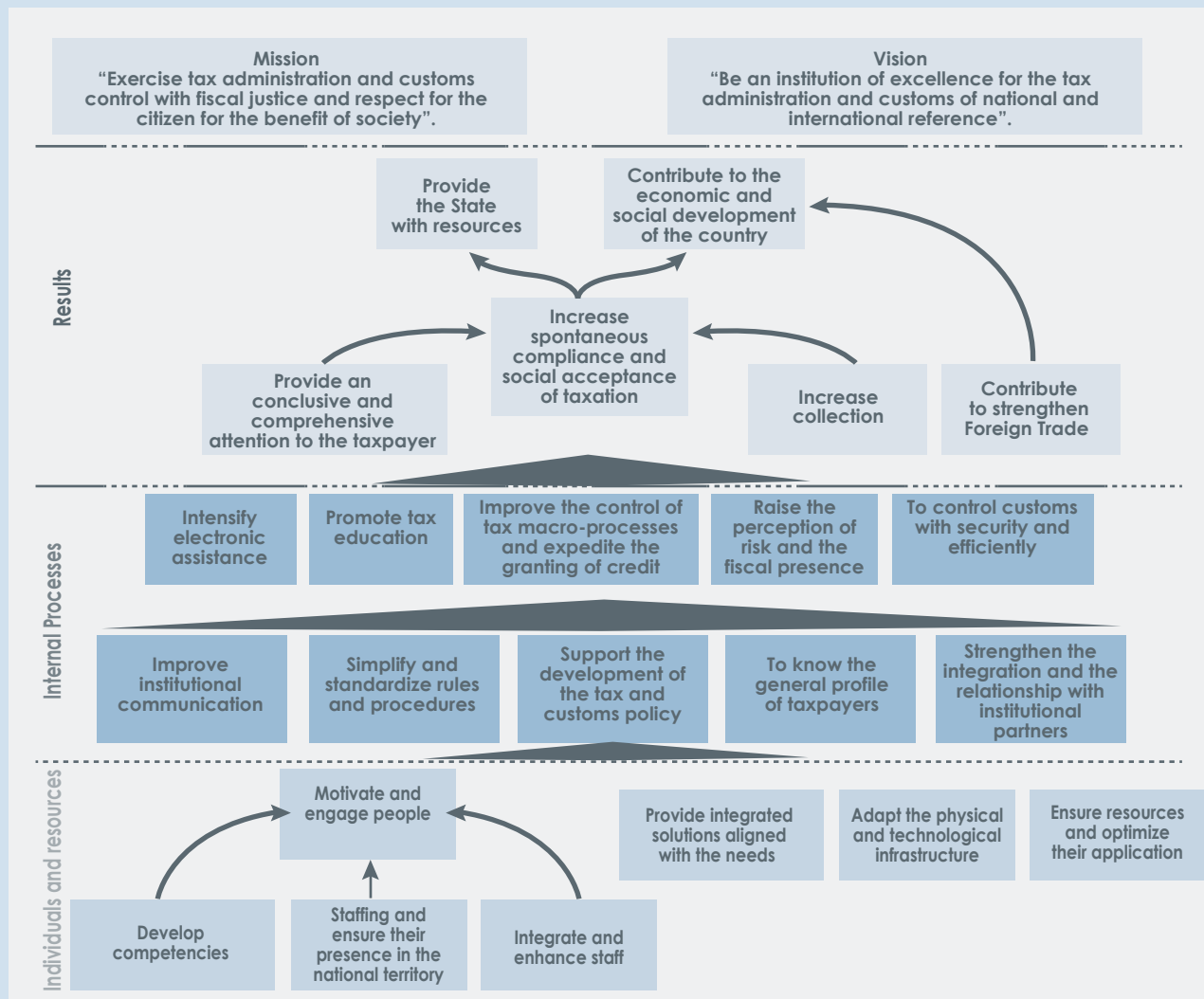
Bolivia (SIN)

The 2011-2015 IEP defines a strategic route which establishes a cause-effect relationship between multidimensional ends and means as well as interdependencies between the different factors or strategic elements, such as Mission, Vision, Strategic Goals and Strategies of the IEP. It is multidimensional because a goal does not necessarily correlate with a single strategy and vice versa. Thus we consider the synergistic effects between them. For that reason we start from the five Strategies that contribute in parallel to achieve the three strategic objectives determined and subsequently, these contribute to the scope of the purpose and impact, as shown in the following figure



Brazil (RFB)

See Strategic map of the RFB



Chile (SII)

- a) Make effective regulatory control that enables to address the taxpayers that do not meet tax obligations, and that environment, reduce evasion rates.
- b) Providing services that facilitate Tax compliance, timely information and broadening the knowledge about tax duties.
- c) Enhance the lines of support within the service in favor of compliance raised strategic objectives through the optimal use of human and technological resources, strengthening coordination within teams.

Colombia (DIAN)

The strategic objectives are the results in the medium and long term DIAN must achieve to fulfill its mission and achieve its vision. The 2010-2014 Strategic Plan defined three strategic objectives:

- a) Increase voluntary compliance with tax obligations, customs and exchange.
- b) Support the sustainability of national public finances.
- c) To promote the competitiveness of domestic production.

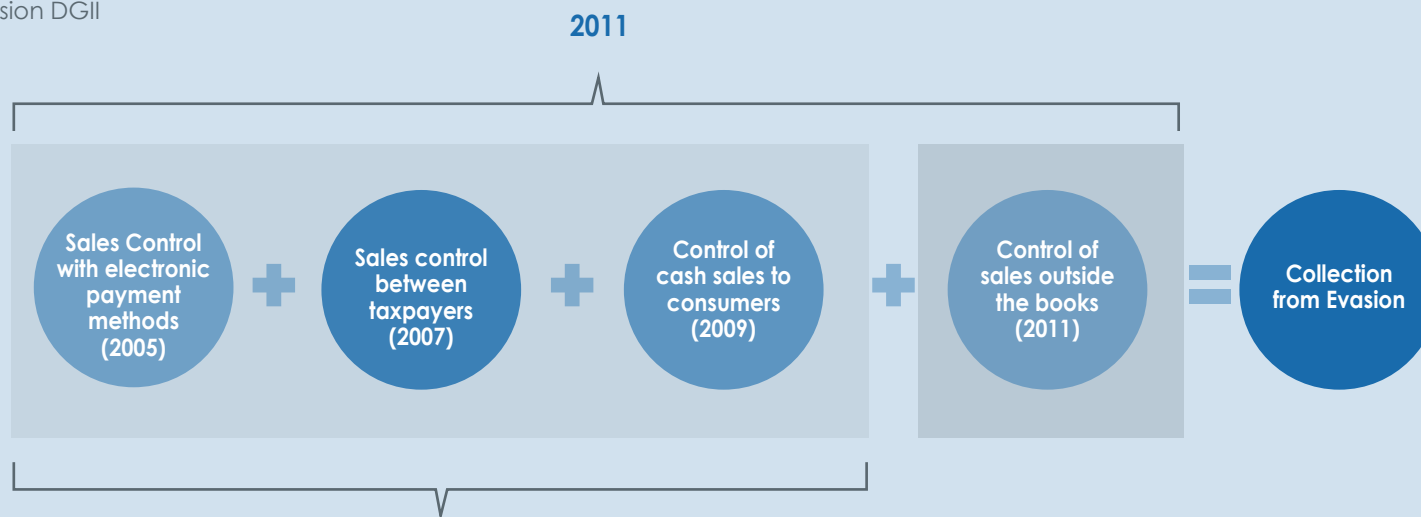
Costa Rica (DGT)

In development

Dominican Republic (DGII)

To increase the collection steadily, combat evasion Combat by improving the control processes (The DGII for this purpose has elaborated a plan anti-evasion that began in 2005, and its execution continues in 2011)

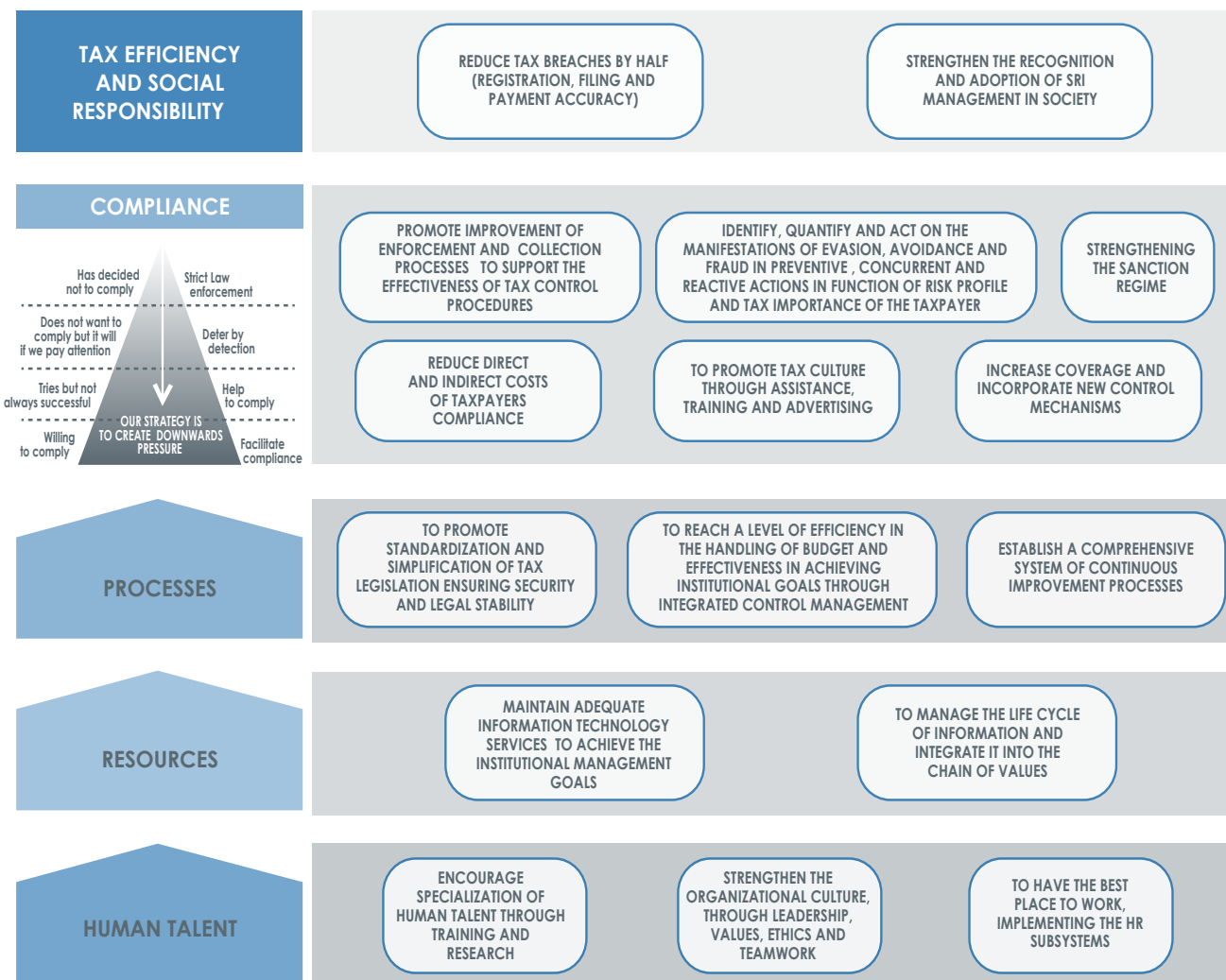
Plan Anti Evasion DGII



Ecuador (SRI)

Compliance with the collection goals, raising and strengthening the processes and personnel management, contribute to the perception of being an organized institution with and efficient, full and qualified staff, which contributes to the development of the country and complying with the state and the citizen, providing quality services in a timely manner, while respecting taxpayer rights and strengthening the tax culture in the country. Our commitment to fulfilling our mandate was timely and accurately reflected to society through our ongoing accountability. The model of providing quality services, assistance to citizens and effective enforcement of tax obligations deployed by SRI, is aimed at diminish the evasion violations, (registration, submission, truthfulness and payment) by increasing the tax burden with emphasis on direct taxation. Reduced levels of evasion will be the mechanism by which Tax Administration reach the target in the National Plan for Good Living (Plan of Government) to register a tax burden of 15% for 2013.

INSTITUTIONAL STRATEGIC MAP OF THE INTERNAL REVENUE SERVICE



El Salvador (DGII)

n.a.

Guatemala (SAT)

To Promote tax compliance, battle tax evasion and customs fraud, improve the quality of taxpayer service, diversify payment options and consultation, and improve institutional effectiveness and transparency

Honduras (DEI)

The Plan is a useful tool to achieve the vision of the institution. This includes key strategic components to create a solid tax authority, transparent and efficient. It also incorporates and links the essential elements to achieve success through critical objectives, clear and achievable with the respective performance measurements.

Institutional Strategic Goals: Increase levels of collection and enforcement of tax obligations, improve performance, control and facilitation of global trade within the customs service; Implement Article 71 of Decree 17-2010 and combat corruption in the DEI.

Performance measurement: Categorization of large taxpayers; level of modernization and strengthening of the administration of large taxpayers; level of satisfaction of taxpayers and technology infrastructure modernization of customs; level collection through customs operations; Implementation of Labor regulation ;financial autonomy and perceived level of corruption outside the institution.

Mexico (SAT)

Facilitate and encourage voluntary compliance; Combat evasion, smuggling and informality; Increase efficiency of tax administration and rely on an integrated organization recognized for its ability, ethics and commitment..

Nicaragua (DGI)

To streamline and strengthen Institutional work processes; to promote voluntary compliance with tax obligations, through the application of communication policies and tax education; to impulse human and financial resources to ensure the compliance of the mission and to strengthen the institutional legal framework

Panama (DGI)

n.a.

Paraguay (SET)

To strengthen institutionally the SET decreasing tax evasion, increasing formalization of the economy, improving the level of Voluntary Compliance in order to maintain sustained increase in collection.

Peru (SUNAT)

The Strategic Objectives listed in the ISP, are:

- a) To promote voluntary tax compliance: Through the facilitation of tax compliance, virtualization of services and reduction of costs of compliance with tax obligations. To promote tax awareness in the various segments of society.
- b) Facilitating foreign Trade: Contributing to the competitiveness of the country through the facilitation of foreign trade, reducing the time of shipping as well as combating unfair competition and contraband.
- c) Decrease in Tax non-compliance: to build an effective sense of risk, by improving the mechanisms for detection of illicit tax and customs.
- d) To institutionally strengthen the SUNAT: Implement and provide the organization with the necessary tools for the best compliance of their role in the state and society.

Uruguay (DGI)

- a) Facilitate voluntary compliance with tax obligations of taxpayers providing information services and quality care. For this purpose, simplification of procedures and proper use of ICT will ensure reduced time and associated costs for both the taxpayer and the administration.
- b) To combat fraud and tax non-compliance: To detect and punish tax non-compliance, increasing controls principally based on the use of business intelligence tools in information exchange agreements and ongoing interaction with other tax administrations. Prevent evasive maneuvers, increasing the perception of risk and encouraging voluntary compliance by taxpayers.
- c) Strengthen and modernize the DGI increasing efficiency and effectiveness of its management: Continue the process of organizational change and redesign of processes and procedures to strengthen management by objectives and strengthen a culture of planning, supported by committed and qualified staff, maximizing the use of most appropriate ICTs.
- d) To promote the professional development and welfare of staff and ensure ethical behavior: Promote professional and human development of DGI staff and their commitment to the mission and institutional values. The formation of human capital reliable professionally and ethically committed to the institutional mission is a key component of the vision of the organization to project an image of reliability and transparency towards society.
- e) Strengthen the relationship of the DGI with society: In order to facilitate compliance with the institutional mission, the strategic objective is aimed at strengthening tax consciousness in society, producing behavioral changes that facilitate improved levels of voluntary compliance in the medium and long term

272. To progress in the general strategy's application, it is convenient to establish a short term planning System that will allow making a contrast if there are progresses in the right direction. In this sense, indicate if there is an Annual Operation Plan (AOP) in your T.A.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

273. If there is an AOP, indicate the ten (10) most important indicators defined there.

Argentina (AFIP)

Programmed collection; compliance in DDJJ presentation; compliance with payments; index of internal control strengthening; adjustments originating in controls; selectivity of exportations and importations by red channel; efficiency in management of complaints and suggestions; hourly investment in training and budget execution.

Bolivia (SIN)

Means used to facilitate tax compliance / current means plus new means; controls performed / controls programmed, number of audit process plus number of legal assistant; number of enforced collection executed; number of training sessions (lectures, assessment and presentations); number of management and information system implemented / number of required systems; administrative effectiveness as well as the expenditure execution / incomes execution.

Brazil (RFB)

Success rate of the overall tax collection's goal, Average waiting time of services, Development stage of the effective tax collection, Average gross time of shipment from customs in importations; Average gross time of custom processes in exportations; number of events in tax education with participation of RFB; index of fiscal presence in the inspection of internal taxes; Custom watch coverage index; degree of development of repression operation in customs; degree of efficiency of selection and inspection in importation processes; degree of efficiency of selection and controls by customs in the foreign trade operations; amount of special taxpayers audited; degree of tax officers training events and depth of capacitation.

Chile (SII)

The 10 most important are:

Total collection; compliance with selective Control Annual Plan; VAT Operation and Income Tax, Increases of Audit Presence Actions; Transparency Act requests responded timely; compliance of Performance Agreement; Companies registered in Mime Website, Review of control actions; payment of invoices and F29 and F50statements on the Internet

Colombia (DIAN)

Compliance with collection goals; RUT growth rate, growth rate of granted customs registries; VAT Returns of Income, Growth rate of effective Tax Audit management; Coverage of import inspection; effectiveness of imports inspections; relative effectiveness of the seizures made by customs inspection and Legalization of seizures.

Costa Rica (DGT)

Tax Burden, quality selection of control actions; Effective use of electronic media; Recovery by management of the Administration; Number of effective control actions carried out; Average yield determined by case by case; Average case yield regularized; Proportion of administrative collection in the total tax revenue; Effectiveness of processed returns; Proportion of electronic payments and efficiency in the presentation of electronic returns

Dominican Republic (DGII)

Effective tax collection versus estimation compared with previous year; effective collection through control actions; % of income and VAT evasion reduction; control action coverage; levels of non-filing and delinquency reduction; taxpayers satisfaction with the service; % image perception; debt reduction in friendly and coercive collection; control actions selection quality; credibility and institutional transparency and coverage of tax education initiatives.

Ecuador (SRI)

Compliance with internal collection goal; violations in submission -Value Added Tax; breaches in submission -Income tax; violations in submission-Withholding at source; performance of control processes, manageable debt recovery; determinative actions for taxpayers- complaints and resources; budget Execution; Training officers coverage, Maturity and Compliance processes within deadlines.

El Salvador (DGII)

Increase in Revenue collection as a percentage of GDP; Effective detection product of management and control of delinquents; Productivity per audited case (U.S. \$), Increase in the 98% of tax returns filed on time; reduction to 23% of omitted VAT taxpayers; Increase of the number of taxpayers reporting income, 90% of favorable rulings issued by TAIIA for the DGII; Increased electronic filing of VAT returns, Income Payment Account and Withholding.

Guatemala (SAT)

Strength in audits derived from Risk Management; % of executed business closures; degree of compliance with fiscal presence plan; % returns submitted electronically; compliance with training plan; availability of webpage ; index of IT department incidents attended; index of taxpayer satisfaction regarding the services and degree of attention to requests for public information.

Honduras (DEI)

Compliance level in collection goals; amount of anti-fraud operations; purging of taxpayers current account; recovery of tax debt; amount of audit actions; amounts of adjustment by audit actions; tax registry updates on taxpayer's request; reduction of wilful omitted taxpayers; amount of solved requests presented by the taxpayer; increase in active taxpayers base; internal audits performed and internal anti-corruption operations performed.

Mexico (SAT)

Efficiency of large taxpayers control; efficiency of other taxpayers control; secondary collection through monitoring actions to other taxpayers; Recovery of tax credits portfolio; general index of corruption perception at the sat; collection cost; cost of gross customs collection; average collection through monitoring large taxpayers; average collection through monitoring other taxpayers and sentences in favor of SAT in final judgements.

Nicaragua (DGI)

Collection (compliance and growth); delinquency (decrease and participation); wilful omission; control (compliance of PAF); internal and external monthly training; taxpayers monthly enquiries; growth of taxpayer population; updates of computer tools; human resources and tax cadaster

Panama (DGI)

n.a.

Paraguay (SET)

Legislation governing the collection mechanisms optimized; websites for customer service strengthened with points of attention in major cities of the country, annual audit plan in accordance with priorities of the developed SET, decrease in evasion, smuggling, corruption and informality; 15,000 citizens educated with relation to taxes, officers' technical capacity strengthened; stamped documents issued for taxpayers who comply with their tax obligations; Taxpayers affluence to SET diminished; specific inspections by economic sectors and taxpayers base classified by economic sectors.

Peru (SUNAT)

Collection through direct management, Reduction in amount of claims, debit credit ratio, taxable income / Total revenues, customs collection through direct management, tax declaration gap, Non-tax incidence Level, estimated level of smuggling with regard to imports, Level of satisfaction of the user for services rendered and Level of user satisfaction of the user of moving processes (import, export and bill of lading).

Uruguay (DGI)

Gross annual collection; proportion of credit certification requests received with help programs; proportion of RUT modifications performed via internet; Monitoring unit amount of audits; proportion of audits with collection Monitoring Unit; Amount of actions of intensive control by Large Taxpayer unit; amount of citations sent by the managing department of the collection division; amount of citations sent to keep the UTT registry purged and updated; quantity of cases collected on total amount of pending cases.

274. If there is an AOP, indicate how the follow-up of its implementation is done. OROM=Based on operational reports and operative manuals; CCS=through corporate computer system

	OROM	CCS	OTHERS INDICATE LOS PLEASE.
Argentina (AFIP)		X	
Bolivia (SIN)	X		
Brazil (RFB)		X	Strategic. Through meetings and strategic evaluations
Chile (SII)			Through follow up of a) strategic projects and b) balance score cards
Colombia (DIAN)		X	
Costa Rica (DGT)	X		
Dominican Rep. (DGII)	X	X	
Ecuador (SRI)	X		Integral management –Strategic and operative management indicators
El Salvador (DGII)	X		
Guatemala (SAT) 1/		X	
Honduras (DEI)	X		
Mexico (SAT)	X		
Nicaragua (DGI)	X		
Panama (DGI)			
Paraguay (SET)	X	X	
Peru (SUNAT) 2/	X		
Uruguay (DGI) 3/	X	X	

1/ The system is called PROSIS.

2/ Main management indicators are centrally calculated, the compliance or non-compliance and their causes are evaluated with responsible entities and on a quarterly basis, national surveys are performed for institutional management. Finally, operative managements visit the dependencies with major problems in compliance with established goals; take corrective actions and modifying results the following year:

3/ The quantitative indicators are followed through integral management software.

275. If there is an AOP, indicate how it is spread. ND=No dissemination; DITA= Diffusion is only within the T.A. and limited to managers and mid-level commands; DITAE=Diffusion is done only within the T.A. and all its employees; DITCS=Diffusion is spread to the whole civil society.

	ND	DITA	DITAE	DITCS
Argentina (AFIP)		X		
Bolivia (SIN)		X		
Brazil (RFB)			X	
Chile (SII) 1/		X		
Colombia (DIAN)				X
Costa Rica (DGT)				X
Dominican Rep. (DGII) 2/				X
Ecuador (SRI)			X	
El Salvador (DGII)			X	
Guatemala (SAT) 3/				X
Honduras (DEI)			X	
Mexico (SAT) 4/		X		X
Nicaragua (DGI)		X		
Panama (DGI)				
Paraguay (SET)		X		
Peru (SUNAT) 5/			X	
Uruguay (DGI)			X	

1/ The process of diffusion and follow up of the initiatives, are under reviewing process. Dissemination of Balance Score Card indicators and strategic projects are spread to middle management.

2/ The external disseminations done through the corporate site. The internal communication process takes place via two routes: a) organization of communication sessions with Departmental Managers, Managers and Deputy Directors, and b) sharing the plan to all staff through supervisors and sending them the Annual Plan.

3/ Results are published on the Internet.

4/ Results are distributed through the Tax and Management Report that is uploaded on the website of the SAT. Only the 10 indicators of POA aforementioned are spread.

5/ The results are distributed through the corporate Intranet.

276. If there is an AOP, indicate if the fulfillment of its objectives has a direct impact in the budget assigned to the TA.

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)	X	
Brazil (RFB) 1/		X
Chile (SII) 2/	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT) 3/	X	
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ From 2012, it will affect the budget.

2/ There is a system of performance agreement with the Finance ministry. Their indicators are different from the balance score card, but we are working on integrating them.

3/ Only when referring to multi-annual projects.

277. If there is an AOP, indicate if the fulfillment of its objectives has an impact on employees' salaries.

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT) 1/	X	
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)		
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ Only for a small performance bonus paid at the end of the year, regarding compliance with collection, management and progress advances.

278. If your answer to the previous question was affirmative, indicate what percentage with respect to total paid salaries represent payments related to the AOP's fulfillment.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	The payments associated to AOP compliance represent 22.5% of the employees' salary package. This percentage relies on reaching collection targets and is evaluated quarterly for retribution.
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	Between 2% and 3% of the yearly total, approximately.
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	A bond equal to 100% of regular salary to all active employees with permanent contracts, which have the maximum monthly salary ceiling of ten thousand cordobas and those workers who earn more than ten thousand cordobas will be given a bonus equivalent to the amount stipulated ten thousand cordobas plus 50% of the excess of the ten thousand cordobas of ordinary salary, on compliance by more than 1% of the annual collection goal, established in the General Budget of the Republic of Nicaragua for the same financial year.
Panama (DGI)	
Paraguay (SET)	There is only a percentage linked to the collection of fines.
Peru (SUNAT)	
Uruguay (DGI)	

279. If there is an AOP, indicate if the compliance of its objectives has an impact on employee's professional career.

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		
Paraguay (SET)	X	
Peru (SUNAT)		X
Uruguay (DGI)		X

280. In some countries the TA's planning is documented in a "contract" with the Ministry of Finances (or its equivalent) through which the T.A. pledges to achieve goals and the Finance Ministry pledges to provide with a certain amount of financial and human resources, etc. Is there a "contract" of this kind in your country?

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII) 1/	X	
Colombia (DIAN)		X
Costa Rica (DGT)		X
Dominican Rep. (DGII) 2/	X	
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT) 3/		X
Uruguay (DGI) 4/	X	

1/ As previously mentioned, there is a system of performance agreements since 2003.

2/ The Superior council of Tax Administration is in charge of defining and approving the policies, strategies and institutional plans of the DGII as well as their follow-up and evaluation. Art 5 of the DGII organic rules.

3/ To be implemented soon.

4/ The DGI signs Management agreements with the Ministry of Economy and Finances, subject to fulfillment of goals. Once the compliance with these targets verified, the Finance Ministry can authorize the use of budget credits for investment expenditures according to improvement projects that the DGI presents to the Secretary of State.

281. List the most significant technical assistances in the last three (3) years indicating their objective, durations, and the international organizations or countries that provided them.

Argentina (AFIP)

n.a.

Bolivia (SIN)

n.a.

Brazil (RFB)

a) EUROsociAL-Fiscal-Regional program for social cohesion in Latin America.

Objective: Technical cooperation to strengthen the institutional capacity of the countries members and promote best management practices in the T.As of Latin America.

Term: In the period 2006 to 2010, the EUROsociAL concluded un total of 45 exchanges of experiences, reaching the total of 700 participants, 97 of them from Brazil, of 15 Brazilian and foreign institutions in 9 Latin American countries and UE countries.

Organization/country: Commission European Commission, Institute of Tax studies (AEAT), Spanish Agency of Tax Administration, CEDDET Foundation, ADETEF and Inwent.

b) Objective: To promote technical cooperation to Latina American Tax Administrations through technical visits, seminars, training of specific groups for the study of specific themes, with the participation of representatives of various countries in order to share their best practices.

Duration: Brazil has been member of CIAT for 47 years.

Organization/country: CIAT

c) (HMRC) – Her Majesty's Revenue and Customs.

Objective: Technical cooperation in order to support the project of Institutional Reform and building capacities in RFB investigation practices. The project includes the reform of the organization and and improving the investigation techniques for the customs areas. Part of the project was dedicated to the topic "authorized economic operator" (AEO).

Duration: June 2006 to April 2010.

Organization/Country: HMRC, Global Fund of Opportunities of the United Kingdom and the British Embassy in Brazil.

d) DGFPI - Direction General des Finances Publiques.

Objective: To extend the institutional capacity of the RFB, including particularly the organizational models, management controls, strategic communication, and management indicators at national and local levels.

Duration: From 2007 to 2009

Organization/Country: General Directorate of Public Finances – France.

e) IBSA –Forum of dialogue India - Brazil –South Africa.

Objective: The efficient cooperation within the IBSA forum, towards a common progress of Tax and Customs Administrations of Brazil, India and South Africa, through the continuous identification of the capacities and the best practices between the partners of IBSA.

Duration: 4 years.

Organization/Country: Tax and Customs Administrations of the IBSA forum countries.

f) OECD- Organization for Economic Cooperation and Development.

Objective: Technical cooperation in Tax Administration with emphasis on International Tax areas and Tax Administration, through the dissemination and exchanges of experiences and working groups formed by representatives of the tax administrations of member countries and observers.

Term: For 4 years.

Organization/Country: OECD

g) JICA-Japanese Agency of Technical Cooperation

Objective: Training courses in Japan on Tax and Customs topics.

Term: 2 course per year with a maximum of 40 days of duration, during the last 3 years.

Organization/Country: Japan.

Chile (SII)

n.a.

Colombia (DIAN)

a) Technical assistance for implementing the figure of Authorized Economic Operator: Provided by the European Customs (CPB) within the program CTPAT, with partial financing of BID.

b) Technical assistance of the U.S. Treasury in issues of Monitoring, Internal Control and Disciplinary Internal control.

c) Technical assistance financed by the SWISS government, provided through IMF consultants, for the implementation of a Risk Management System.

d) World Customs Organization has provided training in customs and on-going updating in relation with international standards in this area.

Costa Rica (DGT)

a) Tax Administrations Modernization Program 1.

Objective: support for organization of the area of DGT International Taxation, in order to comply with international standards.

Duration: From September 9 to 23, 2009.

Organization/country: IMF

b) Tax Administrations Modernization Program 2.

Objective: To provide specific Technical Assistance to answers the recommendations produced by Technical Assistance Missions originated in FAD and those generated through CARTAD. To help the Integral Tax Management Directorate (DGIT) in strategic planning, follow-up and control of operational plans and their evaluation, and redefining the management control process. To support a process-based reorganization of the DGT structure.

To provide analysis assessment, definition and development of the processes allowing the institutional strengthening from the recommendations produced by previous missions, in particular for the key areas of organization (registry, collection, monitoring and collection). To participate in meetings on operational experiences related to the best international practices in the scope of Tax Administration.

Duration: From May 31, 2010 to June 11, 2010

Organization/Country: IMF

c) Tax Administrations Modernization Program 3.

Objective: Update of the report "Institutional strengthening of the Tax and Customs Administrations

Term: From 15 to 19 November 2010

Organization/Country: IMF

d) Tax Administrations Modernization Program 4.

Objective: Provide specific Technical assistance to answer the recommendations produced by missions of Technical assistance originated in FAD. To help the Integral Tax management Department (DGIT) in the strategic planning, follow-up and control, for the generation of operational plans and their evaluation, redefining the process of Management control. To provide assistance in the analysis, definition and assessment of the analysis, definition and development of the procedures promoting institutional strengthening from the recommendations by previous missions, particularly for the key operative areas of the organization (registry, collection, monitoring and collection). To participate in meetings on operational experiences related to the best international practices in the scope of Tax Administration.

Term: From August 23 to August 28, 2010

Organization/Country: IMF

e) Tax education Project 1

Objective: "Tribute to my country" Implementation of a games room in the Museum of children, web page of tax education and didactic guide for elementary teachers.

Period: First half of 2010.

Organization/country: EUROsociAL Taxation

f) Tax education Project 2

Objective: Digital Taxation project

Term: May to June 2008

Organization/Country: EUROsociAL Monitoring

g) IRS- USA Agreement 1

Objective: Preparation of the taxation handbooks completed for the training course for first-line auditors, a follow-up was also provided to various other areas covered during the course of the Monitoring Mission in Costa Rica.

Term: August 11 – 21, 2008.

Organization/Country: IRS

h) IRS- USA Agreement 2

Objective: Follow-up of previous recommendations regarding preparation and monitoring of the annual control plan, the development of the management information system, the selection of taxpayers to audit, the preparation of the Manual of monitoring management and the expectation meetings for managers.

Term: February 20 – 29, 2008

Organization/country: IRS

i) IRS- USA Agreement 3

Objective: Report of Assistance Feedback

Term: 02/10/08-02/23/08

Organization/country: IRS

Dominican Republic (DGII)

a) Strengthening the Control Area

Objective: to reinforce the control area operation, ensuring the definition of efficient processes and procedures, outlined in structured planification processes.

Term: 2008- 2010

Organization: CARTAC CAPTAC-DR, BID-DGII project

b) Transfer pricing unit creation

Objective: To establish the Transfer Pricing Tax Unit, as a control, investigation and monitoring unit, able to cover all aspects related to transfer pricing.

Term: 2009 - present

Organization: SIECA, BID-DGII project.

c) General Control Manual

d) Objective: To develop a General Control Manual containing a component to regulate and guide the execution of selective control, characterized by field audits and a component of massive control, from information crossing which generate control cases in the DGII offices.

Term: 2010

Organization: BID-DGII project

e) Sectorial Audits Handbooks

Objective: To develop methodology and create handbooks of audits by sectors. This manual should be created in the work guidelines for the control of each sector.

Term: 2010

Organization: BID-DGII project

f) System of Audit Control (CAU)

Objective: To implement improvements to the Audit Control System (CAU) for optimizing the control and follow-up management.

Term: 2011 in process

Organization: BID-DGII project

g) Human resources

Objective: Review of internal rules for processes and evaluation methods of the DGII staff, for their integration to the tax and administrative career.

Term: 2009

Organization: CAPTAC-DR

h) Creation of a training guide

Objective: To develop a plan defining the main strategies and guidelines to follow in the design and execution of a permanent training program, oriented to the professionalization and updating of the DGII staff.

Term: 2010

Organization: BID-DGII project

i) Evaluation of the Human resources Management System

Objective: To evaluate the policy and system of Human resources Management in order to implement the Administrative Tax Career.

Term: 2010-2011

Organization: BID-DGII Project.

j) Elaboration of a draft bill

Objective: to propose a draft bill for changes in substantial and procedures rules, as well as all the regulations which have relation with the execution of the tax debt collection.

Term: 2010.

Organization: project BID-DGII

k) Strengthening of collection

Objective: To identify the status of collection and its related processes and evaluate alternatives allowing for strengthening.

Term: 2010-2011

Organization: CAPTAC-DR

l) Internal Control strengthening.

Objective: To support the internal control process, general analysis of the current regulation, definition of plans and evaluation of actions in the procedures currently used.

Term: 2010

Organization: CAPTAC-DR

m) Technical assistance in planning aspects

Objective: To support the reorientation process in operational planning.

Term: 2010-2011

Organization: CAPTAC-DR.

n) Technical guides for technical teachers and students.

Objective: To develop pedagogical guides for teachers and student of the Bachelor degree in Tax Administration, organized by the Education Ministry (MINERD).

Term: 2010-2011

Organization: BID-DGII project

o) Self-study manual

Objective: To design a methodological model for the elaboration and review of self-study handbook, in educational handbooks for taxpayers and general public.

Term: 2011

Organization: BID-DGII project.

p) Methodology for calculation of Income Tax evasion

Objective: To develop a methodology of estimation for the tax compliance index, understood as the relation between potential collection and effective collection.

Term: 2011

Organization: BID-DGII project.

Ecuador (SRI)

a) Auto diagnostic for Promotion of Ethics in the SRI

Objective: To have a plan for the promotion of ethics based on efficiency improvement. Officials considered as managers and promoters of change. To lead the ethics in the Ecuadorian State.

Term: October 2010 – December 2010.

Organization/country: Inter-American Center of Tax Administrations (CIAT)

El Salvador (DGII)

a) Project TPAR

Objective: To design and implement a program for modernizing and improving Tax Administration policy in El Salvador. The Cooperation and help of the TPAR was oriented in four keys areas: Restructuration and opening of new offices, implementation of a new system of information technology, training and strengthening of the technical capabilities of the DGII officers, the implementation of the Case selection and administration system. (CSMS)

Term: from August 2005 to September 2010.

Organization/country: USAID

Guatemala (SAT)

a) CAPTAC-RD assistance on control strategies for improving the control processes in internal taxes and customs management assistance

b) OTA Administrative collection process improvement.

c) OTA Improve cases supporting documentation processes.

d) KOICA Risk Management module improvement and implementation of a data warehouse in customs.

e) FOMIN-BID implementation of an accounting system for MIPYMES.

f) BID - Legal Trade Facilitation and Security Improvement.

Honduras (DEI)

a) Technical Assistance from the U.S. Treasury Department (OTA): Professionalization of human resources and Large Taxpayers Administration development.

b) Inter-American Development Bank: Strengthening of Central services, improvement of web site and improvement of efficiency and customs infrastructure.

c) CAPTAC – IMF: Assistance in Internal Tax Administration and assistance in Customs Administration.

Mexico (SAT)

Customs institutional strengthening project– World Bank.

Nicaragua (DGI)

- a) Governability and local development program (PROGODEL).
- b) New monitoring strategy implementation program.
- c) Unique taxpayer registry implementation program

Panama (DGI)

- a) Computer security.
Term: Year 2011 (in process).
Coordination: CIAT.
- b) Consultancy for the conceptualization and implementation of the Large Taxpayers unit.
Term: Year 2010.
Coordination: CAPTAC – RD.
- c) Assistance for the development of the integral modernization plan.
Term: Year 2010.
Coordination: CAPTAC – RD.

Paraguay (SET)

- Technical assistance for the Design and implementation of web pages about tax education and video games
Term: April to June 2010.
Organization: EUROsociAL Monitoring Project.
- b) Technical assistance of the National Tax Administration Service of Peru (SUNAT) for the inclusion of Tax education topics in the basic education official program.
Term: June 2010.
Organization: SUNAT and EUROsociAL Monitoring Project.

Peru (SUNAT)

In the last three years, no technical assistance from international organizations has taken place..

Uruguay (DGI)

- a) Tax Management support program
Objectives: Professionalization of Human Resources, improvement in quality management, organizational communication, implementation and integration of new technologies.
Term: 10/26/2006 to 10/26/2012.
Organization: BID 1783/OC-UR.

8.2 Studies and research

282. ¿In your T.A. are functions related to the collection follow-up, tax status analysis, tax studies preparation, etc., concentrated in a Studies Unit?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN) 1/		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI) 2/	X	
Mexico (SAT)	X	
Nicaragua (DGI) 3/		X
Panama (DGI)	X	
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ So far, the Planning and Management Control staff is responsible for conducting these tasks through the Department of Organization, Research and Development. To create a Tax Research Unit is required its incorporation in the new organizational structure.

2/ The unit is currently in process of reorganization with the support of Chile's SII. The project includes training for studies on tax evasion, tax expenditures and others in relation to economic indicators.

3/ There is currently no unit studies, however there is a Support Unit Senior Management performing economic studies to evaluate the T.A. management, (aspects of collection, enforcement and collections) while providing inputs for decisions that lead to the fulfillment of the institutional goals and objectives. The Unit works in coordination with the Directorate of Strategic Planning in the process of evaluation and implementation of tax reforms, as well as part of the technical team that collaborates with the Ministry of Finance and Public Credit on the matter of tax policy.

283. If there is a study unit in your T.A., indicate how many people work there and their professional profile.

Argentina (AFIP)	BAs in Economy: 9 agents. Public accountants: 5 agents. BAs in Sociology: 2 agents. Commuter systems engineers: 1 agent. BAs in system analysis: 1 agent. Programmer: 2 agents. PH.D .in Administration Sciences: 1 agent. High School: 6 agents.
Bolivia (SIN)	
Brazil (RFB)	The General Coordination of Tax Studies has 20 auditors, specialized in Economy and accounting, and 9 support agents.
Chile (SII)	The Economic and Tax Studies Department employs 17 agents. The professional profiles are: Industrial Civil Engineer or Commercial Engineers with high analytic capacities.
Colombia (DIAN)	16 collaborators: 12 economists, 1 Public Administration, 1 statistics, 1 International Business Administration professional and 1 secretary.
Costa Rica (DGT)	4 professional with economy and Administration degrees are presently working to the Integral Tax Management Department.
Dominican Rep. (DGII)	The Department has three sections: Statistics, Collection analysis and Studies and measurement. Each one has a head of section and four analysts. The professional profile is BA in Economy, business administration, or statistics, and at least a Master Degree in related areas.
Ecuador (SRI)	7 officers with multidisciplinary profiles, with degrees in Mathematics, Economy and Statistics are assigned to the Department of Tax Studies of the Tax Studies Center.
El Salvador (DGII)	6 economists, 1 Business manager, 1 Industrial Engineer, 2 computers experts (10 agents in total)
Guatemala (SAT)	The department is integrated by 9 agents, 3 of which form the study unit with economics degrees. There is a unit of study and analysis, and another one of statistics, in charge of the Department of Study, analysis and statistics, under the responsibility of the Planning and Institutional Development Division.
Honduras (DEI)	Only four agents presently working on statistics with degrees in business management and international trade, in addition to the head of the unit who has a degree in economy.
Mexico (SAT)	8 economists, two with Master in Public Administration, 1 master in Statistics, 1 with degree in Administration and Finances, and with master in Public Policies, 1 attorney, 1 professional in Political sciences and Public Administration.
Nicaragua (DGI)	
Panama (DGI)	4 agents with the following profiles: Degree in Economy, Degree in Finances. Master in Finances and Taxation.
Paraguay (SET)	5 agents with a multidisciplinary education work in this Department.
Peru (SUNAT)	17 agents: 14 economists, 1 industrial engineer, 1 statistician and 1 assistant.
Uruguay (DGI)	10 officers are presently working at the Economic Assessment Division of the DGI: a) BA in Economics: 7 agents and the General Coordinator; b) public accountants, 2 agents; c) BA in Administration, accountants and one officer.

284. If there is a study unit in your T.A., indicate if they prepare studies to measure tax evasion and/or non-compliance on a periodic and systematic way.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/		X
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT) 2/		X
Nicaragua (DGI)		
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ To date an evasion and income tax study is taking place.

2/ They do not perform them, but coordinate them. By law two yearly studies have to be performed. They are prepared by external institutions, mostly universities, which win a public bidding process

285. If there isn't a study unit in your T.A. and studies to measure tax evasion and/or non-compliance exist, indicate who is in charge of them.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	In spite of the existence of a Tax Study Unit, presently the General Comptroller of the Republic has been in charge of studies about tax evasion.
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	By law, evasion studies are performed by universities, public or private, under the coordination of the Study Unit of the SAT, which can also perform additional evasion studies, but presently doesn't do it in a systematic way.
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

286. If such studies exist, provide information on reported estimates on tax evasion and/or non-compliance.

Argentina (AFIP)	Estimates about VAT evasion and non-compliance with social security contributions are carried out.
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	For the year 2009, VAT evasion was estimated at 18% by the SAT.
Colombia (DIAN)	DIAN estimated the VAT evasion at 21.4% and income tax evasion at 27.0% for the year 2009.
Costa Rica (DGT)	For the year 2008, the comptroller estimated the VAT evasion at 18.2%. For the year 2007, they estimated income tax evasion at 64.3%
Dominican Rep. (DGII)	For the year 2008, the DGII estimated VAT evasion at 24.9%
Ecuador (SRI)	Evasion estimates are available until the year 2005 and an update to the year 2007 is in process.
El Salvador (DGII)	Results are under review and no data or study has been made official yet.
Guatemala (SAT)	VAT evasion has been estimated by SAT at 29% for the year 2007.
Honduras (DEI)	
Mexico (SAT)	A study on global tax evasion was performed in 2009 for the period 2000-2008, concluding that the global rate of evasion decreased from 39.61% to 23.4% during this period, which means a 41% decrease. As a percentage of BIP, tax evasion evolved from 4.57% in 2000 to 20.62% in 2008
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	SUNAT estimated VAT evasion at 40.6%. The estimation for 2010 is in process.
Uruguay (DGI)	Studies measuring evasion are focused on VAT, which is the main tax from the point of view of collection; they are performed on a yearly base since 2008, with an indirect methodology through the consuming method. A report for the year 2010 is in process, and the year 2009 data are published. In this report the decrease in tax evasion is verified, which is estimated for the year at 16.1% of the potential total collection.

287. If there is a study unit in your T.A., indicate if this unit makes studies on tax expenditures.

	YES	NO
Argentina (AFIP)		X
Bolivia (SIN)		
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 1/	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT) 2/		X
Nicaragua (DGI)		
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ So far, a study of tax expenditures for 2009 is under way.

2/ In relation with tax expenditures studies, the responsible is the Secretariat of Finances and Public Credit, in particular the Sub-Secretary of income. However the SAT study unit performs its own calculation of tax expenditures when performing the evasion studies

8.3 Additional comments

288. If considered appropriate, indicate any additional explanation concerning the answers submitted in this section on planning and studies.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	The Studies Department also provides other studies in support to the General Management, such as evaluation of tax reforms and policies impacts; providing support to Management and Control through the development of sectorial studies and support to the Strategic Planning process; support to the Finance Ministry in Tax Policies, among others.
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	We need to create an economic study unit to complete estimates on tax expenditures and tax non-compliance, and provide them with economic analysis technical tools. This assistance could be brought in the first half of 2012, with CAPTAC--DR.
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	Studies are for internal as well as external use, as well as public access documents (WEB-published). Internal studies are performed on specific request of some T.A. area or of the General Directorate, and some of them are completed regularly and periodically. Main public studies are characterized as: a) working document (Example; the tax evasion estimate); b) data (For example the Annual Statistics bulletin, collection annual and monthly. C) reports (for example the monthly collection report, the closing report of the IRPF). About tax expenditure, information since 2005 to date is completed each year since 2007.

9. Relationship with Society

9.1. Strategy to improve compliance

289. Is there an Institutional communication plan to the society?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB) 1/		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)		X
El Salvador (DGII) 2/		X
Guatemala (SAT)		X
Honduras (DEI)	X	
Mexico (SAT) 3/	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The RFB participates to the Communication Plan of the Finance Ministry, but the communication solutions of the RFB are in process of expansion, in order to have a plan for 2012

2/ The communication plan is organized by the Finance Ministry and designed for the whole institution and not only for the TA

3/ Established by law.

290. Is there a press unit (press cabinet) in your organization?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB) 1/	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII) 2/		X
Guatemala (SAT) 3/	X	
Honduras (DEI)	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI) 4/		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ The Social Communication Advisory is in charge of Press Relations. In its structure there is a press section.

2/ the communication unit is at ministry office level.

3/ There is an external social communication unit which is in charge of coordinating with the media

4/ The press unit is part of the Ministry of Economy and Finances.

291. Briefly emphasize the three (3) or four (4) main communication channels that your organization has developed in the last years.

Argentina (AFIP)

Daily dispatch of press statement to national and international media. Videos with image of operations, conferences, signature of tax and customs agreements for the televisions. Advertising Campaigns in the main communication media (radio, TV and websites). Communication of the AFIP events through social networks.

Bolivia (SIN)

The main lines of communication at national level are performed through press conferences, interviews conceded to media and general information programs. This way, official information such as announcements, notices, resolutions, and deadlines for tax payments, biddings, auctions, invitations and others are timely broadcasted. Advertising television spots have been widely used in this management period, to generate risk perception and tax awareness.

Brazil (RFB)

Improvement of relation with the press. Broadening of internet communication. Improvement of internal communication

Chile (SII)

To empower the web site as main communication channel with the taxpayers (Operation income, IVA, Website My SME, local tax payments etc...). To inform through emails the specific information of each taxpayer. To communicate through the TV corporate channel, located in all the country's offices. To ensure that the massive communications of the SII are timely, clear, efficient and effective.

Colombia (DIAN)

"To act legally" is a question of social responsibility. Strengthening of the tax culture. Timely and efficient publication of the new technologies supporting the collection management and service to users through virtual communication channels. To make sure that DIAN communication is focused on the positioning of the entity on both internal and external audiences.

Costa Rica (DGT)

Permanent relation with mass media to guarantee information transparency. Advertising campaigns through written media, radio, and television. Taxpayer education through conferences, newsletters and direct communication via web page, to facilitate voluntary compliance with formal and material duties.

Dominican Republic (DGII)

Advertising campaigns on the implementation of the tax vouchers. Use of the virtual office. Campaigns on the process of motor vehicles registration. Creation of the institutional transparency webpage

Ecuador (SRI)

To develop citizen awareness about the importance of taxes for a coherent state with more social justice. To reach a perception of T.A. by citizens as a modern, transparent and ethical institution. To foster the timely compliance with taxes, as a solidarity mechanism for development. To generate social "risk" awareness of consequences of tax evasion and elusion

El Salvador (DGII)

Press conferences to inform the population of issues and progresses of the T.A

Guatemala (SAT)

A first line of communication is informative, directed to taxpayers and intended to provide the information they need for complying with their tax obligations. A second line is specific, designed for the sectors involved in the Tax and Customs National system and aiming a setting processes and procedures for the development of the TA's functions. The third line is direct, with the public and private sectors and international organizations and aiming at strengthening inter-institutional relations of cooperation and collaboration in matters of tax and customs.

Honduras (DEI)

Intranet. Social networks. Newsletters. Transmission of radio program "your tribute to Honduras". Edition of the virtual information newsletter "Ventana DEI". Press releases sent to media. Creation of articles about the DEI. Interviews from DEI officers to obtain their personal vision about how evolved the strong and weak points of the DEI. Design of posters, radio and television spots, billboards, digital light screens, leaflets, separators, triptych, etc.

Mexico (SAT)

To improve the SAT image. To promote compliance with tax obligations. To increase the risk perception

Nicaragua (DGI)

A campaign of cartoons was launched to promote the tax culture. A training plan was implemented in the universities, chambers of commerce, markets and private enterprises, where the progresses and benefits of the law n°712 "reforming law n° 528", law of fiscal equity and the law N°528, "law of reforms and addition to the law of fiscal equity". Campaigns have been designed to promote the use of invoice when purchasing. Campaigns were also launched to let know how taxes are inverted transparently, in different social works for the benefit of the Nicaraguan people.

Panama (DGI)

Periodic Interviews with media (radio and television) and accessibility to receive questions electronically. Participation to forums organized by private associations or public organizations.

Paraguay (SET)

Communication through advertising campaigns, communication through unions and representations with round tables, clarifying interview to the media.

Peru (SUNAT)

Campaigns emitting the 4 key ideas: a) administrative simplification to facilitate the services provided to taxpayers and foreign trade users; b) Generation of tax awareness (program of tax education); c) Electronic government (projects of receipts by electronic fees, e-invoice and other virtual services implemented); and d) Risk generation (struggle against invasion and contraband).

Uruguay (DGI)

Campaigns were developed to spread 4 key ideas. a) the DGI is the organization collecting most of the state income to comply with purposes as health, education, public security, social plans etc...b) The DGI develops a monitoring role respecting the rights of taxpayers, essential in formalizing the economy and fighting illegal and unfair competence in the private sector c) DGI has an important role in educating citizens for the development of tax awareness in society and d) the DGI works in transparency, provide equal treatment to all taxpayers and is accountable to the society for its operation.

292. The T.A. holds different types of activities of social communication in a systematic way. Check the correspondent options. PCGD= Press Conference by General Directorate; IIMM= Institutional interviews with main media; IMSTF= Interviews to media specialized in tax and finances. PYR= Publication of yearly report about the main events of the organization.

	PCGD	IIMM	EMEAF	PYR
Argentina (AFIP)	X	X	X	
Bolivia (SIN)	X	X	X	X
Brazil (RFB)	X	X	X	
Chile (SII)	X	X	X	X
Colombia (DIAN) 1/	X	X	X	X
Costa Rica (DGT)	X	X	X	X
Dominican Rep. (DGII)	X			X
Ecuador (SRI)	X	X	X	
El Salvador (DGII)	X			X
Guatemala (SAT)	X	X	X	X
Honduras (DEI)	X	X	X	X
Mexico (SAT)	X	X	X	
Nicaragua (DGI)	X	X	X	X
Panama (DGI)				
Paraguay (SET)	X	X	X	X
Peru (SUNAT)	X	X	X	X
Uruguay (DGI)	X	X	X	X

1/ Quarterly reports of the communicational management are produced.

293. Internet has become the main institutional information stream for TAs. Indicate how many visits your webpage has had in the last years.

PLEASE REFER TO STATISTICAL ANNEX

294. Indicate the main organizational criteria that your TA's webpage follows.

	BY TYPE OF TAXPAYERS	BY PROCEDURES	BY TAXES	MIXED
Argentina (AFIP)				X
Bolivia (SIN)				X
Brazil (RFB)	X			
Chile (SII)				X
Colombia (DIAN)	X	X	X	
Costa Rica (DGT)				X
Dominican Rep. (DGII)				X
Ecuador (SRI)				X
El Salvador (DGII) 1/		X		
Guatemala (SAT)				X
Honduras (DEI)				X
Mexico (SAT)				X
Nicaragua (DGI)				X
Panama (DGI)	X			
Paraguay (SET)				X
Peru (SUNAT)				X
Uruguay (DGI)	X			

1/ The web sites are designed by the Finance Ministry. The T.A. website shows the same design.

295. Indicate the scope your T.As webpage has.

	MAINLY HAVE AN INFORMATIVE SCOPE	BESIDES INFORMING, IT ALLOWS TO PERFORM PROCEDURES
Argentina (AFIP)		X
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	X
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII) 1/		X
Guatemala (SAT)	X	X
Honduras (DEI)		X
Mexico (SAT)		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)	X	X

1/ The web sites are designed by the Finance Ministry. The T.A. website shows the same design .

296. If besides informing in your webpage also allows performing transactions, please indicate which they are. Inscription in registry=1; Tax Return submission=2; Tax payment =3; Recourse and claims presentation=4; Requests for refunds=5; Files Follow-up =6; Other Documents submission=7

	1	2	3	4	5	6	7	OTHERS
Argentina (AFIP)	X	X	X	X	X	X	X	
Bolivia (SIN)		X	X				X	Online Consulting, Review of tax status, tax situation, certification.
Brazil (RFB)	X	X			X	X	X	
Chile (SII)	X	X	X	X	X		X	
Colombia (DIAN)	X	X		X	X		X	Interactives forms to allow taxpayers to comply with their tax payments. If they have a digital signature they can submit their returns through the web site.
Costa Rica (DGT) 1/	X	X	X		X	X	X	Information requests (general consultations). Data modifications. Registry withdrawal. Online submission of informative statements. Registry and e-invoices consulting. Motor vehicles value consulting. Consulting of partial payments, issuing of receipts, education and culture stamps. Help for completing returns (DECLARA), digital tax statements (EDDI), program to calculate solidarity tax, identification of taxpayer system (SIC)
Dominican Rep. (DGII)	X	X	X			X	X	Interactive consulting, calculators, request for tax vouchers, certificates, payment agreements.
Ecuador (SRI)		X			X			Pre-inscription in the registry, request and cancellation of pre-inscription in the registry, request for registry cancellation, sales vouchers, VAT checks, car registration, tax status, among others
El Salvador (DGII) 2/		X	X		X			
Guatemala (SAT)		X					X	Downloading computer applications for taxpayers use, "multiple consultations"
Honduras (DEI)		X	X					Downloading computer applications for tax compliance.
Mexico (SAT)	X	X			X	X	X	
Nicaragua (DGI)	X	X						
Panama (DGI)	X	X			X		X	
Paraguay (SET)		X	X		X	X		Sending of documents and vouchers related to tax obligations.
Peru (SUNAT) 3/	X	X	X		X		X	Tax payments vouchers management, VAT updates, requests for compensations, virtual control center, requests for fractioning.
Uruguay (DGI)		X	X		X			Requests and consulting of unique certificates, calculation of fines and surcharges, requests for authorization for printing documents, credit consultation and credit certification, consultation of withholdings and registry data.

1/ Refund requests, follow-up of files and sending of documents apply only for large taxpayers

2/ The web sites are designed by the Finance Ministry. The T.A. website follows this design

3/ SUNAT has other websites for some segments of the population, such as the tax guide.

297. In general, T.As are big organizations with lots of employees and ample regional positioning and that is why it is important to set ascendant and descendent communication paths so the employees feel involved and identified with the organization. It is important to remember that the employees are a main communication source between the T.A. and the society. In this sense, indicate internal communications channels your T.A. has implemented.

	VIA INTRANET	THROUGH PAPER BASED MAGAZINE	THROUGH ONLINE MAGAZINE	OTHERS. PLEASE INDICATE.
Argentina (AFIP)	X		X	Internet, posters
Bolivia (SIN)	X	X		
Brazil (RFB)	X		X	
Chile (SII)	X			Human resources bulletins, E-mail to officers, institutional workshops, video conferences, corporate TV channel, internal newsletters, regional managers meetings, etc.
Colombia (DIAN) 1/	X		X	Informative boards in all offices. Emails. Visits of the Director to the DIAN offices for a more fluid communication and more synergy with agents.
Costa Rica (DGT)				Emails and management meetings.
Dominican Rep. (DGII)	X	X	X	Consultation tools for frequent questions and documents of tax interest.
Ecuador (SRI)	X		X	Boards, speakers (in lifts, lunchrooms, waiting rooms), emails (mailing list).
El Salvador (DGII) 2/				Institutional Messages via institutional emails.
Guatemala (SAT)	X		X	
Honduras (DEI)	X	X	X	
Mexico (SAT)	X		X	SAT advice, SAT TV and SAT radio.
Nicaragua (DGI)	X		X	Closed TV circuit with informational videos on tax returns, leaflets and posters about deadlines for payments. Updating seminars for agents.
Panama (DGI)	X			
Paraguay (SET)	X		X	Internal information through massive emails to agents. Bulletin boards.
Peru (SUNAT)	X	X	X	
Uruguay (DGI)	X			Bulletin boards in ad hoc locations.

1/ Given that the DIAN practices a "zero-paper" policy, printed press is not used.

2/ Internal communication is at ministry level. The DGII does not have specific internal media.

298. Does your T.A. have a suggestions' box or personal proposals?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)		X
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)		X

299. If your answer to the previous question was positive, please indicate if all suggestions or personal proposals are answered individually.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		
Brazil (RFB)		
Chile (SII)		
Colombia (DIAN)	X	
Costa Rica (DGT)		
Dominican Rep. (DGII)		
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)	X	
Nicaragua (DGI)		
Panama (DGI)		
Paraguay (SET)		
Peru (SUNAT)		X
Uruguay (DGI)		

300. Are there quality circles or improvement teams so personnel can make proposals to improve the organization's operation?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)		X
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

9.2 Satisfaction surveys

301. Are there social satisfaction surveys about the functioning of your T.A.?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

302. Are there specific taxpayer's satisfactions surveys conducted on the orientation services and the assistance received from the T.A.?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI)		X
Mexico (SAT)	X	
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET) 1/		X
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Survey are bimestrial. Presently they are not performed anymore.

303. If there are surveys of social satisfaction conducted on the operation of your T.A. or specific taxpayer's satisfaction surveys made on the orientation services and assistance received from the T.A., indicate the periodicity in which the surveys are made.

Argentina (AFIP)	
Bolivia (SIN)	A measurement study about the quality of TA's services is performed.
Brasil (RFB)	Every two years.
Chile (SII)	Yearly
Colombia (DIAN)	Surveys through the website are permanent, as well as their tabulations. This allows a continuous improvement. On-site surveys are made when the entity takes part to mass events.
Costa Rica (DGT)	
Dominican Rep. (DGII)	DGII Image survey: Once a year. Services satisfaction survey: Quarterly.
Ecuador (SRI)	Satisfaction surveys are performed annually.
El Salvador (DGII)	They are performed monthly.
Guatemala (SAT)	The last national satisfaction survey of the SAT service was in 1998. Three times a year, a quality measurement of the taxpayer service through the methodology of the mysterious taxpayer. Every two months a quality measurement is performed about the call center satisfaction, chat service and email service gac@sat.gob.gt . Quality measurement of service through the collection of service evaluation leaflets in boxes installed in the Tax offices and agencies.
Honduras (DEI)	
Mexico (SAT)	Phone national survey (TN) of the SAT, measuring aspects of service quality and perception of corruption and institutional risks. (Quarterly results). TN survey on the foreign trade service, operation and transparency in customs (Annual results). TN Survey for the quality of service and transparency in the Legal GA (yearly results). TN survey to evaluate the perception of the tax refunds processes (yearly results).
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	Presently completed twice a year. Since 2011 an annual survey will be performed by an external provider.
Uruguay (DGI)	Public opinion survey: 3 have been developed since 2006. Service satisfaction surveys: also 3 since 2006.

304. If there are social satisfaction surveys conducted on the operation of your T.A. or specific taxpayers' satisfaction surveys conducted on the orientation services and received assistance from the T.A., indicate who carries out the surveys.

	THE T.A. ITSELF CONDUCT THEM	UNIVERSITIES OR INDEPENDENT INSTITUTES CONDUCT THEM	OTHERS INDICATE LOS PLEASE.
Argentina (AFIP)			
Bolivia (SIN)	X		
Brazil (RFB)		X	
Chile (SII)	X		Private companies contracted by SII for specific studies. There is an annual satisfaction survey sponsored by the finance sub-secretary (ISN= Net satisfaction index)
Colombia (DIAN)	X		
Costa Rica (DGT)			
Dominican Rep. (DGII)	X		External contractors
Ecuador (SRI)	X		
El Salvador (DGII)	X		
Guatemala (SAT)	X		External companies specialized in market research are contracted by SAT.
Honduras (DEI)			
Mexico (SAT)	X		In addition to internal studies performed by a department specialized in public opinion analysis, some field studies companies leaders in the field are contracted
Nicaragua (DGI)			
Panama (DGI)			
Paraguay (SET)			
Peru (SUNAT) 1/	X		
Uruguay (DGI)			External assessment.

1/ From 2011, they will be prepared by an outsourcer.

305. Following the previous question, if social satisfaction surveys are conducted on your TA's operation on specific taxpayer's satisfaction about the orientation services and assistance received from the T.A., indicate the results of the last survey you had access to according to the asked details.

	EXCELLENT	VERY GOOD	GOOD	REGULAR	OTHER	TOTAL INTERVIEWS
Argentina (AFIP)						
Bolivia (SIN) 1/						
Brazil (RFB)						
Chile (SII)						
Colombia (DIAN)						
Costa Rica (DGT)						
Dominican Rep. (DGII)	38%	46.1%	13.0%	1.4%	1.5%	100%
Ecuador (SRI)	8%	61%	23%	7%	1%	100%
El Salvador (DGII)						
Guatemala (SAT) 2/	22%	39%	19.5%	13.2%	5.6%	100%
Honduras (DEI)						
Mexico (SAT) 3/	46%	16%	17%	15%	6%	100%
Nicaragua (DGI)						
Panama (DGI)						
Paraguay (SET)						
Peru (SUNAT)	-	9%	51%	36%	4%	100%
Uruguay (DGI)	-	6%	46%	14%	34%	100%

1/ Although not fully comparable, the SIN performed in 2009 the last measurement survey of services, using as measurement base six indicators or dimensions of quality. Base on these we obtained a level of satisfaction with the service of 72.3%. These data were obtained from processing 10,248 surveys taken in 14 Operational departments of the SIN. The surveys were conducted according to different services taxpayers receive in the services centers.

2/ Measurement of SAT service quality (June 2008).

3/ There are some studies that among several variables, image evaluation, quality of service and personal attention, solution to doubts, the time and paperwork simplification among others, are scored on a scale of 0 to 10. The quarterly survey measures overall services provided by the SAT and criteria for obtaining Excellent to Other we made a distribution from the results obtained in the last survey (March 2011) on the quality variables in personal attention and Solution to doubts and information received. (Scale of 0 to 10) Both variables were averaged to obtain a single indicator of attention / solution to doubts:

9.3. Tax Education

306. Is there in your country a tax education program?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN) 1/	X	
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)	X	
Honduras (DEI) 2/	X	
Mexico (SAT)	X	
Nicaragua (DGI)	X	
Panama (DGI)		X
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Officially it does not exist but the DIAN, as well as district and municipal T.As have implemented it. In the case of Bogotá, Capital City it is an base of the local development plan.

2/ The program is called Tax Education Program.

307. If there is a tax education program, indicate how many officers are in charge of it.

Argentina (AFIP)	Total: 35 individuals (12 agents in Buenos Aires, plus 23 referrals or collaborators in the countryside)
Bolivia (SIN)	25 officials of which 16 are dedicated exclusively to the Program to Create Tax Culture.
Brazil (RFB)	In the central units there are a coordinator and a Head of Department. Each region has a Divisional head who manages the activities of Tax Education. Local units have representatives of Tax Education, who share this activity with other tasks. About 200 officers participate to the program.
Chile (SII)	One area is in charge of the topic, with one officer exclusively dedicated to tax education. Also in regional departments there are 3 to 4 officers who are in charge of spreading the program among the local educational institutions. (19 regional sections, plus the Large Taxpayers Unit)
Colombia (DIAN)	The Directorate of Revenue through the Management Branch Customer Assistance and the Office of the DIAN communication, including in campaigns and public posts, interviews of executives in media and public settings, stress the importance of tax education citizens, especially those of school age. It even raised the need to establish, through the Ministry of National Education, a professorship on Tax Education.
Costa Rica (DGT)	Three agents are in charge of the program, and two more agents in the T.A., and more officers take part to workshops.
Dominican Rep. (DGII)	70 agents in total, classified as follow: 27 working directly in the Tax Education Department. 43 employees as part of the team of facilitators conformed by personnel of technical areas, defined as Tax specialist Network (RETRIBUYE)
Ecuador (SRI)	8 regional coordinators monitor compliance with the program. In addition a team of Culture at national level has 4 agents. In total, 12 agents from the T.A.
El Salvador (DGII)	850 teachers from the Ministry of Education in 2010 participated to the program of Tax Education. Similarly, game activities in the space known as "Recre-hacienda" were visited by 11,000 children and the program "Recreo dirigido" has organized visits in schools with 30,000 children participating. In the T.A., There is a Unit in charge of Tax Education, with 5 agents, in addition they are helped by 5 volunteers who work as instructors and 2 helpers for the space "Recre-Hacienda", all employees of the Internal tax General Directorate.
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	70 agents spread in the whole country
Nicaragua (DGI)	This data from the Education ministry is not accessible.
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	The Tax culture program has a central team of 6 professionals and 4 full time practitioners. It also has coordinators in all regional divisions, who have other functions but collaborate with the program activities organization.
Uruguay (DGI)	

308. If there is a tax educational program, indicate the target groups.

	CHILDREN	YOUNG PEOPLE	ADULTS
Argentina (AFIP)	X	X	X
Bolivia (SIN)	X	X	X
Brazil (RFB)	X	X	X
Chile (SII)	X		
Colombia (DIAN)	X	X	X
Costa Rica (DGT)	X	X	X
Dominican Rep. (DGII)	X	X	X
Ecuador (SRI)	X	X	
El Salvador (DGII)	X	X	X
Guatemala (SAT)	X	X	
Honduras (DEI)	X	X	X
Mexico (SAT)	X	X	X
Nicaragua (DGI)	X		
Panama (DGI)			
Paraguay (SET)	X	X	X
Peru (SUNAT)	X	X	X
Uruguay (DGI)	X	X	

309. If there is a tax education program, indicate if it is part of the national educational system.

	YES	NO
Argentina (AFIP) 1/	X	
Bolivia (SIN) 2/	X	
Brazil (RFB)	X	
Chile (SII) 3/		X
Colombia (DIAN)		X
Costa Rica (DGT)	X	
Dominican Rep. (DGII)	X	
Ecuador (SRI) 4/		X
El Salvador (DGII)	X	
Guatemala (SAT)		X
Honduras (DEI) 5/		X
Mexico (SAT)		X
Nicaragua (DGI)	X	
Panama (DGI)		
Paraguay (SET)	X	
Peru (SUNAT)	X	
Uruguay (DGI)	X	

1/ Partially. The education system receives training in Tax Education on request of the T.A. (As part of the regular teacher training). Three provinces have incorporated the contents in their curriculum (Cordoba, Misiones and Neuquen), and two more are processing it (Salta and Catamarca). In Argentina, the educational system has a strong provincial autonomy, which supposes specific choices on what to integrate to the priority learning nodes.

2/ 2004 began with a single level, then expanding the following years the scope of the scholar grades.

3/ It is in process.

4/ It is worth mentioning that the tax education program is sponsored by the Education Ministry, but has little participation from the entity. Presently a curriculum reform is taking place where the tax education would be introduced. Cooperation agreements have been signed with accounting schools of the provinces of Pichincha, Guayas and Azuay (3 provinces representing 95% of collection), and with the High School Studies Institute of Quito and Polytechnic School of Guayaquil, and the Cuenca University, for the Master Degree in Tax Administration.

5/ An agreement between the DEI and the Education Secretariat is in process for working with the guides and tax education workbooks already prepared.

310. If the tax education program is part of the national educational system, indicate if it is organized by the T.A. itself.

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)		
Colombia (DIAN)		
Costa Rica (DGT)	X	
Dominican Rep. (DGII) 1/	X	
Ecuador (SRI)	X	
El Salvador (DGII)	X	
Guatemala (SAT)		
Honduras (DEI)		
Mexico (SAT)		
Nicaragua (DGI)		X
Panama (DGI)		
Paraguay (SET)		X
Peru (SUNAT)	X	
Uruguay (DGI) 2/	X	

1/ Although it is shared with other institutions.

2/ The DGI foment and provide financial resources in support of educational teachers.

9.4. Corporate social responsibility

311. Is there some type of code of good behavior approved by any public (stock market regulator, the T.A. itself, etc.) or private (Chambers of Commerce, Unions, etc.) organization in your country?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII) 1/	X	
Colombia (DIAN)		X
Costa Rica (DGT)		
Dominican Rep. (DGII)		X
Ecuador (SRI)		X
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		X
Mexico (SAT)		
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		X

1/ There is a program of social responsibility with the MYPYME (Alliance SII- Large Taxpayers), in cooperation by the public and private sectors in benefit of the micro, small and medium businesses of the country.

312. If there is a positive answer to the previous question, indicate how many enterprises have submitted it and embrace it.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	16 large companies
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

313. Within the Corporate Social Responsibility (CSR), do some companies include commitments to good tax policy?

	YES	NO
Argentina (AFIP)		
Bolivia (SIN)		X
Brazil (RFB)	X	
Chile (SII)	X	
Colombia (DIAN)		X
Costa Rica (DGT)		
Dominican Rep. (DGII)		X
Ecuador (SRI)		
El Salvador (DGII)		X
Guatemala (SAT)		X
Honduras (DEI)		
Mexico (SAT)		
Nicaragua (DGI)		X
Panama (DGI)		
Paraguay (SET)		X
Peru (SUNAT)		X
Uruguay (DGI)		

314. If there is a positive answer to the previous question, indicate how many companies do include it.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	
Chile (SII)	The same 16 large companies
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

9.5. Relation with Congress or the Parliamentary Assemblies

315. Are periodic appearances by the highest authority of T.A. to explain the results, objectives and operations of the entity?

	YES	NO
Argentina (AFIP)	X	
Bolivia (SIN)	X	
Brazil (RFB)		X
Chile (SII)	X	
Colombia (DIAN)	X	
Costa Rica (DGT)		X
Dominican Rep. (DGII)		X
Ecuador (SRI)	X	
El Salvador (DGII)		X
Guatemala (SAT) 1/	X	
Honduras (DEI)	X	
Mexico (SAT) 2/		X
Nicaragua (DGI)		X
Panama (DGI)		X
Paraguay (SET) 3/		X
Peru (SUNAT)	X	
Uruguay (DGI)		X

1/ Article 23 of the Decree of the Congress of Guatemala 1-98, "Organic law of the SAT" establishes that a report must be presented on compliance, progresses, efficiency, monitoring, and control of its functions and attributions.

2/ The Secretary of Finances appears.

3/ The Minister appears.

316. If they are held, which is the periodicity?

Argentina (AFIP)	Quarterly
Bolivia (SIN)	Sometimes, when reports are requested
Brazil (RFB)	There is no periodicity
Chile (SII)	It's variable
Colombia (DIAN)	The agency appears to the Congress of the Republic at least 5 times per month
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	When called by the National Assembly, for explanation about changes in regulations or questions referring to taxes, in which they ask for consultancy prior to debating the laws.
El Salvador (DGII)	
Guatemala (SAT)	When the Congress of the Republic requires it, generally various times a month.
Honduras (DEI)	When required.
Mexico (SAT)	In compliance with Congress requests, as well as various commissions in charge of reviewing periodically the topics.
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	In various occasions, on request of the Parliament, particularly on occasion of the debate for approval of the annual Budget law
Uruguay (DGI)	

10. Trends and Future Challenges

317. Please indicate the main three (3) or four (4) most important problems challenging your organization.

Argentina (AFIP)

Campaigns were developed to spread 4 key ideas. a) the DGI is the organization collecting most of the state income to comply with purposes as health, education, public security, social plans etc...b) The DGI develops a monitoring role respecting the rights of taxpayers, essential in formalizing the economy and fighting illegal and unfair competence in the private sector c) DGI has an important role in educating citizens for the development of tax awareness in society and d) the DGI works in transparency, provide equal treatment to all taxpayers and is accountable to the society for its operation.

Bolivia (SIN)

The weaknesses identified in the Institutional strategic plan (PEI 2011-2015) are the following: Non integrated information systems; SIN organizational structure not in line with present reality; Non updating of processes and management procedures; insufficient human resources; inequitable work distribution; insufficient incentives and corporate promotion; there is no integral vision of the processes, substantial as well as in support of the SIN.

The threats identified in the Institutional strategic plan (PEI 2011-2015) are the following: Significant growth of the informal sector; insufficient tax policies promoted by the universality principle and correction of the legal deficiencies of the Bolivian tax system; tensions and social pressures; external elements affecting the macroeconomic stability.

Brazil (RFB)

Budget restrictions. Legal system slow and precarious, tax system difficult to comply; increase in tax incentives and subventions amnesties reinforcing the potential for evasion and impunity. Absence of tax conscience, of tax education, extension of illegality, fraud, piracy, falsification, organized crime, informality (works, businesses and commerce).

Chile (SII)

Tax evasion levels higher than expected. Internet access not spread to all the segments of the population. Budget restrictions (New scenario after the earthquake of February 2010).

Colombia (DIAN)

n.a.

Costa Rica (DIAN)

Quality of information in databases (errors of taxpayers and digital errors). No legal flexibility (Reforms depend on Legislative assembly).

Dominican Republic (DGII)

Reduction of assigned Budget. Legislative changes which have not taken place and are projected in the collection goals. Complexity and quantity of exemptions laws. Banking secrecy

Ecuador (SRI)

Restrictions and weaknesses: Lack of development policy for competences. This generates excessive personnel rotation; lack of unification of criteria and procedures; complex tax legal system; excess of processes and procedures levels defined by laws, affecting the internal work and the perception of the taxpayer; non alignment of the general directions and the corporate policies, with regional operational execution.

Limitations and threats: Insufficient tax culture; poor support by the legislative and judicial systems to improve the rules; weak penal and sanction regulation; limited access to online services by the population; tax inequality due to the large tax breach in direct taxation

El Salvador (DGII)

Inadequate conditions for applying tax reforms. Lack of international cooperation to implement the strategic tax Administration projects. Insufficient human resources to comply with the mission, specially in the monitoring areas and assistance to the taxpayer..

Guatemala (SAT)

Tax norms with technical deficiencies that allow for wrong interpretations and application. High level of informality. Lack of power to apply directly the sanctions established in the tax law. Strong opposition of specific sectors to the necessary legal reforms that would strengthen the SAT.

Honduras (DEI)

Legislative limitations. Political interferences. Lack of trained human resources.

Mexico. (SAT)

Poor tax culture among citizens. Political periods limiting the long-term vision.

Nicaragua (DGI)

Weaknesses: Absence of a specialized control

Threats: Technological evolution of the taxpayer by comparison to the TA´s

Restriction: Absence of bank information access

Limitations: Lack of economic resources for the collection compliance

Panama (DGI)

Inadequate attribution of trained human resource. Limited vision in the substantial processes and management control.

Paraguay (SET)

Budget restrictions. Best trained agents keep leaving the organization, specifically in technological fields. Absence of administrative career.

Peru (SUNAT)

Opportunities: Trade agreements policies and requirements of the target markets; integration of the Budget on results of the social spending policies.

Threats: High level of economic informality and new modalities of evasion and contraband, and low level of perception of equity in the tax policy.

Strengths: Availability of own financial resources (budget sufficiency); and willingness of the top management to implement improvement.

Weakness: Lack of consensual middle term and long term agenda.

Uruguay (DGI)

Insufficient material and financial resources, specially for maintaining the present technological infrastructure and perform the investments that the growing demand of internal and external users and technological evolution require. Insufficient human resources in strategic areas, partially supplied by scholarships and internships. Organizational structure needs adjustments. Lack of integration of computer systems and automation.

318. Please indicate the main three (3) or four (4) projects that your organization has implemented in the two last years.

Argentina (AFIP)

- a) System registry (electronic registry of taxpayers).
- b) Tax account system (computerized control management system for compliance and determination of the taxpayers' debt)
- c) System "My Simplification" (Computer system of management of the relation employer – employee, by which the job provide registers the relevant information about his workers)
- d) System "Your statement" (Computer system allowing employers to obtain the affidavit determining dues and contributions destined to the sub-systems of social security, on base of data of the period preceding the return statement, if it exists, plus the updates registered in the system "My simplification"..
- e) Security initiative in customs transit.
- f) Electronic invoice system.

Bolivia (SIN)

- a) Implementation of the Tax System MASI Management Model, which is not only a computer system but also an integral process of tax management, harmonizing the institutional and computer components. This initiative develop the Virtual Office; develop the components of the Digital Biometric Registry and the initial phase of the technological platform.
- b) Strategic Plan 2011-2015 of the National Tax Service (INS), which is an important contribution for the new tax management, aiming at making of the INS a public institution with more transparent tax collection, innovative, with commitment and social interest which facilitates the payment of taxes and contribute to building a tax culture. Through the adequate Implementation of this Plan, the INS will be transformed quantitatively and qualitatively, which allow secure tax revenues for the multi-national State of Bolivia, under the principles of fairness, transparency, universality, control and administrative simplicity.
- c) The reorganization of organizational structure will be consolidated in 2011, through the unification of the existing wage schedules into a single form with a view to provide the same opportunities to all INS officers by improving their working conditions

Brazil (RFB)

- a) Public Digital registering System - SPED (Public Accounting Digital System). Eliminates paper tax accounting; Enables the electronic processing of data; represents an integrated initiative of tax administrations in the three spheres of government; Partnership with institutions, public agencies, class councils, associations, civil organizations and private sector companies in the joint development of the project; it reduces accessory obligations that may be required by tax authorities and establishes a new relationship based on mutual transparency, with positive aspects for the business environment.
- b) E-Process-Transform administrative processes into Digital Processes in the scope of the RFB, the CARF and PGFN. Implement a management culture of Processes in digital media, especially the workflow and allow progressive Implementation of a network of goals and incentives from the generated indices.
- c) RTU - Unified Tax Regime. Streamline the trade on land with Paraguay, simplifying Taxation and customs control and encouraging the lawful flow of merchandise in the border region

- d) Electronic auction. Public auction of merchandises seized with no need for physical attendance.
- e) Control system Production of Beverages - SICOBE. It is a control system for a productive process of drinks with control devices, registry, recording and transmission of information.
- f) Website e-CAC -Virtual Assistance Center, via Internet, for services protected by tax secrecy.

Chile (SII)

- a) Segmentation of taxpayers
- b) New Tax and Customs Courts
- c) Measurement of taxpayers' satisfaction for the quality of SII service.
- d) Audit support system (SADA)
- e) VAT export system.

Colombia (DIAN)

n.a.

Costa Rica (DGT)

- a) Project for the design and Implementation of a program of tax education in Costa Rica: This project was conducted from May 2009 and was concluded on June 30, 2010 with the inauguration of a games room in the Museum of Children. This project was to promote among the population a better tax culture contributing to active citizen, responsible, and aware of their rights and obligations and for fostering a greater sense of belonging to a common project of society. This help to build a state capable of carrying out active policies for the promotion of social cohesion. One product of this project was "Tax Culture Day" held each year and aims to promote the approach as an institution that collects and manages taxes and potential taxpayers and the general public, to transmit an image different from the usual tax collector, encouraging and promoting social and civic values that underpin the social order that the tax allow and projecting warmth, friendliness and efficient service that should characterize our institution. Also with the implementation of this project were created programs for schools, the "Tax Education Week" aimed at training teachers to be more identified and committed, and instill in students, since their first formation, knowledge of the social order that the tax meet and their importance in the quest for the common good. And also the program "Dads and Moms of Finance go to school" that seeks to create among officials participating in the program a sense of belonging to the institution and also promote closer children / officials as to the scope of work of their parents, to become familiar with the relationship between tasks they perform at the institution.
- b) Project to update the platforms for real estate values by homogeneous areas throughout the country: The project Platform Update Values through Homogeneous Zones began on July 23, 2007 and ended on July 5, 2010. The main objective of this project was to update the platforms of land values by homogeneous area of all counties and district councils in the country with the purpose that municipalities and district councils have the most current values of their canton in order to make proper statements and assessments processes, to have a greater tax base for determining the property tax. The main benefit for municipalities that use the platforms is the increase in tax levy on real estate in period from 2006 to 2010. It generated a 28.5% average increase in the effective collection nationwide. Similarly, this instrument contributes to in the valuation process of the lands, since it provides a benchmark of value. In addition to this instrument mandatory for all municipalities and district councils, the taxpayer is guaranteed legal certainty and fair treatment.

Dominican Republic (DGII)

- a) Tax printers
- b) Implementation of system for the control of massive monitoring and plans (SECCON)
- c) Tax career system
- d) Policies and regulation on Transfer pricing.

Ecuador (SRI)

- a) Improvement of the process of extensive controls Phase I: optimization and automation of SRI's extensive control processes nationwide through the implementation of extensive control system. implement extensive control processes in order to cover as many cases to monitor taxpayers and create a greater perception of risk.
- b) Development and implementation of the national audit system: redefine and standardize the tax audit process, specify the functional requirements and implementation
- c) Standardization of secretariat processes - notifications: identification, survey, design, standardization and implementation of processes performed in the secretariats of the institution at national level, involving all activities that correspond to each of the above stages
- d) Migration of AS400 databases: the 6 applications to be migrated are ICC, institutional accounting, personnel management, tax accounting, and annex settlement. the control system of contracts will not be migrated at the moment because it requires the construction of software by the SRI.

El Salvador (DGII)

- a) Re-structuration and opening of new offices.
- b) Implementation of a new Technology of Information system, including a platform shift to Oracle as database environment and java as programming language.
- c) Implementation of the selection and case management system (CSMS)
- d) Outsourcing of Consulters, Training and Purchases services.

Guatemala (SAT)

- a) Creation of the Unit of control of exemptions.
- b) Massive control programs of compliance with VAT payments and income tax payments –ISR-
- c) Implementation of electronic invoicing
- d) Implementation of the option of return submission and payment by electronic systems. (Credit and debit cards)
- e) Implementation of non-physical consulting services (chat, email).

Honduras (DEI)

- a) Implementation of the Decree 17/2010, follow-up and control.
- b) Implementation of electronic payment (Online banking).
- c) Launching of the WEB page.
- d) Publishing of delinquent listing.
- e) Creation of Large Taxpayer Administration

Mexico (SAT)

- a) Advanced electronic payment (FIEL)
- b) electronic invoicing
- c) Managed integral video surveillance.

Nicaragua (DGI)

- a) Method for charging IR interests to businesses which sell credit cards through Banks.
- b) Reorganization of the Unique registry of taxpayers
- c) Integral tax audit system
- d) Strategy to enlarge the taxpayers' base..

Panama (DGI)

- a) Strengthening the technology and technological security platform.
- b) Creation of departments of International taxation and information Exchange.
- c) Intensive program for the training of tax auditors which allow increasing the monitoring strength of the DGI by 72 units.

Paraguay (SET)

Electronic payment of taxes

- b) Increasing agents of withholding and information.
- c) Tax information campaigns
- d) Presentation of affidavits by internet and updating of their respective regulation.
- e) Updating regulation on credit refunds.

Peru (SUNAT)

- a) Electronic invoice for MYPES from the website of SUNAT. System available from July 19, 2010, which allows MYPES to bill electronically using the application available in SUNAT Online Operations. Reduce costs of issuing payment vouchers, applications integrated with internal business management, reduces management time, promote the formalization of new market players and the modernization of internal trade, contributes to the conservation of the environment, allows exercise better control of the IGV.
- b) Exports Easy: A mechanism to promote exports primarily designed for micro and small business, through which they can access international markets. This has been possible thanks to the inter-agency participation SUNAT, SERPOST, PROMPERU, Ministry of Transport and Communications - MTC, MY COMPANY, Ministry of Economy and Finance - MEF, Ministry of Foreign Affairs - MRE, Peruvian Agency of International Cooperation - APCI Ministry of Labor and Social Promotion- MTPS, Ministry of Foreign Trade and Tourism - MINCETUR and National Competitiveness Council - CNC. To this end SUNAT simplified customs processing processes, allowing the export of goods from the comfort of home, office or internet cafe, in a simple, economical and safe way. It provides the following benefits: export from any point in our country, to place products in other countries (PROMPERU), participation in international fairs (PROMPERU), advice on exports (PROMPERU), formalization and management of business management (MY COMPANY). Easy Export is a service that contributes to the Micro and Small Entrepreneurs allowing them to have new business opportunities.

c) E-Book Program - PLE. System that allows taxpayers to keep their books and tax records electronically. The beta version of this application was published on May 10 and version 1.0 on July 26, 2010. Eliminates the printing costs of legalization, physical space for storage, optimize the time of those involved in the process of generation of books and records, contributes to environmental conservation, is cross-platform, runs on Windows, Linux and Mac, automatically connects to Virtual SUNAT, updates are automatic, process a million records in 5 to 10 minutes, depending on the complexity of the book and the ability of computer equipment and allows the SUNAT have less information time and better.

Uruguay (DGI)

- a) Implementation of regulation for transfer pricing, implementation of a specific area to apply these rules, International taxation and transfer pricing unit in the scope of an audit area.
- b) New filing system.
- c) Implantation of help programs to submit 99 % of the tax returns through magnetic or internet systems.
- d) Extension of the report and indicator board in the management information

319. Please indicate the three (3) or four (4) most important projects that your organization hope to implement in the coming years.

Argentina (AFIP)

- a) Generalization of electronic invoicing also the new generation of tax control systems which allow the T.A. to know in real time the details of the business operations of the taxpayers.
- b) Modernization of the customs technological system
- c) Extension of the Minimum workers Index to various sectors, through which there is a presumption on the minimum amount of workers required to develop an activity

Bolivia (SIN)

The most important projects to implement are in the 5 years PEI horizon In this sense the strategic goals are the following: To decrease the tax evasion and tax crime, increase the effective taxpayers' base, reinforce voluntary compliance with tax obligations, through a better tax culture and border security.

Brazil (RFB)

- a) Process management. To assign RFB workflows processes, establishing chains of values and build a process management system allowing the monitoring and evaluation of the processes, towards their permanent improvement in a cycle of planning, monitoring and evaluating, and re-design.
- b) SIC – MCT integrated system. Assign joint systems to RFB, PGFN and PGF in the public credit (tax and others) collection management, in the field of friendly, administrative and enforced collection and also to make the monitoring and control of the Federal Debt, Autarchies and Federal Public Foundations (Active debt management, registry, procedures for justice and federal collection).
- c) Land Module. To assign land transportation control in the importation (since the bill of lading until delivery to importer), transit duty (from bill of lading to exit from national territory) and in exportation (from entrance to the customs area until customs area exit)
- d) Training focused on competences. To assign a training system focused on competencies, through diagnostic planning of organizational and individual competences, from the principal RFB work processes measurement of the breach between the needed competences and the existing ones and proposition of training and development program.
- e) To implement the requirement systems. To create a technological tool allowing to solve faster the lawsuits and disputes taking into account the registered infractions in Tax Net IRPF (digital monitoring of individuals), aiming at standardization and issuing of sentences, reports allowing the selections of lots, electronic checking of the result of the tax court

Chile (SII)

- a) New IVA operation, which translate in new computer systems and new operation systems, for a more effective control of this tax.
- b) To increase the compliance control and fight against tax crime and tax fraud.
- c) New internet Virtual Office for taxpayers, in which they can perform their procedures for the compliance of their tax obligations
- d) To maximize the use of electronic documents (invoice and fees)
- e) Integral Agent Plan, aiming at developing the workforce of the organization, a high technical and human standard, to answer the challenges to the Service. In this sense there is an integral vision of the officers, identifying three dimensions: Personal, Interpersonal and Technical

Colombia (DIAN)

n.a.

Costa Rica (DGT)

- a) Invoicing Control System
- b) Digitalization of returns (zero paper)
- c) Integral computer Project
- d) Unique Tax Registry Improvement

Dominican Republic. (DGII)

- a) Electronic notifications to taxpayers (via virtual office).
- b) Risk Profile to support processes of control and collection.
- c) Electronic invoicing (Digital tax voucher).
- d) Toll Control.

Ecuador (SRI)

- a) New system of issuing electronic documents: To adjust the SRI present processes so the taxpayers who submit sales vouchers and complementary electronic document can receive automatic authorization online.
- b) Standardization of the RUC process (physical- virtual - CAT) comprises the survey, documentation and standardization of process, design, development and implementation of a new application (possible improvement to the previous) technology integrated with the tax services and tax control support. For this, the development of a legal reform proposal will protect the implementation of these new tools and conditions for voluntary compliance and implementation of control strategies. Currently the Unique Registry of Taxpayers System feeds only on the information entered by the taxpayer through the face to face registration information, however, these data become outdated quickly and their consistency is subject to the documentation submitted at the window, lacking validation, which causes problems later in the process of monitoring and reporting of taxpayers.

For this reason, we want to establish a structure for connectivity and data validation, which will be described in the following points: • Structure of connectivity internal and inter-organizational • Absorption structure • Information Validation • Geo-referred System • Risk Matrix • channels • Fiscal Vector - web, face to face CAT • • legal Reform • Oriented towards Management control • Cadastre administration (ensuring quality of cadastral information)

- c) Optimization and automation of the collection process – information process manual – ANS- Indicators – Punctual application improvements
- d) Data collection and quality validation of information: To detect problems in data producing quality risks as well as identifying the absence of validation processes which cause the entry of erroneous information in the data bases of the Internal Revenue Service

El Salvador (DGII)

- a) New model of monitoring, which means to complement the present deterministic model of monitoring with a model based on risk analysis, and maintain the functional separation between the massive and selective controls.
- b) Creation of the integral unit of Large Taxpayers
- c) Technological modernization (Software and hardware).

Guatemala (SAT)

- a) To increase the checking account
- b) To implement a system of payment alternative to Banca SAT, which can be directly performed to the T.A. by the taxpayer
- c) To conclude the implementation of Safe Customs
- d) To implement n electronic accounting MYPIMES (SME) systems

Honduras (DEI)

- a) Electronic invoicing.
- b) Approval and implementation of anti-evasion law.
- c) Monitoring actions for Large taxpayers, automated and specialized by sectors (Financial and telecommunication sectors need training)
- d) To improve efficiency, control and facilitation of Trade
- e) Implementing the Office of Tax Studies
- f) Human resources professionalization.

Mexico (SAT)

- a) Foreign Trade single window
- b) Tax account
- c) Payments and returns
- d) Risk models program.

Nicaragua (DGI)

- a) Functional redesign of the SIT
- b) Renewal of the technological platform of Revenue Administration.
- c) Staff training.

Panama (DGI)

- a) DGI reorganization: To address the substantial and support functions under an integral vision of the basic processes (collection, monitoring taxpayer assistance), to define and apply planning management criteria and systems for results measurement, and create an internal control division.
- b) Creation of a Large Taxpayers Unit.
- c) Implementation of tax equipment as invoicing systems. Design and execution of monitoring strategies in invoicing regulation.
- d) Transformation of the DGI website including a significant expansion of its functionality for the taxpayer.

Paraguay (SET)

- a) Electronic invoicing
- b) Tax printers.
- c) To improve the administrative decentralization, improving the regional offices in the countryside
- d) To optimize the administrative, financial and maintenance resources of the management system.

Peru (SUNAT)

- a) Books and Electronic Payment Voucher, Objectives and Scope of Project: The project "Books and Electronic Payment Voucher" seeks to facilitate the tax liability of taxpayers and the Tax Administration will have better and more timely control of the General Sales Tax. Products of the Project: Implementation of EBooks (PLE), electronic invoice for SMEs implemented and the electronic bill for large emitters is in process.
- b) New Customs Clearance Process and New Integrated Customs Management System: Under the provisions of the FTAs, and issued in the General Customs Law, the development of this Project was ordered, whose purpose is the re-engineering and process integration and development of a new integrated customs information. This project includes major changes in customs procedures and foreign trade, in institutional obligations and activities and in those of foreign trade operators, configuring a new customs model aimed at significantly reducing costs and time, based on smarter use of information. The advance of the project, as defined in RS N°. 184-2010/SUNAT, includes: Implementation of early shipment in the import regime for consumption on the IAMC and the IAAC, Implementation of the new General Law on Customs IAAC, IAMC and the rest of Customs, through adjustments to SIGAD. Monitoring and stabilization of the implementation of the requirements related to the operation of the new port terminal in DP World. Monitoring the implementation of pilot non-intrusive inspection system (SINI) in the IAMC complex customs, process implementation Shipments, Implementation of the new SIGAD put into production in the Customs of Paíta, Ilo, Mollendo, Chimbote, Salaverry and Pisco. Implement new processes SIGAD in Cargo bill of lading Income and Income Regimes in the Customs of Arequipa, Chiclayo, Cusco, Puerto Maldonado, Iquitos, Puno, Tarapoto, Pucallpa, Tumbes and Tacna Agency The Tina. Culminate in the new SIGAD the first stage of risk management system, including: The Management System Model (SAM), the Catalog Management System (SAC) and Multivariable Filters (FMV). And control activities Extraordinary Cargo Manifest and import system for consumption.
- c) Optimization of Registry for the Program of electronic enrolled payroll spreadsheet statement. Objectives: The project's strategic objective is to facilitate the fulfillment of obligations related to tax, labor and social security tax systems that are declared by the electronic spreadsheet, In this sense the project seeks to achieve the following objectives: To have a new module for the workers data correction, Retirees and Third Party Personnel data correction. Implement a module for entering changes in the registry of the Return, which have been determined by the actions of control and EsSalud SUNAT. Implement a new system of registration of providers and beneficiaries, through SOL (with key), contemplating Online ID validations against the patterns of natural persons or register RENIEC RUC as appropriate. Reduce operating costs in preparing the statement, as well as receiving, processing and transfer of information to SUNAT by optimizing processes Registration, Form and Declaration, improving further the perception of taxpayer compliance costs of the presentation the Electronic Form. Allow institutions such as the PETM, EsSalud and ONP, receive consistent and timely information necessary for the functions and processes within its competence, information which is received by SUNAT. Contribute to the formalization of employment by providing mechanisms for record information of workers. Scope: The project stages are: Identification Data Correction, Amendment to the Share register-Lo Control of Occupation, Amendments to the Control Share register-Highlands Office, Register of Providers and having rights, at this stage have completed the following products: PETM Modification Approval - DS-TR 18-2007, RS Registry website having rights and PDT 601 without ID and Registration Law Implementation of Web holders. Optimization of PDT has been rescheduled spreadsheet implementation of the Register of Providers and PDT F601 see 2.0, for completing in late July 2011

Uruguay (DGI)

- a) To implement electronic invoicing.
- b) To extend the draft return for IRPF taxpayers.
- c) To extend the web-based processes
- d) Complete the provision of charges by tender.
- e) Implement the administrative career

320. If considered appropriate, please make additional explanations with respect to submitted answers in this section on trends and future challenges.

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB)	The guidelines and actions of the new government are oriented in the direction of increased efficiency of the Administration in all areas. Brazil Federal Revenue (RFB) can be at the forefront of this process. However, we have some challenges to say about the Strategic Management Strengthening. It will be necessary to have clarity of the value chain of the organization (current and future), assigning and modeling work processes, defining the necessary skills required to handle these Processes and Activities, define the organizational structure and appropriate technology and manage this set of initiatives, utilizing the appropriate methodological tools, with emphasis on the Strategic Planning of the organization.
Chile (SII)	
Colombia (DIAN)	
Costa Rica (DGT)	
Dominican Rep. (DGII)	
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	
Nicaragua (DGI)	In the future, the DGI wants to be a modern T.A., technologically able to face the challenges with material resources and human talent, in order to reach its collection targets and fight tax fraud and tax evasion at international and national levels.
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	

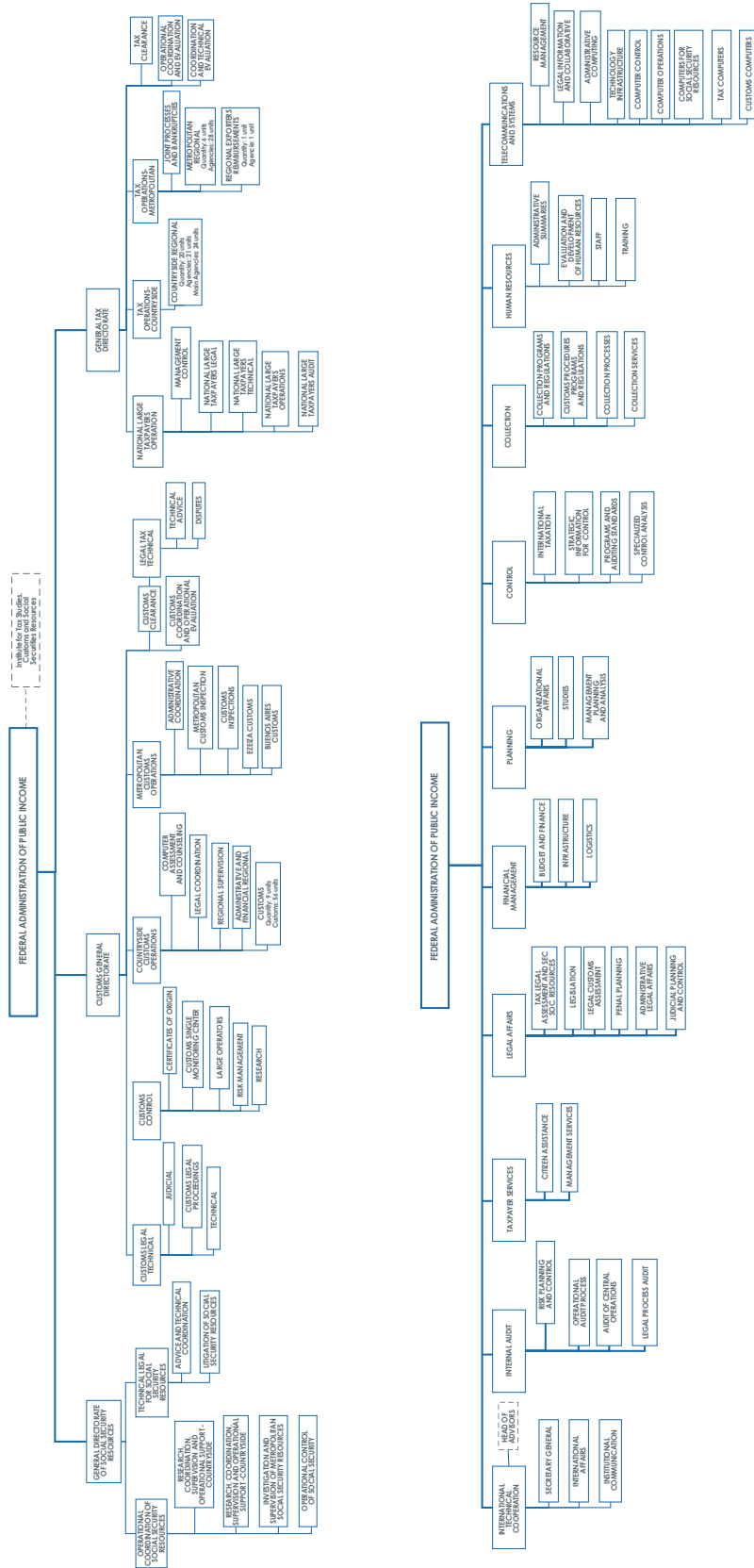


Annexes

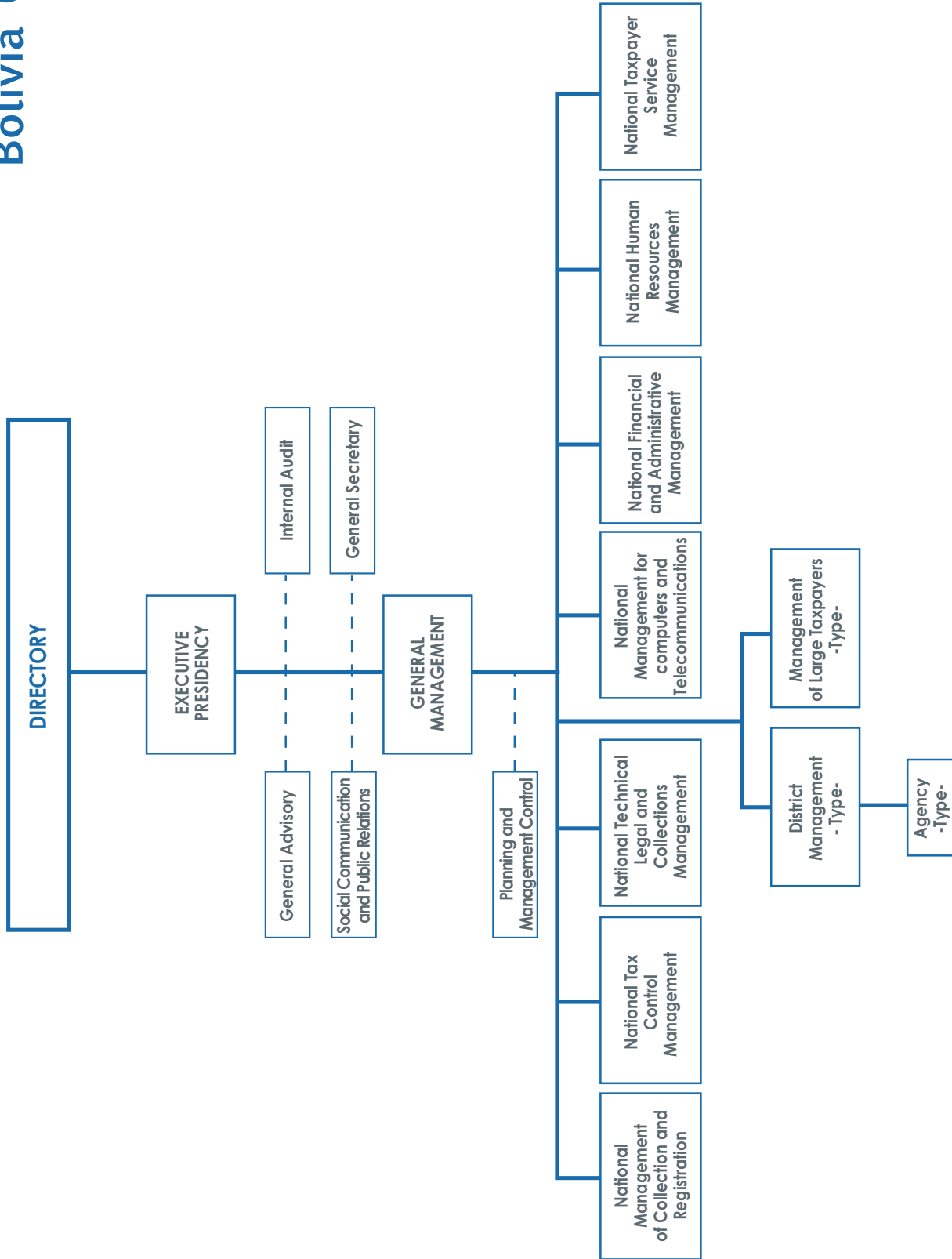


A. Organization Charts

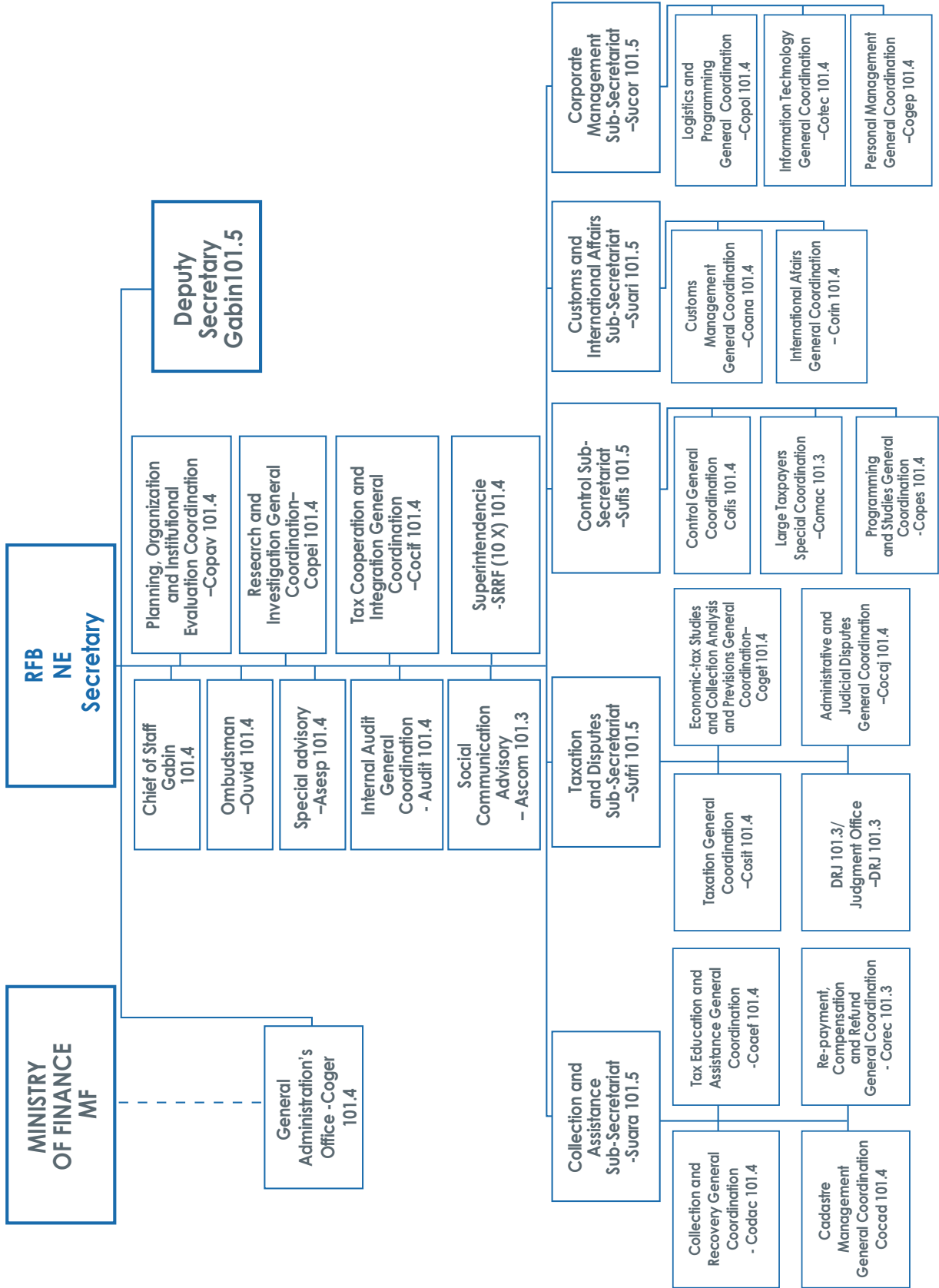
Argentina (AFIP)



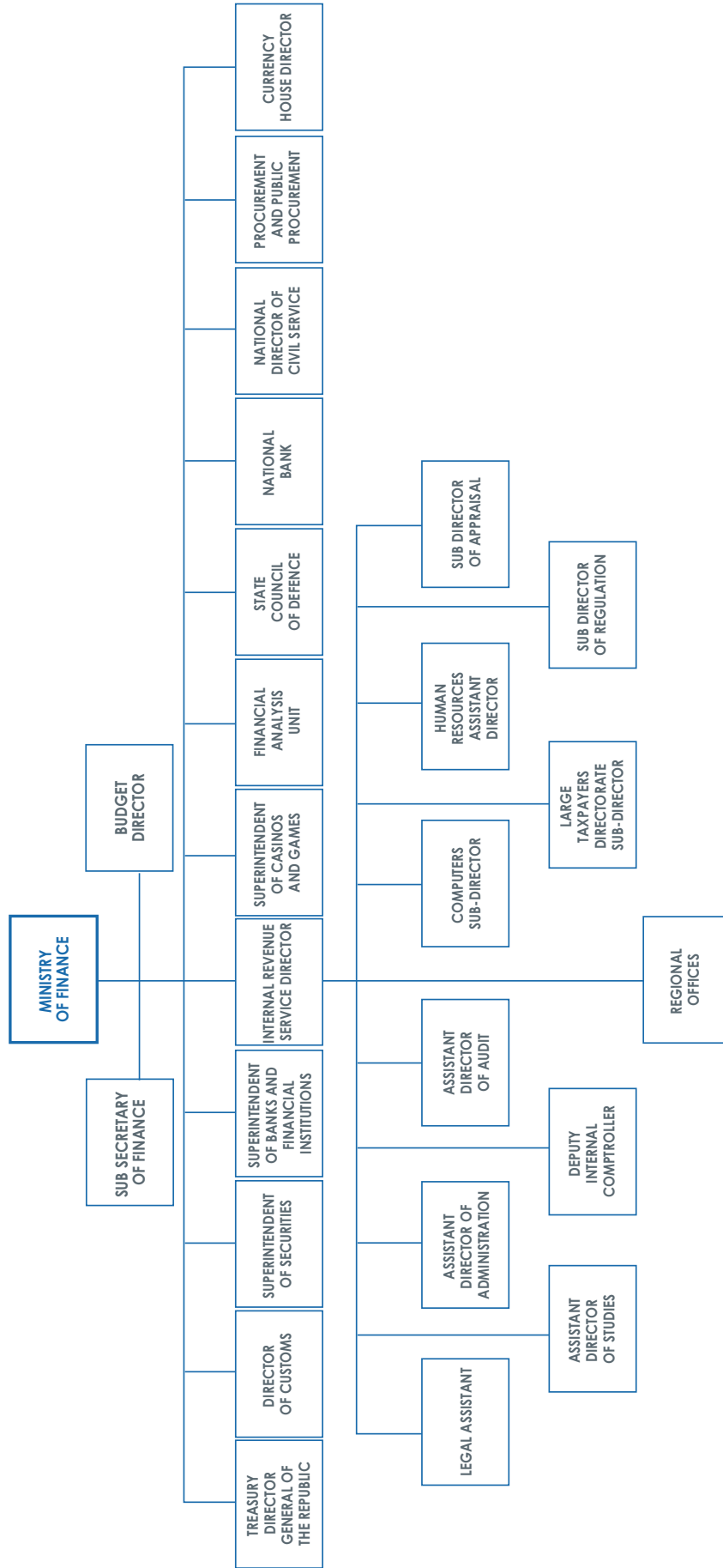
Bolivia (SIN)



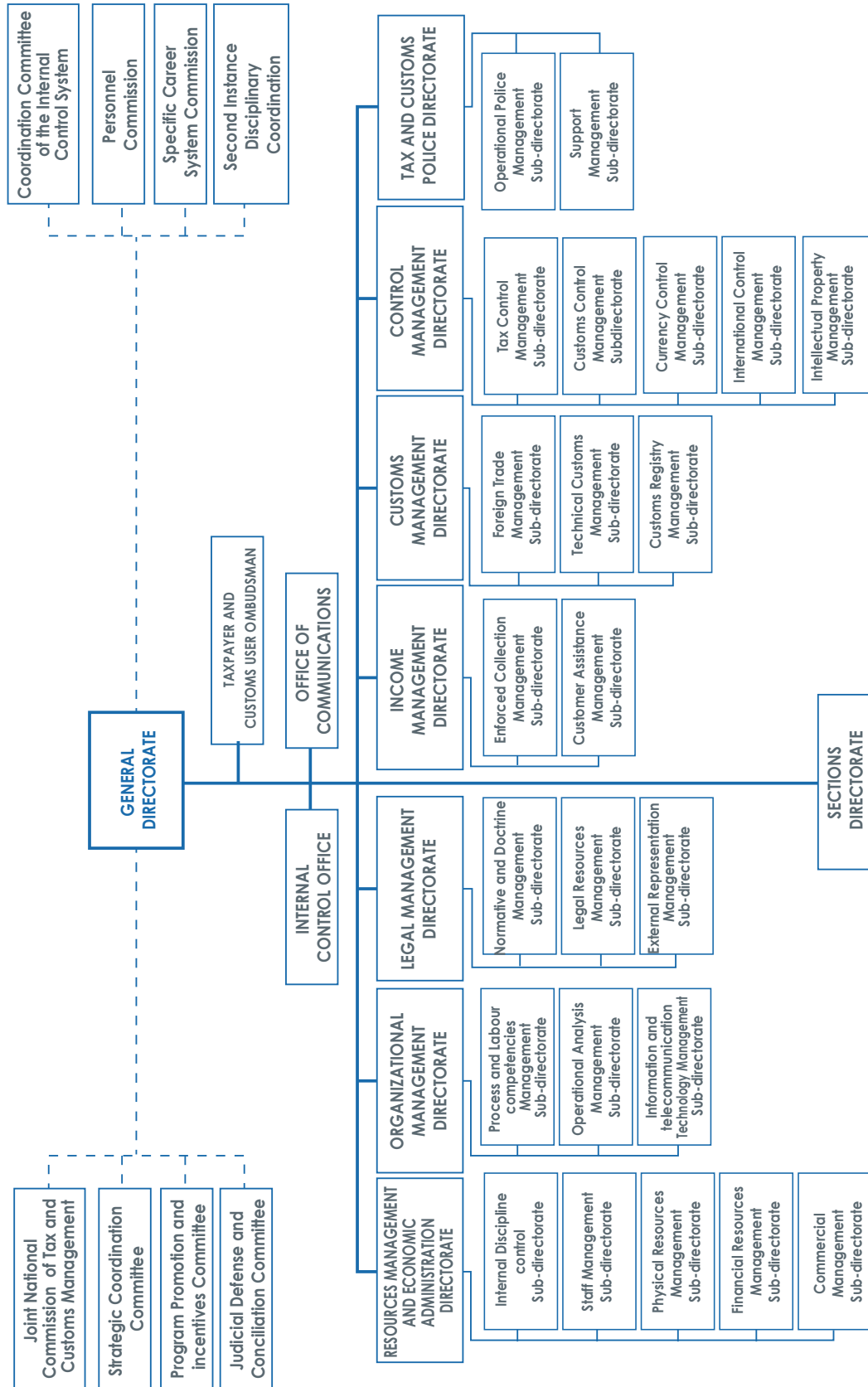
Brazil (RFB)



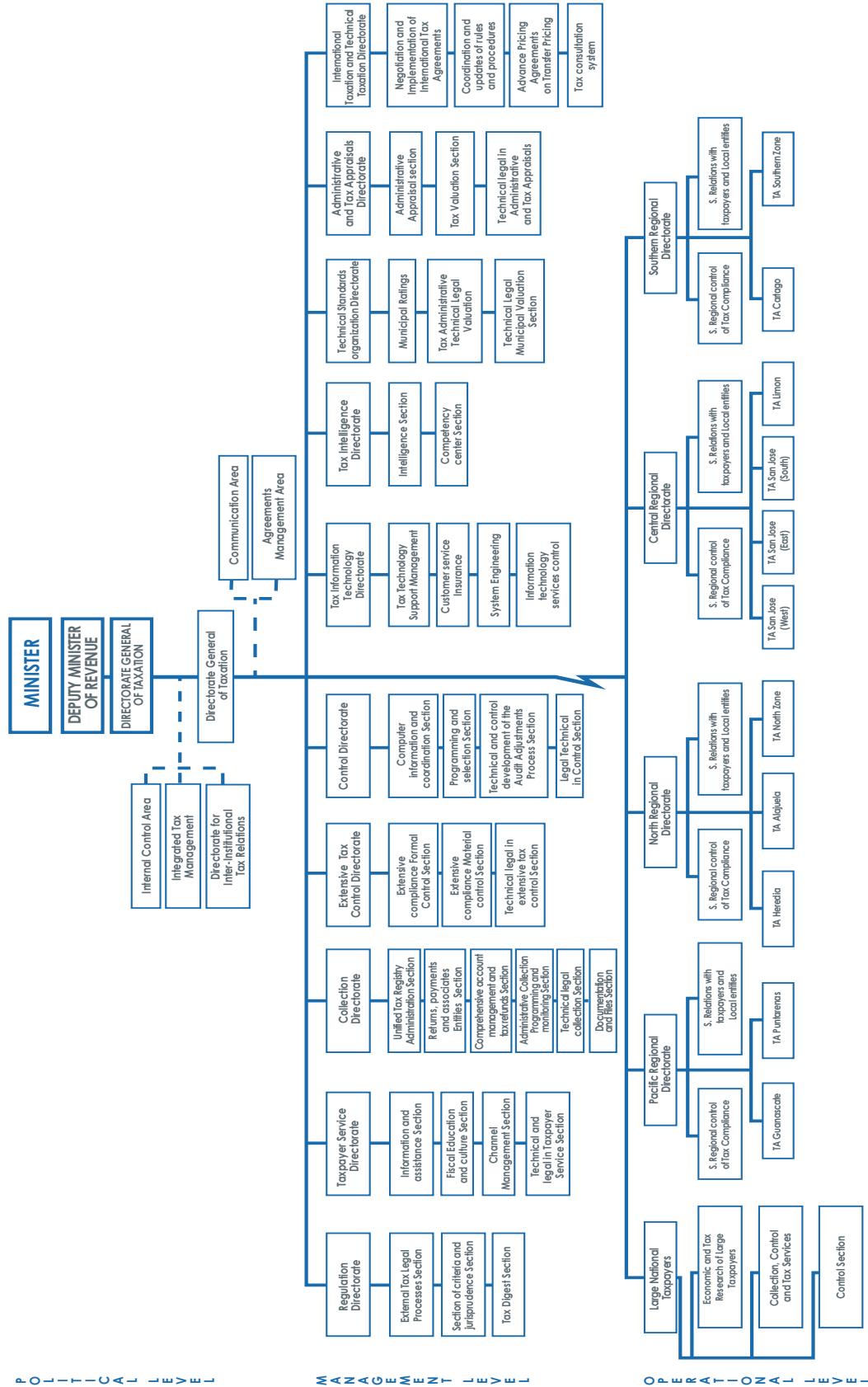
Chile (SII)



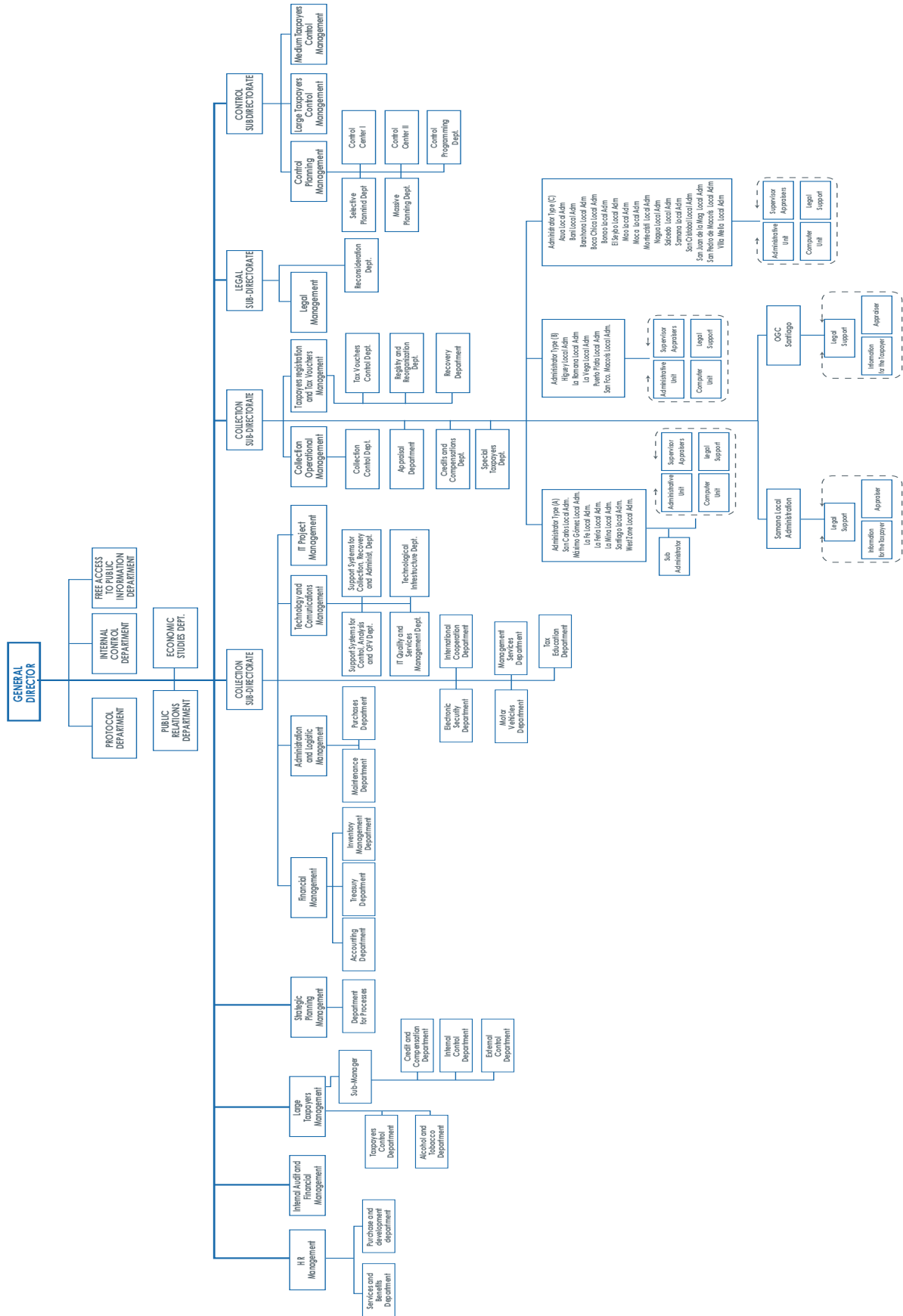
Colombia (DIAN)



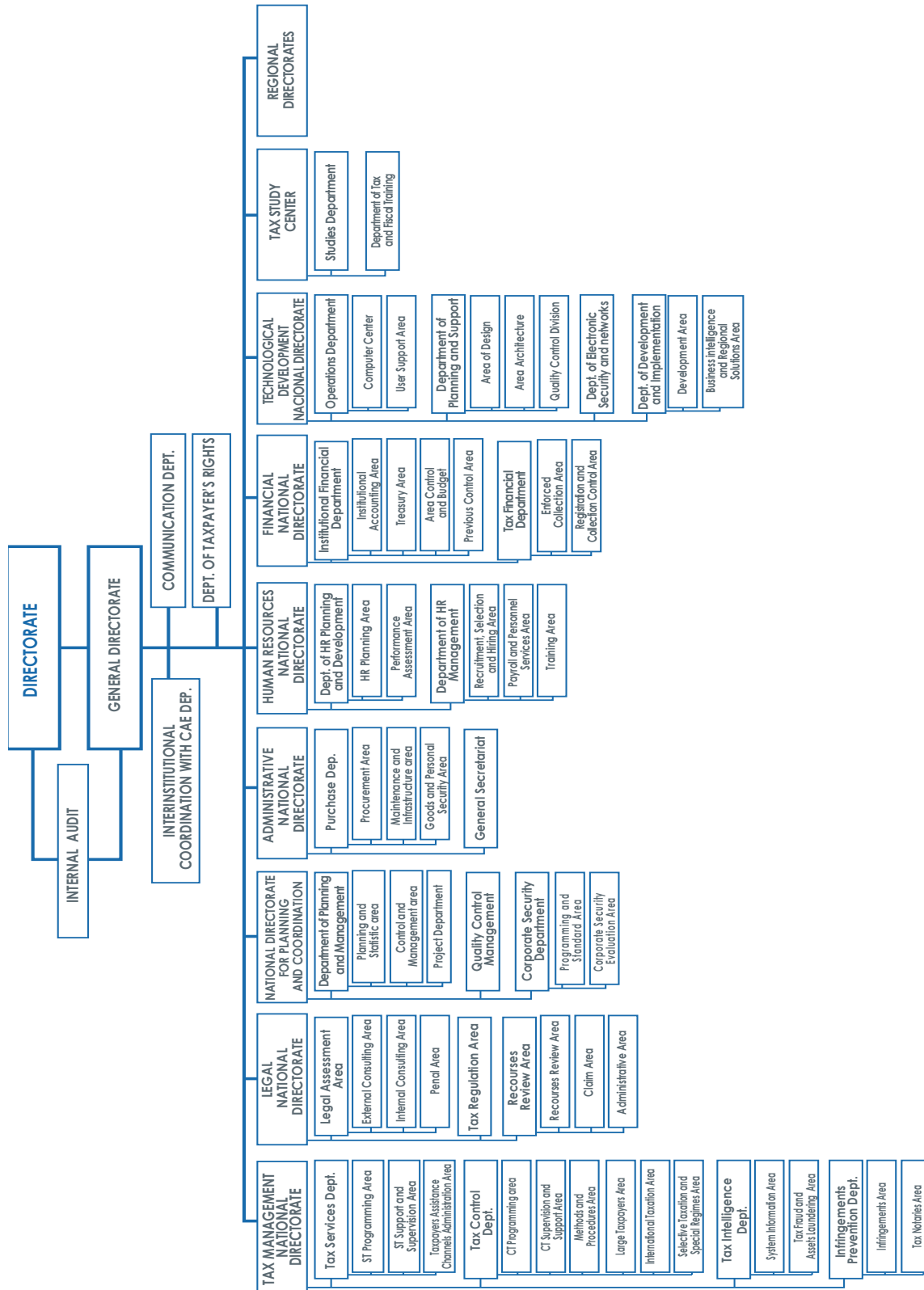
Costa Rica (DGT)



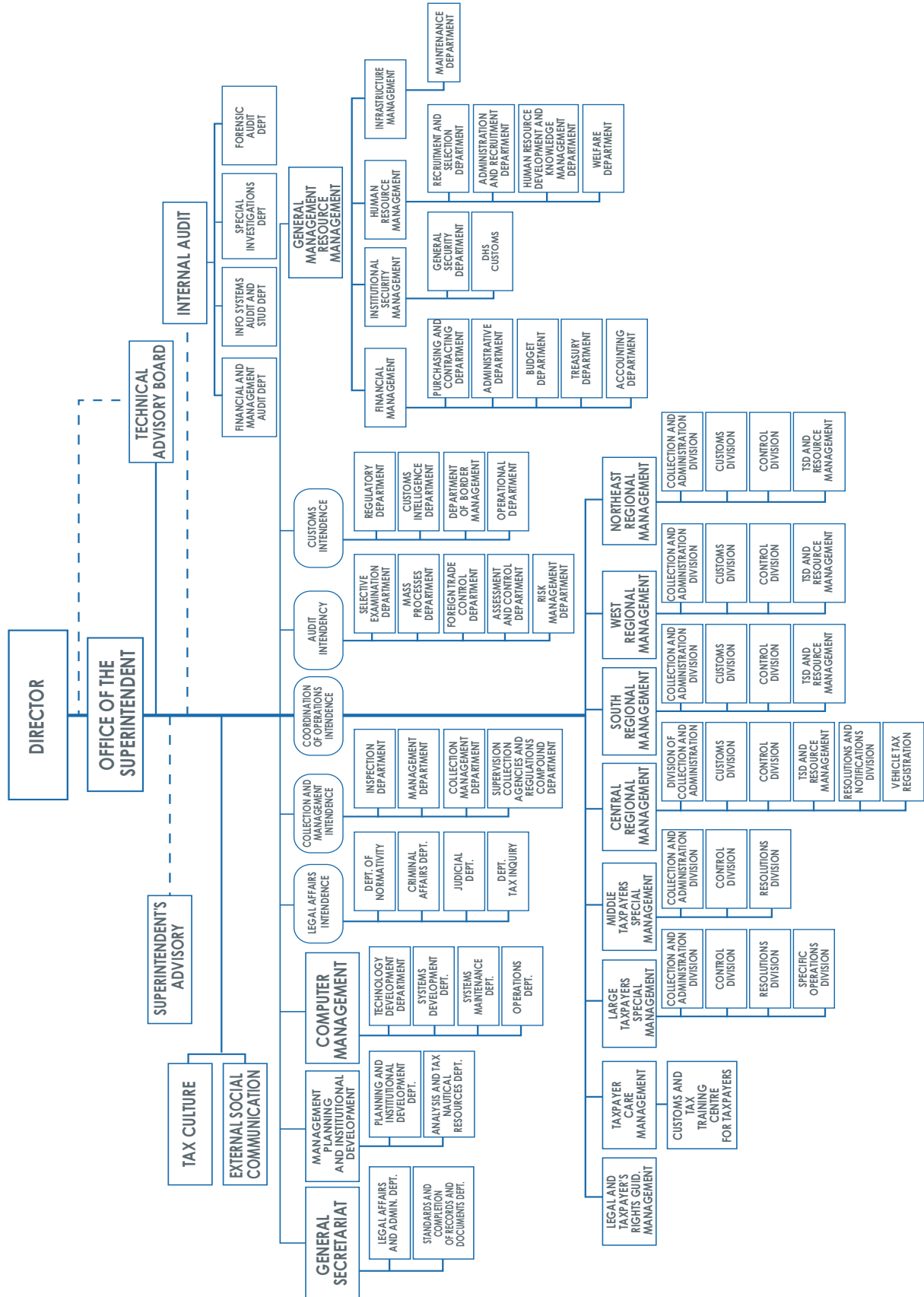
Dominican Republic (DGII)



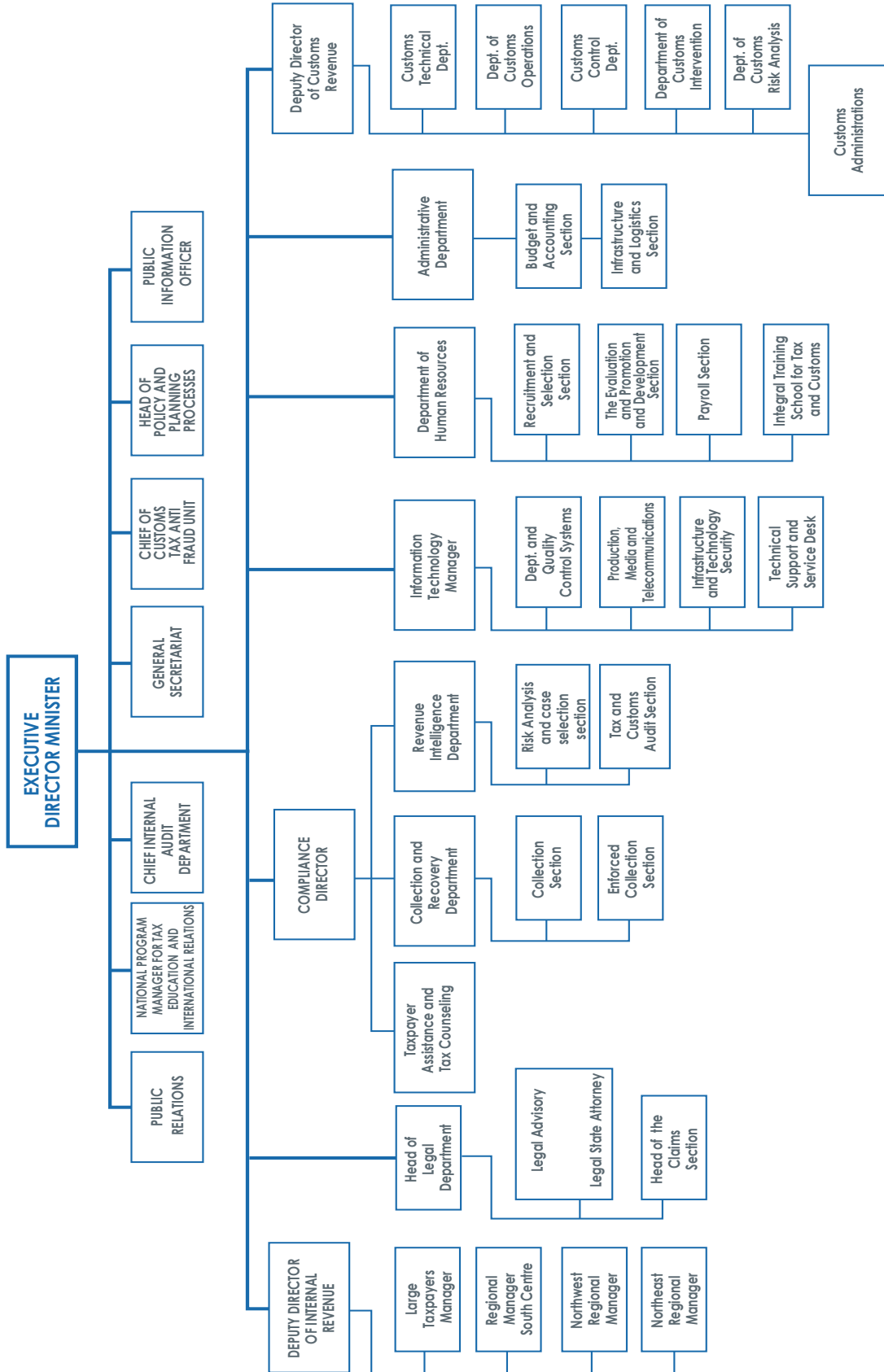
Ecuador (SRI)



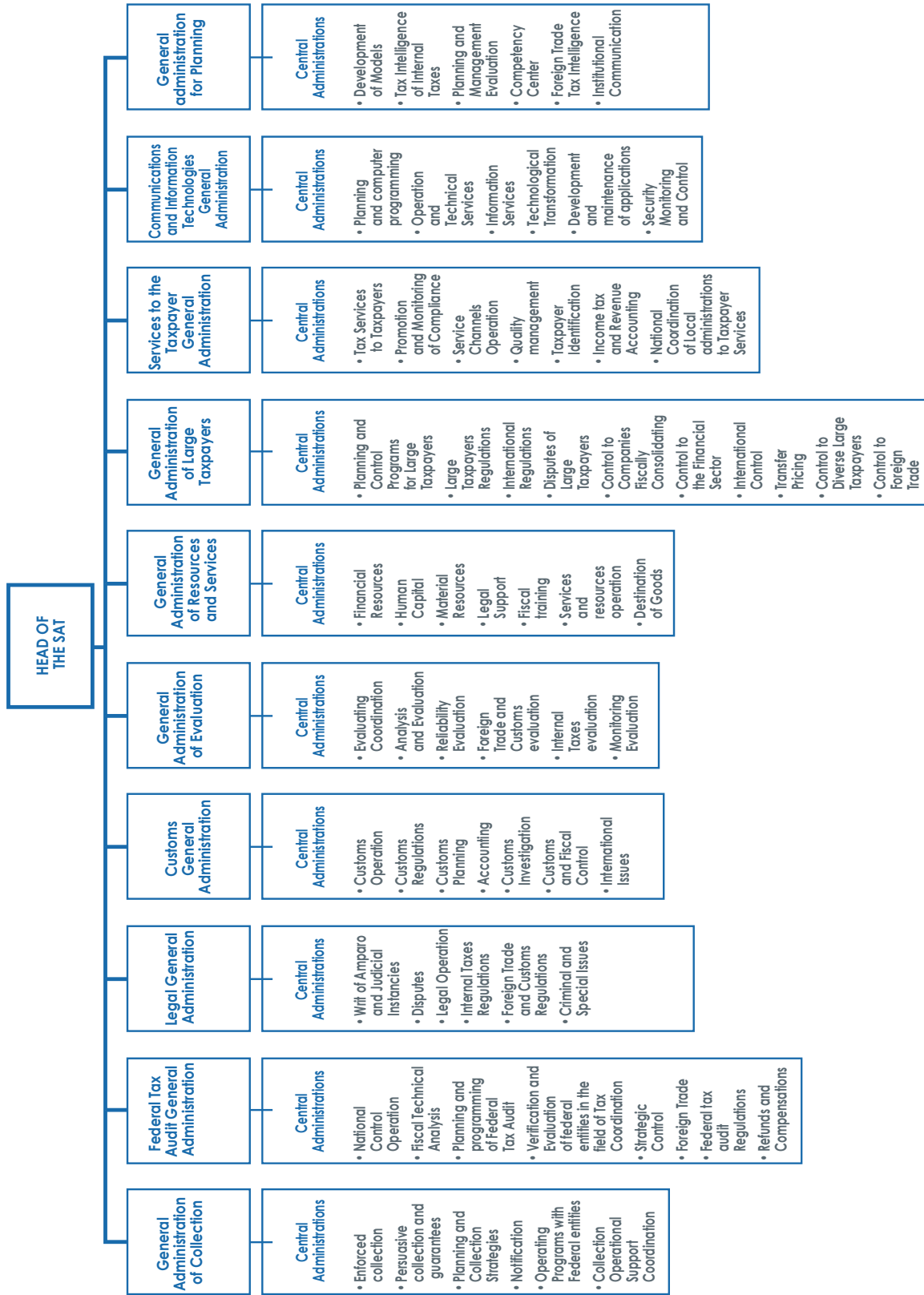
Guatemala (SAT)



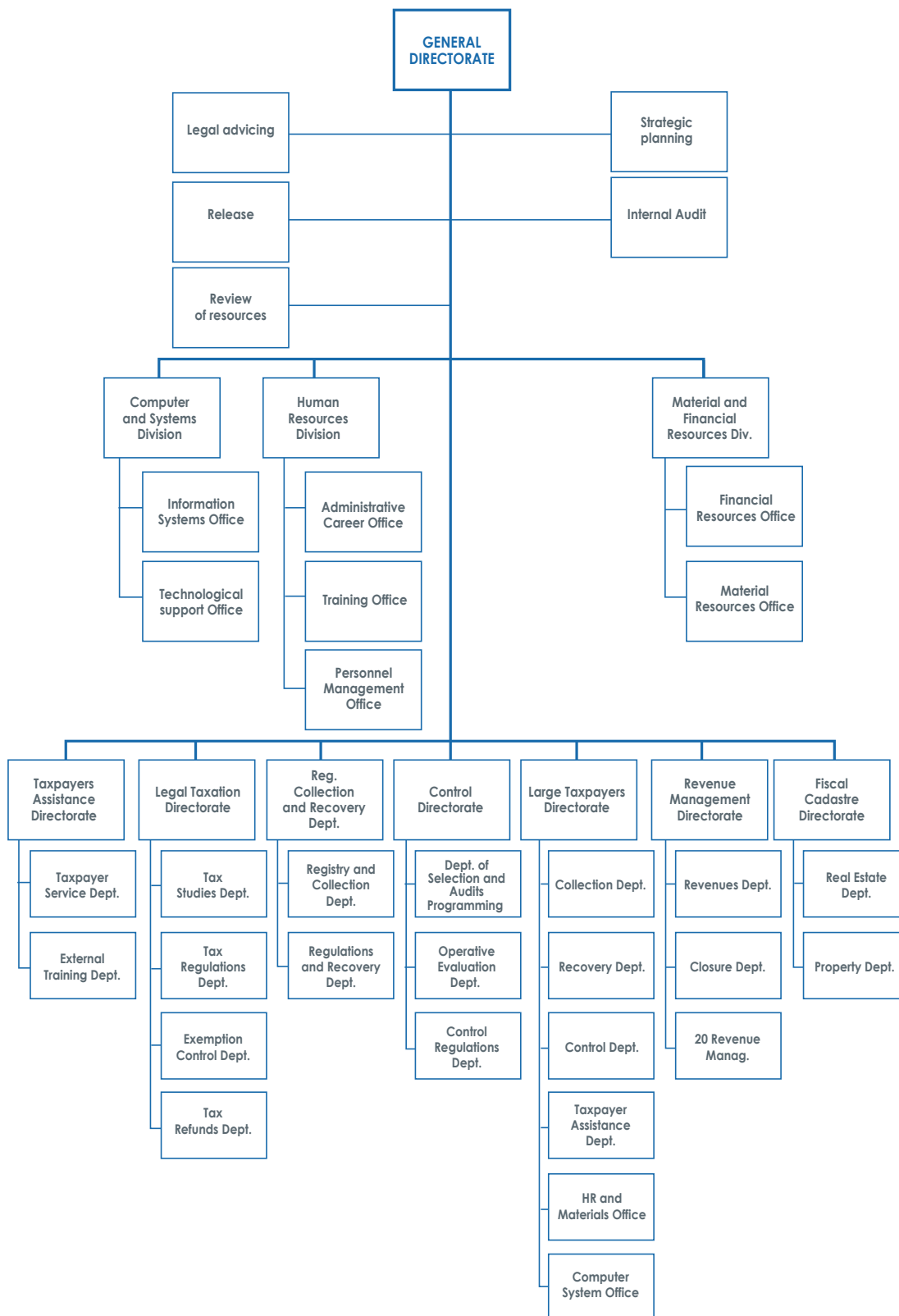
Honduras (DEI)



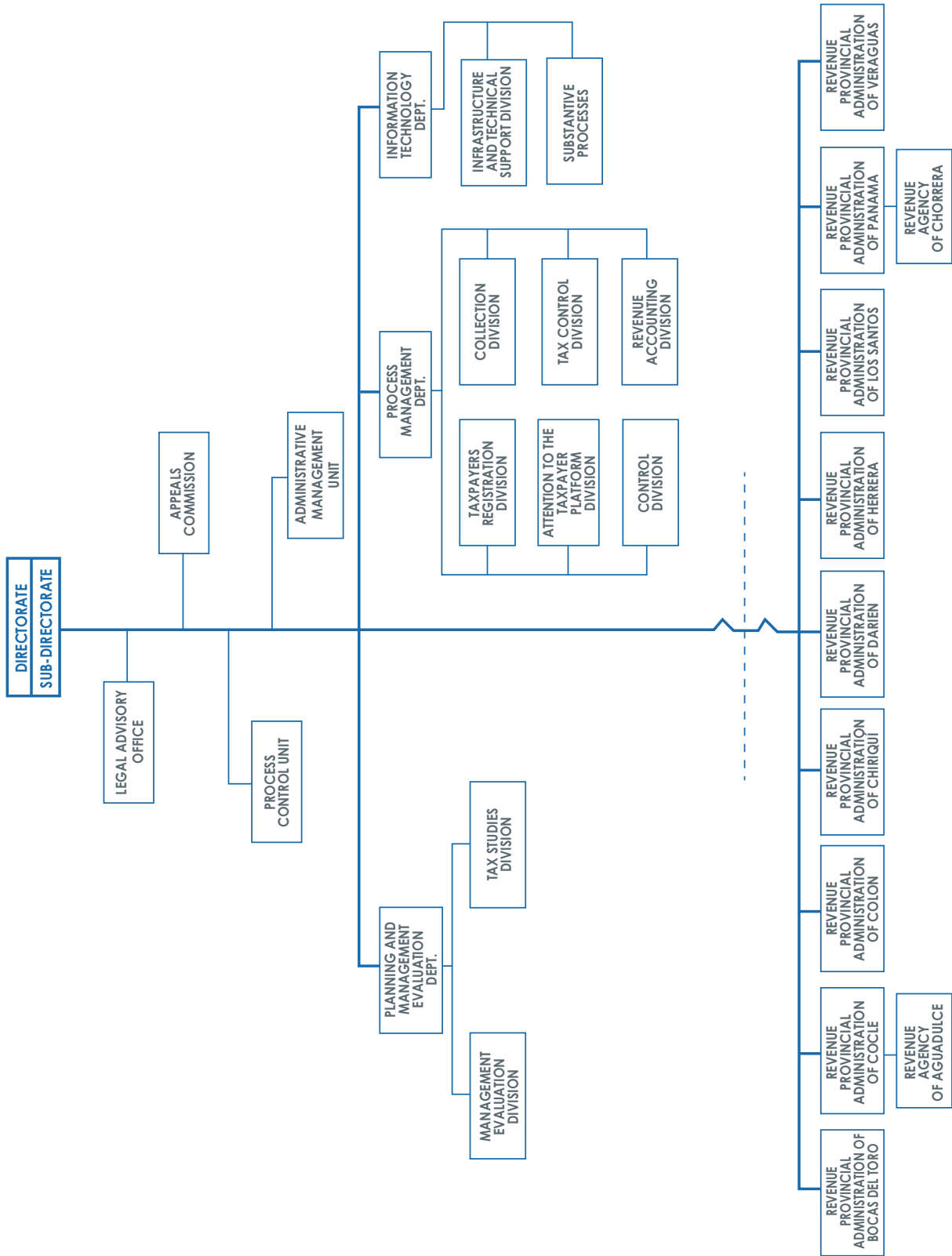
Mexico (SAT)



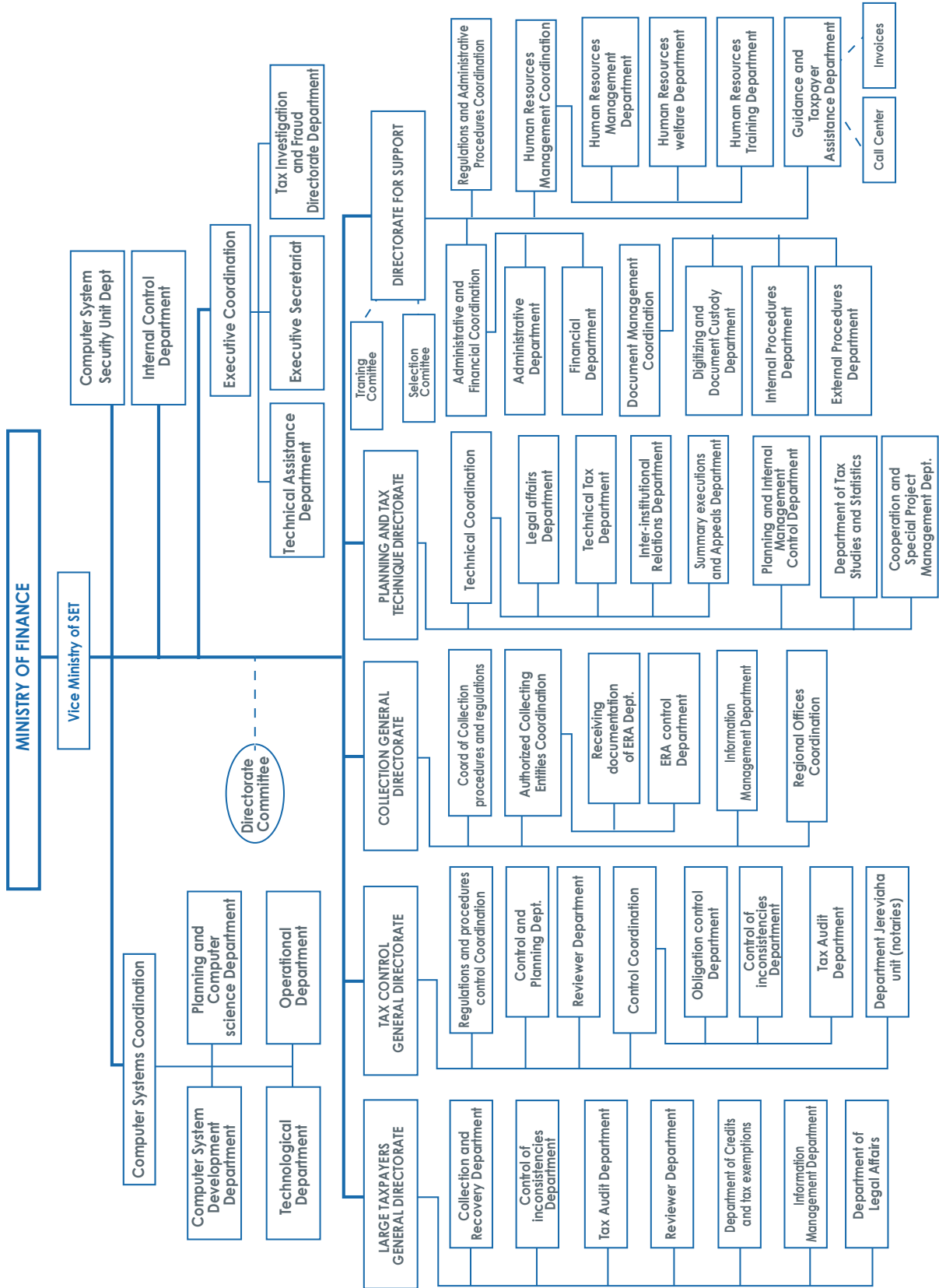
Nicaragua (DGI)



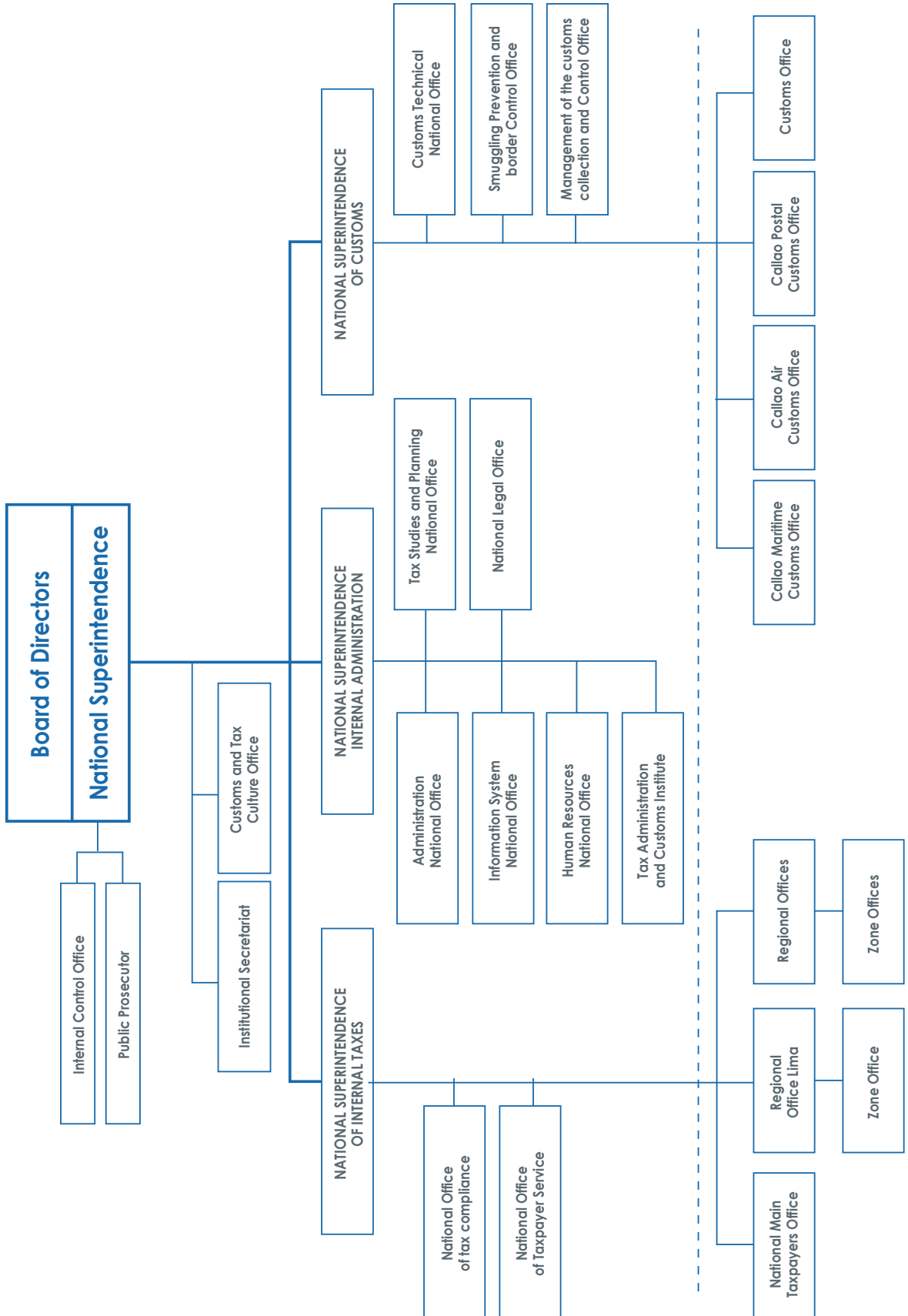
Panama (DGI)



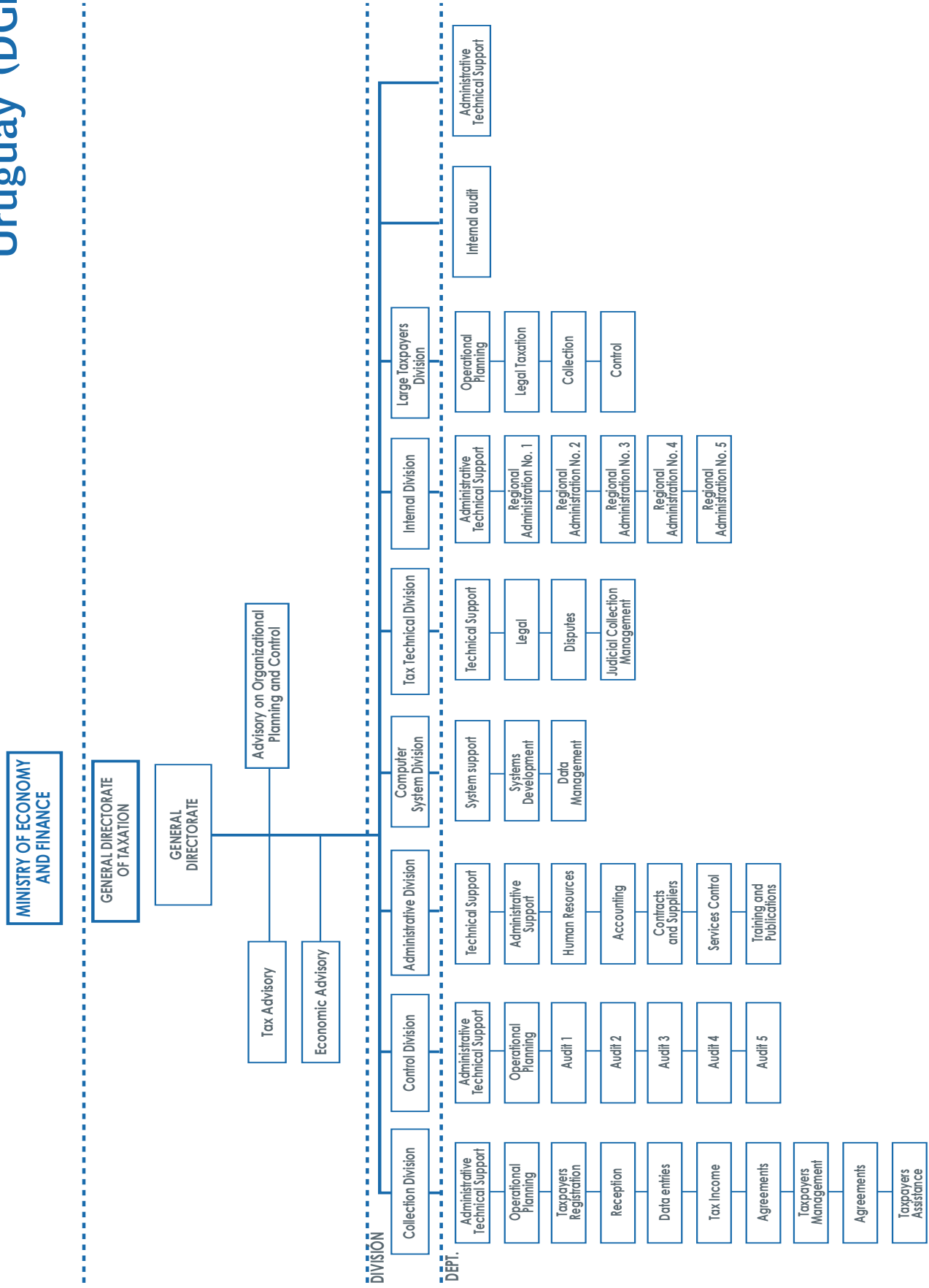
Paraguay (SET)



Peru (SUNAT)



Uruguay (DGI)





B. Budgets

Argentina (AFIP)

<http://www.afip.gov.ar/institucional/>

Bolivia (SIN)

http://www.sigma.gob.bo/php/estadisticas_presupuesto.php?&id_item=523

Brazil (RFB)

www.tesouro.fazenda.gov.br/

Chile (SII)

<http://www.dipres.gob.cl/574/multipropertyvalues-2430-14412.html>

Colombia (DIAN)

<http://www.dian.gov.co/content/sobredian/presupuesto.htm>

Costa Rica (DGT)

<https://www.hacienda.go.cr/Msib21/Espanol/Direccion+General+de+Presupuesto+Nacional/leypresupuesto.htm>

Dominican Republic (DGII)

<http://www.dgii.gov.do/TRANSPARENCIA/PRESUPUESTO/Paginas/ejecucionPresupuestaria.aspx>

Ecuador (SRI)

<http://www.sri.gob.ec/web/guest/277>

El Salvador (DGII)

http://www.transparenciafiscal.gob.sv/portal/page/portal/PTF/Presupuestos_Publicos/Presupuestos_ejecutados

Guatemala (SAT)

<http://portal.sat.gob.gt/sitio/index.php/institucion/acceso-a-la-informacion-publica/171-acceso-a-la-informacion-publica/7964-presupuesto-de-ingresos-y-egresos-lai.html>

Honduras (DEI)

<http://www.dei.gob.hn/website/?cat=1041&title=Finanzas&lang=es>

Mexico (SAT)

n.d.

Nicaragua (DGI)

<http://www.dgi.gob.ni/interna.php?sec=238>

Panama (DGI)

n.d.

Paraguay (SET)

n.d.

Peru (SUNAT)

http://www.sunat.gob.pe/cuentassunat/presupuestos/cuadros_ingresos_egresos.html

Uruguay (DGI)

[http://www.dgi.gub.uy/wdgi/hgxpp001?6,4,573,O,S,0,MNU;E;297;4;MNU;,"](http://www.dgi.gub.uy/wdgi/hgxpp001?6,4,573,O,S,0,MNU;E;297;4;MNU;,)



C. Offences and Penalties

Infringement	Sanction	Graduating sanction
Argentina (AFIP)		
Materials: Failure Article 45 LPT	Fine	Law 11683 (LPT): 50-100% tax ceased to pay
Materials: Failure Article 45 LPT – Transfer Pricing	Fine	Law 11683 (LPT) 1 to 4 times the tax not paid or withheld. S/ I.G. AFIP No. 6/2007: 1 to 3 times the tax not paid or withhold
Materials: Fraud Art. 46 LPT	Fine	Law 11683 (LPT): 2 to 10 times the evaded tax \$ / I.G. AFIP No. 6/2007: 2 to 4 times the evaded tax
Materials: Withholdings/ taxes not submitted Art.48 LPT	Fine	Law 11683 (LPT): 2 to 10 times the tax not submitted. IG AFIP No. 6/2007: 2 to 4 times the tax not submitted
Formal	Fine	Law 11683 (LPT): \$ 150 to \$ 45,000. IG AFIP No. 6/2007: \$ 750 to \$ 45,000
Formal (joint sanctions)	Fine and Closing	Law 11683 (LPT): \$ 300 to \$ 30,000, 3 to 10 days. IG AFIP No. 6/2007: \$ 1,500 to \$ 7,500, 3 to 9 days

Bolivia (SIN)		
Lack of registration of taxpayers	Closing and Fine	Closing to regularize the registration and UFV 2,500 fine
Failure to submit affidavits (originals) on time.	Fine	Individuals and one-person businesses: 500 UFV (by fiscal year) Legal entities: 1,000 UFV
Failure to submit financial statements and/or Annual Report; External Audit Report (where applicable) Supplementary Tax Report (if applicable) in the conditions, means, places and terms established in specific rules.	Fine	Individuals and one-person businesses: UFV 2500, Legal entities: 5,000 UFV.
Failure to deliver all the information and documents required by the TA during the execution of audit, verification, control and research procedures in the terms, forms, means and places established.	Fine	Individuals and one-person businesses: UFV 1500; Legal entities: 3,000 UFV.
Failure to submit information from the Buy and Sell Books through the module Da Vinci - LCV in the terms, means and methods provided in specific rules (by fiscal year).	Fine	Individuals and one-person businesses UFV 200; Legal entities: 500 UFV.
Failure to deliver all accurate information in the terms, forms, means and places established in specific rules for information agents.	Fine	Individuals and one-person businesses: UFV 5000; Legal entities: 5,000 UFV.

Infringement	Sanction	Graduating sanction
Inappropriate issuance of invoices, tax notes or equivalent documents.	Closing; Possibility of converting the closing into a fine only once.	Tax Control Procedure: 3 days; Other Tax procedures: 6 days; Convertibility: equivalent to 10 times the amount not invoiced.
Registration with the incorrect tax system.	Closing and Fine	Closing to regularize the registration and UFV 2,500 fine.

Brazil (RFB)

Audit finds absence of the advanced monthly payment of the tax on profit.	Fine	50% on the tax value established by the tax office.
Audit notes the lack of payment or collection, payment or collection after the deadline, without additional late payment fine and lack of returns or inaccurate return.	Fine	75% on the tax value automatically set up or paid value without late payment fine.
The taxpayer does not heed the order to provide explanations, submit files or electronic systems or their technical documentation.	Increased fine	112.5% on tax value established by the tax office without late payment fine.
Audit finds a clear fraud intention..	Fine	150% on the tax value established by the tax office.
The taxpayer does not heed the order to provide explanations, submit files or electronic systems or their technical documentation.	Increased fine	225% on the tax value established by the tax office.

Chile (SII)

Tax Crime	Minor Imprisonment in its its maximum degree to its higher imprisonment in its medium degree. (Article 97 No. 4 third paragraph of CT)	Mitigating and aggravating crime and some special tax matters.
Tax Crime	Fine	Percentage of the evaded tax.
Tax Crime	Confiscation of material subject of the infringement	No grading.
Infringement (simple)	Temporary closure of the establishment.	Special circumstances established in Article 107 of the Tax Code are considered.
Administrative infringements	Suspension and removal from public office positions.	According to the seriousness and recidivism in the administrative infringement.
Administrative infringements	Disqualification for the exercise of public offices and professions.	According to the seriousness and recidivism in the administrative infringement.
Infringement (simple)	Fine	Percentage of the evaded tax.

Infringement	Sanction	Graduating sanction
Colombia (DIAN)		
Correction to the information statement	1%	
Failure to file information statement	1% o 0.5%, 0.20%	
Lateness in submitting returns	5% o 0.5%, 0.1%	
Technical Specifications	4%	0,4%
Correction sanction for inaccuracy	10% o 20%	
Not submitting information. Exogenous	5% o 0.5%	10% o 20%
Report with errors	3%	0.3%
Late report submission	5%	0.3%

Costa Rica (DGT)

ARTICLE 78. – Omitted, amendment or disenrollment registration statement.

Taxpayers, third parties and others who fail to submit to the Tax Administration the registration statement, unsubscribe or changes of relevant information about their legal representative or their tax domicile within the deadlines established in the corresponding regulations or Laws on different taxes, they shall liquidate and pay a penalty of fifty percent (50%) of a minimum wage for each month or fraction of the month thereof, without the full penalty exceeds an amount equal to three minimum wage.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 79. - Failure to file tax returns

Taxpayers, who fail to submit self-assessment returns of tax obligations within the established legal time limit, will have a fine equal to fifty percent (50%) of the minimum wage.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 80. - Late payment of the tax determined by the Tax Administration

Taxpayers, who pay the taxes determined by the Tax Administration by the procedure established in articles 144 to 147 of this Code, after fifteen days provided in Article 40 of this Code, shall settle and pay a fine equivalent to one percent (1%) for each month or fraction of a month has elapsed since the expiration of that period. This penalty is calculated on the unpaid amount on time and in no case exceeds twenty percent (20%) of this amount. The penalty shall not be applied nor will its computation be interrupted when payment deferrals or installments are granted according to Article 38 of this Code. (As amended by Article 2 of the Law No.7900 of August 3, 1999)

Article 80 bis. – Late payment of taxes

Taxpayers who pay the taxes determined by them, after the legal due date, must settle and pay a fine equivalent to one percent (1%) per month or fraction of a month since the time they had to meet the requirement to the date of the tax payment. This penalty shall apply also in cases where the Tax Administration should determine the tax due under the provisions of the applicable law. This penalty is calculated on the unpaid amount on time and in no case exceeds twenty percent (20%) of this amount. The penalty shall not be applied nor will its computation be interrupted when payment deferrals or installments are granted according to Article 38 of this Code. (As added by section 2 of the Law No.7900 of August 3, 1999)

ARTICLE 81. - Lack of income by omission or inaccuracy

Taxpayers who, through the omission of the returns or the submission of inaccurate returns, cease to enter, within the established time limits the applicable taxes, will be sanctioned.

For these purposes, by inaccuracy it is understood that the omission of incomes from taxable transactions, from goods or actions subject to taxation, as well as the inclusion of costs, discounts, rebates, exemptions, liabilities, payments of tax credits, withholdings, partial payments or inexistent tax benefits or greater than the corresponding ones and, in general, the tax returns filed by taxpayers to the Tax Administration, the use of false, incomplete or inaccurate data, from which a less tax or a lower balance due or a greater balance in favor of the taxpayer or third party is derived, including arithmetic differences from the returns filed by taxpayers.

These differences arise when, performing any arithmetic operation, results a wrong value or different rates are applied to those fixed by law involving, in either case, values of lower taxes or credit balances in excess to the corresponding ones. A request for compensation or reimbursements on inexistent amount will also be considered an inaccuracy.

This penalty will also apply when the Tax Administration determines the tax obligation in cases where the taxpayer previously required, persists in the failure to file his returns. This penalty shall be equivalent to twenty five percent (25%) of the difference between the amounts of tax due or credit balance, as applicable, calculated in determining trade, and the amount declared by the taxpayer or the third party or from the determined tax when the return has not been submitted. If the application for compensation or reimbursement is inappropriate, the penalty shall be twenty-five percent (25%) of the credit requested.

The tax return withheld in the source is also an inaccuracy, the fact that it is not included in the return, all the withholdings that should have been made or the ones made but not declared, or the declared ones with a lower value than the corresponding one. In these cases, the penalty shall be equivalent to twenty five percent (25%) of the withholding not made or undeclared. It is not appropriate to apply this sanction on the differences in the value of partial payments, arising from the modification, by determination of the income tax which generated them. In the cases described in this article in which the Tax Administration determine that an error have been misled by data simulation, distortion or concealment of real information, or any other suitable form of deception, for an amount less than two hundred minimum wages, the penalty will be seventy-five percent (75%).

For the purposes of the preceding paragraph, it should be understood that: a) the omitted amount will not include interest or penalties or surcharges of sanctioning character. b) To determine the amount mentioned in the case of taxes which period is one year, the defrauded amount in that period will be considered and for taxes which periods are less than twelve months, the amounts omitted during the period from the January 1st. to December 31 of that year will be added. On the other taxes, the amount is understood to refer to each of the items that are capable of determination. (As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 82. – Irregular facts in the accounting
Shall be punished by a fine equivalent to a minimum wage, those who commit the following infringements:

- a) No bookkeeping, if it is mandatory.
- b) Not having the books legalized, when mandatory.
- c) Not displaying the books or documents of transactions when the tax authority requires them.
- d) Keep books with a delay of over three months. A sanction imposed under any of the grounds above, no one can be punish for the same grounds within a two month period. (As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 83. - Failure to supply information

In case of failure to supply information, the following sanctions apply:

a) Penalty equivalent to two minimum wages, when not complying with the obligation to provide information within the period specified by law, regulation or the Tax Administration.

b) Sanction of a minimum wage when the information is submitted with content errors or does not corresponds to the requested one.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 84. - No attendance at the offices of the Tax Administration

Whoever does not attend the offices of the Tax Administration when his presence is required, will be sanctioned with a fine equivalent to a minimum wage, in accordance to Article 112 of this Code.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 85. - No issuing invoices

A fine equivalent to a minimum wage will be applied to taxpayers who do not issue invoices or vouchers, duly authorized by the Tax Administration or do not deliver them to the customer in the act of buying, selling or providing the service.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 86.- Infringements that lead to the closure of business. The Tax Administration is empowered to order the closure within five calendar days of the commercial, industrial establishment, office or place where the activity is performed in which the infringement occurred, for taxpayers recidivism in not issuing invoices or vouchers duly authorized by the Tax Administration or do not to deliver them to the client in the act of buying, selling or providing the service.

The recidivism will be considered when it is incurred for the second time in one of the grounds specified in the preceding paragraph, within the prescription period. The sanction of closure may be applied once there is a resolution from the Tax administration or

when there is a decision from the Administrative Tax Court imposing the penalty provided in Article 85 of this Code to the first infringement and, once such a resolution exists regarding the second infringement, the procedures for the second infringement can be started, even if the first one has not concluded. Once the closure for recidivism is applied, the above fact is not appropriate to set a new course of recidivism.

The penalty of five calendar days closure will also be applied to all the commercial establishments, industrial, office or place where the activity is performed from taxpayers who were previously required by the Tax Administration to submit returns that have been omitted, or enter amounts that have withheld, collected or received, in the last case, when is the case of tax payers that fail to comply within the period granted for that effect for general sales tax and excise tax on consumption.

The imposition of the sanction for the closure of business shall not prevent the application of criminal sanctions.

The penalty of closure of an establishment shall be recorded by official seals placed on doors, windows or other places of the business.

In all cases of closure, the taxpayer should always take all the labor obligations with their employees and other benefits by the employer.

The penalty for the closure of business shall apply according to the procedure in Article 150 of this Code. The Administration, when implementing the closing, shall unacquainted any transfer, for any title of the business or establishment that is performed after starting the process of closing the business, so that the premises may be closed if the sanction is ordered, regardless of the transfer.

The purchaser of a business or establishment may request the Tax Administration a certification of the existence of an open procedure for the business closing, which shall be issued over a period of fifteen days. After that period without a certification been issued, it will mean that there is no closing procedure initiated unless the business is qualified simulated under Article 8 of this Code.

(As amended by Article 75 of Law No. 8343 of December 27, 2002, Contingency Fiscal Law)

ARTICLE 87. - Destruction or alteration of stamps

The breaking, destruction or alteration of the seals placed to mark the closure of business, caused

or abetted by the taxpayer, their representatives, managers, partners or its staff is a tax infringement. This penalty is equal to two minimum wages.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

ARTICLE 88. - Reduction of sanctions

The sanctions specified in Articles 78, 79, 81 and 83 will be reduced when the assumptions and the conditions listed below are met:

a) When the offender, spontaneously, amend the failure without any action by the Administration for obtaining the repair, the penalty shall be reduced by seventy five percent (75%). The offender may self-assess and pay the penalty at the time to amend the default, in which case the reduction shall be eighty percent (80%).

b) When the offender amends the breach after the performance of the Tax Administration, but before the notification of transfer of charges, the penalty will be reduced by fifty percent (50%). The offender may self-assess and pay the penalty at the time to amend the breach, in which case the reduction shall be fifty-five percent (55%).

c) When the transfer of charges is notified and within the established deadline to contest it, the offender accepts the facts presented in this transfer and amends the breach, the penalty shall be reduced by twenty five percent (25%).

The offender may self-assess and pay the penalty at the time to amend the breach, in which case the reduction shall be thirty percent (30%). In these cases, the offender must notify the Tax Administration, in the form it establishes, the accepted facts and attach proof of payment or settlement payment of taxes and penalties.

For the purposes of the preceding paragraphs, the action of the Administration may be understood as any action taken with the notification to the taxpayer, leading to verify compliance with tax obligations relating to the tax and period in question.

The discounts mentioned in subparagraphs b) and c) of this section to the penalties provided in Article 82 will also be considered. In these cases and in Article 83, the reduction of penalties operates as long as offenders notify the Tax Administration, in the form it has established, have corrected the infringements and provide further evidence.

(As amended by Article 2 of the Law No.7900 of August 3, 1999)

Infringement	Sanction	Graduating sanction
Dominican Rep. (DGII)		
Non- compliance with formal duties of taxpayers and third parties.	Fine and suspension of concessions, privileges, prerogatives and exercise of activities.	5 to 30 minimum wages.
Tax Evasion	Fines and penalties for late payment.	Up to twice the omitted amount of tax.
Late payment	Surcharges and interests	Surcharge of 10% for the first month or fraction and 4% progressive and indefinite for each subsequent month or fraction and 1.73% compensation interest per month or fraction.
Non- compliance with formal duties of Officials and employees of the Tax Administration.	-Deduction of 25% of salary, -Suspension without pay for up to three months -Removal from office	
Non- compliance with formal duties by non-Tax Administration Public Officials.	Fine	A fine of 5 to 30 minimum wages.
Ecuador (SRI)		
Later return Statements	Fines	3% for each month or fraction of month on the income tax and on the payable value in VAT, to a maximum of 100% of the tax. 0.1% on sales or gross income if tax has not been determined up to a maximum of 5%
Misconduct regulations	US \$ 30 – US \$ 1,000	
Infringements	US \$ 30 – US \$ 1,500	
Fraud	Imprisonment or imprisonment, with fine	Art. 345 of the Codification of the Tax Code
El Salvador (DGII)		
Not Register in the mandatory registry	Fine of 3 minimum wages	
Hide or not report place to receive notifications by an appropriate form or in the return of Income Tax or Tax on Transfer of Real Estate	9 minimum wages	
Failed to submit the returns	40% of the determined tax, which cannot be less than a minimum wage	
Not filing returns within the established legal time limit	From 5% to 20% of due tax (minimum two minimum wages)-If it is zero, one minimum wage	

Infringement	Sanction	Graduating sanction
Fail to issue or delivery the documents required by the Tax Code	50% of the transaction amount for each doc. Cannot be less than 2 minimum wages	
Refuse to provide, not provide or hide data, reports, records or documents that are required by the Tax Administration on facts that are required to be known, either in relation to own activities or related to third party transactions with taxpayers	0.5% s/equity or equity shown on the balance minus the surplus. It cannot be less than a minimum wage	
Submit or provide after the legal deadline or time limits provided by the Administration their data requirements, reports, records or documents	0.5% on equity or equity shown on the balance minus the surplus. It cannot be less than a minimum wage	Out of Term No more than 10 days. Penalty of 35% of the fine More than 10 but less than 20 days, 50% penalty of the fine. More than 20 but less than thirty days 75% penalty More than 30 days, 100% penalty The penalty is not less than 5 minimum wages per month.
Failure to carry or improperly make books, records, manual or computerized systems and accounting records and books of special purchases and sales Tax on the Transfer of Personal Property and Service	4 minimum wages	
Failure to file the tax report, financial statements, tax reconciliations and supplemental information having been appointed by the taxpayer. The tax report is considered not delivered after one year from the day after the legal deadline for submission is over	12 minimum monthly wages	

Guatemala (SAT)

Resistance to Action of TA Audit	Fine equivalent to 1% of gross revenues derived by the taxpayer during the last monthly, quarterly or annual tax period stated in the audit.	
Failure to collect or withhold taxes	Fine equivalent to the tax or withholding which perception has been omitted.	
Issue invoices, tickets, debit notes, credit notes, receipts or other documents required by the specific tax laws that do not meet legal requirements.	Q100.00 fine x document. The maximum penalty is Q 5,000.00.	In no event the maximum penalty will exceed 2% of gross income in the last monthly period declared.

Infringement	Sanction	Graduating sanction
Filing after the deadline specified in the tax law.	Monthly statement Q30.00 fine xc / day of delay, up to Q600.00. Quarterly Statement: Q1500.00. Annual Statement Q3000.00.	

Honduras (DEI)

When the financial system refuses to give information to the DEI	X	12 minimum wages
Non-filing of statements, including customs declaration (DUAS)	X	1 to 4 minimum wages by period of delay, recidivism, voluntary compliance
By not paying taxes and not filing	X	3% to 36% maximum
Failure in Bookkeeping	X	4 minimum wages

Mexico (SAT)

<p>Article 79 CFF</p> <p>These are infringements under federal registration of taxpayers (RFC):</p> <p>I. Not applying for registration when it is mandatory or do so out of time, unless the request is made spontaneously. Liability for the commission of this infringement is excluded to anyone whose application for registration must be legally made by another, even when such persons are alternatively forced to apply for registration.</p> <p>II. Not submit application for registration on behalf of a third party when legally required to do so or doing it out of time, unless the request is made spontaneously.</p> <p>III. Failure to provide notices to register or do so out of time, except when the submission is spontaneous.</p> <p>IV. Not quoting the registry key or use some unallocated by the tax authority, statements, notices, requests, promotions and other documents filed with the tax authorities and courts, when under an obligation according to the Law</p> <p>V. Report as tax domicile for purposes of federal registration of taxpayers, a different place than the due one according to Article 10.</p>	<p>Fine (economic sanctions)</p>	<p>Section 80 CFF</p> <p>From \$ 2,440.00 to \$ 7,340.00, to those covered in Sections I, II and V.</p> <p>From \$ 3,040.00 to \$ 6,070.00, as lying in Section III. In the case of taxpayers who pay tax under Title IV, Chapter II, and Section III of the Law on Income Tax, the fine will be \$ 1,010.00 to \$ 2,030.00.</p> <p>For the one mentioned in section IV:</p> <p>a) for returns, a fine of 2% of reported taxes and \$ 5,200.00 shall be imposed.</p> <p>In no case the fine resulting from applying the percentage referred to in this subsection shall be less than \$ 2,080.00 nor more than \$ 5,200.00.</p> <p>b) From \$ 630.00 to \$ 1,450.00 in other documents.</p>
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Infringement	Sanction	Graduating sanction
<p>Article 81 CFF They are infringements relating to liability to pay taxes, as well as filing returns, applications, documentation, notices, information or issuing certificates:</p> <p>I. Failure to submit the returns, requests, notices or certificates required by the tax provisions, or not doing so through the electronic media to bring the Ministry of Finance or present at the request of tax authorities. Not meeting the requirements of tax authorities to file any documents or electronic media referred to in this fraction, or meet them outside the time limits specified therein.</p> <p>II. Present statements, applications, notices, or issue certificates incomplete, with errors or different than indicated by the tax provisions, or when presented with such irregularities, returns or notices in electronic media. This does not apply in the case of filing the registration application to the Federal Register of Taxpayers.</p> <p>III. Not pay taxes within the tax provisions that establish, in the case of taxes which are not determinable by the taxpayer, unless payment is made spontaneously.</p> <p>IV. Not perform under the terms of the fiscal provisions for early payment of a tax.</p> <p>V. Failure to provide information for people who had given cash amounts by way of subsidy for employment in accordance with the laws in force, or submit it out of the established deadline.</p>	<p>Fine (economic sanctions)</p>	<p>Section 82 CFF For the one mentioned in Section I:</p> <p>a) From \$ 980.00 to \$ 12,240.00, in the case of returns, each of unreported obligations. If within six months from the date the return was filed for which the fine was imposed, the taxpayer files and additional return, declaring additional taxes, by that return it also applies to the fine referred to in this subsection.</p> <p>b) From \$ 980.00 to \$ 24,480.00 for each obligation to be affected, to file a return, application, notice or evidence outside the period specified in the request or of its failure.</p> <p>c) From \$ 9,390.00 to \$ 18,770.00, for failure to file the notice referred to in the first paragraph of Article 23 of this Code.</p> <p>d) \$ 10,030.00 to \$ 20,070.00, for not filing mandatory returns in the electronic media, submits them after the deadline or not meeting the requirements of tax authorities to present or meet them outside the time limits specified therein.</p> <p>e) From \$ 1,010.00 to \$ 3,210.00 in other documents.</p> <p>Regarding the mentioned in section II:</p> <p>a) From \$ 730.00 to \$ 2,440.00 for not giving or for misgiving the name or address, for each one.</p> <p>b) From \$ 30.00 to \$ 60.00 for each data not registered or incorrectly registered in the list of customers and suppliers included in the official forms.</p> <p>c) From \$ 130.00 to \$ 240.00, for each data not registered or incorrectly registered. Whenever the presentation of attachments is omitted, the fine shall be calculated in terms of this subsection for each data not submitted and included in the annex.</p>

Infringement	Sanction	Graduating sanction
<p>Article 83 CFF Related infringements are required to maintain accounting records, if they are discovered in the exercise of power of inspection, the following:</p> <p>I. Absence of bookkeeping.</p> <p>II. For not keeping any books or records required by tax laws, not meeting the obligations on inventory valuation or for not following any control procedure established by the tax provisions.</p> <p>III. Carry out bookkeeping differently from the provisions of this Code or other laws, which would bring it in places other than those specified in those provisions.</p>	<p>Fine (economic sanctions)</p>	<p>d) From \$ 490.00 to \$ 1,220.00 for failing to note the key that corresponds to the main activity under the list of activities published by the Ministry of Finance and Public Credit through general rules, or wrongly indicating it.</p> <p>e) From \$ 3,000.00 to \$ 10,030.00, for filing electronic returns that include data incomplete, erroneous or different than indicated by the tax provisions.</p> <p>f) From \$ 890.00 to \$ 2,660.00, for failure to sign the returns filed by the taxpayer or duly authorized legal representative.</p> <p>g) From \$ 450.00 to \$ 1,200.00, in other cases.</p> <p>From \$ 980.00 to \$ 24,480.00 in the case mentioned in section III, for each requirement.</p> <p>Of \$ 12,240.00 to \$ 24,480.00, for the one mentioned in section IV, except in the case of taxpayers under the Income Tax Act, are required to make provisional payments quarterly, or every four months, cases in which the fine will be \$ 1,220.00 to \$ 7,340.00.</p> <p>For the one mentioned in section V, the fine will be \$ 8,410.00 to \$ 16,820.00.</p> <p>Article 84 CFF Whoever commits the infringements concerning the obligation to keep books referred to in Article 83, the following sanctions shall be imposed: From \$ 1,070.00 to \$ 10,670.00 to the one established in section I.</p> <p>From \$ 230.00 to \$ 5,330.00 to those in Sections II and III.</p> <p>From \$ 230.00 to \$ 4,270.00 to the one established in section IV.</p> <p>From \$ 650.00 to \$ 8,530.00 to the one established in section V.</p>

Infringement	Sanction	Graduating sanction
<p>IV. For not making the corresponding registrations of the operations, making them incomplete, inaccurate or out of those periods.</p> <p>V. Keep the books available to the authorities by the deadline established in the tax provisions.</p>		<p>In the case of taxpayers who pay tax under Title IV, Chapter II, and Section III of the Law on Income Tax, the fine will be \$ 1,210.00 to \$ 2,410.00 for the first infringement. In the case of recidivism, the penalty shall consist of the preventive closure of the taxpayer's establishment for a period of 3 to 15 days.</p> <p>To determine this period, the tax authorities shall take into consideration the provisions of Article 75 of this Code.</p>
<p>Section 84 CFF</p> <p>Infringements that can incur in financial institutions or companies and credit unions in relation to the obligations referred to in Articles 32-B, 32-E and 156-bis of the Code, are the following:</p> <p>I. Not writing in the forms the name, corporate name and password that corresponds to the first account holder.</p> <p>II. Pay in cash or credit a check to a different beneficiary the words "for deposit into an account." Are inserted.</p> <p>III. Process incorrectly claims payment of taxes received.</p> <p>IV. Not provide information on deposits, services or any type of operation requested by the tax authorities under the terms of the Credit Institutions Act.</p> <p>V. Register incorrectly or not register in the respective contracts the name, corporate name, address and federal registry key of taxpayers or replacing the one of the account holder.</p>	<p>Fine (economic sanctions)</p>	<p>Article 84-B CFF</p> <p>Anyone committing infringements relating to financial institutions or companies and credit unions referred to in Article 84-A of this Code, shall be imposed the following fines:</p> <p>From \$ 230.00 to \$ 10,670.00 established in section I.</p> <p>For 20% of the value of the check from that stated in section II.</p> <p>From \$ 30.00 to \$ 50.00 for each data not registered or registered incorrectly, that referred to in section III.</p> <p>Of \$ 354,180.00 to \$ 708,360.00 from that stated in section IV.</p>

Nicaragua (DGI)

Failure to enroll.	Pecuniary	UM 30-50
No record books.	Pecuniary	UM 30-50
Two or more sets of books or double invoicing.	Pecuniary	UM 500 a 1,500
Obvious and unjustified contradiction between the books or documents and disclosures in the returns.	Pecuniary	UM 500 a 1,500
Invoices or supporting documents for the operations not issued.	Pecuniary	UM 500 a 1,500

Infringement	Sanction	Graduating sanction
Providing false information, or behaviors and acts that tend to hide the truth of the business to the competent tax authorities.	Pecuniary	UM 500 a 1,500
When processing or trading clandestinely taxable goods, considered covered by this rule the evasion or fiscal controls.	Pecuniaria	UM 500 a 1,500

Panama (DGI)

Fraud	Fine or imprisonment (Explained in question 85)	Vary - kind of tax.
Formal omissions Late payment Single Rate Late payment VAT and Income	Fine Surcharge Surcharge	Vary B / . 50 10% up to 5 days 20% after 5 days

Paraguay (SET)

Contravention	Fine	50.000 to 1.052.255 guaranies
Delinquency	Fine	4% - 14%
Failure to Pay	Fine	Up to 50% of the amount
Fraud	Fine	100% to 300% of the amount

Peru (SUNAT)

Failure to pay on time the taxes withheld or collected.	Fine (50% of unpaid tax)	Incentive regime, rebates of 90, 70 and 50% depending on payment opportunities.
Failure to submit the returns including the determination of the tax debt within the deadlines.	Penalty (1 UIT, 50% UIT, 0.3% according to the tax regime)	Gradual reduction of 90, 80, 60 and 50% depending on payment opportunities.
Not include the income statements and / or remuneration ... or declare false facts or figures that influence the determination of tax liability.	Fine (50% of the omitted tax or 50% of balance, credit incorrectly determined.)	System of incentives rebates of 90, 70 and 50% depending on the chance of cure.
No issue and / or does not deliver proof of payment.	Fine the first time and closing in case of recidivism.	Gradual. 50% discount on the fine. Regarding closing, discount on days of closing until the third time. 10 days are reduced to 3 in the second opportunity and to 5 days in the third opportunity.

Infringement	Sanction	Graduating sanction
Uruguay (DGI)		
Tax fraud infringement	From one to fifteen times the defrauded tax amount	
Infringement for late payment	Fine for late payments and surcharges	Fine that ranges between 5% and 20% of the tax depending on when the tax is paid. It is also sanctioned by surcharging. The monthly surcharge, calculated day by day, fixed by the Executive Branch and shall not exceed more than 10% (ten percent) the maximum rates set by the Central Bank of Uruguay or the average rates of previous quarter of the market operations of concerted bank credit without adjustment clause for terms of less than one year.



D. Tax Fraud

Tax crime	Sanction	Graduating sanction
Argentina (AFIP)		
Simple evasion - National Taxes	Prison	2 to 6 years
Aggravated evasion - National Taxes	Prison	3 years and 6 months to 9 years
Inappropriate use of subsidies	Prison	3 years and 6 months to 9 years
Tax benefits fraud	Prison	1 to 6 years
Misappropriation of taxes	Prison	2 to 6 years
Simple evasion - Social Security resources	Prison	2 to 6 years
Aggravated evasion - Social Security resources	Prison	3 years and 6 months to 9 years
Misappropriation of Social Security resources	Prison	2 to 6 years
Tax insolvency fraud	Prison	2 to 6 years
Malicious simulation of payment	Prison	2 to 6 years
Malicious alteration of registries	Prison	2 to 6 years
Illegal Fiscal association	Prison	3 years and 6 months to 10 years

Bolivia (SIN)

Tax fraud	Imprisonment and Fine	3 to 6 years
Customs fraud	Imprisonment and Fine	3 to 6 years
Public incitation to avoid paying taxes	Imprisonment and Fine	3 to 6 years
Violation of seals and other tax controls	Imprisonment and Fine	3 to 6 years
Contraband	Imprisonment and Fine	3 a 6 años

Brazil (RFB)

To omit information, or to make false statement to finances authorities.

To defraud the tax inspection, introducing inexact elements, or omitting operation of any nature, in document or book required by fiscal law.

To falsify or to modify fiscal note, invoices, duplicate, sales notes, or any other document relative to the taxable operation.

To draft, distribute, provide, emit or use a document that must be known as false or inexact.

To deny or stop providing, when obligatory, fiscal note or equivalent document, relative to sales of merchandise or services provision, actually provided, or submit a report not in conformity with the legislation.

Tax crime	Sanction	Graduating sanction
Chile (SI)		
<p>97 N ° 4 ° first sections. - The incomplete or maliciously false returns that can induce to the payment of an inferior tax or the malicious omission in books of accounting of items relative to acquired, alienated or permuted merchandises or to the other taxed operations, the alteration or presentation of maliciously falsified balance or inventories, the use of tickets, notes of debit, notes of credit or invoices or statements already used in previous operations, or the use of other procedures directed to hide or to alter the true amount of the conducted operations or to evade the tax.</p>	<p>Fine from fifty to three hundred percent of the value of the evaded tax and with short imprisonment in medium to maximum degrees.</p>	<p>Mitigating and aggravating crime and some special tax-related circumstances.</p>
<p>97 N° 4° second section: Taxpayers subject to Sales and Services Tax or other taxes subject to withholding or surcharge, which makes any malicious attempt to increase to the true amount of the credits or imputations that they have right to claim, in relation to the amounts that they must pay.</p>	<p>Minor imprisonment in its maximum degree to prison in its minimum degree and with fine of one hundred to three hundred percent of the defrauded amount.</p>	<p>Mitigating and aggravating crime and some special tax-related circumstances.</p>
<p>97 N ° 4 ° third sections. Whoever, simulating a tax operation or by means of any other fraudulent maneuver, will obtain tax returns which do not correspond to him.</p>	<p>Minor imprisonment in its maximum degree to prison in its minimum degree and with fine of one hundred to three hundred percent of the defrauded amount.</p>	<p>Mitigating and aggravating crime and some special tax-related circumstances.</p>
<p>97 N° 5° the malicious omission of returns demanded by the tax laws for the determination or payment of a tax, committed by the taxpayer or his representative, the managers and administrators of legal entities, or the partners who have the use of the business name.</p>	<p>Fine from fifty to three hundred percent of the value of the evaded tax and with short imprisonment in medium to maximum degree.</p>	<p>Mitigating and aggravating crime and some special tax-related circumstances.</p>
<p>97 N° 8° Business exerted on merchandises, values or items of any nature without complying with the legal requirements relative to the statement and payment of the duties charged on their production or commerce.</p>	<p>Fine from fifty percent to three hundred percent of the evaded taxes and with imprisonment or minor sanction in its medium degree. The recidivism will be sanctioned with imprisonment or sanction in its maximum degree.</p>	<p>Mitigating and aggravating crime and some special tax-related circumstances.</p>
<p>97 N° 9°. - Practice of clandestine commerce or industry.</p>	<p>Fine of the thirty percent of an annual tax unit to five annual tax units and with short imprisonments or sanction in its medium degree and, in addition,</p>	<p>Mitigating and aggravating crime and some special tax-related circumstances.</p>

Tax crime	Sanction	Graduating sanction
	with seizure of the products and respective facilities of manufacture and packages.	
<p>97 N° 10. - third section: The repeated non-submission of dispatch guides, invoices, notes of debit, notes of credit or tickets in the cases and the form demanded by the laws, the use of non-authorized tickets or invoices, notes of debit, notes of credit or dispatch guides without the corresponding stamp, the division of the amount of the sales or of other operations to evade the granting of tickets.</p> <p>For these effects it will be understood that there is reiteration when two or more infractions are committed, between which a period superior to three years does not mediate.</p>	Prison or smaller detention in its maximum degree.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 12. - The re-opening of a commercial or industrial establishment or the section that corresponds, in violation of a closing imposed by the Service.	Fine of twenty percent of an annual tax unit to two annual tax units and with prison or smaller sanction in its medium degree.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 13. - The destruction or alteration of seals or locks put by the Service, or the accomplishment of any other operation to distort the apposition of seals or locks.	Fine of a half annual tax unit to four tax units and with smaller imprisonments in its medium degree.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 16. The loss or non use of accounting books or documents materialized as malicious procedure directed to hide or to disfigure the true amount of the conducted operations or to deceive the tax is sanctioned according to the first section of N° 4° of article 97 of the Tax Code.	Fine from fifty to three hundred percent of the value of the evaded tax and with short imprisonment in medium to maximum degrees.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 22. - Whoever maliciously will use the true stamps or other technological means of Service authorization to defraud the State treasury.	Imprisonments its medium to maximum degree and a fine of up to six annual tax units.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 23 first sections. - The one that maliciously will provide false data or antecedents in the initial statement of activities or their modifications or in the required statements with the intention of obtaining authorization of tax documentation.	Jails term its medium to maximum degree and with a fine of up to eight annual tax units.	Mitigating and aggravating crime and some special tax-related circumstances.

Tax crime	Sanction	Graduating sanction
97 N ° 23 second sections. - The one that will organize facilitation of data so that in the referred returns false data or antecedents are included maliciously.	Pain of smaller military prison in its minimum degree and with fine of a monthly tributary unit to an annual tributary unit.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 24. - The taxpayers of the taxes established in the Law on Income Tax, that maliciously receive payments from the institutions to which they carry out donations, in the terms established in the first and second sections of article 11 of the law N° 19.885, whether in personal benefit or in benefit of their partners, directors or employees, or of the spouse or relatives until the second degree, of anyone of the named ones, or simulate a donation, in both cases, of which they grant some type of tax benefit that really implies a smaller payment of some of the referred taxes.	Imprisonments its degrees minimum to medium.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 25. - Whoever acts as user of the Free Zones established by law, without having the corresponding registration, or having it, has used it with the purpose of defrauding the Treasury. Whoever carries out transactions with a person who acts as user of Free Zone, knowing that this one does not have the corresponding accreditation or having it, uses it with the purpose of defrauding the Treasury will be sanctioned with what was established in the previous sections. (136)	Fine of up to eight annual tax units and with a imprisonment in degrees medium to maximum.	Mitigating and aggravating crime and some special tax-related circumstances.
97 N° 26. - The clandestine sale or supplying of compressed or liquefied natural gas or petroleum gas for vehicle consumption, being understood as those made by people who do not count with the license established in the fourth section of the 2nd article of the law N° 18.502.	Imprisonment in minimum to medium degree and a fine of up to forty annual tax units.	Mitigating and aggravating crime and some special tax-related circumstances.
Article 100. - The accountant who when making or signing any statement or balance or who, as in charge of the accounting of a taxpayer, will incur in false or malicious acts.	Fine of one to ten annual tax units and could be punished with imprisonments in its degrees average to maximum, according to the gravity of the infraction, unless a incurring more severe sanction as co-agent in the crime of the taxpayer, in which case this last one would apply. In addition, the Board of Accountants will be notified of the effects of the coming sanctions.	Mitigating and aggravating crime and some special tax-related circumstances.

Tax crime	Sanction	Graduating sanction
<p>Article 101. -</p> <p>1°. - To take care of the taxpayers professionally in relation with the application of the tax laws, except the professional attention that can be lend to societies of charity, private institutions of beneficial character and, in general, non-profit foundations or corporations.</p> <p>2°. - To allow or to facilitate non-compliance with the tax laws by a taxpayer.</p> <p>3°. - To offer intervention in any sense to reduce the tax burden of a taxpayer or to release him, reduce a sanction or avoid that a sanction be applied to him.</p> <p>4°. - To prevent without justification the transaction or resolution on an issue or to commit verified abuses in the exercise of its position.</p> <p>5°. - To infringe the obligation to keep the tax returns secret in the terms indicated in this Code.</p>	<p>Will be sanctioned with suspension from office for up to two months.</p> <p>In the cases of the numbers 2° and 3°, if it is verified that the offending public officer has solicited or received a remuneration or compensation, he will be sanctioned with the destitution from office, without prejudice of the sanctions contained in the Penal Code.</p> <p>The same sanction will be applied in the infractions indicated in the numbers 1°, 4° and 5°, according to the seriousness of the breach.</p> <p>The recidivism in any of the infractions indicated in the numbers 1°, 4° and 5° will be sanctioned with the destitution of the offending public employee.</p>	<p>Mitigating and aggravating factors and some special penal circumstances in tax-related issues.</p>
<p>Article 30, fifth section of the Tax Code. Whoever, under any title, receives or process returns or transfers are subject to an obligation of absolute secrecy for all those individual antecedents which they know by virtue of their office.</p>	<p>Terms of imprisonment in its medium degree and fines from 5 to 100 UTM.</p>	<p>Mitigating and aggravating factors and some special penal circumstances in tax-related issues.</p>
<p>Article 64 Law N° 16.271. – Whoever appears as a party in the acts or contracts to which the preceding articles of this chapter refer to, those whom are found guilty of a malicious procedure aimed at tax fraud and those that, knowingly, take advantage of the offense, will be sanctioned in agreement with the N° 4° of article 97 of the Tax Code.</p>	<p>Fine from fifty to three hundred percent of the value of the evaded tax and with short imprisonment in medium to maximum degrees.</p>	<p>Mitigating and aggravating factors and some special penal circumstances in tax-related issues.</p>
<p>Article 97 D.L. N° 824. The taxpayer who perceives a greater amount than the one which corresponds to him will have to restitute the part illegally perceived, readjusting it, previously, according to the percentage of variation of the Index of Prices to the Consumer between the last day of the month previous to the one of the return and the last day of the month before the cash refund; plus a monthly interest of 1.5% for every month or fraction of month, without</p>	<p>Minor imprisonment in its maximum degree to prison in its minimum degree and with fine of one hundred to four hundred percent of the defrauded amount.</p>	<p>Mitigating and aggravating factors and some special penal circumstances in tax-related issues.</p>

Tax crime	Sanction	Graduating sanction
prejudice of the sanctions established in the Tax Code in its article 97, N° 4, when the refund has its origin in a statement or request maliciously false or incomplete.	Minor imprisonment in its maximum degree to prison in its minimum degree and with fine of one hundred to three hundred percent of the defrauded amount.	Mitigating and aggravating factors and some special penal circumstances in tax-related issues.
Article 27 bis, D.L. 825. The infraction consisting in using any malicious procedure directed to perform imputations and to obtain returns inadmissible or superior to which really corresponds, will be sanctioned according to the provisions in the second and third sub-sections of the 4th section of article 97° of the Tax Code, regarding imputations or refunds.	Minor imprisonment in its maximum degree to prison in its minimum degree and with fine of one hundred to four hundred percent of the defrauded amount.	

Colombia (DIAN)

Failure of the withholding agent	Prison	3 to 6 years
Failure of responsible of the sales tax	Prison	3 to 6 years

Costa Rica (DGT)

Article 92. - Inducing the Tax Administration to error. When the amount of the defrauded amount exceeds two hundred minimum wages, whoever induces the Tax Administration, by means of simulation of data, deformation or concealment of true information or any other form of suitable deceit to induce it to error, in order to obtain, for him or for a third party, a wealth benefit, an exemption or a return in damage of the Public Finances, will be sanctioned with prison from five to ten years.

For the purposes of the preceding paragraph it should be understood that the amount defrauded does not include interest, penalties or punitive surcharges character and to determine the amount mentioned in the case of taxes which period is annual, the amount for that period will be considered defrauded, for tax which periods are less than twelve months, the defrauded amounts will be added during the period from January 1st. to December 31st. of that year

In the other taxes, the amount will be understood referred to each one of the concepts by which a generating fact is susceptible of determination.

The fact that the subject repairs the breach, without mediation or action by the Tax Administration will be considered an absolatory legal excuse.

For the effects of the previous paragraph, all action by the Administration inducing the subject to comply with his tax obligations regarding the tax and the period considered will be considered a Tax Administration action.

Article 93. - Non-delivery of withheld taxes. The withholding agent or tax agent or the general taxpayer on the sales and of the excise consumption tax that, after having withheld or collected them does not give them to the State Treasury within the stated term, will be sanctioned with prison of five to ten years, whenever the amount surpasses two hundred minimum wages.

In order to determine the mentioned amount, the amounts collected, withheld or received, but not entered in the calendar year period, will be considered. The fact that the subject repairs the breach, without mediation or action by the Tax Administration will be considered an absolatory legal excuse.

For the effects of the previous paragraph, all action by the Administration inducing the subject to comply with his tax obligations regarding the tax and the period considered will be considered a Tax Administration action.

Article 94. - Unauthorized access to the information. Whoever that, by any technological means, accede to the information systems or data base of the Tax Administration, without the corresponding authorization, will be sanctioned with imprisonment of one to three years.

Article 95. - Illegal manipulation of computer programs. Whoever, that without authorization of the Tax Administration, seizes of any computer program, used to manage the tax information and its data bases, copies it, destroys it, makes it unusable, alters it, transfers it, or conserves it in its power, whenever the Tax Administration has declared them of restricted use by means of resolution, will be sanctioned with three to ten years of prison.

Article 96. - Providing the code and the access key. Whoever facilitates the code and access key, assigned to enter to the tax information systems, so that another person uses them will be sanctioned with a imprisonment of three to five years.

Article 97. - Allowing Code and access key. Whoever allows that his code or access key, assigned to enter to the tax information systems, is used by another person will be sanctioned with imprisonment of six months to one year.

Article 98. - Criminal responsibility of the public agent for malicious action or omission. The public agent of the Tax Administration who, directly or indirectly, by malicious action or omission, collaborates or facilitates, in any form, the breach the tax obligation and the noncompliance with the formal duties of the taxpayer will be sanctioned with prison of three to ten years

Tax crime	Sanction	Graduating sanction
Dominican Rep. (DGII)		
Fraud	Fine and imprisonment	Of 2 up to 10 times of the amount Prison of 6 days to 2 years
Elaboration and Clandestine Commerce of Products subject to Taxes	Fine, closure of business	Of 20 to 200 minimum wages
Manufacture and Falsification of Species or tax Values	Fine	Of 30 up to 100 minimum wages
Ecuador (SRI)		
Fraud	Destroying, hiding or malicious alteration of closure or seizure seals To perform activities in an establishment knowing full well that it is closed To print and to misuse sales vouchers or withholding vouchers that have not been authorized by the Tax Administration The sale for consumption of non bottled liquors and the false declaration of volume or alcoholic degree of the taxable product, outside the limit of tolerance established	Prison of one to three years.

Tax crime	Sanction	Graduating sanction
Fraud	<p>by the INEN, as well as the sale out of the range established by the SRI, of the ethylic alcohol used for the manufacture of liquors, pharmaceutical products and toilet waters.</p> <p>To provide, knowingly, to the Tax Administration false or altered information or statement of merchandises, numbers, data, circumstances or antecedents that influence the determination of proper or third parties tax obligation, and, in general, the use in the tax statements or reports that are provided to the tax administration, with false, incomplete or modified data.</p> <p>The falsification or alteration of permissions, guides, invoices, acts, marks, labels and any other control document of manufacture, consumption, transport, import and export of products liable to tax.</p> <p>The malicious omission of income, the inclusion of costs, deductions, reductions or withholdings, nonexistent or superior to those which legally proceed.</p> <p>The malicious alteration, in damage of the tax creditor, of books or computer registries of accounting, annotations, registry numbers, or operations relative to the economic activity, as well as the registry of falsified accounts, names, amounts or data.</p>	<p>Prison from two to five years and a fine equivalent to the value of the taxes that were evaded or tried to evade.</p>

Tax crime	Sanction	Graduating sanction
	<p>To keep deliberately a double accounting , with different registries in books or computers, for the same business or economic activity</p> <p>The total or partial malicious destruction of books or accounting computer registries of or others documents demanded by the tax norms, or of the documents that endorse them, to evade the payment or to diminish the value of tax obligations</p> <p>To emit or to accept sales vouchers for nonexistent operations or which amount does not agree with the one corresponding to the real operation</p> <p>To extend to third parties the benefit of a right to a subsidy, reduction, exemption or fiscal stimulus or to unduly benefit from them.</p> <p>To simulate one or more acts or contracts to obtain or to give a subsidy benefit, tax rebate, exemption or fiscal stimulus.</p>	

Fraud

The lack of deliberate, total or partial delivery, by withholding or perception agents, of the retained or perceived taxes, after ten days of overcome the term established in the regulation to do it;
The recognition or the illegal and malicious obtaining of a tax return, interest or fines, established by executive action of the tax administration or by the competent judicial entity

Ordinary smaller imprisonment of 3 to 6 years and fines equivalent to the double of the values retained or perceived that has not been declared and/or paid or the values that have been given back illegally him.

Tax crime	Sanction	Graduating sanction
El Salvador (DGII)		
Tax evasion	4 to 6 years	Evaded income amount: from US\$34,285.71 to U.S. \$51,282.05.
	3 to 6 years	Taxes that are declared monthly: from U.S. \$11,428,57 to U.S. \$30,769.23 Income: Exceeding U.S. \$51,282.05 Taxes that are declared monthly will exceed U.S. \$30,769.23
Illegal appropriation of withholdings or tax incomes.	4 to 6 years	Amount illegally appropriated will exceed U.S. \$2,857.14
Illegal refunds, compensations or accreditations	4 to 6 years	Undue Economic benefit or obtained in excess greater than U.S. \$2,857.14
	3 to 6 years	If documents that previously have motivated refunds, returns, accreditations or compensations are used again. Documents obtained fraudulently form. Excluding or omitting to declare income Declaring values of nonexistent operations. Increasing the operations effectively conducted, using values or prices superior or inferior to what corresponds.
Proposal and conspiracy to commit fraud crimes to the State Treasury	2 to 6 years 4 to 6 years	If it is committed by government employees or public official.
False Material	4 to 6 years	It will be increased in two third parts of the Maximum sanction stipulated, if the one that commits the crime is not authorized to print documents relative to the control of the Tax to the Transfer of Personal Property and Services provisions.
Ideological falsification	4 to 6 years	To emit or to give documents relative to the VAT control, stating operations that were not made or with quantities and data different from the real ones.

Tax crime	Sanction	Graduating sanction
		<p>If in the documents a subject non-registered as taxpayer is credited as issuer or with information which does not correspond to the taxpayer with whom they are related the sanction will be increased by one third part of the maximum indicated.</p>
Use and possession of false documents	4 to 6 years	<p>Whoever, with knowledge of the falsification or without having taken part in it would have used or have in his power documents relative to the VAT control and verifies that they have not been emitted nor ordered by the taxpayer they credit as issuer.</p> <p>The sanction will be increased up to a third of the maximum indicated when the document credits as issuer a non registered subject or when the data or information does not correspond with the accredited taxpayer.</p>

Guatemala (SAT)

Accounting information scam.	Prison of 1 to 6 years and fine of Q5,000.00 to Q10,000.00	According to the seriousness of the case.
Tax fraud.	Prison of 1 to 6 years and fines equivalent to the omitted tax.	According to the seriousness of the case.
Special cases of Tax Fraud.	Prison of 1 to 6 years and fines equivalent to the omitted tax.	According to the seriousness of the case.
Misappropriation of taxes.	Prison of 1 to 6 years and fines equivalent to the specified tax.	According to the seriousness of the case.
Resistance to the Supervising Action of the Tax Administration.	Prison of 1 to 6 years and fines equivalent to the gross income of the taxpayer in the monthly, quarterly or annual period that is reviewed.	According to the seriousness of the case.

Tax crime	Sanction	Graduating sanction
Honduras (DEI)		
Tax evasion, Contraband	<p>With imprisonment of three (3) to six (6) years.</p> <p>With imprisonment of three (3) to nine (9) years. Plus the temporary closure of the commercial establishment by fifteen (15) calendar days.</p> <p>With imprisonment of three (3) to ten (10) years. Plus the temporary closing of the commercial establishment by thirty (30) calendar days.</p> <p>With imprisonment of six (6) to twelve (12) years. Plus the temporary closing of the business by sixty (60) calendar days.</p>	<p>When the unpaid taxes do not exceed Lps.250, 000.00.</p> <p>When the unpaid taxes do not exceed Lps.400, 000.00.</p> <p>When the unpaid taxes do not exceed Lps.800, 000.00.</p> <p>When the unpaid taxes exceed Lps.800, 000.00</p>
Tax fraud	<p>With imprisonment of three (3) to six (6) years.</p> <p>2. With imprisonment of three (3) to nine (9) years.</p> <p>3 With imprisonment of six (6) to twelve (6) years.</p> <p>In addition to the indicated imprisonments the imposed fine will be 50% of the defrauded amount.</p>	<p>When the amount of the defrauded values does not exceed Lps.100, 000.00.</p> <p>When the defrauded amount does not exceed Lps.500, 000.00.</p> <p>When the amount of the defrauded amount exceeds Lps.500, 000.00.</p>
Public Instigation		

Mexico (SAT)

A. Contraband Crime. Whoever introduces to the country or extracts products out of it, omitting the total or partial payment of the taxes or countervailing duties that must be covered; Without permission of a competent authority, when this requisite is necessary and of prohibited importation or exportation.

According to the Fiscal Code of the Federation the crimes are sanctioned with prison sentences, according to the case. A imprisonment applies for the mentioned crime.

The contraband crime will be sanctioned with prison sentence:

Of three months to five years, if the amount of the taxes or the omitted countervailing duties is of up to \$5000 USD, respectively or, if applicable, the sum of both is of until of \$7500 USD.

Tax crime	Sanction	Graduating sanction
		<p>Three to nine years, if the amount of the taxes or the omitted countervailing duties exceeds \$5000USD, respectively or, in its case, the sum of both exceeds \$7500 USD.</p> <p>Three to nine years, when it regards merchandises whose traffic has been prohibited by the Federal Executive in use of the faculties indicated in the second paragraph of article 131 of the Political Constitution of the United States of Mexico.</p> <p>In the other cases of merchandise of prohibited traffic, the sanction will be of three to nine years of prison.</p> <p>Three to six years, when it is not possible to determine the amount of the taxes or omitted countervailing duties in the occasion of the contraband or when the merchandise require permission of competent authority and do not have it.</p> <p>In order to determine the value of the merchandise and the amount of the omitted duties or countervailing duties, only the damages caused before the contraband will be considered.</p>
<p>B. Qualified contraband Crime. The contraband crime will be qualified when it is committed: With physical or moral violence on the people; At night or by unauthorized place for the entrance or exit of merchandise; Pretending the author to be a civil employee or public employee; Using false documents and By three or more people.</p>	<p>According to the Fiscal Code of the Federation the crimes are sanctioned with prison sentences, according to the case. Imprisonment for the mentioned crime.</p>	<p>Qualified contraband. When the contraband crime is qualified, the corresponding sanction will be increased from three months to three years of prison. If the qualifying constitutes another crime, the accumulation rules will be applied.</p>
<p>C. Tax fraud crime. Whoever uses deceits or take advantage of errors, partially omits total or the payment of some contribution or obtains an illegal benefit with damage of the federal state treasury.</p>	<p>According to the Fiscal Code of the Federation the crimes are sanctioned with prison sentences, according to the case. Imprisonment applies for the mentioned crime.</p>	<p>Tax crime of fraud. It will be sanctioned with the following sanctions: With prison of three months to two years, when the defrauded amount does not exceed \$1,221,950.00.</p>

Tax crime	Sanction	Graduating sanction
<p>D. Qualified Tax Fraud Crime.</p> <p>To use false documents</p> <p>To repeatedly omit the submission of vouchers for activities performed, whenever the fiscal provisions establish the obligation to issue them.</p> <p>To show false data to obtain from the tax authority the undue refund of taxes.</p> <p>Not to submit the mandatory accounting systems or registries according to the tax provisions or to insert false data in these systems or registries.</p> <p>To omit withheld or collected taxes.</p> <p>Compensations of incorrect taxes</p> <p>To use false data for tax credit or tax rebates.</p>	<p>According to the Tax Code of the Federation the crimes are sanctioned with prison sentences, according to the case. Imprisonment applies for the mentioned crime.</p>	<p>With prison of two years to five years when the amount of the defrauded thing exceeds \$1.221.950,00 but not \$1,832,920.00.</p> <p>With prison of three to nine years when the defrauded amount exceeds \$1,832,920.00</p> <p>When the quantity which was defrauded can not be determined, the sanction will be of three months to six years of prison.</p> <p>If the defrauded amount is returned immediately in a single transfer, the applicable sanction can be attenuated up to by fifty percent.</p> <p>Qualified Tax Fraud Crime. When the crimes are qualified, the corresponding sanctions will increased by half.</p>
<p>E. Crimes related to the Federal Registry of Taxpayers. Commit crimes to the Federal Register of Taxpayers, whoever: omits to request their registration or a third party in the Federal Register of Taxpayers for more than one year from the due date unless the case of persons whose application for registration must be made by another, even in case it does not do so; falsely provide to this register, data, reports or notices that are required; Intentionally use more than one key of the Federal Register of Taxpayers and vacate the premises of domicile for tax purposes, without providing notice of change of address to the Federal Register of Taxpayers, after notification of the visit order, or after that a tax credit has been notified and before it has been secured, paid or left without effect, or in the case of legal entities that have performed activities for which they should pay taxes, have</p>	<p>According to the Tax Code of the Federation the crimes are sanctioned with prison sentences, according to the case. A imprisonment applies for the mentioned crime.</p>	<p>Crimes related to the Federal Registry of Taxpayers. Sanction of three months to three years of prison will prevail.</p>

Tax crime	Sanction	Graduating sanction
been more than one year from the date legally required to file such notice warning.		
F. The verification powers punished as crimes are the following: The practice of domiciliary visits without order; tax embargoes without order; The verification of merchandise in transport in a place different from the tax enclosure; To show false data to make compensation of taxes that do not correspond and to use false falsified data to increase or decrease taxes	In accordance to the Tax Code of the Federation the crimes are sanctioned with prison sentences, according to the case. Imprisonment applies for the mentioned crime.	The power of verification that are punishable as crimes, are as follows. A sanction of three months to three years of prison will prevail.
G. Abuse of authority crime. In the particular case when this abuse of office occurs fundamentally within the verification powers. The verification powers that are punished as crimes, are the following ones: The practice of domiciliary visits without order; tax embargoes without order; The verification of merchandise in transport in a place different from the tax enclosure; To show false data to make the compensation of taxes that do not correspond and to use false data to increase or decrease taxes.	In accordance to the Tax Code of the Federation the crimes are sanctioned with prison sentences, according to the case. Imprisonment applies for the mentioned crime.	Crime for abuse of authority A sanction of three months to three years of prison will prevail.

Nicaragua (DGI)

Tax fraud	Prison and financial fine.	6 months to 3 years and of the double of the defrauded amount.
Appropriation of withholding tax	Prison and financial fine.	1 year to 3 years and of one to three times the non-entered value.
Accounting infringements.	Prison and financial fine.	6 months to 3 years and 120 days of fines.

Panama (DGI)

VAT Fraud Whoever performs acts or conventions, uses forms manifestly improper, or simulating a legal act that implies for him or for another, the total or partial omission of the tax payment.	Fine or arrest	Fine no smaller than 5 times nor greater than 10 times the defrauded the tax or imprisonment of 2 to 5 years.
Whoever omits to document its operations of taxed transfers when he is in the legal obligation to do it and the one that practices tax deductions without properly document them.		
Whoever omits registries or falsely registers his accounting operations referring to this tax and		

Tax crime	Sanction	Graduating sanction
<p>uses them in his returns to the tax authorities with the purpose of totally or partially decrease the payment of the tax.</p> <p>Whoever performs the collection or withholding of this tax and do not declare or submit to the tax authorities within the period established within the legal requirement to pay the amounts to this tax. Whoever aids or abets to help to carry out some of the actions or omissions, typified in the previous articles.</p>		
<p>Fraud on Income Whoever simulates a legal transaction or losses. Whoever declares to the tax authorities income or profits smaller than those really obtained.</p>	Fine or imprisonment	Fine no smaller than 5 times nor greater than 10 times the defrauded the tax or imprisonment of one month to one year
<p>Whoever resists providing to the tax authorities the necessary data for the determination of the taxable income or provides false ones.</p>		
<p>Whoever maliciously stops registering his accounts. Whoever by action or voluntary omission destroys or semi-destroys the books.</p>		
<p>Whoever replaces or changes the numbered pages of his books. Whoever in any other way defrauds or tries to defraud the State treasury because of this tax. Whoever aids to commit the action.</p>		
<p>Whoever makes false statements.</p>		

Paraguay (SET)

Tax evasion	Imprisonment or fine	Up to 5 years
Aggravated tax evasion	Imprisonment	5 to ten years

Peru (SUNAT)

Tax fraud (Type bases)	Imprisonment	5 to 8 years, and 365 to 730 days-fine.
Tax fraud (Modalities)	Imprisonment	5 to 8 years, and 365 to 730 days-fine.
Tax fraud (Attenuated Type)	Imprisonment	2 to 5 years, and 185 to 360 days-fine.
Tax fraud (Aggravated independent Type)	Imprisonment	8 to 12 years, and 730 to 1460 days-fine.
Accounting crime	Imprisonment	2 to 5 years, and 185 to 365 days-fine.

Tax crime	Sanction	Graduating sanction
Uruguay (DGI)		
Fraud	Imprisonment	6 months to 6 years
Public incitation to avoid paying taxes	Imprisonment	6 months to 3 years
Misappropriation of the withholding agents	Imprisonment	3 months to 4 years



Statistical Annex

Question 7

Executed budget

In millions of local currency

	2006				2007			
	TOTAL	INTERNAL TAXES	CUSTOMS	SOCIAL SECURITY	TOTAL	INTERNAL TAXES	CUSTOMS	SOCIAL SECURITY
Argentina (AFIP)	2,708.52	1,857.71	829.90	20.90	4,244.56	2,791.78	1,419.38	33.40
Bolivia (SIN)	139.90	139.90			160.10	160.10		
Brazil (RFB)	4,050.00	n.d.	n.d.	n.d.	5,673.00	n.d.	n.d.	n.d.
Chile (SII) 1/	81,695.00	81,695.00			93,001.00	93,001.00		
Colombia (DIAN) 2/	485,564.98	n.d.	n.d.		488,201.70	n.d.	n.d.	
Costa Rica (DGT)	10,063.86	10,063.86			20,410.82	20,410.82		
Dominican Rep. (DGII)	1,572.21	1,572.21			2,084.78	2,084.78		
Ecuador (SRI)	43.00	43.00			44.00	44.00		
El Salvador (DGII)	15.04	15.04			15.77	15.77		
Guatemala (SAT)	681.60	n.d.	n.d.		687.00	n.d.	n.d.	
Honduras (DEI)	107.30	63.81	43.49		405.90	221.64	184.26	
Mexico (SAT)	9,874.00	8,423.00	1,451.00		9,813.00	8,439.00	1,374.00	
Nicaragua (DGI)	228.57	228.57			258.68	258.68		
Panama (DGI)	n.d.	n.d.			n.d.	n.d.		
Paraguay (SET)	74,467.00	74,467.00			78,606.00	78,606.00		
Peru (SUNAT)	923.50	n.d.	n.d.	n.d.	1,143.50	n.d.	n.d.	n.d.
Uruguay (DGI)	969.52	969.52			1,129.04	1,129.04		

1/ The 'floating debt' is not considered in the executed budget.

2/ There are no cost centers to provide differentiated data.

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 7

Executed budget

In millions of local currency

	2008				2009			
	TOTAL	INTERNAL TAXES	CUSTOMS	SOCIAL SECURITY	TOTAL	INTERNAL TAXES	CUSTOMS	SOCIAL SECURITY
Argentina (AFIP)	5,329.23	3,432.70	1,857.69	38.84	7,205.11	4,568.11	2,420.23	216.78
Bolivia (SIN)	145.70	145.70			151.18	151.18		
Brazil (RFB)	6,551.00	n.d.	n.d.	n.d.	7,321.00	n.d.	n.d.	n.d.
Chile (SII) 1/	108,437.00	108,437.00			120,512.00	120,512.00		
Colombia (DIAN) 2/	575,789.51	n.d.	n.d.		668,053.89	n.d.	n.d.	
Costa Rica (DGT)	21,359.68	21,359.68			28,276.82	28,276.82		
Dominican Rep. (DGII)	3,078.64	3,078.64			2,803.71	2,803.71		
Ecuador (SRI)	73.00	73.00			69.00	69.00		
El Salvador (DGII)	14.63	14.63			15.75	15.75		
Guatemala (SAT)	779.80	n.d.	n.d.		864.70	n.d.	n.d.	
Honduras (DEI)	537.60	285.87	251.73		595.40	335.48	259.92	
Mexico (SAT)	10,550.00	8,970.00	1,580.00		11,749.00	9,702.00	2,047.00	
Nicaragua (DGI)	248.39	248.39			271.85	271.85		
Panama (DGI)	n.d.	n.d.			11.79			
Paraguay (SET)	90,469.00	90,469.00			116,349.00	116,349.00		
Peru (SUNAT)	967.50	n.d.	n.d.	n.d.	1,050.60	n.d.	n.d.	n.d.
Uruguay (DGI)	1,271.32	1,271.32			1,374.97	1,374.97		

1/ The 'floating debt' is not considered in the executed budget.

2/ There are no cost centers to provide differentiated data.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 7

Executed budget

In millions of local currency

	2010			
	TOTAL	INTERNAL TAXES	CUSTOMS	SOCIAL SECURITY
Argentina (AFIP)	9,554.96	5,878.78	3,265.33	410.85
Bolivia (SIN)	158.13	158.13		
Brazil (RFB)	7,767.00	n.d.	n.d.	n.d.
Chile (SII) 1/	132,952.00	132,952.00		
Colombia (DIAN) 2/	723,261.30	n.d.	n.d.	
Costa Rica (DGT)	26,819.02	26,819.02		
Dominican Rep. (DGII)	2,994.88	2,994.88		
Ecuador (SRI)	79.00	79.00		
El Salvador (DGII)	16.59	16.59		
Guatemala (SAT)	848.90	n.d.	n.d.	
Honduras (DEI)	637.40	367.35	270.05	
Mexico (SAT)	11,941.00	9,755.00	2,186.00	
Nicaragua (DGI)	288.51	288.51		
Panama (DGI)	9.98	9.98		
Paraguay (SET)	127,081.00	127,081.00		
Peru (SUNAT)	1,105.10	n.d.	n.d.	n.d.
Uruguay (DGI)	1,626.91	1,626.91		

1/ The 'floating debt' is not considered in the executed budget.

2/ There are no cost centers to provide differentiated data.

Question 8

Budget executed by type of expenditure

In percentages

	2006					2007				
	STAFF COSTS	CURRENT EXPENDITURES	INVESTMENTS	OTHERS EXPENSES	TOTAL	STAFF COSTS	CURRENT EXPENDITURES	INVESTMENTS	OTHERS EXPENSES	TOTAL
Argentina (AFIP)	82.45	12.46	3.86	1.23	100.00	80.11	15.03	4.07	0.80	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	56.43	37.11	6.09	0.37	100.00	67.75	30.39	1.60	0.25	100.00
Chile (SII) 1/	80.85	12.85	6.00	0.30	100.00	79.46	14.33	5.86	0.35	100.00
Colombia (DIAN)	53.47	14.11	30.15	2.28	100.00	55.59	14.06	27.53	2.82	100.00
Costa Rica (DGT)	69.69	21.70	0.86	7.76	100.00	38.93	18.76	3.02	39.29	100.00
Dominican Rep. (DGII)	59.89	36.64	3.11	0.36	100.00	58.23	38.14	3.25	0.39	100.00
Ecuador (SRI)	41.86	34.88	13.95	9.30	100.00	61.36	29.55	4.55	4.55	100.00
El Salvador (DGII)	77.06	22.34	0.53	0.07	100.00	68.61	21.69	4.82	4.88	100.00
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	100.00	53.54	40.10	5.23	1.14	100.00
Honduras (DEI)	78.94	20.50	0.56		100.00	85.29	12.44	2.27		100.00
Mexico (SAT) 2/	81.03	18.39	0.58		100.00	81.00	18.30	0.70		100.00
Nicaragua (DGI)	71.36	23.98	4.66		100.00	73.99	18.66	7.33	0.02	100.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET) 3/	46.49	0.03	16.86	36.61	100.00	40.43	0.04	10.79	48.74	100.00
Peru (SUNAT) 4/	63.71	33.76	2.52	0.02	100.00	52.74	45.82	1.42	0.01	100.00
Uruguay (DGI)	83.39	9.88	5.76	0.97	100.00	81.98	14.92	2.39	0.71	100.00

1/ The 'floating debt' is not considered in the executed budget.

2/ In the chapter on investments, the investment in information.

3/ In current expenditure only basic services were considered.

4/ The data include the budget for the collection of social security.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 8

Budget executed by type of expenditure

In percentages

	2008					2009				
	STAFF COSTS	CURRENT EXPENDITURES	INVESTMENTS	OTHERS EXPENSES	TOTAL	STAFF COSTS	CURRENT EXPENDITURES	INVESTMENTS	OTHERS EXPENSES	TOTAL
Argentina (AFIP)	83.44	13.41	2.52	0.63	100.00	84.80	13.46	1.26	0.47	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	62.74	34.80	2.46		100.00
Brazil (RFB)	69.78	29.52	0.53	0.17	100.00	70.53	28.21	1.07	0.19	100.00
Chile (SII) 1/	78.44	13.67	5.68	2.21	100.00	80.31	13.68	5.61	0.40	100.00
Colombia (DIAN)	48.16	12.90	35.04	3.91	100.00	43.07	11.51	42.02	3.39	100.00
Costa Rica (DGT)	45.86	31.10	3.15	19.90	100.00	44.30	33.30	4.04	18.36	100.00
Dominican Rep. (DGII)	59.92	23.32	16.53	0.24	100.00	61.78	31.69	6.34	0.19	100.00
Ecuador (SRI)	56.16	28.77	13.70	1.37	100.00	63.77	26.09	8.70	1.45	100.00
El Salvador (DGII)	82.23	16.75	0.62	0.41	100.00	81.65	17.65	0.44	0.25	100.00
Guatemala (SAT)	53.22	34.06	5.76	6.96	100.00	53.64	33.58	3.11	9.67	100.00
Honduras (DEI)	91.02	7.59	1.39		100.00	89.08	10.63	0.29		100.00
Mexico (SAT) 2/	81.62	17.57	0.81		100.00	81.95	17.89	0.15		100.00
Nicaragua (DGI)	75.25	24.73	0.02		100.00	73.39	25.99	0.62		100.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET) 3/	49.91	1.64	0.19	48.26	100.00	41.26	0.01	8.23	50.38	100.00
Peru (SUNAT) 4/	69.43	30.04	0.49	0.02	100.00	64.94	31.80	3.24	0.02	100.00
Uruguay (DGI)	86.10	9.69	3.02	1.19	100.00	88.60	8.18	1.86	1.37	100.00

1/ The 'floating debt' is not considered in the executed budget.

2/ In the chapter on investments, the investment in information.

3/ In current expenditure only basic services were considered.

4/ The data include the budget for the collection of social security.

Question 8

Budget executed by type of expenditure

In percentages

	2010				TOTAL
	STAFF COSTS	CURRENT EXPENDITURES	INVESTMENTS	OTHERS EXPENSES	
Argentina (AFIP)	89.01	10.24	0.42	0.34	100.00
Bolivia (SIN)	55.29	41.22	3.49		100.00
Brazil (RFB)	72.09	25.74	2.01	0.17	100.00
Chile (SII) 1/	81.87	12.58	4.83	0.71	100.00
Colombia (DIAN)	46.41	10.87	39.14	3.57	100.00
Costa Rica (DGT)	55.25	20.84	1.25	22.66	100.00
Dominican Rep. (DGII)	62.90	30.84	6.04	0.22	100.00
Ecuador (SRI)	63.29	24.05	11.39	1.27	100.00
El Salvador (DGII)	76.25	23.33	0.36	0.06	100.00
Guatemala (SAT)	57.49	37.73	4.31	0.47	100.00
Honduras (DEI)	85.52	14.01	0.47		100.00
Mexico (SAT) 2/	83.42	16.31	0.27		100.00
Nicaragua (DGI)	77.32	22.57		0.11	100.00
Panama (DGI)	57.52	31.26	11.22		100.00
Paraguay (SET) 3/	42.32	0.08	7.60	49.99	100.00
Peru (SUNAT) 4/	62.98	32.54	4.45	0.03	100.00
Uruguay (DGI)	88.60	8.93	0.72	1.75	100.00

1/ The 'floating debt' is not considered in the executed budget.

2/ In the chapter on investments, the investment in information.

3/ In current expenditure only basic services were considered.

4/ The data include the budget for the collection of social security.

Question 9

Type of financing

In percentages

	2006					2007				
	COMMISSIONS ON COLLECTION	BUDGETARY PRE-ALLOCATION	LOANS OR DONATIONS FROM INTERNATIONAL ORGANIZATIONS OR COUNTRIES	OTHERS	TOTAL	COMMISSIONS ON COLLECTION	BUDGETARY PRE-ALLOCATION	LOANS OR DONATIONS FROM INTERNATIONAL ORGANIZATIONS OR COUNTRIES	OTHERS	TOTAL
Argentina (AFIP)	84.97			15.03	100.00	83.82			16.18	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/		100.00			100.00		100.00			100.00
Colombia (DIAN) 2/		93.15		6.85	100.00		93.49		6.51	100.00
Costa Rica (DGT)		100.00			100.00		100.00			100.00
Dominican Rep. (DGII)	100.00				100.00	100.00				100.00
Ecuador (SRI)	100.00				100.00	100.00				100.00
El Salvador (DGII)		100.00			100.00		100.00			100.00
Guatemala (SAT) 3/	61.86			38.14	100.00	64.25			35.75	100.00
Honduras (DEI)		91.91	8.09		100.00		93.47	6.53		100.00
Mexico (SAT)		100.00			100.00		100.00			100.00
Nicaragua (DGI)		98.10	1.90		100.00		93.60	0.36	6.03	100.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 4/	99.87		0.13		100.00	99.94		0.06		100.00
Uruguay (DGI)		96.16	3.84		100.00		93.54	6.46		100.00

1/ The executed budget does not consider the 'floating debt'. The debt accrued but not paid is understood to be the 'floating debt'.

2/ That shown in Others corresponds to resources of its own. This budget reflects the programming that supports allocations in each period.

3/ That shown in Others includes sale of products and services related to the services provided by SAT, property income and non-tax revenues.

4/ The data includes the budget intended for collection of social security contributions.

Question 9

Type of financing

In percentages

	2008					2009				
	COMMISSIONS ON COLLECTION	BUDGETARY PRE-ALLOCATION	LOANS OR DONATIONS FROM INTERNATIONAL ORGANIZATIONS OR COUNTRIES	OTHERS	TOTAL	COMMISSIONS ON COLLECTION	BUDGETARY PRE-ALLOCATION	LOANS OR DONATIONS FROM INTERNATIONAL ORGANIZATIONS OR COUNTRIES	OTHERS	TOTAL
Argentina (AFIP)	83.65			16.35	100.00	80.34			19.66	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/		100.00			100.00		100.00			100.00
Colombia (DIAN) 2/		94.03		5.97	100.00		95.28		4.72	100.00
Costa Rica (DGT)		100.00			100.00		100.00			100.00
Dominican Rep. (DGII)	100.00				100.00	99.94			0.06	100.00
Ecuador (SRI)	100.00				100.00	100.00				100.00
El Salvador (DGII)		100.00			100.00		99.30			100.00
Guatemala (SAT) 3/	60.29		0.13	39.59	100.00	87.15			12.85	100.00
Honduras (DEI)		90.46	9.54		100.00		95.75	4.25		100.00
Mexico (SAT)		100.00			100.00		100.00			100.00
Nicaragua (DGI)		99.71	0.29		100.00		100.00			100.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.		100.00			100.00
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 4/	99.96		0.04		100.00	99.92		0.08		100.00
Uruguay (DGI)		96.19	3.81		100.00		99.02	0.98		100.00

1/ The executed budget does not consider the 'floating debt'. The debt accrued but not paid is understood to be the 'floating debt'.

2/ That shown in Others corresponds to resources of its own. This budget reflects the programming that supports allocations in each period.

3/ That shown in Others includes sale of products and services related to the services provided by SAT, property income and non-tax revenues.

4/ The data includes the budget intended for collection of social security contributions.

Question 9

Type of financing

In percentages

	2010				
	COMMISSIONS ON COLLECTION	BUDGETARY PRE-ALLOCATION	LOANS OR DONATIONS FROM INTERNATIONAL ORGANIZATIONS OR COUNTRIES	OTHERS	TOTAL
Argentina (AFIP)	61.68	25.02		13.30	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/		100.00			100.00
Colombia (DIAN) 2/		95.48		4.52	100.00
Costa Rica (DGT)		100.00			100.00
Dominican Rep. (DGII)	95.06		4.01	0.93	100.00
Ecuador (SRI)		100.00			100.00
El Salvador (DGII)		100.00			100.00
Guatemala (SAT) 3/	86.56		0.09	13.36	100.00
Honduras (DEI)		95.74	4.26		100.00
Mexico (SAT)		100.00			100.00
Nicaragua (DGI)		99.04	0.86	0.11	100.00
Panama (DGI)		100.00			100.00
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 4/	99.85		0.15		100.00
Uruguay (DGI)		99.85	0.15		100.00

1/ The executed budget does not consider the 'floating debt'. The debt accrued but not paid is understood to be the 'floating debt'.

2/ That shown in Others corresponds to resources of its own. This budget reflects the programming that supports allocations in each period.

3/ That shown in Others includes sale of products and services related to the services provided by SAT, property income and non-tax revenues.

4/ The data includes the budget intended for collection of social security contributions.

Question 19

Employees sanctioned in the last 5 years

Number of employees

	MINOR ADMIN. OFFENSE	SERIOUS OR VERY SERIOUS ADMIN. OFFENSE	PREVARICATION	BRIBERY	NEGOTIATION FORBIDDEN TO OFFICIALS	INFLUENCE PEDDLING	OTHERS
Argentina (AFIP)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB) 1/	154	186					15
Chile (SII)	51	37					
Colombia (DIAN) 2/	62	209					
Costa Rica (DGT) 3/	23	11					Acquitted and filed Cases: 17
Dominican Rep. (DGII)	631	31	2	2			
Ecuador (SRI) 4/	165	54					
El Salvador (DGII)	23	18		2			
Guatemala (SAT) 5/		108					
Honduras (DEI) 6/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	25	13		5			Undue exercise of public service: 4; Graft: 1; Use of False Document: 1; Visits and Other Acts without a written order from Competent Authority: 2.
Nicaragua (DGI)		6					
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	1	75					
Peru (SUNAT) 7/	223						Suspended: 193; Dismissed: 106
Uruguay (DGI)	12	20					

1/ The data available is only on administrative offenses. It is to be noted that very serious or serious administrative offenses are sanctioned with dismissal or suspension depending on the nature and seriousness of the offense.

2/ It is only possible to report sanctions at the administrative level, inasmuch as in the disciplinary process there is no record of criminal investigations for offenses, given that it is under the competency of the Attorney General's Office.

3/ There is no data on officials who have been sanctioned at the criminal level.

4/ Only those cases registered in 2009 and 2010 are been considered.

5/ Applies only to 2010.

6/ When an omission is determined, opportunity for correction is given to officials and this implies that there are no sanctions.

7/ Those with oral or written admonitions are considered as Mild Administrative Offenses.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 20

Human resources in the Tax Administrations

Number of employees

2006						
	TOTAL HR	HR INVOLVED ONLY IN INTERNAL TAX MANAGEMENT				
		TOTAL	PERMANENT STAFF	HIRED STAFF		OTHER SITUATIONS (SPECIAL SCHEMES, ASSIGNMENT IN OTHER AGENCIES, LEAVES, ETC.).
				GENERAL REGIMES	IN PRACTICES REGIMES	
Argentina (AFIP)	21,118	12,616	12,598	16		2
Bolivia (SIN)	1,813	1,813	1,016	797		
Brazil (RFB)	16,490	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	3,680	3,680	2,498	1,124		58
Colombia (DIAN)	8,024	5,107	3,601			1,506
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	2,865	2,865	2,372		221	272
Ecuador (SRI)	2,160	2,160	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII)	1,058	1,058	280	778		
Guatemala (SAT)	n.d.	1,466	1,339	112	15	
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	32,748	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	1,334	1,334	1,334			
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	1,508	1,508	1,404	104		
Peru (SUNAT)	7,234	n.d.	n.d.	n.d.	n.d.	n.d.
Uruguay (DGI)	1,226	1,226	1,083	138		5

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 20

Human resources in the Tax Administrations

Number of employees

2007						
	TOTAL HR	HR INVOLVED ONLY IN INTERNAL TAX MANAGEMENT				
		TOTAL	PERMANENT STAFF	HIRED STAFF		OTHER SITUATIONS (SPECIAL SCHEMES, ASSIGNMENT IN OTHER AGENCIES, LEAVES, ETC.)
				GENERAL REGIMES	IN PRACTICES REGIMES	
Argentina (AFIP)	21,118	12,792	12,788	2		2
Bolivia (SIN)	2,204	2,204	1,098	1,106		
Brazil (RFB)	20,481	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	3,862	3,862	2,415	1,423		24
Colombia (DIAN)	8,271	5,249	3,484			1,765
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	2,776	2,776	2,404		216	156
Ecuador (SRI)	2,384	2,384	1,259	1,125		
El Salvador (DGII)	1,050	1,050	274	776		
Guatemala (SAT)	n.d.	1,666	1,529	124	13	
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	32,663	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	1,593	1,593	1,593			
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	1,266	1,266	1,166	100		
Peru (SUNAT)	7,344	n.d.	n.d.	n.d.	n.d.	n.d.
Uruguay (DGI)	1,598	1,598	1,011	248	328	11

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 20

Human resources in the Tax Administrations

Number of employees

2008						
	TOTAL HR	HR INVOLVED ONLY IN INTERNAL TAX MANAGEMENT				
		TOTAL	PERMANENT STAFF	HIRED STAFF		OTHER SITUATIONS (SPECIAL SCHEMES, ASSIGNMENT IN OTHER AGENCIES, LEAVES, ETC.)
				GENERAL REGIMES	IN PRACTICES REGIMES	
Argentina (AFIP)	23,230	12,799	12,784	12		3
Bolivia (SIN)	1,316	1,316	1,080	236		
Brazil (RFB)	20,457	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	3,966	3,966	2,465	1,471		30
Colombia (DIAN)	8,549	4,987	3,166			1,821
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	2,787	2,787	2,329		234	224
Ecuador (SRI)	2,084	2,084	1,832	233		19
El Salvador (DGII)	1,072	1,072	261	811		
Guatemala (SAT)	n.d.	1,806	1,596	190	20	
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	33,845	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	1,666	1,666	1,666			
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	1,014	1,014	870	144		
Peru (SUNAT)	7,219	n.d.	n.d.	n.d.	n.d.	n.d.
Uruguay (DGI)	1,420	1,420	971	246	193	10

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 20

Human resources in the Tax Administrations

Number of employees

2009						
	TOTAL HR	HR INVOLVED ONLY IN INTERNAL TAX MANAGEMENT				
		TOTAL	PERMANENT STAFF	HIRED STAFF		OTHER SITUATIONS (SPECIAL SCHEMES, ASSIGNMENT IN OTHER AGENCIES, LEAVES, ETC.)
				GENERAL REGIMES	IN PRACTICES REGIMES	
Argentina (AFIP)	23,170	13,273	13,234	39		
Bolivia (SIN)	1,656	1,656	1,143	513		
Brazil (RFB)	23,465	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	4,053	4,053	2,422	1,602		29
Colombia (DIAN)	9,454	5,219	3,318			1,901
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	2,729	2,729	2,401		188	140
Ecuador (SRI)	2,720	2,720	2,613	72		35
El Salvador (DGII)	1,112	1,112	264	848		
Guatemala (SAT)	n.d.	1,930	1,679	166	85	
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	34,658	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	1,822	1,822	1,822			
Panama (DGI)	578	578	459	117		2
Paraguay (SET)	999	999	853	146		
Peru (SUNAT)	7,398	n.d.	n.d.	n.d.	n.d.	n.d.
Uruguay (DGI)	1,574	1,574	1,241	298	26	9

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 20

Human resources in the Tax Administrations

Number of employees

2010						
	TOTAL HR	HR INVOLVED ONLY IN INTERNAL TAX MANAGEMENT				
		TOTAL	PERMANENT STAFF	PERSONAL CONTRACTED		OTHER SITUATIONS (SPECIAL SCHEMES, ASSIGNMENT IN OTHER AGENCIES, LEAVES, ETC.)
				GENERAL REGIMES	IN PRACTICES REGIMES	
Argentina (AFIP)	23,170	13,140	13,068	70		2
Bolivia (SIN)	1,506	1,506	1,116	390		
Brazil (RFB)	26,473	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	4,095	4,095	2,500	1,564		31
Colombia (DIAN)	8,648	4,366	3,019			1,347
Costa Rica (DGT)	953	953	834	119		
Dominican Rep. (DGII)	2,646	2,646	2,352		195	99
Ecuador (SRI)	3,114	3,114	2,998	74		42
El Salvador (DGII)	1,087	1,087	262	825		
Guatemala (SAT)	4,066	2,029	1,762	171	96	
Honduras (DEI)	2,490	1,046	876	170		
Mexico (SAT)	35,855	25,105	24,300	805		
Nicaragua (DGI)	1,911	1,911	1,911			
Panama (DGI)	634	634	524	106		4
Paraguay (SET)	953	953	792	161		
Peru (SUNAT)	7,411	4,677	3,849	n.d.	n.d.	n.d.
Uruguay (DGI)	1,617	1,617	1,219	22	363	13

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 21

Distribution of employees by central and operational areas

In percentages

	STAFF IN CENTRAL AREAS (REGULATORY AREAS)	STAFF IN OPERATIONAL AREAS	TOTAL
Argentina (AFIP)	7.89	92.11	100.00
Bolivia (SIN)	32.35	67.65	100.00
Brazil (RFB)	5.90	94.10	100.00
Chile (SII)	15.12	84.88	100.00
Colombia (DIAN)	15.79	84.21	100.00
Costa Rica (DGT)	25.60	74.40	100.00
Dominican Rep. (DGII)	34.47	65.53	100.00
Ecuador (SRI)	23.51	76.49	100.00
El Salvador (DGII)	18.33	81.67	100.00
Guatemala (SAT)	30.80	69.20	100.00
Honduras (DEI)	22.59	77.41	100.00
Mexico (SAT)	22.14	77.86	100.00
Nicaragua (DGI)	36.94	63.06	100.00
Panama (DGI)	12.93	87.07	100.00
Paraguay (SET)	7.45	92.55	100.00
Peru (SUNAT)	30.18	69.82	100.00
Uruguay (DGI)	13.32	86.68	100.00

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 22

Distribution of employees by function

In percentages

	TAXPAYER ORIENTATION AND ASSISTANCE	EXAMINATION (INCLUDES INTERNATIONAL EXAMINATION)	REVENUE AND COLLECTION	LEGAL SERVICES AND LITIGATION	MANAGEMENT	HR MANAGEMENT, COMPUTER AND TECHNOLOGY, ADMINISTRATIVE SERVICES AND OTHERS	TOTAL
Argentina (AFIP)	8.62	42.94	13.58	16.38	1.35	17.12	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	13.60	50.57	0.00	9.87	0.76	25.20	100.00
Colombia (DIAN)	12.22	25.61	28.04	6.65	1.31	26.17	100.00
Costa Rica (DGT)	13.22	23.08	44.49	1.05	13.64	4.51	100.00
Dominican Rep. (DGII)	7.38	17.43	30.51	1.92	0.20	42.56	100.00
Ecuador (SRI)	23.12	34.84	6.49	10.28	8.67	16.60	100.00
El Salvador (DGII)	17.69	41.43	15.03	9.81	0.18	15.86	100.00
Guatemala (SAT)	1.68	31.79	35.44	6.46	0.39	24.25	100.00
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	7.81	34.35	29.41	9.12	0.04	19.27	100.00
Nicaragua (DGI)	7.12	21.61	39.04	6.91	0.73	24.59	100.00
Panama (DGI)	25.87	23.97	11.99	3.00	0.63	34.54	100.00
Paraguay (SET)	3.15	14.90	44.70	5.98	8.92	22.35	100.00
Peru (SUNAT)	17.05	35.26	13.81	7.25	3.38	23.25	100.00
Uruguay (DGI)	7.97	23.52	40.67	4.70	5.66	17.46	100.00

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 23

Human Resources in examination areas

Number of employees

	FOR MASSIVE INVOICING AND REGISTRATION CONTROL (FIELD AUDIT)	FOR MASSIVE FIELD AND OFFICE AUDITS (BASED ON INFORMATION CROSSCHECKS)	FOR INTEGRATED AUDITS	OTHERS	TOTAL
Argentina (AFIP)	n.d.	n.d.	n.d.	n.d.	n.d.
Bolivia (SIN)	286				286
Brazil (RFB)	2,461	387	2,848	1,140	6,836
Chile (SII) 1/	399	432			831
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	1,622
Costa Rica (DGT) 2/	109	109	194		303
Dominican Rep. (DGII)	130	222	92		444
Ecuador (SRI)	91	636	331	27	1,085
El Salvador (DGII)	63	31	358		452
Guatemala (SAT)	110		287		397
Honduras (DEI)	342		205	130	677
Mexico (SAT)	3,662	166	n.d.		3,828
Nicaragua (DGI)	171	185	57		413
Panama (DGI)	6	5	75	66	152
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	740	1,136			1,876
Uruguay (DGI)	258	127	295		680

1/ It does not include headquarters.

2/ The 109 listed are not assigned to full time tasks.

Question 24

Academic background of Employees

In percentages

	TOTAL	STAFF WITH UNIVERSITY DEGREE (PHDS, BS, ENGINEERS, ETC., WHO PERFORM OUT TASKS ACCORDING TO THEIR DEGREE)	STAFF WITH TECHNICAL TRAINING (PERFORMING TASKS ACCORDING TO SUCH TRAINING)	STAFF WITH ADMINISTRATIVE TRAINING (AND WHO PERFORM ADMINISTRATIVE SUPPORT, AUXILIARY, OCCUPATIONAL TASKS, ETC.)
Argentina (AFIP)	100.00	59.43	7.55	33.02
Bolivia (SIN)	100.00	57.89	33.15	8.96
Brazil (RFB)	100.00	76.01		23.99
Chile (SII)	100.00	64.79	7.47	27.74
Colombia (DIAN)	100.00	61.63	25.45	12.92
Costa Rica (DGT)	100.00	68.31	25.18	6.51
Dominican Rep. (DGII) 1/	100.00	63.80	2.39	33.80
Ecuador (SRI)	100.00	70.93	0.07	29.00
El Salvador (DGII)	100.00	51.42	26.31	22.27
Guatemala (SAT)	100.00	38.34	44.46	17.20
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	100.00	75.29	19.63	5.08
Nicaragua (DGI)	100.00	35.69	37.15	27.16
Panama (DGI)	100.00	31.70	0.63	67.67
Paraguay (SET)	100.00	40.82	1.26	57.92
Peru (SUNAT)	100.00	63.20	29.37	7.42
Uruguay (DGI)	100.00	43.46	5.02	51.52

1/ These results were classified based on the Employees' position, not on the level of education and/or training.

Question 25

Employees according to age

In percentages

	TOTAL	"STAFF LESS THAN 30 YEARS OLD	STAFF FROM 31 TO 45 YEARS OLD	STAFF FROM 46 TO 55 YEARS OLD	STAFF OVER 55 YEARS OLD
Argentina (AFIP)	100.00	6.97	43.46	31.90	17.67
Bolivia (SIN)	100.00	12.54	60.39	21.42	5.65
Brazil (RFB)	100.00	5.76	37.33	38.23	18.68
Chile (SII)	100.00	10.16	51.50	21.27	17.07
Colombia (DIAN)	100.00	6.27	29.93	43.64	20.15
Costa Rica (DGT)	100.00	15.22	41.13	31.37	12.28
Dominican Rep. (DGII)	100.00	29.33	44.84	19.43	6.40
Ecuador (SRI)	100.00	50.93	45.69	2.56	0.82
El Salvador (DGII)	100.00	17.42	46.29	25.30	11.00
Guatemala (SAT)	100.00	23.26	54.61	16.86	5.27
Honduras (DEI)	100.00	28.23	40.73	21.86	9.18
Mexico (SAT)	100.00	18.47	58.50	13.47	9.57
Nicaragua (DGI)	100.00	27.05	41.71	23.02	8.22
Panama (DGI)	100.00	11.51	37.07	32.65	18.77
Paraguay (SET)	100.00	22.25	45.54	27.60	4.62
Peru (SUNAT)	100.00	26.46	50.20	16.29	7.05
Uruguay (DGI)	100.00	3.75	32.38	41.71	22.17

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 26

Employees according to seniority

In percentages

	STAFF WITH LESS THAN 5 YEARS OF SENIORITY	STAFF WITH 5 TO 10 YEARS OF SENIORITY	STAFF WITH 11 TO 20 YEARS OF SENIORITY	STAFF WITH OVER 20 YEARS OF SENIORITY	TOTAL
Argentina (AFIP)	10.23	13.95	39.33	36.49	100.00
Bolivia (SIN)					
Brazil (RFB)	18.01	14.78	67.22		100.00
Chile (SII)	23.37	25.49	26.25	24.88	100.00
Colombia (DIAN)	15.56	13.41	38.63	32.40	100.00
Costa Rica (DGT)	21.09	12.59	24.87	41.45	100.00
Dominican Rep. (DGII)	37.14	36.95	20.53	5.38	100.00
Ecuador (SRI)	50.53	42.28	7.19		100.00
El Salvador (DGII)	17.97	25.85	27.86	28.32	100.00
Guatemala (SAT)	39.23	34.84	25.92		100.00
Honduras (DEI)	52.06	28.85	12.28	6.82	100.00
Mexico (SAT)	41.54	16.41	32.70	9.35	100.00
Nicaragua (DGI)	67.98	12.96	12.90	6.15	100.00
Panama (DGI)	51.74	10.88	17.19	20.19	100.00
Paraguay (SET)	22.25	10.91	34.52	31.27	100.00
Peru (SUNAT)	37.87	11.52	38.26	12.35	100.00
Uruguay (DGI)	26.00	10.85	23.44	39.71	100.00

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 27

Employees according to gender

In percentages

	MEN	WOMEN	TOTAL
Argentina (AFIP)	49.61	50.39	100.00
Bolivia (SIN)	49.01	50.99	100.00
Brazil (RFB)	65.30	34.70	100.00
Chile (SII)	48.35	51.65	100.00
Colombia (DIAN)	57.38	42.62	100.00
Costa Rica (DGT)	43.44	56.56	100.00
Dominican Rep. (DGII)	40.32	59.68	100.00
Ecuador (SRI)	46.41	53.59	100.00
El Salvador (DGII)	49.59	50.41	100.00
Guatemala (SAT)	59.14	40.86	100.00
Honduras (DEI)	41.30	58.70	100.00
Mexico (SAT)	47.35	52.65	100.00
Nicaragua (DGI)	54.53	45.47	100.00
Panama (DGI)	33.75	66.25	100.00
Paraguay (SET)	60.76	39.24	100.00
Peru (SUNAT)	53.00	47.00	100.00
Uruguay (DGI)	39.15	60.85	100.00

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 36

Budget allocated for training

In millions of local currency

	REMUNERATION OF TEACHING STAFF	PREPARATION OF TEACHING MATERIALS	PER DIEM AND TRAVEL	RENTAL OF PREMISES	OTHERS ITEMS	TOTAL
Argentina (AFIP)						1.9
Bolivia (SIN) 1/	0.07		0.18		0.09	0.34
Brazil (RFB) 2/			16.77		8.02	24.79
Chile (SII) 3/	378.00	32.00	507.00	12.00	13.00	941.00
Colombia (DIAN)	800.00		219.37		126.72	1,146.09
Costa Rica (DGT)						
Dominican Rep. (DGII)	17.48	n.d.	0.39	0.45	1.38	19.70
Ecuador (SRI)						1.13
El Salvador (DGII)						
Guatemala (SAT)	n.d.	n.d.	1.43	n.d.	0.01	3.46
Honduras (DEI)						n.d.
Mexico (SAT)		3.82	5.04		1.92	10.79
Nicaragua (DGI)		0.14	0.04		0.04	0.22
Panama (DGI)						
Paraguay (SET)	151.00	102.00	605.30	20.00		878.30
Peru (SUNAT)	0.53			0.03	2.37	2.93
Uruguay (DGI)						1.7

1/ There is no preparation of teaching materials.

2/ The budget for other items is the sum of remuneration of teaching staff, preparation of teaching materials and other services, especially ESAF services.

In view of the country's large territorial extension and organizational decentralization, with 573 administrative units located in ten tax regions, there is a large share of per diem and travel

3/ The remuneration for teaching staff includes external companies, external individuals and service officials.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 48

Remuneration of a junior auditor

In local currency and U.S dollars

	ANNUAL REMUNERATION (LOCAL CURRENCY)		ANNUAL REMUNERATION (US\$)	
	FROM	TO	FROM	TO
Argentina (AFIP)	234,000.00	257,400.00	60,057.05	66,062.76
Bolivia (SIN)	n.d.		n.d.	
Brazil (RFB)	176,800.00	252,863.00	100,498.70	143,735.31
Chile (SII)	14,139,879.00	27,143,896.00	27,711.71	53,197.34
Colombia (DIAN)	n.d.		n.d.	
Costa Rica (DGT) 1/	10,314,060.00	11,641,644.00	19,614.85	22,139.59
Dominican Rep. (DGII)	847,832.00	932,615.20	22,991.77	25,290.94
Ecuador (SRI)	15,129.89	24,366.94	15,129.89	24,366.94
El Salvador (DGII)	13,926.12		13,926.12	
Guatemala (SAT)	n.d.		n.d.	
Honduras (DEI)	115,000.00	120,000.00	6,086.23	6,350.85
Mexico (SAT)	182,270.00	205,426.00	14,424.65	16,257.19
Nicaragua (DGI)	96,000.00		4,495.13	
Panama (DGI)	12,000.00		12,000.00	
Paraguay (SET)	n.d.		n.d.	
Peru (SUNAT)	63,700.00	159,250.00	22,547.67	56,369.19
Uruguay (DGI)	895,661.00	1,316,705.00	44,650.72	65,640.71

1/ When entering the Tax Administration, a junior auditor begins as a Professional 1-B, and as experience is acquired through the years, he/she may become a Professional 2.

Question 75

Sanctions issued and their amount

	2006		2007		2008	
	NUMBER OF SANCTIONS ISSUED	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	NUMBER OF SANCTIONS ISSUED	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	NUMBER OF SANCTIONS ISSUED	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	24,806	132.92	23,019	138.13	23,865	141.80
Bolivia (SIN)	2,528	97.50	7,637	75.60	1,509	40.70
Brazil (RFB)	20,857	29,398.00	23,739	44,832.00	32,081	33,731.00
Chile (SII)	33,184	n.d.	32,666	n.d.	31,989	1,510.00
Colombia (DIAN)	1,837	40,212.13	1,645	21,039.76	5,895	27,531.07
Costa Rica (DGT) 1/	n.d.	n.d.	n.d.	n.d.	3,424	2,500.40
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	1,589	62.84
Ecuador (SRI)	2,458	n.d.	2,953	n.d.	41,359	n.d.
El Salvador (DGII)	153	0.20	268	0.11	470	0.25
Guatemala (SAT)	477	2.15	697	3.25	1,057	4.9
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	204,936	2,401.75	202,787	1,882.56	234,880	1,802.39
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ The data provided are only on delinquency.

Question 75

Sanctions issued and their amount

	2009		2010	
	NUMBER OF SANCTIONS ISSUED	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	NUMBER OF SANCTIONS ISSUED	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	9,385	26.71	20,323	89.52
Bolivia (SIN)	2,509	112.90	n.d.	n.d.
Brazil (RFB)	24,669	40,549.00	23,754	40,338.00
Chile (SII)	29,250	3,550.00	29,717	5,881.00
Colombia (DIAN)	6,900	49,480.41	10,318	416,279.21
Costa Rica (DGT) 1/	3,376	2,455.70	3,678	4,836.90
Dominican Rep. (DGII)	4,554	151.53	2,986	468.04
Ecuador (SRI)	82,502	n.d.	16,486	n.d.
El Salvador (DGII)	615	0.36	762	0.25
Guatemala (SAT)	897	4.46	745	2.12
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	1,773	5.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	159	7,930.74	1,625	102,863.92
Peru (SUNAT)	284,693	1,547.25	311,201	2,169.84
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.

1/ The data provided are only on delinquency.

Question 76

Sanctions by type of sanction

		PRISON	FINE	CONFISCATION OF THE MATERIAL INVOLVED IN THE INFRINGEMENT	PERMANENT OR TEMPORARY CLOSURE OF THE ESTABLISHMENT	SUSPENSION AND DISMISSAL FROM PUBLIC OFFICE	DISQUALIFICATION FROM OCCUPATIONS AND PROFESSIONS	LOSS OF CONCESSIONS AND POSSIBILITY OF OBTAINING SUBSIDIES	OTHERS 1/	TOTAL
Argentina (AFIP)	NUMBER OF SANCTIONS ISSUED		20,323		9,002					29,325
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		89.52							89.52
Bolivia (SIN)	NUMBER OF SANCTIONS ISSUED	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	NUMBER OF SANCTIONS ISSUED		23,754							23,754
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		40,338.00							40,338.00
Chile (SII)	NUMBER OF SANCTIONS ISSUED	11	1			4	3		2	21
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		965.00							965.00
Colombia (DIAN)	NUMBER OF SANCTIONS ISSUED				4,382					4,382
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)				n.d.					n.d.
Costa Rica (DGT)	NUMBER OF SANCTIONS ISSUED		3,678		72					3,750
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		4,836.90							4,836.90
Dominican Rep. (DGII)	NUMBER OF SANCTIONS ISSUED		3,443		47					3,490
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		468.04							468.04
Ecuador (SRI)	NUMBER OF SANCTIONS ISSUED	5	14,884	10	1,592					16,491
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII)	NUMBER OF SANCTIONS ISSUED	2	762		22				1	787
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	1.10	0.25						0.25	1.60
Guatemala (SAT)	NUMBER OF SANCTIONS ISSUED	10	745		1,113					1,868
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	587.01	2.12							589.13
Honduras (DEI)	NUMBER OF SANCTIONS ISSUED	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	NUMBER OF SANCTIONS ISSUED	310								310
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	946.44								946.44
Nicaragua (DGI)	NUMBER OF SANCTIONS ISSUED		1,773							1,773
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		5.00							5.00
Panama (DGI)	NUMBER OF SANCTIONS ISSUED	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	NUMBER OF SANCTIONS ISSUED	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	NUMBER OF SANCTIONS ISSUED		258,444	5,460	15,723				31,574	311,201
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)		2,166.40	3.45						2,169.84
Uruguay (DGI)	NUMBER OF SANCTIONS ISSUED	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
	AMOUNT (IN MILLIONS OF LOCAL CURRENCY)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ In the case of El Salvador considers justifying circumstances.

Question 78

Delinquent interest on debts in local currency (annually effective)

In percentages

	2006	2007	2008	2009	2010	OBSERVATIONS
Argentina (AFIP)	20.00	24.00	24.00	24.00	24.00	Plus 3% per month as of notification of a debt.
Bolivia (SIN)	-	-	-	-	-	The Tax Code does not provide for interest on delinquency.
Brazil (RFB)	14.13	11.25	11.82	9.50	9.37	Plus 0.33% fine per day (maximum 20% of the debt).
Chile (SII)	18.00	18.00	18.00	18.00	18.00	Changes to 10% monthly after 5 months. Plus 2 percentage points for every additional month (maximum 30%)
Colombia (DIAN)	22.15	27.67	32.35	28.75	22.72	Compound interest
Costa Rica (DGT)	21.25	15.84	13.96	16.39	15.33	Oplus 1% fine for every month (maximum 20%)
Dominican Rep. (DGII)	30.96	20.76	20.76	20.76	20.76	Plus a fine of 10% on the first month and 4 percentage points for each additional month-
Ecuador (SRI)	3.22	3.58	5.01	4.60	4.56	-
El Salvador (DGII)	6.90	7.50	7.80	7.80	9.30	Increases 4 percentage points after 60 days.
Guatemala (SAT)	12.70	12.80	12.90	13.70	13.30	Plus an additional fine based on the number of days late.
Honduras (DEI)	-	-	-	-	-	There is no provision for delinquent interest.
Mexico (SAT)	13.56	13.56	13.56	13.56	13.56	Plus a fine for each month in arrears equivalent to the deferral interest rate increased by 50%..
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	
Panama (DGI)	n.d.	8.37	8.59	8.48	8.59	-
Paraguay (SET)	n.d.	18.25	18.25	18.25	18.25	Plus a fine of 4% (up to 1 month in arrears), 6% (up to 2 months in arrears), 8% (up to 3 months in arrears), 10% (up to 4 months in arrears), 12% (up to 5 months in arrears), 15% (over 5 months in arrears)
Peru (SUNAT)	18.00	18.00	18.00	18.00	15.00	Different interest for debts in dollars
Uruguay (DGI)	11.52	9.80	12.44	18.64	14.57	Plus a fine between 5% and 20%

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 82

Judgments for tax offenses

	2006		2007		2008	
	NUMBER OF CONDEMNATORY JUDGMENTS	AMOUNT OF DEBT (IN MILLIONS OF LOCAL CURRENCY)	NUMBER OF CONDEMNATORY JUDGMENTS	AMOUNT OF DEBT (IN MILLIONS OF LOCAL CURRENCY)	NUMBER OF CONDEMNATORY JUDGMENTS	AMOUNT OF DEBT (IN MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	36	10.07	39	23.40	38	32.90
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	20	n.d.	33	n.d.	79	1,510.00
Colombia (DIAN)	388	9,722.90	353	11,693.60	386	12,499.70
Costa Rica (DGT) 1/	0	0.00	0	0.00	0	0.00
Dominican Rep. (DGII)	0	0.00	0	0.00	0	0.00
Ecuador (SRI) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	4	n.d.	8	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	448	245.05	423	670.02	338	348.42
Nicaragua (DGI)	0	0.00	0	0.00	0	0.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	10	20,735.00	19	343,290.00	37	257,600.00
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ None of the cases filed before the Public Prosecutor have been won.

2/ There is no single verdict of guilty during the period requested.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 82

Judgments for tax offenses

	2009		2010	
	NUMBER OF CONDEMNATORY JUDGMENTS	AMOUNT OF DEBT (IN MILLIONS OF LOCAL CURRENCY)	NUMBER OF CONDEMNATORY JUDGMENTS	AMOUNT OF DEBT (IN MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	7	2.21	12	11.94
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.
Chile (SII)	240	3,550.00	113	5,881.00
Colombia (DIAN)	316	6,763.60	310	8,565.10
Costa Rica (DGT) 1/	0	0.00	0	0.00
Dominican Rep. (DGII)	0	0.00	0	0.00
Ecuador (SRI) 2/	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII)	n.d.	n.d.	3	1.33
Guatemala (SAT)	7	41.52	12	76.60
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	414	264.55	310	946.44
Nicaragua (DGI)	0	0.00	0	0.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	5	18,000.00	4	42,000.00
Uruguay (DGI)	9	353.00	9	87.00

1/ None of the cases filed before the Public Prosecutor have been won.

2/ There is no single verdict of guilty during the period requested.

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 95

Number of taxpayers

	2006		2007		2008	
	NUMBER OF REGISTERED TAXPAYERS	NUMBER OF ACTIVE TAXPAYERS	NUMBER OF REGISTERED TAXPAYERS	NUMBER OF ACTIVE TAXPAYERS	NUMBER OF REGISTERED TAXPAYERS	NUMBER OF ACTIVE TAXPAYERS
Argentina (AFIP)	8,253,101	5,219,214	8,770,522	4,088,519	8,264,456	4,308,203
Bolivia (SIN)	246,629	n.d.	275,264	n.d.	252,093	n.d.
Brazil (RFB)	n.d.	n.d.	179,775,863	133,896,047	191,922,045	131,431,522
Chile (SII)	3,695,564	2,734,722	4,042,741	3,054,367	4,197,861	3,183,310
Colombia (DIAN)	3,315,954	n.d.	4,447,063	n.d.	5,737,258	n.d.
Costa Rica (DGT)	n.d.	382,211	n.d.	402,807	n.d.	456,126
Dominican Rep. (DGII)	107,376	78,616	146,553	106,125	173,076	122,824
Ecuador (SRI)	1,781,830	842,553	1,930,970	936,251	2,218,029	1,117,447
El Salvador (DGII)	n.d.	447,312	n.d.	509,938	n.d.	525,682
Guatemala (SAT)	537,448	497,676	620,660	531,482	712,392	562,723
Honduras (DEI)	42,271	41,003	77,894	75,487	80,354	79,905
Mexico (SAT)	28,850,662	23,940,547	29,638,513	24,538,374	31,343,200	25,908,728
Nicaragua (DGI)	157,702	116,551	173,541	132,274	189,026	147,835
Panama (DGI)	n.d.	n.d.	1,002,830	177,217	1,095,845	191,061
Paraguay (SET)	384,480	278,776	429,881	322,249	471,518	364,099
Peru (SUNAT)	5,404,533	3,482,060	5,883,576	3,898,102	6,378,773	4,309,082
Uruguay (DGI)	799,596	230,771	854,040	235,140	801,927	254,820

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 95

Number of taxpayers

	2009		2010	
	NUMBER OF REGISTERED TAXPAYERS	NUMBER OF ACTIVE TAXPAYERS	NUMBER OF REGISTERED TAXPAYERS	NUMBER OF ACTIVE TAXPAYERS
Argentina (AFIP)	9,790,778	4,460,253	10,345,372	4,546,361
Bolivia (SIN)	274,876	n.d.	263,624	n.d.
Brazil (RFB)	197,749,790	142,466,561	204,352,507	152,783,036
Chile (SII)	4,447,661	3,458,484	4,749,220	3,808,024
Colombia (DIAN)	6,828,949	n.d.	7,888,675	n.d.
Costa Rica (DGT)	n.d.	463,889	n.d.	512,214
Dominican Rep. (DGII)	208,212	132,369	244,465	144,923
Ecuador (SRI)	2,479,714	1,345,386	2,745,076	1,589,080
El Salvador (DGII)	n.d.	535,443	n.d.	564,725
Guatemala (SAT)	792,887	597,819	873,511	627,752
Honduras (DEI)	80,267	79,410	126,331	125,016
Mexico (SAT)	34,070,628	28,304,830	38,891,671	33,468,711
Nicaragua (DGI)	204,253	163,049	219,406	178,202
Panama (DGI)	1,180,877	191,467	1,264,454	187,314
Paraguay (SET)	513,998	408,182	557,944	455,157
Peru (SUNAT)	6,832,277	4,689,019	7,342,839	5,116,793
Uruguay (DGI)	966,858	298,138	973,220	335,464

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 96

Number of taxpayers by type

	2006		2007		2008	
	INDIVIDUALS	CORPORATIONS	INDIVIDUALS	CORPORATIONS	INDIVIDUALS	CORPORATIONS
Argentina (AFIP)	7,243,825	1,009,276	7,716,983	1,053,539	8,168,647	1,095,809
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	123,765,233	9,693,742	120,376,377	10,557,066
Chile (SII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	3,932,789	514,274	5,174,096	563,162
Costa Rica (DGT)	238,289	143,922	250,261	152,546	290,105	166,021
Dominican Rep. (DGII)	46,965	60,411	67,518	79,035	77,986	95,090
Ecuador (SRI) 1/	1,589,718	181,229	1,725,474	193,178	1,996,650	207,567
El Salvador (DGII)	n.d.	n.d.	n.d.	n.d.	498,530	27,152
Guatemala (SAT)	473,806	58,566	550,334	65,012	634,833	72,076
Honduras (DEI)	34,927	5,565	67,197	7,811	70,058	7,467
Mexico (SAT)	27,377,719	1,472,943	28,070,853	1,567,494	29,676,471	1,666,199
Nicaragua (DGI)	100,026	16,525	113,452	18,822	126,804	21,031
Panama (DGI)	n.d.	n.d.	120,087	57,130	128,464	62,597
Paraguay (SET)	346,663	37,817	387,884	41,997	424,832	46,686
Peru (SUNAT)	3,235,661	226,877	3,629,043	249,133	4,009,829	278,214
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ Individuals who carry out business activities are considered within the category of individuals.

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 96

Number of taxpayers by type

	2009		2010	
	INDIVIDUALS	CORPORATIONS	INDIVIDUALS	CORPORATIONS
Argentina (AFIP)	8,655,976	1,134,802	9,169,140	1,176,085
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	131,666,467	10,281,007	141,679,983	10,557,066
Chile (SII)	1,994,310	1,464,174	2,220,637	1,587,387
Colombia (DIAN)	6,199,244	629,705	7,191,561	697,114
Costa Rica (DGT)	300,517	163,372	334,586	177,628
Dominican Rep. (DGII)	98,554	109,658	118,268	126,197
Ecuador (SRI) 1/	2,240,962	223,280	2,489,481	237,621
El Salvador (DGII)	507,723	27,720	537,435	27,290
Guatemala (SAT)	708,372	78,956	781,763	86,146
Honduras (DEI)	71,141	6,685	116,091	7,269
Mexico (SAT)	32,310,902	1,759,021	37,031,107	1,859,798
Nicaragua (DGI)	139,999	23,050	25,062	153,140
Panama (DGI)	126,709	64,758	120,890	66,424
Paraguay (SET)	462,208	51,790	500,933	57,011
Peru (SUNAT)	4,369,436	297,786	4,768,062	326,661
Uruguay (DGI)	3,217,713	966,858	3,610,639	973,220

1/ Individuals who carry out business activities are considered within the category of individuals.

Question 97

Taxpayer by type of tax

In Thousands of taxpayers

	2006			2007		
	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	894.00	916.00	271.00	909.00	961.00	284.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	161,852.44	n.d.	17,923.42	167,627.45	17,923.42
Chile (SII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	464.68	963.76	440.59	513.40	1,042.46	514.27
Costa Rica (DGT)	66.00	238.29	143.92	83.00	250.26	152.55
Dominican Rep. (DGII)	24.16	34.09	24.91	37.45	45.05	30.56
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII)	117.60	447.31		124.80	509.94	
Guatemala (SAT)	476.38	170.21	53.37	566.73	187.05	59.75
Honduras (DEI)	11.35	27.97	13.17	12.57	30.98	14.36
Mexico (SAT) 1/	4,303.00	8,112.00	836.00	4,552.00	8,667.00	888.00
Nicaragua (DGI)	16.96	12.14	21.43	19.96	14.32	24.17
Panama (DGI) 2/	n.d.	n.d.	n.d.	18.00	120.09	57.13
Paraguay (SET) 3/	221.00	-	132.00	396.00	-	149.00
Peru (SUNAT) 4/	559.65	3,148.60		592.63	3,515.32	
Uruguay (DGI) 5/	n.d.	n.d.	n.d.	119.62	-	121.97

1/ (GCT) Value added tax which includes both individuals and corporations (IIT). Includes individuals with business activity. (Other) refers to the single corporate tax rate which includes both individuals and legal entities.

2/ Natural persons carrying out an activity are accounted for as individuals.

3/ According to the TMF, the statistics regarding their number and the obligations to which they are subjected, it is observed that a taxpayer is subject to two or more taxes, which explains the reason why the number of taxpayers increases when classified by tax.

4/ The income tax includes individuals and corporations, thus for purposes of the chart it is accounted for as corporate income.

5/ The data refer to active taxpayers. Within corporate income taxpayers there are individuals carrying out business activity.

Question 97

Taxpayer by type of tax

In Thousands of taxpayers

	2008			2009		
	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	915.00	936.00	282.00	922.00	932.00	289.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	18,918.32	173,003.72	18,918.32	19,164.26	178,585.53	19,164.26
Chile (SII)	n.d.	n.d.	n.d.	1,223.14	1,994.31	1,464.17
Colombia (DIAN)	620.90	1,239.03	480.44	673.52	1,316.73	533.69
Costa Rica (DGT)	94.00	290.11	166.02	92.00	300.52	163.37
Dominican Rep. (DGII)	43.81	49.87	35.98	48.78	61.80	43.54
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII)	131.70	498.53		137.20	507.72	
Guatemala (SAT)	661.22	207.05	66.80	745.53	221.44	73.71
Honduras (DEI)	13.70	32.08	15.22	14.35	32.00	15.55
Mexico (SAT) 1/	4,762.00	8,810.00	934.00	4,884.00	9,134.00	978.00
Nicaragua (DGI)	23.10	16.44	27.50	26.25	18.35	30.68
Panama (DGI) 2/	20.00	128.46	62.60	21.60	126.71	64.76
Paraguay (SET) 3/	444.00	-	162.00	491.00	-	175.00
Peru (SUNAT) 4/	648.08	3,884.72		676.97	4,219.49	
Uruguay (DGI) 5/	138.10	n.d.	135.52	145.12	n.d.	147.41

1/ (GCT) Value added tax which includes both individuals and corporations (IIT). Includes individuals with business activity. (Other) refers to the single corporate tax rate which includes both individuals and legal entities.

2/ Natural persons carrying out an activity are accounted for as individuals.

3/ According to the TME, the statistics regarding their number and the obligations to which they are subjected, it is observed that a taxpayer is subject to two or more taxes, which explains the reason why the number of taxpayers increases when classified by tax.

4/ The income tax includes individuals and corporations, thus for purposes of the chart it is accounted for as corporate income.

5/ The data refer to active taxpayers. Within corporate income taxpayers there are individuals carrying out business activity.

Question 97

Taxpayer by type of tax

In Thousands of taxpayers

	2010		
	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	914.00	907.00	290.00
Bolivia (SIN)	n.d.	n.d.	n.d.
Brazil (RFB)	20,014.80	184,337.71	20,014.80
Chile (SII)	1,275.80	2,219.58	1,586.63
Colombia (DIAN)	727.51	1,351.35	590.10
Costa Rica (DGT)	112.00	334.59	177.63
Dominican Rep. (DGII)	55.29	70.61	51.34
Ecuador (SRI)	1,321.21	24.56	131.21
El Salvador (DGII)	144.40	537.44	
Guatemala (SAT)	827.06	234.91	80.91
Honduras (DEI)	14.81	31.64	13.71
Mexico (SAT) 1/	5,025.00	9,160.00	1,065.00
Nicaragua (DGI)	29.74	20.23	34.02
Panama (DGI) 2/	23.20	120.89	66.42
Paraguay (SET) 3/	537.00	-	187.00
Peru (SUNAT) 4/	723.10	4,617.91	
Uruguay (DGI) 5/	117.56	67.72	102.13

1/ (GCT) Value added tax which includes both individuals and corporations (IIT). Includes individuals with business activity. (Other) refers to the single corporate tax rate which includes both individuals and legal entities.

2/ Natural persons carrying out an activity are accounted for as individuals.

3/ According to the TMF, the statistics regarding their number and the obligations to which they are subjected, it is observed that a taxpayer is subject to two or more taxes, which explains the reason why the number of taxpayers increases when classified by tax.

4/ The income tax includes individuals and corporations, thus for purposes of the chart it is accounted for as corporate income.

5/ The data refer to active taxpayers. Within corporate income taxpayers there are individuals carrying out business activity.

Question 115

Queries answered
In Thousands of Queries

	2006				
	FACE-FACE	TELEPHONE, CALL CENTERS	INTERNET	WRITTEN	TOTAL
Argentina (AFIP)		920.69	236.78		1,157.47
Bolivia (SIN)	391.62	86.41	1,225.36	0.85	1,704.22
Brazil (RFB)	11,262.00	5,195.00	318,831.00	231.00	335,519.00
Chile (SII)					n.d.
Colombia (DIAN)	1,986.74				n.d.
Costa Rica (DGT)					n.d.
Dominican Rep. (DGII)					n.d.
Ecuador (SRI) 1/	3,196.62			211.34	3,407.96
El Salvador (DGII)					n.d.
Guatemala (SAT)					n.d.
Honduras (DEI) 2/	154.00	65.00	0.10	0.20	219.00
Mexico (SAT)	9,761.30	n.d.	n.d.		n.d.
Nicaragua (DGI)					n.d.
Panama (DGI)					n.d.
Paraguay (SET) 3/	94.27	18.86		0.27	113.41
Peru (SUNAT) 4/	2,383.78	1,792.44			4,176.22
Uruguay (DGI) 5/					n.d.

1/ The call center was implemented in March 2008, therefore the data corresponds to the period from March through December 2008.

2/ This information is taken from monthly reports sent by the heads of regional departments and from the Taxpayer Assistance tax offices of the regional administrations and tax offices.

3/ The responsibilities were transferred from Taxpayers Service to the Collection Department and thus there are no longer exhaustive statistics.

4/ Number of visits to the tax guide.

5/ The face-face assistance includes data from regular face-to-face assistance in Montevideo offices, and extraordinary IRPF IASS assistance campaign for Montevideo and the country's inland. It does not include regular face-to-face assistance in offices of the country's inland. (Internet) access to web site+Internet virtual office. Accesses to the online service site..

Question 115

Queries answered

In Thousands of Queries

	2007				
	FACE-FACE	TELEPHONE, CALL CENTERS	INTERNET	WRITTEN	TOTAL
Argentina (AFIP)		679.51	250.55		930.06
Bolivia (SIN)	409.07	99.02	1,372.36	0.94	1,881.38
Brazil (RFB)	17,204.00	4,617.00	526,425.00	219.00	548,465.00
Chile (SII)					n.d.
Colombia (DIAN)	2,527.14	406.13			2,933.27
Costa Rica (DGT)					n.d.
Dominican Rep. (DGII)					n.d.
Ecuador (SRI) 1/	2,976.87			259.97	3,236.84
El Salvador (DGII)					n.d.
Guatemala (SAT)					n.d.
Honduras (DEI) 2/	154.00	66.00	0.40	0.20	221.00
Mexico (SAT)	9,023.60	4,228.10	451.50		13,703.20
Nicaragua (DGI)					n.d.
Panama (DGI)					n.d.
Paraguay (SET) 3/	144.73	137.59		0.11	282.43
Peru (SUNAT) 4/	2,364.88	1,730.80			4,095.68
Uruguay (DGI) 5/	245.39	277.65		0.13	523.17

1/ The call center was implemented in March 2008, therefore the data corresponds to the period from March through December 2008.

2/ This information is taken from monthly reports sent by the heads of regional departments and from the Taxpayer Assistance tax offices of the regional administrations and tax offices.

3/ The responsibilities were transferred from Taxpayers Service to the Collection Department and thus there are no longer exhaustive statistics.

4/ Number of visits to the tax guide.

5/ The face-face assistance includes data from regular face-to-face assistance in Montevideo offices, and extraordinary IRPF IASS assistance campaign for Montevideo and the country's inland. It does not include regular face-to-face assistance in offices of the country's inland. (Internet) access to web site+Internet virtual office. Accesses to the online service site..

Question 115

Queries answered
In Thousands of Queries

	2008				
	FACE-FACE	TELEPHONE, CALL CENTERS	INTERNET	WRITTEN	TOTAL
Argentina (AFIP)		776.91	279.33		1,056.24
Bolivia (SIN)	479.50	119.61	1,637.92	0.99	2,238.01
Brazil (RFB)	20,598.00	7,575.00	706,521.00	161.00	734,855.00
Chile (SII)		882.00	15.00		897.00
Colombia (DIAN)	3,243.20	400.54			3,643.74
Costa Rica (DGT)					n.d.
Dominican Rep. (DGII)	218.40	296.10	6.20		520.70
Ecuador (SRI) 1/	3,412.71	402.46	6,412.66	322.36	10,550.18
El Salvador (DGII)	266.90	313.40		0.46	580.76
Guatemala (SAT)		130.45	0.53		130.98
Honduras (DEI) 2/	155.00	69.00	0.70	0.30	232.00
Mexico (SAT)	9,391.60	4,529.60	950.30		14,871.50
Nicaragua (DGI)	111.11	17.35	0.38	0.66	129.48
Panama (DGI)	431.10	53.00	1,930.30		2,414.50
Paraguay (SET) 3/	92.67	96.97		0.08	189.73
Peru (SUNAT) 4/	2,441.54	1,744.48			4,186.03
Uruguay (DGI) 5/	190.99	249.30	2,616.40	0.27	3,056.96

1/ The call center was implemented in March 2008, therefore the data corresponds to the period from March through December 2008.

2/ This information is taken from monthly reports sent by the heads of regional departments and from the Taxpayer Assistance tax offices of the regional administrations and tax offices.

3/ The responsibilities were transferred from Taxpayers Service to the Collection Department and thus there are no longer exhaustive statistics.

4/ Number of visits to the tax guide.

5/ The face-face assistance includes data from regular face-to-face assistance in Montevideo offices, and extraordinary IRPF IASS assistance campaign for Montevideo and the country's inland. It does not include regular face-to-face assistance in offices of the country's inland. (Internet) access to web site+Internet virtual office. Accesses to the online service site..

Question 115

Queries answered
In Thousands of Queries

	2009				
	FACE-FACE	TELEPHONE, CALL CENTERS	INTERNET	WRITTEN	TOTAL
Argentina (AFIP)		668.99	329.49		998.48
Bolivia (SIN)	399.01	106.57	1,707.84	1.15	2,214.57
Brazil (RFB)	19,901.00	12,325.00	1,250,400.00	129.00	1,282,755.00
Chile (SII)		813.00	22.00		835.00
Colombia (DIAN)	2,888.11	451.63			3,339.74
Costa Rica (DGT)					n.d.
Dominican Rep. (DGII)	205.20	356.40	13.80		575.40
Ecuador (SRI) 1/	3,320.77	590.64	5,009.08	336.65	9,257.14
El Salvador (DGII)	326.40	368.20		0.30	694.90
Guatemala (SAT)	0.43	278.82	6.66		285.91
Honduras (DEI) 2/	161.00	70.00	1.00	0.30	232.00
Mexico (SAT)	8,725.60	4,749.10	2,036.80		15,511.50
Nicaragua (DGI)	111.96	12.33		0.68	124.97
Panama (DGI)	464.20	58.30	2,123.40		2,646.00
Paraguay (SET) 3/	n.d.	120.35		3.61	n.d.
Peru (SUNAT) 4/	2,404.63	1,790.78			4,195.41
Uruguay (DGI) 5/	161.41	231.79	2,968.49	0.21	3,361.90

1/ The call center was implemented in March 2008, therefore the data corresponds to the period from March through December 2008.

2/ This information is taken from monthly reports sent by the heads of regional departments and from the Taxpayer Assistance tax offices of the regional administrations and tax offices.

3/ The responsibilities were transferred from Taxpayers Service to the Collection Department and thus there are no longer exhaustive statistics.

4/ Number of visits to the tax guide.

5/ The face-face assistance includes data from regular face-to-face assistance in Montevideo offices, and extraordinary IRPF IASS assistance campaign for Montevideo and the country's inland. It does not include regular face-to-face assistance in offices of the country's inland. (Internet) access to web site+Internet virtual office. Accesses to the online service site..

Question 115

Queries answered
In Thousands of Queries

	2010				
	FACE-FACE	TELEPHONE, CALL CENTERS	INTERNET	WRITTEN	TOTAL
Argentina (AFIP)		248.00	330.99		578.99
Bolivia (SIN)	394.71	95.98	2,525.65	1.23	3,017.58
Brazil (RFB)	20,280.00	12,224.00	1,899,900.00	120.00	1,932,524.00
Chile (SII)		857.00	22.00		879.00
Colombia (DIAN)	3,270.38	539.74	441.05		4,251.16
Costa Rica (DGT)					n.d.
Dominican Rep. (DGII)	224.60	399.80	21.50		645.90
Ecuador (SRI) 1/	3,635.27	828.61	10,110.63	399.14	14,973.65
El Salvador (DGII)	285.90	305.10		0.43	591.43
Guatemala (SAT)	0.10	406.16	49.76	0.01	456.02
Honduras (DEI) 2/	173.00	71.00	0.80	0.50	245.00
Mexico (SAT)	8,969.90	4,772.90	2,631.50		16,374.30
Nicaragua (DGI)	138.73	21.00		0.84	160.57
Panama (DGI)	521.60	64.20	2,335.70		2,921.70
Paraguay (SET) 3/	n.d.	115.02		2.60	n.d.
Peru (SUNAT) 4/	2,446.64	1,661.37	386.91		4,494.92
Uruguay (DGI) 5/	155.23	198.51	3,344.18	0.16	3,698.08

1/ The call center was implemented in March 2008, therefore the data corresponds to the period from March through December 2008.

2/ This information is taken from monthly reports sent by the heads of regional departments and from the Taxpayer Assistance tax offices of the regional administrations and tax offices.

3/ The responsibilities were transferred from Taxpayers Service to the Collection Department and thus there are no longer exhaustive statistics.

4/ Number of visits to the tax guide.

5/ The face-face assistance includes data from regular face-to-face assistance in Montevideo offices, and extraordinary IRPF IASS assistance campaign for Montevideo and the country's inland. It does not include regular face-to-face assistance in offices of the country's inland. (Internet) access to web site+Internet virtual office. Accesses to the online service site..

Question 118

Databases on FAQs in Internet

In thousands of accesses

	2006	2007	2008	2009	2010
Argentina (AFIP)	n.d.	n.d.	n.d.	n.d.	n.d.
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	1,157.35	1,283.40	1,427.23	1,632.51
Chile (SII)	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	-	-	-	-	-
Dominican Rep. (DGII)	-	-	-	-	-
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	286.10
El Salvador (DGII)	-	-	-	-	-
Guatemala (SAT)	9.61	26.14	2,583.38	n.d.	n.d.
Honduras (DEI)	0.11	0.80	0.84	0.87	1.20
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	112.22	209.52
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	-	-	-	-	-
Peru (SUNAT)	-	-	-	20.64	196.63
Uruguay (DGI)	n.d.	n.d.	1,369.49	1,215.18	1,212.02

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 120

Pre-made or draft returns

In Thousands of Returns

	2006					2007				
	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAXES	CORPORATE INCOME TAXES	OTHERS	TOTAL	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAXES	CORPORATE INCOME TAXES	OTHERS	TOTAL
Argentina (AFIP)					n.d.					72.60
Bolivia (SIN)					n.d.					n.d.
Brazil (RFB)					n.d.					n.d.
Chile (SII) 1/					n.d.		1,251.00			1,251.00
Colombia (DIAN)					n.d.					n.d.
Costa Rica (DGT)					n.d.					n.d.
Dominican Rep. (DGII)					n.d.					n.d.
Ecuador (SRI)					n.d.					n.d.
El Salvador (DGII)					n.d.					n.d.
Guatemala (SAT)					n.d.					n.d.
Honduras (DEI)					n.d.					n.d.
Mexico (SAT)					n.d.		154.00			154.00
Nicaragua (DGI)					n.d.					n.d.
Panama (DGI)					n.d.					n.d.
Paraguay (SET)					n.d.					n.d.
Peru (SUNAT)					n.d.					n.d.
Uruguay (DGI)					n.d.					n.d.

1/ The pre-made VAT returns are being analyzed. The data refer to confirmed returns.

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 120

Pre-made or draft returns

In Thousands of Returns

	2008					2009				
	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAXES	CORPORATE INCOME TAXES	OTHERS	TOTAL	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAXES	CORPORATE INCOME TAXES	OTHERS	TOTAL
Argentina (AFIP)					4,214.10					4,214.10
Bolivia (SIN)					n.d.					n.d.
Brazil (RFB)					n.d.					n.d.
Chile (SII) 1/		1,268.00			1,268.00		1,312.00			1,312.00
Colombia (DIAN)					n.d.					n.d.
Costa Rica (DGT)					n.d.					n.d.
Dominican Rep. (DGII)					n.d.					524.00
Ecuador (SRI)					n.d.					n.d.
El Salvador (DGII)					n.d.					n.d.
Guatemala (SAT)					n.d.					n.d.
Honduras (DEI)					n.d.					n.d.
Mexico (SAT)		183.00			183.00		287.00			287.00
Nicaragua (DGI)					n.d.					n.d.
Panama (DGI)					n.d.					n.d.
Paraguay (SET)					n.d.					n.d.
Peru (SUNAT)					n.d.					n.d.
Uruguay (DGI)					n.d.					n.d.

1/ The pre-made VAT returns are being analyzed. The data refer to confirmed returns.

Question 120

Pre-made or draft returns

In Thousands of Returns

	2010				TOTAL
	GENERAL CONSUMPTION TAXES	INDIVIDUAL INCOME TAXES	CORPORATE INCOME TAXES	OTHERS	
Argentina (AFIP)					6,453.20
Bolivia (SIN)					n.d.
Brazil (RFB)					n.d.
Chile (SII) 1/		1,207.00			1,207.00
Colombia (DIAN)					n.d.
Costa Rica (DGT)					n.d.
Dominican Rep. (DGII)					498.00
Ecuador (SRI)					n.d.
El Salvador (DGII)		286.00			286.00
Guatemala (SAT)					n.d.
Honduras (DEI)					n.d.
Mexico (SAT)		458.00			458.00
Nicaragua (DGI)					n.d.
Panama (DGI)					n.d.
Paraguay (SET)					n.d.
Peru (SUNAT)		6,075.00			6,075.00
Uruguay (DGI)					n.d.

1/ The pre-made VAT returns are being analyzed. The data refer to confirmed returns.

Question 122

Returns filed according to support

In Thousands of Returns

	2006					2007				
	PAPER	COMPUTER SUPPORT	FILING VIA INTERNET	OTHERS	TOTAL	PAPER	COMPUTER SUPPORT	FILING VIA INTERNET	OTHERS	TOTAL
Argentina (AFIP)		348.00	13,694.00		14,042.00		362.00	13,784.00		14,146.00
Bolivia (SIN)					n.d.					n.d.
Brazil (RFB)	394.45		45,303.37		45,697.82	317.72		49,396.06		49,713.78
Chile (SII) 1/					n.d.	5,408.00		8,162.00	220.00	13,790.00
Colombia (DIAN)	8,479.15		n.d.		8,479.15	11,494.06		n.d.		11,494.06
Costa Rica (DGT)	1,224.08		15.80		1,239.88	1,287.74		16.50		1,304.24
Dominican Rep. (DGII)	828.21		131.68		959.89	972.34		300.49		1,272.83
Ecuador (SRI)	7,485.02		1,309.96		8,794.98	6,278.58		3,812.93		10,091.51
El Salvador (DGII)					n.d.					n.d.
Guatemala (SAT)	4,563.00		1,419.00		5,982.00	4,639.00		1,716.00		6,355.00
Honduras (DEI)	149.02	208.40	0.05		357.48	160.96	227.21	0.05		388.22
Mexico (SAT) 2/	5,503.80	578.30	32,855.50	17,341.30	56,278.90	4,570.80	617.00	38,339.20	15,149.30	58,676.30
Nicaragua (DGI)	1,018.58		0.07		1,018.65	1,077.61		12.77		1,090.37
Panama (DGI)					n.d.					n.d.
Paraguay (SET)	2,059.00				2,059.00	2,381.00		15.00	25.00	2,421.00
Peru (SUNAT) 3/					n.d.	864.00	3,213.00	5,847.00	3,486.00	13,410.00
Uruguay (DGI)					n.d.					n.d.

1/ Includes VAT and Income Tax returns

2/ Includes total Returns and payments, Others are bank cashier and SAT module

3/ Comp. Support: pdf telematic filing program at window, Via internet: pdf and simplified return (F621 and 1611)
Others: Easy Payment System at window (new single simplified regime)

Question 122

Returns filed according to support
In Thousands of Returns

	2008					2009				
	PAPER	COMPUTER SUPPORT	FILING VIA INTERNET	OTHERS	TOTAL	PAPER	COMPUTER SUPPORT	FILING VIA INTERNET	OTHERS	TOTAL
Argentina (AFIP)		259.00	13,576.00		13,835.00		824.00	13,541.00		14,365.00
Bolivia (SIN)					n.d.					n.d.
Brazil (RFB)	169.16		48,551.34		48,720.50	126.98		62,720.31		62,847.30
Chile (SII) 1/	5,078.00		8,873.00	285.00	14,236.00	4,421.00		9,805.00	297.00	14,523.00
Colombia (DIAN)	12,941.12		n.d.		12,941.12	13,883.23		59.83		13,943.05
Costa Rica (DGT)	1,386.95		16.86		1,403.81	1,394.79		21.46		1,416.26
Dominican Rep. (DGII)	831.17		742.23		1,573.40	936.96		1,156.33		2,093.29
Ecuador (SRI)	5,422.04		7,995.03		13,417.17	3,728.59		8,898.07		12,626.66
El Salvador (DGII)	790.90	1,960.30	161.10		2,912.30	736.80	1,905.20	302.50		2,944.50
Guatemala (SAT)	4,678.00		2,213.00		6,891.00	4,809.00		2,722.00		7,531.00
Honduras (DEI)	171.07	248.59	0.08		419.74	173.24	261.53	0.68		435.45
Mexico (SAT) 2/	3,629.10	325.90	56,522.50	15,291.40	75,768.90	2,498.80	169.00	89,212.60	14,878.50	106,758.90
Nicaragua (DGI)	1,175.51		30.75		1,206.26	1,203.49		46.61		1,250.10
Panama (DGI)	46.70	440.20	508.15		995.30	23.60	336.20	744.80		1,104.70
Paraguay (SET)	3,305.00		47.00	30.00	3,383.00	3,874.00		122.00	12.00	4,008.00
Peru (SUNAT) 3/	668.00	2,635.00	7,466.00	3,834.00	14,603.00	527.00	2,313.00	8,774.00	4,171.00	15,785.00
Uruguay (DGI)	20.47	372.24	238.74		631.46	10.85	498.55	245.07		754.47

1/ Includes VAT and Income Tax returns

2/ Includes total Returns and payments, Others are bank cashier and SAT module

3/ Comp. Support: pdt telematic filing program at window, Via internet: pdt and simplified return (F621 and 1611)
Others: Easy Payment System at window (new single simplified regime)

Question 122

Returns filed according to support

In Thousands of Returns

	2010				TOTAL
	PAPER	COMPUTER SUPPORT	FILING VIA INTERNET	OTHERS	
Argentina (AFIP)		133.00	12,030.00		12,163.00
Bolivia (SIN)					n.d.
Brazil (RFB)	65.65		76,872.75		76,938.40
Chile (SII) 1/	3,958.00		10,459.00	407.00	14,824.00
Colombia (DIAN)	15,799.06		182.32		15,981.38
Costa Rica (DGT)	1,449.24		19.29		1,468.53
Dominican Rep. (DGII)	843.85		1,699.20		2,543.05
Ecuador (SRI)	2,962.66		10,103.88		13,066.54
El Salvador (DGII)	710.40	1,946.10	373.40		3,029.90
Guatemala (SAT)	4,988.00		3,006.00		7,994.00
Honduras (DEI)	168.69	277.00	2.35		448.04
Mexico (SAT) 2/	1,906.30	96.50	88,236.00	14,361.40	104,600.20
Nicaragua (DGI)	1,251.61		74.57		1,326.17
Panama (DGI)	11.60	346.30	779.80		1,137.70
Paraguay (SET)	4,413.00		333.00	50.00	4,796.00
Peru (SUNAT) 3/	202.00	2,052.00	10,189.00	3,729.00	16,172.00
Uruguay (DGI)	4.34	564.57	267.11		836.01

1/ Includes VAT and Income Tax returns

2/ Includes total Returns and payments, Others are bank cashier and SAT module

3/ Comp. Support: pdt telematic filing program at window, Via internet: pdt and simplified return (F621 and 1611)
Others: Easy Payment System at window (new single simplified regime)

Question 132

Returns filed according to type of tax

In Thousands of Returns

	2006					2007				
	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	OTHERS	TOTAL	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	OTHERS	TOTAL
Argentina (AFIP)	11,277.00	993.00	287.00	957.00	13,514.00	11,322.00	987.00	284.00	994.00	13,587.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)		23,697.45	4,250.49	17,355.43	45,303.37		25,128.42	4,957.15	19,310.49	49,396.06
Chile (SII) 1/	11,084.00	2,132.00		925.00	14,141.00	11,582.00	2,292.00		988.00	14,862.00
Colombia (DIAN)	2,192.63	858.24	265.15	5,163.12	8,479.15	2,408.18	792.71	279.18	8,014.00	11,494.06
Costa Rica (DGT)	701.70	352.90		185.30	1,239.90	738.10	372.50		193.70	1,304.30
Dominican Rep. (DGII)	410.74	40.64	35.63	482.89	969.89	513.82	48.58	41.20	669.24	1,272.83
Ecuador (SRI)	6,638.73	281.68	84.67	1,592.19	8,597.27	7,544.59	318.48	94.53	1,750.84	9,708.44
El Salvador (DGII)					n.d.					n.d.
Guatemala (SAT)	2,600.00	33.00	148.00	3,201.00	5,982.00	2,848.00	35.00	151.00	3,321.00	6,355.00
Honduras (DEI)	239.79	27.97	13.17	76.60	357.52	260.18	30.98	14.36	82.75	388.27
Mexico (SAT)					n.d.	2,742.43	1,055.03		3,917.53	7,714.98
Nicaragua (DGI)	170.23	17.91	11.48	767.77	967.39	191.11	18.67	12.70	872.70	1,095.17
Panama (DGI)					n.d.	166.30	129.40	53.50	511.70	860.90
Paraguay (SET)	1,798.00		53.00	208.00	2,059.00	2,121.00		89.00	211.00	2,421.00
Peru (SUNAT) 2/	6,630.00	171.00	414.00	3,208.00	10,423.00	6,940.00	146.00	437.00	3,486.00	11,009.00
Uruguay (DGI)					n.d.					n.d.

1/ Form number F29 is for general consumption tax. Individual and Corporate Income Taxes show the number of taxpayers with F22 return and under Others are returns F50, F15, F24 and 24.1

2/ CIT: corresponds to returns of 3rd Category Income, Others: single simplified regime

Question 132

Returns filed according to type of tax

In Thousands of Returns

	2008					2009				
	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	OTHERS	TOTAL	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	OTHERS	TOTAL
Argentina (AFIP)	11,109.00	980.00	281.00	998.00	13,368.00	11,120.00	946.00	268.00	799.00	13,133.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)		26,507.07	4,202.56	17,841.71	48,551.34		29,338.49	1,938.16	31,443.66	62,720.31
Chile (SII) 1/	11,961.00	2,357.00		1,092.00	15,410.00	12,177.00	2,423.00		913.00	15,513.00
Colombia (DIAN)	2,590.81	1,045.87	299.30	8,943.63	12,879.60	2,737.17	1,177.98	310.79	9,711.49	13,877.41
Costa Rica (DGT)	792.70	405.60		205.60	1,403.90	783.70	422.20		210.30	1,416.20
Dominican Rep. (DGII)	687.72	49.60	43.09	792.98	1,573.40	1,006.08	78.73	53.47	955.01	2,093.29
Ecuador (SRI)	10,098.79	384.79	127.31	2,207.99	12,818.89	9,352.60	461.06	133.31	2,078.35	12,025.32
El Salvador (DGII)	1,223.20	533.80		1,155.30	2,912.30	1,185.00	592.90		1,166.60	2,944.50
Guatemala (SAT)	3,091.00	55.00	149.00	3,596.00	6,891.00	3,350.00	69.00	177.00	3,935.00	7,531.00
Honduras (DEI)	284.45	32.08	14.36	88.07	418.97	300.56	32.00	15.55	87.47	435.58
Mexico (SAT)	6,690.12	9,763.54		4,161.72	20,615.39	21,408.10	21,210.82		4,883.43	47,502.35
Nicaragua (DGI)	210.20	19.20	13.30	972.54	1,215.24	213.32	18.67	13.69	1,015.24	1,260.92
Panama (DGI)	192.70	126.20	58.60	617.70	995.30	211.30	120.80	60.50	711.90	1,104.70
Paraguay (SET)	2,859.00		112.00	412.00	3,383.00	3,329.00		123.00	556.00	4,008.00
Peru (SUNAT) 2/	7,477.00	168.00	473.00	3,834.00	11,952.00	7,965.00	162.00	491.00	4,204.00	12,822.00
Uruguay (DGI)	312.74	99.36	91.80	174.33	678.23	322.59	118.16	93.18	224.64	758.57

1/ Form number F29 is for general consumption tax. Individual and Corporate Income Taxes show the number of taxpayers with F22 return and under Others are returns F50, F15, F24 and 24.1

2/ CIT: corresponds to returns of 3rd Category Income, Others: single simplified regime

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 132

Returns filed according to type of tax

In Thousands of Returns

	2010				
	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	OTHERS	TOTAL
Argentina (AFIP)	10,737.00	531.00	149.00	465.00	11,882.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)		27,424.89	1,576.47	47,871.39	76,872.75
Chile (SII) 1/	12,462.00	2,458.00		1,183.00	16,103.00
Colombia (DIAN)	2,918.23	1,220.21	334.50	11,415.40	15,888.34
Costa Rica (DGT)	823.60	433.20		211.70	1,468.50
Dominican Rep. (DGII)	1,209.24	96.07	62.01	1,175.72	2,543.05
Ecuador (SRI)	9,583.43	135.48	543.90	2,119.59	12,382.44
El Salvador (DGII)	1,221.30	589.30		1,238.00	3,048.60
Guatemala (SAT)	3,593.00	82.00	179.00	4,140.00	7,994.00
Honduras (DEI)	311.87	31.64	13.71	91.22	448.44
Mexico (SAT)	21,618.55	17,455.43		4,972.43	44,046.41
Nicaragua (DGI)	215.78	17.81	12.83	1,043.84	1,290.26
Panama (DGI)	231.30	111.90	61.40	732.90	1,137.70
Paraguay (SET)	3,885.00		162.00	748.00	4,796.00
Peru (SUNAT) 2/	8,406.00	156.00	485.00	4,475.00	13,522.00
Uruguay (DGI)	341.61	116.36	99.81	280.34	838.13

1/ Form number F29 is for general consumption tax. Individual and Corporate Income Taxes show the number of taxpayers with F22 return and under Others are returns F50, F15, F24 and 24.1

2/ CIT: corresponds to returns of 3rd Category Income, Others: single simplified regime

Question 134

Nonfilers

In Thousands of taxpayers

	2006			2007		
	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	2,334.04	n.d.	n.d.	3,741.96
Chile (SII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	26.75	31.23		24.68	25.09	
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	158.12	4.79	56.35	154.56	5.00	59.62
El Salvador (DGII)	31.17	42.26		34.61	45.45	
Guatemala (SAT)	n.d.	n.d.		n.d.	n.d.	
Honduras (DEI) 1/	0.51	4.40	1.38	0.57	4.48	1.39
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	4.38	1.93	n.d.	5.89	2.63
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	-	n.d.	194.00	-	n.d.
Peru (SUNAT)		n.d.			568.11	
Uruguay (DGI)	n.d.	-	n.d.	n.d.	-	n.d.

1/ The data include large, medium and small taxpayers.

Question 134

Nonfilers

In Thousands of taxpayers

	2008			2009		
	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	4,283.80	n.d.	n.d.	5,244.61
Chile (SII)	111.00	n.d.	n.d.	161.00	2.30	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	24.98	14.39		25.32	24.19	
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	200.84	19.41	63.03	262.67	21.61	69.67
El Salvador (DGII)	33.92	51.44		42.97	83.10	
Guatemala (SAT)	126.00	159.00		103.00	123.00	
Honduras (DEI) 1/	0.83	5.46	1.58	0.67	5.97	1.65
Mexico (SAT)	n.d.	2,238.00	333.00	1,982.00	2,516.00	463.00
Nicaragua (DGI)	n.d.	8.14	3.66	n.d.	11.03	5.01
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	198.00	-	n.d.	205.00	-	n.d.
Peru (SUNAT)		493.97			544.23	
Uruguay (DGI)	31.60	5.42	26.29	54.73	7.86	41.25

1/ The data include large, medium and small taxpayers.

Question 134

Nonfilers

In Thousands of taxpayers

	2010		
	GENERAL CONSUMPTION TAX	INDIVIDUAL INCOME TAX	CORPORATE INCOME TAX
Argentina (AFIP)	440.30	164.80	88.30
Bolivia (SIN)	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.
Chile (SII)	188.00	3.20	10.10
Colombia (DIAN)	n.d.	n.d.	n.d.
Costa Rica (DGT)	26.91	n.d.	
Dominican Rep. (DGII)	23.44	9.02	18.17
Ecuador (SRI)	435.34	20.27	79.22
El Salvador (DGII)	41.46	n.d.	
Guatemala (SAT)	108.00	138.00	
Honduras (DEI) 1/	0.59	6.28	3.58
Mexico (SAT)	1,771.00	2,511.00	497.00
Nicaragua (DGI)	n.d.	15.20	7.27
Panama (DGI)	n.d.	n.d.	n.d.
Paraguay (SET)	210.00	-	n.d.
Peru (SUNAT)		528.74	
Uruguay (DGI)	51.92	12.92	37.26

1/ The data include large, medium and small taxpayers.

Question 138

Selection criteria for examination

In percentages

	INFORMATION CROSSCHECKS	SELECTION BASED ON TAXPAYER OBJECTIVE ELEMENTS	SELECTION BASED ON ECONOMIC SECTORIAL REPORTS	SELECTION BASED ON RANDOM CRITERIA	SELECTION ACCORDING TO AUDITOR'S PROPOSAL	OTHERS	TOTAL
Argentina (AFIP)	49.72	23.41	11.20		15.41	0.25	100.00
Bolivia (SIN)	76.13	2.08	1.58	20.19	0.02		100.00
Brazil (RFB)		87.66				12.34	100.00
Chile (SII)	98.58	1.42					100.00
Colombia (DIAN)	86.98	12.63	0.39				100.00
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	97.04	2.84	0.12		n.d.		100.00
Ecuador (SRI)	98.72				0.96	0.32	100.00
El Salvador (DGII)	44.43	37.06			17.56	0.94	100.00
Guatemala (SAT)	67.81	29.56	2.64				100.00
Honduras (DEI)	4.00	20.00			31.00	45.00	100.00
Mexico (SAT)	92.53	1.40	1.12	0.00	0.11	4.84	100.00
Nicaragua (DGI)	80.17	6.67		7.29	3.64	2.22	100.00
Panama (DGI)	27.78	10.14		10.39	4.59	47.10	100.00
Paraguay (SET)						100.00	100.00
Peru (SUNAT)	1.20	24.22	13.03	0.12	0.80	60.63	100.00
Uruguay (DGI)	32.68	39.53	7.88		19.31	0.60	100.00

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 172

For registration and invoicing control (field audit)

	2006				2007			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	79,913	78,037	454.33	224.23	79,085	77,877	397.83	214.92
Bolivia (SIN)	1,014	534	91.18	47.12	1,540	812	167.90	74.49
Brazil (RFB)	21,934	21,270	54,442.60	n.d.	23,739	23,358	81,429.53	n.d.
Chile (SII)	290,022	179,104	n.d.	n.d.	302,017	196,091	4,293.00	2,910.00
Colombia (DIAN)	17,427	6,645	n.d.	n.d.	44,159	16,082	n.d.	n.d.
Costa Rica (DGT) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	197,640	90,798	61.62	n.d.	320,561	231,557	67.11	n.d.
El Salvador (DGII) 3/	721	551	0.01	0.01	648	449	0.07	0.07
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	28,843	n.d.	n.d.
Mexico (SAT) 4/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI) 5/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	54	54	0.13	0.05	91	91	0.16	0.07
Paraguay (SET) 6/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 7/	15,285	12,736	362.59	14.83	9,289	7,868	343.31	16.77
Uruguay (DGI) 8/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There are no particular data since these are massive examinations..

2/ Taxpayers verified due to Formal Duties, Closure of Establishment, Visits to Taxpayer Domiciles and Verification of Fiscal Vouchers..

3/ The number of actions correspond to cases closed every year.The Number of Taxpayers corresponds to the total number of taxpayers which were subjected to actions.

4/ Field examination includes all examination acts of the Annual Operational Subprogram, the number of taxpayers is unique starting with the number of previous actions, the modified debt are more virtual collected figures, the modified and collected debt are collected figures. Starting in 2008, Large Taxpayer (AGGC) information is included (does not include foreign trade).

5/ Corresponds to Intensive Actions which include integral reviews..

6/ To date, there are no field audits; that is, at administrative headquarters, there are only interventions of facilities for suspension and inventory.

7/ These are data from formal and partial verifications. All verifications are considered except for refunds and nonlegal issues. Such aspects as induced, rectifying payments and values issued are considered. Such aspects as induced, rectifying payment and values issued are considered. Consideration is given only to the concept of induced payments..

8/ Includes formal controls carried out by the Examination Division.

Question 172

For registration and invoicing control (field audit)

	2008				2009			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	80,667	78,208	477.45	254.41	78,996	77,019	500.13	155.01
Bolivia (SIN)	1,943	1,024	264.11	76.06	1,472	776	703.38	121.32
Brazil (RFB)	31,218	29,743	67,429.85	n.d.	24,669	24,107	82,598.79	n.d.
Chile (SII)	309,309	194,085	5,082.00	3,056.00	328,322	218,590	4,538.00	3,354.00
Colombia (DIAN)	47,575	13,006	n.d.	n.d.	35,215	10,210	n.d.	n.d.
Costa Rica (DGT) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	414,071	290,224	93.73	n.d.	371,523	229,438	75.66	n.d.
El Salvador (DGII) 3/	891	549	0.01	0.01	1,009	600	0.04	0.04
Guatemala (SAT)	201,686	57,005	n.d.	n.d.	204,824	60,688	n.d.	n.d.
Honduras (DEI)	n.d.	25,929	n.d.	n.d.	n.d.	53,104	6.60	n.d.
Mexico (SAT) 4/	90,971	73,477	60,423.03	31,340.87	85,619	70,006	71,500.22	34,944.38
Nicaragua (DGI) 5/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	93	93	0.23	0.09	127	127	0.48	0.25
Paraguay (SET) 6/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 7/	7,167	5,818	340.24	17.84	6,183	5,022	333.37	26.30
Uruguay (DGI) 8/	3,162	n.d.	n.d.	n.d.	3,758	n.d.	n.d.	n.d.

1/ There are no particular data since these are massive examinations..

2/ Taxpayers verified due to Formal Duties, Closure of Establishment, Visits to Taxpayer Domiciles and Verification of Fiscal Vouchers..

3/ The number of actions correspond to cases closed every year. The Number of Taxpayers corresponds to the total number of taxpayers which were subjected to actions.

4/ Field examination includes all examination acts of the Annual Operational Subprogram, the number of taxpayers is unique starting with the number of previous actions, the modified debt are more virtual collected figures, the modified and collected debt are collected figures. Starting in 2008, Large Taxpayer (AGGC) information is included (does not include foreign trade).

5/ Corresponds to Intensive Actions which include integral reviews..

6/ To date, there are no field audits; that is, at administrative headquarters, there are only interventions of facilities for suspension and inventory.

7/ These are data from formal and partial verifications. All verifications are considered except for refunds and nonlegal issues. Such aspects as induced, rectifying payments and values issued are considered. Such aspects as induced, rectifying payment and values issued are considered. Consideration is given only to the concept of induced payments..

8/ Includes formal controls carried out by the Examination Division.

Question 172

For registration and invoicing control (field audit)

	2010			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	80,481	78,632	665.46	322.06
Bolivia (SIN)	1,608	844	1,070.98	115.69
Brazil (RFB)	23,761	23,198	84,102.39	n.d.
Chile (SII)	330,380	225,524	4,378.00	3,376.00
Colombia (DIAN)	23,116	6,948	n.d.	n.d.
Costa Rica (DGT) 1/	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII) 2/	6,122	6,122	n.d.	n.d.
Ecuador (SRI)	206,175	159,290	31.48	n.d.
El Salvador (DGII) 3/	208	180	0.01	0.01
Guatemala (SAT)	161,941	62,826	n.d.	n.d.
Honduras (DEI)	n.d.	36,189	11.90	n.d.
Mexico (SAT) 4/	86,499	75,313	93,255.21	38,817.96
Nicaragua (DGI) 5/	1,773	1,249	1,124.00	105.10
Panama (DGI)	153	153	0.79	0.42
Paraguay (SET) 6/	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 7/	6,338	5,218	1,271.06	25.96
Uruguay (DGI) 8/	4,460	n.d.	n.d.	n.d.

1/ There are no particular data since these are massive examinations..

2/ Taxpayers verified due to Formal Duties, Closure of Establishment, Visits to Taxpayer Domiciles and Verification of Fiscal Vouchers..

3/ The number of actions correspond to cases closed every year. The Number of Taxpayers corresponds to the total number of taxpayers which were subjected to actions.

4/ Field examination includes all examination acts of the Annual Operational Subprogram, the number of taxpayers is unique starting with the number of previous actions, the modified debt are more virtual collected figures, the modified and collected debt are collected figures. Starting in 2008, Large Taxpayer (AGGC) information is included (does not include foreign trade).

5/ Corresponds to Intensive Actions which include integral reviews..

6/ To date, there are no field audits; that is, at administrative headquarters, there are only interventions of facilities for suspension and inventory.

7/ These are data from formal and partial verifications. All verifications are considered except for refunds and nonlegal issues. Such aspects as induced, rectifying payments and values issued are considered. Such aspects as induced, rectifying payment and values issued are considered. Consideration is given only to the concept of induced payments..

8/ Includes formal controls carried out by the Examination Division.

Question 173

For massive office examinations (based on information crosschecks)

	2006				2007			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	78,039	54,062	344.64	54.78	66,755	52,650	285.25	46.38
Bolivia (SIN)	6,321	3,900	309.99	65.42	6,347	3,915	374.70	40.37
Brazil (RFB)	114,600	n.d.	2,695.34	n.d.	376,186	n.d.	8,921.23	n.d.
Chile (SII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	159,254.00	114,295.00
Colombia (DIAN)	83,936	28,859	n.d.	n.d.	28,552	9,102	n.d.	n.d.
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	6,521	n.d.	52.33	n.d.	14,223	n.d.	70.01	n.d.
El Salvador (DGII) 3/	5,840	5,366	11.80	9.74	4,878	4,664	20.84	10.60
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT) 4/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI) 5/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	500	500	4.00	2.50
Paraguay (SET) 6/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 7/	90,832	70,573	69.82	43.34	97,915	86,268	65.66	32.64
Uruguay (DGI) 8/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ They are usually abbreviated documentary or face-to-face verifications.

2/ Includes Examination Centers, Internal Examination sections, Local administrations and Internal Examination, Large Taxpayers Management. Includes surcharges and Interest. In 2006, 2007 and 2008 massive examination was decentralized, for which reason the related collection figures are not available.

3/ The Number of actions are those corresponding to cases closed every year. The Number of Taxpayers corresponds to the total of taxpayers subjected to actions

4/ Massive examination includes examination actions mentioned above, except for Verifications of Issuance of Fiscal, Foreign Trade Vouchers, and their respective figures. Starting in 2008, includes information on Large Taxpayers (AGGC)

5/ Applies to extensive actions.

6/ Internal controls cannot be considered massive controls since they relate to investigations that even conclude in assessments and application of sanctions. Therefore notifications and operations are included as data.

7/ Deals with notification of inconsistencies by letter and the resulting payment. All letters and notices are considered except those issued for debt balances. The induced and rectifying payment concepts are considered. Only the induced payment concept is considered.

8/ This chart includes massive actions of Collection and Internal Divisions, and: Operations, Credit Certificates, Special Certificates seasonal Guarantee, Files and other actions that are not considered audits, conducted by the Examination Division The data on the modified debt only correspond to actions of the Examination Division, and no interest or sanctions are included for 2008.

Question 173

For massive office examinations (based on information crosschecks)

	2008				2009			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	60,789	49,910	389.96	61.85	45,915	40,486	290.31	97.24
Bolivia (SIN)	6,165	3,808	218.21	45.45	11,900	7,338	187.19	52.08
Brazil (RFB)	480,490	n.d.	9,651.35	n.d.	409,764	n.d.	6,300.15	n.d.
Chile (SII) 1/	363,850	363,850	183,230.00	120,114.00	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	29,530	8,793	n.d.	n.d.	53,170	13,819	n.d.	n.d.
Costa Rica (DGT)	1,708	1,708	2,086.20	n.d.	1,225	1,225	1,560.30	n.d.
Dominican Rep. (DGII) 2/	n.d.	n.d.	n.d.	n.d.	30,320	5,929	614.38	166.15
Ecuador (SRI)	27,974	13,366	51.10	n.d.	22,422	20,138	45.77	n.d.
El Salvador (DGII) 3/	3,943	3,679	11.09	5.75	3,348	3,046	17.57	5.19
Guatemala (SAT)	15,192	9,347	n.d.	n.d.	20,068	9,542	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT) 4/	71,038	55,176	33,933.95	17,974.19	65,913	51,913	37,626.31	19,972.50
Nicaragua (DGI) 5/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	700	700	3.00	1.90	550	550	3.50	2.30
Paraguay (SET) 6/	n.d.	n.d.	n.d.	n.d.	n.d.	641	n.d.	n.d.
Peru (SUNAT) 7/	78,246	73,330	80.48	25.09	109,754	99,137	94.83	31.62
Uruguay (DGI) 8/	60,050	n.d.	442.44	n.d.	89,506	n.d.	413.19	n.d.

1/ They are usually abbreviated documentary or face-to-face verifications.

2/ Includes Examination Centers, Internal Examination sections, Local administrations and Internal Examination, Large Taxpayers Management. Includes surcharges and Interest. In 2006, 2007 and 2008 massive examination was decentralized, for which reason the related collection figures are not available.

3/ The Number of actions are those corresponding to cases closed every year. The Number of Taxpayers corresponds to the total of taxpayers subjected to actions

4/ Massive examination includes examination actions mentioned above, except for Verifications of Issuance of Fiscal, Foreign Trade Vouchers, and their respective figures. Starting in 2008, includes information on Large Taxpayers (AGGC)

5/ Applies to extensive actions.

6/ Internal controls cannot be considered massive controls since they relate to investigations that even conclude in assessments and application of sanctions. Therefore notifications and operations are included as data.

7/ Deals with notification of inconsistencies by letter and the resulting payment. All letters and notices are considered except those issued for debt balances. The induced and rectifying payment concepts are considered. Only the induced payment concept is considered.

8/ This chart includes massive actions of Collection and Internal Divisions, and: Operations, Credit Certificates, Special Certificates seasonal Guarantee, Files and other actions that are not considered audits, conducted by the Examination Division The data on the modified debt only correspond to actions of the Examination Division, and no interest or sanctions are included for 2008.

Question 173

For massive office examinations (based on information crosschecks)

	2010			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	95,843	74,500	838.37	229.84
Bolivia (SIN)	9,376	5,773	289.29	45.42
Brazil (RFB)	537,967	n.d.	7,330.78	n.d.
Chile (SII) 1/	565,373	565,373	224,764.00	174,955.00
Colombia (DIAN)	32,249	8,676	n.d.	n.d.
Costa Rica (DGT)	1,633	1,633	2,245.73	n.d.
Dominican Rep. (DGII) 2/	31,845	5,261	2,121.34	131.25
Ecuador (SRI)	30,428	19,352	46.87	n.d.
El Salvador (DGII) 3/	5,968	5,383	32.49	13.26
Guatemala (SAT)	8,842	5,739	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.
Mexico (SAT) 4/	67,391	57,820	38,237.77	16,435.74
Nicaragua (DGI) 5/	119,202	119,202	7.70	6.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET) 6/	n.d.	3,081	n.d.	n.d.
Peru (SUNAT) 7/	111,321	102,193	86.93	32.67
Uruguay (DGI) 8/	90,556	n.d.	152.96	n.d.

1/ They are usually abbreviated documentary or face-to-face verifications.

2/ Includes Examination Centers, Internal Examination sections, Local administrations and Internal Examination, Large Taxpayers Management. Includes surcharges and interest. In 2006, 2007 and 2008 massive examination was decentralized, for which reason the related collection figures are not available.

3/ The Number of actions are those corresponding to cases closed every year. The Number of Taxpayers corresponds to the total of taxpayers subjected to actions

4/ Massive examination includes examination actions mentioned above, except for Verifications of Issuance of Fiscal, Foreign Trade Vouchers, and their respective figures. Starting in 2008, includes information on Large Taxpayers (AGGC)

5/ Applies to extensive actions.

6/ Internal controls cannot be considered massive controls since they relate to investigations that even conclude in assessments and application of sanctions. Therefore notifications and operations are included as data.

7/ Deals with notification of inconsistencies by letter and the resulting payment. All letters and notices are considered except those issued for debt balances. The induced and rectifying payment concepts are considered. Only the induced payment concept is considered.

8/ This chart includes massive actions of Collection and Internal Divisions, and: Operations, Credit Certificates, Special Certificates seasonal Guarantee, Files and other actions that are not considered audits, conducted by the Examination Division. The data on the modified debt only correspond to actions of the Examination Division, and no interest or sanctions are included for 2008.

Question 174

For examinations

	2006				2007			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	22,835	20,319	4,048.09	733.37	21,044	19,212	3,166.16	743.18
Bolivia (SIN)	117	95	1,132.28	67.78	112	91	1,061.78	75.58
Brazil (RFB)	21,934	21,270	54,442.60	n.d.	23,739	23,358	81,429.53	n.d.
Chile (SII) 1/	9,607	9,607	n.d.	n.d.	9,386	9,386	122,868.00	40,063.00
Colombia (DIAN)	193,209	43,669	n.d.	n.d.	149,950	33,762	n.d.	n.d.
Costa Rica (DGT)	914	914	50,446.00	n.d.	827	827	34,785.80	n.d.
Dominican Rep. (DGII)	354	300	1,752.80	n.d.	261	214	2,105.96	713.40
Ecuador (SRI)	419	303	131.18	n.d.	227	154	203.31	n.d.
El Salvador (DGII) 2/	182	177	6.56	0.40	251	221	29.74	1.83
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	135	812.10	n.d.
Mexico (SAT) 3/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	254	254	13.33	1.15	191	191	5.76	0.37
Paraguay (SET) 4/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 5/	4,129	3,478	5,857.74	233.57	3,170	2,537	5,533.60	419.98
Uruguay (DGI) 6/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ In-depth audits are being considered here.

2/ The number of actions are those corresponding to cases closed every year. The Number of Taxpayers corresponds to the total of taxpayers subjected to actions.

3/ Integral examination includes examination actions considered substantial in 2011. Information on Large Taxpayers (AGGC) is included as of 2008..

4/ They are not carried out, only specific and internal controls are carried out (the latter is not done by examination).

5/ These are in-depth and complete actions, since the partial ones are in the first chart. All audits are considered. The induced payment, rectifications and values issued are considered. Only the induced payment concept is considered.

6/ The modified debt for 2008 does not include interest and sanctions.

Question 174

For examinations

	2008				2009			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	20,996	19,400	3,528.41	693.68	21,230	20,009	3,855.15	1,161.70
Bolivia (SIN)	121	98	1,562.56	78.50	93	75	2,317.40	68.94
Brazil (RFB)	31,218	29,743	67,429.85	n.d.	24,669	24,107	82,598.79	n.d.
Chile (SII) 1/	8,389	8,389	166,119.00	46,557.00	7,852	7,852	148,837.00	38,075.00
Colombia (DIAN)	164,621	33,785	n.d.	n.d.	207,493	41,849	n.d.	n.d.
Costa Rica (DGT)	813	813	90,077.00	n.d.	742	742	20,695.50	n.d.
Dominican Rep. (DGII)	232	187	758.88	516.70	342	274	3,969.17	550.00
Ecuador (SRI)	673	279	450.42	n.d.	775	403	468.87	n.d.
El Salvador (DGII) 2/	188	163	24.75	2.61	320	277	21.57	3.95
Guatemala (SAT)	5,312	2,912	n.d.	n.d.	5,369	3,487	n.d.	n.d.
Honduras (DEI)	n.d.	183	1,620.20	n.d.	n.d.	146	1,144.80	n.d.
Mexico (SAT) 3/	30,343	25,872	47,427.30	23,890.20	31,616	26,838	58,561.72	26,545.38
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	193	193	16.23	0.79	277	277	16.19	8.72
Paraguay (SET) 4/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 5/	3,254	2,564	5,647.67	385.40	2,950	2,227	6,839.58	240.68
Uruguay (DGI) 6/	1,234	n.d.	2,708.00	n.d.	1,397	n.d.	3,097.00	n.d.

1/ In-depth audits are being considered here.

2/ The number of actions are those corresponding to cases closed every year. The Number of Taxpayers corresponds to the total of taxpayers subjected to actions.

3/ Integral examination includes examination actions considered substantial in 2011. Information on Large Taxpayers (AGGC) is included as of 2008..

4/ They are not carried out, only specific and internal controls are carried out (the latter is not done by examination).

5/ These are in-depth and complete actions, since the partial ones are in the first chart. All audits are considered. The induced payment, rectifications and values issued are considered. Only the induced payment concept is considered.

6/ The modified debt for 2008 does not include interest and sanctions.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 174

For examinations

	2010			
	NUMBER OF ACTIONS	NUMBER OF TAXPAYERS	MODIFIED DEBT (MILLIONS OF LOCAL CURRENCY)	MODIFIED AND COLLECTED DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	19,623	18,396	4,401.67	1,091.04
Bolivia (SIN)	68	52	1,233.25	36.72
Brazil (RFB)	23,761	23,198	84,102.39	n.d.
Chile (SII) 1/	7,693	7,693	156,696.00	35,622.00
Colombia (DIAN)	178,112	38,373	n.d.	n.d.
Costa Rica (DGT)	635	635	84,977.96	n.d.
Dominican Rep. (DGII)	301	268	3,400.30	457.73
Ecuador (SRI)	759	626	302.68	n.d.
El Salvador (DGII) 2/	687	572	56.87	10.11
Guatemala (SAT)	6,967	4,789	n.d.	n.d.
Honduras (DEI)	n.d.	175	1,544.60	n.d.
Mexico (SAT) 3/	31,259	26,465	86,419.84	35,681.32
Nicaragua (DGI)	769	165	128.00	6.40
Panama (DGI)	413	413	42.84	24.15
Paraguay (SET) 4/	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT) 5/	2,417	1,738	5,374.99	344.92
Uruguay (DGI) 6/	1,545	n.d.	4,635.00	n.d.

1/ In-depth audits are being considered here.

2/ The number of actions are those corresponding to cases closed every year. The Number of Taxpayers corresponds to the total of taxpayers subjected to actions.

3/ Integral examination includes examination actions considered substantial in 2011. Information on Large Taxpayers (AGGC) is included as of 2008..

4/ They are not carried out, only specific and internal controls are carried out (the latter is not done by examination).

5/ These are in-depth and complete actions, since the partial ones are in the first chart. All audits are considered. The induced payment, rectifications and values issued are considered. Only the induced payment concept is considered.

6/ The modified debt for 2008 does not include interest and sanctions.

Question 180

Delinquent debt registered and recovered

	2006				2007			
	DELINQUENT DEBT REGISTERED IN THE YEAR		DELINQUENT DEBT RECOVERED AND/OR SETTLED IN THE YEAR		DELINQUENT DEBT REGISTERED IN THE YEAR		DELINQUENT DEBT RECOVERED AND/OR SETTLED IN THE YEAR	
	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NÚMERO DE CONTRIBUYENTES	IMPORTE (MILLONES DE LA MONEDA LOCAL)	NÚMERO DE CONTRIBUYENTES	IMPORTE (MILLONES DE LA MONEDA LOCAL)
Argentina (AFIP)	146,675	3,969.00	67,318	562.00	141,534	3,991.00	75,984	519.00
Bolivia (SIN) 1/	13,644	1,946.30	n.d.	95.00	22,662	2,418.10	n.d.	152.60
Brazil (RFB) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	n.d.	n.d.	n.d.	n.d.	n.d.	304,203.00	n.d.	303,630.00
Colombia (DIAN)	n.d.	n.d.	n.d.	2,599,047.00	n.d.	n.d.	n.d.	2,192,511.00
Costa Rica (DGT)	1,126	3,332.80	1,962	1,430.50	1,108	4,463.50	1,064	812.90
Dominican Rep. (DGII) 3/	n.d.	n.d.	n.d.	n.d.	727	1,159.25	n.d.	212.24
Ecuador (SRI)	n.d.	271.99	n.d.	57.93	n.d.	366.29	n.d.	90.22
El Salvador (DGII)	9,239	37.24	8,894	10.22	10,933	26.67	10,297	12.10
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	6	7.50	2	0.00	8	14.30	1	8.70
Mexico (SAT)	258,706	138,527.74	n.d.	10,187.50	349,131	167,335.15	n.d.	12,509.90
Nicaragua (DGI)	45,922	861.39	7,674	612.53	40,569	1,041.32	6,975	930.61
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	1,997	222,274.47	1,650	14,671.15	819	171,118.59	433	2,875.96
Peru (SUNAT)	n.d.	5,874.09	n.d.	1,718.44	n.d.	3,522.82	n.d.	2,502.18
Uruguay (DGI) 4/	1,899	10,659.00	n.d.	n.d.	2,280	22,535.00	296	97.00

1/ Under number of taxpayers there appears the number of bills of charges for initiating the tax execution, for which reason the same taxpayer may have several collection bills.

2/ There is no information since the executive collection action is under the responsibility of the Attorney General's Office of the National Treasury (PGHN).

3/ Only includes debts under Enforced Collection.

4/ 4/ Partial data, only from Montevideo.

Question 180

Delinquent debt registered and recovered

	2008				2009			
	DELINQUENT DEBT REGISTERED IN THE YEAR		DELINQUENT DEBT RECOVERED AND/OR SETTLED IN THE YEAR		DELINQUENT DEBT REGISTERED IN THE YEAR		DELINQUENT DEBT RECOVERED AND/OR SETTLED IN THE YEAR	
	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	964,499	2,755.00	74,711	549.00	133,524	5,377.00	72,947	809.00
Bolivia (SIN) 1/	34,799	3,561.10	n.d.	632.10	39,951	4,047.10	n.d.	217.20
Brazil (RFB) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	n.d.	495,812.00	n.d.	358,468.00	304,514	560,332.00	228,164	427,554.00
Colombia (DIAN)	n.d.	n.d.	n.d.	2,358,708.00	n.d.	n.d.	n.d.	2,138,194.00
Costa Rica (DGT)	1,466	5,119.50	2,161	4,981.50	1,181	5,270.90	455	1,574.30
Dominican Rep. (DGII) 3/	2,303	3,581.91	n.d.	134.10	8,025	4,747.87	n.d.	93.40
Ecuador (SRI)	n.d.	788.33	n.d.	164.64	n.d.	944.29	n.d.	190.27
El Salvador (DGII)	10,731	55.93	11,574	19.60	10,480	41.74	11,034	30.48
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	96,403	31.00	88,083	388.00
Honduras (DEI)	7	15.30	1	0.00	37	14.30	1	0.00
Mexico (SAT)	359,573	148,294.15	262,084	8,944.24	415,742	216,536.38	267,250	11,237.63
Nicaragua (DGI)	80,862	1,498.96	7,882	1,363.36	86,104	1,960.18	8,976	1,189.95
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	642	124,369.31	530	4,165.61	952	103,700.87	475	6,335.06
Peru (SUNAT)	n.d.	5,064.44	n.d.	1,886.74	n.d.	5,385.96	n.d.	3,203.64
Uruguay (DGI) 4/	2,007	19,247.00	330	97.00	1,943	29,297.00	318	84.00

1/ Under number of taxpayers there appears the number of bills of charges for initiating the tax execution, for which reason the same taxpayer may have several collection bills.

2/ There is no information since the executive collection action is under the responsibility of the Attorney General's Office of the National Treasury (PGHN).

3/ Only includes debts under Enforced Collection.

4/ 4/ Partial data, only from Montevideo.

Question 180

Delinquent debt registered and recovered

	2010			
	DELINQUENT DEBT REGISTERED IN THE YEAR		DELINQUENT DEBT RECOVERED AND/OR SETTLED IN THE YEAR	
	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	146,909	6,100.00	60,796	1,114.00
Bolivia (SIN) 1/	95,302	5,859.00	n.d.	290.20
Brazil (RFB) 2/	n.d.	n.d.	n.d.	n.d.
Chile (SII)	311,678	530,567.00	234,147	366,972.00
Colombia (DIAN)	n.d.	n.d.	n.d.	2,491,034.00
Costa Rica (DGT)	1,071	5,054.20	2,060	1,330.90
Dominican Rep. (DGII) 3/	5,871	4,177.01	n.d.	251.44
Ecuador (SRI)	n.d.	944.29	n.d.	190.25
El Salvador (DGII)	10,822	54.86	11,136	18.15
Guatemala (SAT)	110,454	47.00	90,860	382.00
Honduras (DEI)	217	246.00	18	7.80
Mexico (SAT)	239,049	308,221.90	264,734	17,137.33
Nicaragua (DGI)	99,323	3,053.81	4,325	1,635.11
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	2,852	188,600.54	996	32,569.71
Peru (SUNAT)	n.d.	4,663.37	n.d.	4,055.40
Uruguay (DGI) 4/	1,644	33,165.00	375	155.00

1/ Under number of taxpayers there appears the number of bills of charges for initiating the tax execution, for which reason the same taxpayer may have several collection bills.

2/ There is no information since the executive collection action is under the responsibility of the Attorney General's Office of the National Treasury (PGHN).

3/ Only includes debts under Enforced Collection.

4/ 4/ Partial data, only from Montevideo.

Question 181

Age of delinquent debt
In percentages

	UP TO 1 YEAR	MORE THAN 1 YEAR BUT LESS THAN 2 YEARS	MORE THAN 2 YEARS BUT LESS THAN 5 YEARS	MORE THAN 5 YEARS	TOTAL
Argentina (AFIP)	12.30	9.66	20.73	57.31	100.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	11.93	12.44	29.59	46.04	100.00
Colombia (DIAN)	22.83	27.91	17.88	31.38	100.00
Costa Rica (DGT)	19.81	25.94	29.85	24.40	100.00
Dominican Rep. (DGII)	24.89	27.97	47.14	-	100.00
Ecuador (SRI)	42.86	25.61	11.90	19.62	100.00
El Salvador (DGII)	5.13	2.13	37.38	55.36	100.00
Guatemala (SAT)	14.91	21.12	63.98	-	100.00
Honduras (DEI)	46.44	5.59	4.10	43.87	100.00
Mexico (SAT)	36.31	21.58	26.16	15.95	100.00
Nicaragua (DGI)	30.99	20.47	37.53	11.01	100.00
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	5.31	3.74	16.20	74.75	100.00
Peru (SUNAT)	0.89	1.62	11.16	86.32	100.00
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 182

Distribution of delinquent debt

Number of taxpayers

	UP TO 20% OF DELINQUENT DEBT	UP TO 40% OF DELINQUENT DEBT	UP TO 60% OF DELINQUENT DEBT	UP TO 80% OF DELINQUENT DEBT	UP TO 100% OF DELINQUENT DEBT
Argentina (AFIP)	647,485	16,916	16,925	13,449	17,976
Bolivia (SIN)	n.d	n.d	n.d	n.d	n.d
Brazil (RFB)	n.d	n.d	n.d	n.d	n.d
Chile (SII)	433,237	12,095	3,211	1,018	207
Colombia (DIAN)	n.d	n.d	n.d	n.d	n.d
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	8	59	141	703	13,491
Ecuador (SRI)	5	21	104	628	105,894
El Salvador (DGII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	3	21	341	1,593	23,260
Honduras (DEI)	n.d	n.d	n.d	n.d	n.d
Mexico (SAT)	34	178	670	2,677	547,070
Nicaragua (DGI)	3,605	10,872	18,082	21,715	36,192
Panama (DGI)	n.d	n.d	n.d	n.d	n.d
Paraguay (SET)	n.d	n.d	n.d	n.d	n.d
Peru (SUNAT)	44	360	2,475	13,068	371,155
Uruguay (DGI)	n.d	n.d	n.d	n.d	n.d

1/ The above information cannot be provided because enforced collection is carried out by the Attorney General of the Republic's Office.

Question 184

Numbers of seizures and amounts recovered

	2006					
	BANK WITHHOLDING		SEIZURE OF PROPERTY AND REAL ESTATE		THIRD PARTY WITHHOLDING	
	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)
Argentina (AFIP)	96,883	110.63	88,488	55.32		
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	21	48.44	10	14.51		
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	130,708	n.d.			26,594	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There is no information available. Depends on the Treasury.

2/ 2/ The above information cannot be provided because enforced collection is carried out by the Attorney General of the Republic's Office .

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 184

Numbers of seizures and amounts recovered

	2007					
	BANK WITHHOLDING		SEIZURE OF PROPERTY AND REAL ESTATE		THIRD PARTY WITHHOLDING	
	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)
Argentina (AFIP)	117,975	166.36	90,648	83.18		
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	8	30.02	6	7.85		
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	151,979	n.d.			24,273	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There is no information available. Depends on the Treasury.

2/ 2/ The above information cannot be provided because enforced collection is carried out by the Attorney General of the Republic's Office .

Question 184

Numbers of seizures and amounts recovered

	2008					
	BANK WITHHOLDING		SEIZURE OF PROPERTY AND REAL ESTATE		THIRD PARTY WITHHOLDING	
	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)
Argentina (AFIP)	98,971	146.91	86,231	73.45		
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	103	527.48	40	133.83		
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	164,413	n.d.			23,126	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There is no information available. Depends on the Treasury.

2/ 2/ The above information cannot be provided because enforced collection is carried out by the Attorney General of the Republic's Office .

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 184

Numbers of seizures and amounts recovered

	2009					
	BANK WITHHOLDING		SEIZURE OF PROPERTY AND REAL ESTATE		THIRD PARTY WITHHOLDING	
	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)
Argentina (AFIP)	98,225	236.11	60,363	118.05		
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	8	85.72	11	26.07		
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	183,039	n.d.			27,467	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There is no information available. Depends on the Treasury.

2/ 2/ The above information cannot be provided because enforced collection is carried out by the Attorney General of the Republic's Office .

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 184

Numbers of seizures and amounts recovered

	2010					
	BANK WITHHOLDING		SEIZURE OF PROPERTY AND REAL ESTATE		THIRD PARTY WITHHOLDING	
	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)	NUMBER	AMOUNT (IN MILLIONS)
Argentina (AFIP)	94,994	305.39	51,706	152.69		
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	19	34.16	3	3.95		
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	239,083	n.d.			27,910	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There is no information available. Depends on the Treasury.

2/ 2/ The above information cannot be provided because enforced collection is carried out by the Attorney General of the Republic's Office .

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 185

Payments in installments and deferrals

	2006		2007		2008	
	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP) 1/	44,098	812.00	48,473	909.00	41,130	896.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	168	1,207.09	93	813.74	74	818.88
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	336	536.98
Ecuador (SRI)	530	2.34	856	7.18	1,202	8.61
El Salvador (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	12,421	2,019.84	11,001	1,045.73	12,291	1,461.36
Nicaragua (DGI)	908	56.22	180	47.44	160	27.31
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET) 3/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	38,315	444.36	42,338	548.51	62,572	1,028.73
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ Only refers to debt in judicial proceeding.

2/ There is no information available. Depends on the Treasury.

3/ There are no records on the facilities existing prior to the Marangatu system. There is an overall total of approximately 882 payment facilities in the amount of Gs. 44,951,048,864 between 2006 and 2010.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 185

Payments in installments and deferrals

	2009		2010	
	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF TAXPAYERS	AMOUNT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP) 1/	53,092	1,882.00	51,155	1,705.00
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.
Chile (SII) 2/	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	154	1,063.52	168	1,207.09
Dominican Rep. (DGII)	819	750.59	872	1,050.45
Ecuador (SRI)	2,072	40.62	2,307	31.33
El Salvador (DGII)	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	n.d.	n.d.	3	1.10
Mexico (SAT)	14,916	4,706.94	15,112	4,837.09
Nicaragua (DGI)	116	37.06	124	14.96
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET) 3/	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	74,756	1,142.42	86,248	1,009.37
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.

1/ Only refers to debt in judicial proceeding.

2/ There is no information available. Depends on the Treasury.

3/ There are no records on the facilities existing prior to the Marangatu system. There is an overall total of approximately 882 paymen the amount of Gs. 44,951,048,864 between 2006 and 2010.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 192

Administrative appeals

	2006				2007			
	APPEALS FILED		APPEALS SOLVED		APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP) 1/	7,867	n.d.	6,466	n.d.	7,305	n.d.	6,811	n.d.
Bolivia (SIN)	599	1,063.70	362	64.70	680	850.20	116	26.1
Brazil (RFB)	49,809	54,000.00	55,993	53,000.00	75,947	82,000.00	61,914	77,000.00
Chile (SII)	3,438	n.d.	2,616	n.d.	3,066	n.d.	2,427	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	1,729	n.d.	1,746	n.d.	1,276	n.d.	1,376	n.d.
Honduras (DEI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Mexico (SAT)	38,406	33,665.57	39,493	25,671.33	27,975	25,847.04	30,812	31,976.19
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	n.d.	n.d.	n.d.	n.d.	19,971	2,717.61	22,099	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ It is noted that the information provided includes all the different types of Appeals (Appeal, Reconsideration, Repetition) and some of them do not involve amounts of money, since they deal with other aspects to be settled.

2/ Our legislation does not provide for appeals filed before the Tax Administration itself..

Question 192

Administrative appeals

	2008				2009			
	APPEALS FILED		APPEALS SOLVED		APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP) 1/	6,086	n.d.	5,299	n.d.	3,913	n.d.	3,123	n.d.
Bolivia (SIN)	633	99.10	493	562.90	338	275.40	267	389.40
Brazil (RFB)	101,225	93,000.00	67,428	92,000.00	138,757	85,000.00	78,518	75,000.00
Chile (SII)	2,144	n.d.	1,966	n.d.	2,154	n.d.	1,985	n.d.
Colombia (DIAN)	7,513	1,748.07	6,985	1,128.32	7,972	1,167.68	753	1,585.47
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	1,393	n.d.	1,085	n.d.	1,129	n.d.	1,050	n.d.
Honduras (DEI)	310	956.80	190	47.30	290	1,933.70	146	722.60
Mexico (SAT)	20,248	35,105.00	22,934	38,147.07	27,554	47,883.35	26,063	38,490.89
Nicaragua (DGI)	132	571.14	124	329.52	172	720.89	147	656.21
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru(SUNAT)	17,940	757.51	21,793	1,608.29	19,868	1,437.61	20,946	1,421.53
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ It is noted that the information provided includes all the different types of Appeals (Appeal, Reconsideration, Repetition) and some of them do not involve amounts of money, since they deal with other aspects to be settled.

2/ Our legislation does not provide for appeals filed before the Tax Administration itself..

Question 192

Administrative appeals

	2010			
	APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP) 1/	5,490	n.d.	4,239	n.d.
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	116,618	97,000.00	85,910	95,000.00
Chile (SII)	2,027	n.d.	1,896	n.d.
Colombia (DIAN)	6,889	998.68	6,711	1,030.02
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.
El Salvador (DGII) 2/	n.d.	n.d.	n.d.	n.d.
Guatemala (SAT)	1,184	n.d.	1,023	739.42
Honduras (DEI)	234	711.70	249	1,962.50
Mexico (SAT)	23,342	76,552.86	23,121	59,382.60
Nicaragua (DGI)	216	826.61	160	618.20
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	19,424	3,871.70	23,853	1,884.55
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.

1/ It is noted that the information provided includes all the different types of Appeals (Appeal, Reconsideration, Repetition) and some of them do not involve amounts of money, since they deal with other aspects to be settled.

2/ Our legislation does not provide for appeals filed before the Tax Administration itself..

Question 193

Tax Court Appeals

	2006				2007			
	APPEALS FILED		APPEALS SOLVED		APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	2,710	2,123.82	774	76.70	3,004	2,081.67	922	90.04
Bolivia (SIN) 1/	-	-	-	-	-	-	-	-
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	-	-	-	-	-	-	-	-
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI) 3/	-	-	-	-	-	-	-	-
El Salvador (DGII)	n.d.	n.d.	26	7.81	n.d.	n.d.	51	9.56
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	2	n.d.	n.d.	n.d.	5	n.d.	n.d.	n.d.
Mexico (SAT)	44,772	52,106.00	37,178	42,025.00	43,436	98,030.00	43,892	62,432.00
Nicaragua (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru(SUNAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There are no Tax Courts.

2/ Since the Tax and Customs Courts are very recent there is no relevant data.

3/ In Ecuador there are no Administrative Tax Courts.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 193

Tax Court Appeals

	2008				2009			
	APPEALS FILED		APPEALS SOLVED		APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	3,188	3,640.46	1,008	101.69	1,974	2,618.00	861	111.94
Bolivia (SIN) 1/	-	-	-	-	-	-	-	-
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII) 2/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	-	-	-	-	-	-	-	-
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI) 3/	-	-	-	-	-	-	-	-
El Salvador (DGII)	n.d.	n.d.	50	7.09	n.d.	n.d.	73	7.71
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	3	n.d.	n.d.	n.d.	7	n.d.	n.d.	n.d.
Mexico (SAT)	36,862	108,080.00	38,074	125,097.00	34,004	67,977.00	32,680	58,714.00
Nicaragua (DGI)	63	591.94	63	369.49	65	584.81	65	196.99
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	6,731	809.10	2,470	482.27	6,493	1,699.13	2,379	345.05
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.

1/ There are no Tax Courts.

2/ Since the Tax and Customs Courts are very recent there is no relevant data.

3/ In Ecuador there are no Administrative Tax Courts.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 193

Tax Court Appeals

	2010			
	APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	1,900	2,205.17	778	117.01
Bolivia (SIN) 1/	-	-	-	-
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.
Chile (SII) 2/	n.d.	n.d.	n.d.	n.d.
Colombia (DIAN)	-	-	-	-
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI) 3/	-	-	-	-
El Salvador (DGII)	50	20.20	66	13.17
Guatemala (SAT)	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	6	n.d.	n.d.	n.d.
Mexico (SAT)	35,376	72,030.00	35,334	69,923.00
Nicaragua (DGI)	72	467.19	72	241.97
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.
Peru(SUNAT)	6,657	4,519.77	1,861	256.50
Uruguay (DGI)	n.d.	n.d.	n.d.	n.d.

1/ There are no Tax Courts.

2/ Since the Tax and Customs Courts are very recent there is no relevant data.

3/ In Ecuador there are no Administrative Tax Courts.

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 194

Law court appeals

	2006				2007			
	APPEALS FILED		APPEALS SOLVED		APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	676	101.67	360	25.57	793	121.40	537	212.73
Bolivia (SIN)	127	226.30	52	67.00	132	638.30	23	46.60
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	21,441	n.d.	4,855	n.d.	10,656	n.d.	1,671	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	n.d.	n.d.	n.d.	n.d.	612	n.d.	n.d.	n.d.
El Salvador (DGII)	6	2.74	n.d.	n.d.	11	1.61	n.d.	n.d.
Guatemala (SAT) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	2	n.d.	n.d.	n.d.	5	n.d.	n.d.	n.d.
Mexico (SAT)	33,352	68,708.64	27,763	44,352.33	29,268	72,130.60	30,141	36,840.39
Nicaragua (DGI)	39	115.94	7	16.12	9	10.07	4	1.94
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Uruguay (DGI) 2/	n.d.	n.d.	n.d.	n.d.	25	1,156.00	n.d.	n.d.

1/ Amount corresponds to adjustments determined at the dispute unit. The Number of cases solved in 2010 is actually zero.

2/ Appeals filed = Nullity actions before the TCA

Question 194

Law court appeals

	2008				2009			
	APPEALS FILED		APPEALS SOLVED		APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	873	132.02	882	1,301.12	765	323.71	1,886	57.40
Bolivia (SIN)	354	1,295.70	113	176.90	374	1,347.90	133	249.20
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	2,221	n.d.	629	n.d.	2,343	n.d.	341	n.d.
Colombia (DIAN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	647	n.d.	747	n.d.	722	n.d.	884	n.d.
El Salvador (DGII)	11	7.01	4	1.61	16	8.65	22	7.82
Guatemala (SAT) 1/	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Honduras (DEI)	3	n.d.	n.d.	n.d.	7	n.d.	n.d.	n.d.
Mexico (SAT)	25,461	65,039.41	33,001	63,858.34	25,661	61,222.08	34,115	49,243.97
Nicaragua (DGI)	17	196.46	7	9.07	16	115.98	6	13.92
Panama (DGI)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	31	14.38	57	14.76	12	19.14	41	27.99
Uruguay (DGI) 2/	25	1,248.00	n.d.	n.d.	46	2,342.00	n.d.	n.d.

1/ Amount corresponds to adjustments determined at the dispute unit. The Number of cases solved in 2010 is actually zero.

2/ Appeals filed = Nullity actions before the TCA

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 194

Law court appeals

	2010			
	APPEALS FILED		APPEALS SOLVED	
	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)	NUMBER OF CASES	TAX DEBT (MILLIONS OF LOCAL CURRENCY)
Argentina (AFIP)	464	248.91	1,766	481.03
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.
Chile (SII)	1,423	n.d.	207	n.d.
Colombia (DIAN)	2,964	4,003,017.60	510	225,797.60
Costa Rica (DGT)	n.d.	n.d.	n.d.	n.d.
Dominican Rep. (DGII)	n.d.	n.d.	n.d.	n.d.
Ecuador (SRI)	840	n.d.	838	n.d.
El Salvador (DGII)	17	7.99	8	2.01
Guatemala (SAT) 1/	619	1,421.16	0	0.00
Honduras (DEI)	6	n.d.	n.d.	n.d.
Mexico (SAT)	27,980	80,326.84	24,989	52,008.94
Nicaragua (DGI)	15	17.93	2	n.d.
Panama (DGI)	n.d.	n.d.	n.d.	n.d.
Paraguay (SET)	n.d.	n.d.	n.d.	n.d.
Peru (SUNAT)	15	11.25	79	113.37
Uruguay (DGI) 2/	47	5,401.00	n.d.	n.d.

1/ Amount corresponds to adjustments determined at the dispute unit. The Number of cases solved in 2010 is actually zero.

2/ Appeals filed = Nullity actions before the TCA

Question 214

Registered non-resident taxpayers

Number of taxpayers

Argentina (AFIP)	
Bolivia (SIN)	
Brazil (RFB) 1/	432,040 (2006), 437,072 (2007), 498,079 (2008), 519,087(2009), 545,987 (2010).
Chile (SII)	7,313 (2006), 16,204 (2007), 24,115 (2008), 34,264 (2009), 46,070 (2010).
Colombia (DIAN)	
Costa Rica (DGT)	It is not possible, since there is no distinction between nonresidents and those who do have a domicile in the country. Permanent establishments as subsidiaries, for example, are given a corporate identification number, just like any national business. .
Dominican Rep. (DGII)	2,205 (2006), 3,181 (2007), 4,241 (2008), 5,373 (2009), 6,632 (2010)
Ecuador (SRI)	
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	272 (2010)
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	
Uruguay (DGI)	n.d. (2006), 558 (2007), 135 (2008), 104 (2009), 94 (2010)

1/ Only includes individuals.

SOURCE: IDB/CIAT/CAPTAC-DR Proyect ELABORATION: CIAT

Question 224

Information exchange

Argentina (AFIP)	Data for 2010: a) Requests sent abroad: 47. b) Requests from abroad: 8. c) Spontaneous reports sent abroad: 1. d) Spontaneous reports from abroad: 2. e) Automatic from abroad: 2.
Bolivia (SIN)	
Brazil (RFB)	Requests made: 12 (2008), 6 (2009) and 2 (2010). Requests received from other countries: 9 (2008), 20 (2009) and 29 (2010).
Chile (SII)	Queries sent: 2 queries from 3 taxpayers (2008), 2 queries from 2 taxpayers (2009) and 8 queries from 404 taxpayers (2010). Queries received from other countries: 4 queries from 18 taxpayers (2008), 3 queries from 3 taxpayers (2009) and 2 queries from 2 taxpayers (2010).
Colombia (DIAN)	
Costa Rica (DGT)	A significant amount of relevant information has been exchanged with the United States.
Dominican Rep. (DGII)	
Ecuador (SRI)	For the year 2009: 2 requests to other countries completed and 2 others spontaneously received. For the year 2010: 4 requests made to other countries in process, 1 received spontaneously and 1 request from another country in process.
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	Mexico - Other countries: 177 (2006), 127 (2007), 137 (2008), 121 (2009), 112 (2010). Other countries - Mexico: 39 (2006), 31 (2007), 20 (2008), 23 (2009), 25 (2010).
Nicaragua (DGI)	
Panama (DGI)	None until 2010.
Paraguay (SET)	
Peru (SUNAT)	Sent: 2 (2010). Received: 1 (2009), 1 (2010). Regarding the requests received, it should be noted that they have all been specific requests oriented to verify authenticity of specific transactions. For this purpose the applicant country often refers to both counterparts and the number of the voucher and what has been requested up till now is an information crosscheck to verify the operation and its amount. A request had the peculiarity of being referred to some 50 taxpayers who were inquired in relation to transactions with related parties, and additionally, detailed information on such transactions and the reasons for the relationship, among others. In this regard, the Chilean counterpart was asked to focus its request on the most relevant taxpayers, based on information provided from the Transfer Pricing Information Return. Following this coordination, the request was limited to 6 taxpayers and the operational areas have been requested to conduct the information exchange..
Uruguay (DGI)	

Question 229

Examination of International Operations (Transfer Pricing)

Argentina (AFIP)	Number of cases concluded from 1/1/2008 through 12/31/2010: 102. Number of cases concluded with taxes payable: 53.
Bolivia (SIN)	
Brazil (RFB)	Procedures concluded by the Transfer Pricing Division: R \$ 57.2 million (2007), R \$ 3.3 billion (2008), R \$ 44 million (2009) and R \$ 24.8 million (2010).
Chile (SII)	Transfer Pricing Audits through 12.31.2010: Total: 8, Concluded: 5, In process: 3. Yield: U.S. \$ 224.4 million.
Colombia (DIAN)	Information for 2010. Cases investigated: 1,600. a) Cases filed: 1,000. b) Cases won by the T.A. 150. c) Cases in process: 400. d) Cases under investigation: 50.
Costa Rica (DGT)	Two cases and confirmed in the Courts of Justice.
Dominican Rep. (DGII)	
Ecuador (SRI)	Audits began in 2008. Through December 31, 2010 some 30 examinations were concluded, with differences in transfer pricing adjustments of over \$ 375. By December 31, 2010 another 12 examinations were in process.
El Salvador (DGII)	
Guatemala (SAT)	
Honduras (DEI)	
Mexico (SAT)	Total : 50 (2006), 52 (2007), 48 (2008), 57 (2009), 61 (2010)
Nicaragua (DGI)	
Panama (DGI)	
Paraguay (SET)	
Peru (SUNAT)	3 Audits concluded (2 with objections and 1 without objections). 14 audits in process..
Uruguay (DGI)	2010: 1 concluded and 3 in process.

Question 236

Large Taxpayers Units

Number of taxpayers

	2006				2007			
	INDIVIDUALS	CORPORATIONS	OTHERS	TOTAL	INDIVIDUALS	CORPORATIONS	OTHERS	TOTAL
Argentina (AFIP)	1,597	1,043	-	2,640	1,211	975	-	2,186
Bolivia (SIN)				n.d.				n.d.
Brazil (RFB)	-	12,161	-	12,161	-	11,555	-	11,555
Chile (SII) 1/	n.d.	n.d.	-	1,838	n.d.	n.d.	-	1,925
Colombia (DIAN) 2/	-	7,237	18	7,255	-	7,415	18	7,433
Costa Rica (DGT)	-	507	-	507	-	500	-	500
Dominican Rep. (DGII) 3/	-	484	-	484	-	608	-	608
Ecuador (SRI)				n.d.	-	144	-	144
El Salvador (DGII)	669	1,903	-	2,572	714	2,035	-	2,749
Guatemala (SAT)				n.d.				n.d.
Honduras (DEI) 4/				n.d.				n.d.
Mexico (SAT)	329	13,337	-	13,666	214	14,189	-	14,403
Nicaragua (DGI)				-	23	380	-	403
Panama (DGI)				-				-
Paraguay (SET)	54	922	-	976	69	923	-	992
Peru (SUNAT) 5/	-	15,871	-	15,871	-	15,316	-	15,316
Uruguay (DGI)	-	242	-	242	-	252	-	252

1/ Intends to keep in the future some 1,400 companies plus some individuals.

2/ Others corresponds to embassies, consulates and other diplomatic entities.

3/ The Large Taxpayers Management Office does not control Individuals.

4/ Individuals carrying out corporate activity are considered individuals because of the registration made by taxpayers

5/ Most of the main (large) taxpayers are corporations. About 1,200 of the 14,000 are the most important and their control is centralized in Lima. The rest are main taxpayers distributed throughout the territory

Question 236

Large Taxpayers Units

Number of taxpayers

	2008				2009			
	INDIVIDUALS	CORPORATIONS	OTHERS	TOTAL	INDIVIDUALS	CORPORATIONS	OTHERS	TOTAL
Argentina (AFIP)	1,205	948	-	2,153	1,195	936	-	2,131
Bolivia (SIN)				n.d.				n.d.
Brazil (RFB)	-	10,094	-	10,094	-	10,501	-	10,501
Chile (SII) 1/	n.d.	n.d.	-	2,073	1	1,930	-	1,930
Colombia (DIAN) 2/	-	7,664	18	7,682	1	7,970	18	7,989
Costa Rica (DGT)	-	515	-	515	-	503	-	503
Dominican Rep. (DGII) 3/	-	581	-	581	-	622	-	622
Ecuador (SRI)	-	144	-	144	-	179	-	179
El Salvador (DGII)	714	2,035	-	2,749	714	2,035	-	2,749
Guatemala (SAT)	1	299	-	300	1	299	-	300
Honduras (DEI) 4/	n.d.	n.d.	-	414	27	785	-	812
Mexico (SAT)	200	14,332	-	14,532	19	15,097	-	15,116
Nicaragua (DGI)	2	382	-	384	6	388	-	394
Panama (DGI)				-				-
Paraguay (SET)	66	924	-	990	63	924	-	987
Peru (SUNAT) 5/	-	14,982	-	14,982	-	14,327	-	14,327
Uruguay (DGI)	-	255	-	255	-	252	-	252

1/ Intends to keep in the future some 1,400 companies plus some individuals.

2/ Others corresponds to embassies, consulates and other diplomatic entities.

3/ The Large Taxpayers Management Office does not control Individuals.

4/ Individuals carrying out corporate activity are considered individuals because of the registration made by taxpayers

5/ Most of the main (large) taxpayers are corporations. About 1,200 of the 14,000 are the most important and their control is centralized in Lima. The rest are main taxpayers distributed throughout the territory

Question 236

Large Taxpayers Units

Number of taxpayers

	2010			
	INDIVIDUALS	CORPORATIONS	OTHERS	TOTAL
Argentina (AFIP)	1,191	921	-	2,112
Bolivia (SIN)	1,850	264	4	2,118
Brazil (RFB)	-	10,568	-	10,568
Chile (SII) 1/	1	1,971	-	1,972
Colombia (DIAN) 2/	1	8,515	18	8,534
Costa Rica (DGT)	-	504	-	504
Dominican Rep. (DGII) 3/	-	637	-	637
Ecuador (SRI)	-	200	-	200
El Salvador (DGII)	848	2,688	-	3,536
Guatemala (SAT)	1	503	-	504
Honduras (DEI) 4/	27	785	-	812
Mexico (SAT)	15	15,615	-	15,630
Nicaragua (DGI)	7	395	-	402
Panama (DGI)	-	-	-	-
Paraguay (SET)	54	924	-	978
Peru (SUNAT) 5/	-	14,202	-	14,202
Uruguay (DGI)	-	252	-	252

1/ Intends to keep in the future some 1,400 companies plus some individuals.

2/ Others corresponds to embassies, consulates and other diplomatic entities.

3/ The Large Taxpayers Management Office does not control Individuals.

4/ Individuals carrying out corporate activity are considered individuals because of the registration made by taxpayers

5/ Most of the main (large) taxpayers are corporations. About 1,200 of the 14,000 are the most important and their control is centralized in Lima. The rest are main taxpayers distributed throughout the territory

Question 237

Relative importance of collection from Large Taxpayers

In percentages

	2006				2007			
	GENERAL CONSUMPTION TAXES	INCOME TAXES (INCLUDING THIRD-PARTY WITHHOLDING)	OTHER TAXES	TOTAL	GENERAL CONSUMPTION TAXES	INCOME TAXES (INCLUDING THIRD-PARTY WITHHOLDING)	OTHER TAXES	TOTAL
Argentina (AFIP)	12.75	13.07	26.50	77.50	12.65	11.88	25.28	77.33
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	76.00	74.00	90.00	78.00	76.00	71.00	89.00	77.00
Chile (SII)				79.26				81.97
Colombia (DIAN)	70.30	79.50	87.10	76.60	77.80	80.30	86.00	79.40
Costa Rica (DGT)	40.60	38.80	20.70	66.38	38.70	41.70	19.60	64.88
Dominican Rep. (DGII)	79.10	70.60	62.70	72.80	78.30	73.70	66.30	74.30
Ecuador (SRI)				n.d.	19.66	12.79	0.26	32.71
El Salvador (DGII)	39.80	19.90	9.20	68.90	42.70	22.50	9.10	74.30
Guatemala (SAT)				n.d.				n.d.
Honduras (DEI)				n.d.				n.d.
Mexico (SAT)	n.d.	n.d.	n.d.	n.d.	49.90	60.00	n.d.	55.80
Nicaragua (DGI)	17.98	23.29	34.86	76.14	17.73	23.17	33.81	74.71
Panama (DGI)				-				-
Paraguay (SET)	44.29	28.33	3.78	n.d.	44.62	29.21	2.86	n.d.
Peru (SUNAT)	n.d.	n.d.	n.d.	88.60	n.d.	n.d.	n.d.	87.30
Uruguay (DGI)				58.07				51.72

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 237

Relative importance of collection from Large Taxpayers

In percentages

	2008				2009			
	GENERAL CONSUMPTION TAXES	INCOME TAXES (INCLUDING THIRD-PARTY WITHHOLDING)	OTHER TAXES	TOTAL	GENERAL CONSUMPTION TAXES	INCOME TAXES (INCLUDING THIRD-PARTY WITHHOLDING)	OTHER TAXES	TOTAL
Argentina (AFIP)	12.15	10.35	25.08	76.73	12.24	8.50	26.15	82.77
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	n.d.	Nd
Brazil (RFB)	75.00	70.00	82.00	74.00	75.00	70.00	83.00	74.00
Chile (SII)				82.26				76.16
Colombia (DIAN)	77.10	82.00	89.10	80.10	78.10	84.10	89.10	81.20
Costa Rica (DGT)	36.80	44.90	18.30	69.49	38.30	40.20	21.50	55.60
Dominican Rep. (DGII)	78.40	63.00	68.90	71.00	77.30	65.80	66.20	71.10
Ecuador (SRI)	19.44	13.28	0.10	32.82	16.42	15.98	0.12	32.52
El Salvador (DGII)	41.60	22.40	10.10	72.40	39.00	22.30	10.70	71.90
Guatemala (SAT)	58.30	56.00	33.20	53.10	57.30	53.40	38.80	53.20
Honduras (DEI)				82.00				85.00
Mexico (SAT)	46.43	62.02	n.d.	64.74	51.04	65.11	n.d.	56.00
Nicaragua (DGI)	16.32	24.10	34.02	74.44	16.46	24.69	28.38	69.53
Panama (DGI)				-				-
Paraguay (SET)	41.99	29.25	0.93	n.d.	39.36	33.47	0.51	n.d.
Peru (SUNAT)	n.d.	n.d.	n.d.	85.70	n.d.	n.d.	n.d.	82.40
Uruguay (DGI)				46.92				44.15

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 237

Relative importance of collection from Large Taxpayers

In percentages

	2010			
	GENERAL CONSUMPTION TAXES	INCOME TAXES (INCLUDING THIRD-PARTY WITHHOLDING)	OTHER TAXES	TOTAL
Argentina (AFIP)	11.52	9.98	25.51	81.56
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.
Brazil (RFB)	76.00	68.00	82.00	74.00
Chile (SII)				85.00
Colombia (DIAN)	78.60	80.50	90.00	79.80
Costa Rica (DGT)	37.70	45.50	16.70	67.99
Dominican Rep. (DGII)	82.70	61.60	63.50	73.10
Ecuador (SRI)	16.64	16.16	0.14	32.94
El Salvador (DGII)	42.40	23.30	11.70	77.50
Guatemala (SAT)	61.30	57.20	43.00	57.20
Honduras (DEI)				85.00
Mexico (SAT)	51.04	65.11	n.d.	60.89
Nicaragua (DGI)	16.43	23.24	31.94	71.61
Panama (DGI)				-
Paraguay (SET)	44.62	27.80	0.59	n.d.
Peru (SUNAT)	n.d.	n.d.	n.d.	82.70
Uruguay (DGI)				48.00

SOURCE: IDB/CIAT/CAPTAC-DR Project ELABORATION: CIAT

Question 293

Visits to the Institutional web site

In thousands of accesses

	2006	2007	2008	2009	2010
Argentina (AFIP)	27,713.97	27,444.88	33,046.02	76,471.70	125,244.62
Bolivia (SIN)	n.d.	n.d.	n.d.	n.d.	2,525.65
Brazil (RFB)	n.d.	n.d.	n.d.	n.d.	n.d.
Chile (SII)	43,400.00	49,300.00	57,700.00	76,900.00	71,600.00
Colombia (DIAN)	1,682.89	1,958.25	3,338.62	4,492.27	5,292.58
Costa Rica (DGT) 1/	-	-	-	n.d.	1.30
Dominican Rep. (DGII)	5,130.77	13,790.23	15,073.24	18,075.14	22,651.63
Ecuador (SRI)	n.d.	n.d.	6,412.66	5,009.08	10,110.63
El Salvador (DGII) 2/	360.00	415.69	478.28	501.34	556.90
Guatemala (SAT)	n.d.	1,622.48	2,721.60	3,413.40	3,948.02
Honduras (DEI)	n.d.	n.d.	n.d.	215.29	397.96
Mexico (SAT)	161,777.19	206,743.40	236,481.45	421,928.75	244,445.04
Nicaragua (DGI)	n.d.	n.d.	n.d.	112.22	502.84
Panama (DGI)	n.d.	n.d.	1,930.36	2,123.40	2,335.74
Paraguay (SET)	119.42	1,268.18	2,408.90	1,593.42	2,424.82
Peru (SUNAT)	n.d.	n.d.	n.d.	n.d.	41.55
Uruguay (DGI)	n.d.	n.d.	1,934.98	2,054.81	2,217.56

1/ The web site was published in November 2008.

2/ Corresponds to the entire ministry and not just the TA .

Printing was concluded in december 2012

IDB

The Inter-American Development Bank is an international institution created in 1959 to promote economic and social progress in Latin America and the Caribbean.

The IDB includes 48 member countries and has drawn strategies for four sectorial priorities in the region: social policy for equity and productivity; institutions for growth and social welfare; competitive international integration at regional and global levels; and environmental protection.

The IDB has more than 70 projects and 20 years of experience in reforming and modernizing tax administrations and customs, and has provided technical assistance to the most relevant tax reforms of the past decade.

CAPTAC-DR

The Regional Technical Assistance Center was opened in June 2009 in Guatemala City in order to increase assistance for strengthening Central America, Panama and the Dominican Republic capabilities.

The assistance focuses on institutional development and complements the one available directly from IMF headquarters, being carried out in close coordination with other technical assistance providers in the region.

CAPTAC-DR is a collaborative effort among its seven beneficiary countries, seven donors (Germany, Canada, Spain, Mexico, European Union, Central American Bank for Economic Integration and Inter-American Development Bank), and the International Monetary Fund (IMF) and currently covers seven areas: internal tax administration, customs administration, financial public management, financial supervision, monetary operations, external sector statistics and national accounts statistics.

CIAT

The Inter-american Center of Tax Administrations is a non-profit international public organization, which promotes international cooperation and the exchange of experiences and information of tax administrations. It delivers also technical assistance services, studies and training.

It was founded in 1967 as an initiative of american countries to serve as a permanent forum to address issues and worries of tax administrators.

Currently CIAT has 39 member countries and associate member countries from 4 continents: 31 countries of the Americas, 5 European countries, 2 African countries and 1 Asian country.

CIAT is governed by a General Assembly consisting of representatives of member countries, an Executive Council composed of one President and 8 Council members, and an Executive Secretariat in charge of daily management, whose headquarters are in Panama City, Republic of Panama.