INFORMATION SOURCES OF TAX ADMINISTRATIONS IN LATIN AMERICA

Experiences of
Argentina, Brazil, Chile, Mexico
and Peru

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1 Introduction

1.1. Methodology

1.   Introduction

German biologist Ludwing von Bertalanffy developed an analogy between the operation of organizations and the human body in his publications between 1950 and 1968. In the framework of said analogy, he defined information as the lifeblood of systems. Hence, the quality and flow of information are directly related to the quality of life of an organization. This situation is fully comparable to a Tax Administration, in which the diversity, quality, timeliness and processing capacity of taxpayer information determines its success or failure.

Great global progress has been achieved regarding transparency, access to tax control information and mechanisms to avoid tax evasion, tax avoidance and tax fraud. Proof of this are the decisions the G20 has set forth in this respect and the subsequent measures that numerous States adopted. Notwithstanding such degree of evolution, certain issues that may seem basic still pose a challenge for the tax administrations of developing countries. For example, in many countries, maintaining an updated and reliable taxpayer registry remains a challenge.

Advances in technologies, transportation and telecommunications enable countless domestic and international transactions to be subject to taxation per second worldwide. Processing such overwhelming information volume and flow poses difficulties for the tax enforcement agencies in their efforts to apply the tax regulations in effect in their respective countries.

In such context, in which the volume of taxpayer-generated information arising from their financial and/or commercial transactions increases exponentially, the Tax Administration should revisit numerous inherent processes. In particular, their respective information systems and the way they employ them.

The process by which the Tax Administration adapts to the current scenario requires a great effort, especially by the tax administrations of developing countries who rely on limited resources, since it implies investing in human resources, knowledge, technology and infrastructure. Likewise, taxpayers themselves must adapt to the operation of a modern Tax Administration. In certain cases, this may entail a heavier burden in terms of compliance costs, (for example: new information systems), but in others –due to new technologies- it may entail not only lower compliance costs, but better administration-taxpayer relation (for example: Electronic Invoice).

In the face of such a scenario, it is worth relying on a definition of "source of useful information" and for each source deemed useful, identify optimal mechanisms to compile such information and ensure its quality. This task is ongoing and requires systematic assessment of the

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context in which the relevant Tax Administration operates. An important aspect at the time of performing such tasks is the capacity to process the information obtained "intelligently". Although this last notion is beyond the scope of this study, it is an element worth considering upon designing the information systems of tax administrations. The Tax Administration should only develop information systems according to the processing ability enabled by their operating capacity.

Hence, it is vital that tax enforcement agencies rely on a tool that facilitates determining whether the level of information they manage is consistent with the framework of reference, and if applicable, adopt the measures required to such end. An example would be to create new information sources or otherwise strengthen existing ones. Similarly, the tax administrations of the world who wish to achieve efficient information exchange capacities would benefit from learning about the capacities to access information of their counterparts.

In this respect, this study seeks to present the compared experience from five Latin American tax administrations, selected by virtue of their high degree of development regarding access to information sources and the design of their respective systems.

1.1.   Methodology

This study takes into account the information that five Latin American tax administrations presented in 2015. The information was compiled by way of a specific questionnaire. The Federal Administration of Public Revenue (AFIP) of Argentina, the Federal Revenue Secretariat of Brazil (RFB), the Internal Revenue Service (SII) of Chile, the Tax Administration Service (SAT) of Mexico and the National Superintendency of Customs and Tax Administration (SUNAT) of Peru were among the participating tax administrations.

The common denominators for these tax administrations are the numerous information sources and a remarkable degree of expertise in processing such information to conduct, among others, taxpayer service, demand, examination, and collection tasks.

This study has adopted the criteria defined in CIAT documents. Particularly, the research report on information sources and public-private partnerships written by Marlon Manya Orellana sets forth and describes in its theoretical framework, criteria to classify information sources of tax administrations[1] . Several information sources that Manya defines are based on the publications by Alberto Sorondo[2] . They may be classified as follows:

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[1]   From: Edition of the CIAT Research Grant, State Agency of Tax Administration and Institute of Fiscal Studies. Document: "La Captación y Procesamiento de la Información de Terceros. Fuentes y Alianzas Estratégicas de la Administración Tributaria con Entidades Públicas y Privadas", (Collecting and Processing Third-party Information. Sources and Strategic Alliances of the Tax Administration with Public and Private Entities), Author: Marlon Manya Orellana, Internal Revenue Service (SRI) of Ecuador; page 11. (2015)

[2]   Sorondo Alberto, "La información de terceros para el mejoramiento de la gestión tributaria" (Third-party Information to Improve Tax Management), October 1998, Second Place in the 10th Monograph Contest CIAT/IEF.

- By source; that is to say, according to the place of origin of the information:
  - Internal,
  - External,

- By party required to comply with a specific information system:
  - Government (public),
  - Persons (individuals),
  - Artificial persons (corporations),

- By procedure to obtain it:
  - By regular submittal, when regulations require taxpayers to file information with the Tax Administration.
  - Individually or upon request, when the Tax Administration requires information from a given or specific taxpayer, individually and personally,
  - Directly, such as the relevant information obtained during a tax assessment, audit, or examination.

Such information sources were relevant for defining the structure of the study and designing the questionnaire implemented in the information-gathering process.

In this respect, the authors consulted information sources for individuals, corporations and third parties; they were classified by obligation as well as procedure and/or automated systems. Annex I explains the questionnaire layout or structure.

The information-gathering process enabled to obtain 10,300 records, 330 forms and 529 third-party information sources. Additionally, each one of the forms submitted was processed, enabling access to a universe of over 180,000 records. This information was processed, classified, standardized and analysed to present the results set forth in the following sections.

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2. Access to Information

2.1. Introduction

The capacity within administrations to access information shall firstly depend on the regulations governing their procedures. For example, the Tax Code, other norms of procedure or otherwise, regulations that apply directly or indirectly. For example, non-tax regulations that restrict or allow access to information by the Tax Administration.

The origin of the information may be:

- information systems managed by the Tax Administration itself,
- information systems managed by other government organizations or third parties required to file information with the tax administrations,
- specific information that the Tax Administration may require from the taxpayer, third parties or other States systematically and regularly or to serve specific purposes.

Unlike other information sources, regular information systems feature advantages. For example, they enable to systematize information in order to use it intelligently and manage risks from different taxpayer segments –eventually reducing administration costs and achieving more efficient resource management-; they facilitate coordination of automatic information exchanges, domestically as well as internationally; and if possible, routine and systematic horizontal collaboration with other government enforcement agencies. Additionally, they enable designing taxpayer services, and facilitate compliance while bringing down costs (for example, pre-filled statements, e-books, etc.).

Other information sources supplement information systems and play a greater role in investigation and auditing efforts (for example: the information that the Tax Administration, by virtue of its powers, may require from the taxpayer, a third party or otherwise, a foreign Tax Administration, to process a specific case subject to examination).

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2.2. Information Sources: Regulatory Basis

The availability of data and information from certain tax administrations will depend on the regulatory basis enabling them to decide on, use or require them, whether from taxpayers or third parties. In this respect, CIAT [3] has developed the CIAT Model Tax Code, a reference document for tax administrations. Based on this document, it is possible to identify the regulatory bases that vest upon the tax administrations the powers to access and use different information sources.

As the starting point to ensure that sufficient information is available to support the administration of domestic tax law, it is worth referring to Article 20 of the Model Tax Code, quoted hereunder:

"Article 20. Notion of legal tax relation.

The legal tax relation gives rise to material and formal tax obligations, rights, duties, and powers that stem from the enforcement of taxes between the State and the taxpayers. The principal tax obligation pursues the payment of the tax."

Pursuant to the legal tax relation, the Tax Administration, in the framework of such set of material and formal obligations, rights, duties, and powers, shall adopt the measures that make available for taxpayers the most accessible means to file taxes and meet obligations. Hence, as soon as the taxable event is materialized (Art. 22 of the Model Tax Code) the taxpayer shall be required to report – file or simply inform- to the Tax Administration the fulfilment of the obligation that was created. This originates the exchange of information between the parties that shall become the basis to develop tax intelligence, with the ultimate purpose of tax compliance.

The notion of taxpayers, liable parties and parties subject to taxation, in articles 25, 26 and 27 respectively of the Model Tax Code, determines the main stakeholders of the information sources generally available to the tax administrations.

The foregoing articles indicate the need to define and establish taxpayer obligations and rights. The CIAT Model Tax Code addresses such issues in articles 67 and 68. For example, Article 68 states:

"Article 68. Specific Obligations

1.   Among others, liable parties shall be required to fulfill the following obligations:
     e)   Submit the general information in the manner and within the terms set forth or by individual requirements".

Technology constitutes a vital aspect at present. Electronic media facilitate access to information sources and processing large data volumes. Section 5 of the CIAT Model Tax

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Code presents a regulatory basis required to support procedures to obtain, save, and use taxpayer information. Article 88 of the Code sets forth:

"Article 88. Use of electronic, computer and online technologies.

1. The Tax Administration shall promote the use of electronic, computer and online technologies and media required in carrying out their activity and furthering their competencies, within the limits provided by law. (…)"

Based on the media available for taxpayer compliance with obligations, the tax administrations shall facilitate the clear and understandable communication of information. In such respect, the articles under section 6 (articles 96 and 97) of the Model establish the regulatory basis for this purpose.

In agreement with the legislation in effect in every country, another source of information are the documents that enable international information exchange. Article 99 of the MCT sets forth the following:

"Article 99. International Tax Information Exchange Agreements.

The Tax Administration shall enter into tax information exchange agreements provided the other signatory State guarantees that the information and data facilitated thereto shall be used for the sole purpose of their tax procedures or criminal-tax procedures, including those in connection with tax crimes, and shall only be accessible to such individuals, authorities or courts of jurisdiction in tax matters or in the prosecution of tax crimes."

In order to define the taxpayer compliance obligation in the framework of the legal tax relation, Section 9 of the CIAT Model Tax Code on "Duty of Reporting" includes articles that constitute the regulatory basis enabling the tax administrations to request or use taxpayer information. For example, Article 105 on reporting duties sets forth:

"Article 105. Reporting Duty.

1. Taxpayers, liable third parties and unrelated third parties, individuals or corporations, and economic units or collective entities, under Public or Private law, shall cooperate with the Tax Administration in its auditing efforts, and facilitate all types of data, reports or background information relevant for tax purposes, inferred from their economic, professional, or financial relations with other persons, as may be required by said administration (…)."

Hence, the efforts to collect, require, use and process the data that shall become information on taxpayers and their tax obligations, shall be supported by a legal basis. Additionally, a document like the CIAT Model Tax Code contributes to understand and manage the use of information obtained from sources different from the ones the tax administrations employ. Moreover, it is worth considering that the information may be useful or employed in areas beyond the tax sphere, for example, money laundering, financial crimes, etc.

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2.3. Overall Information Analysis

The information systems listed in this study totalled 330. Table Nº 1 and Chart Nº 1 show the distribution of the number of information systems, classified by country.

Table Nº 1

Distribution of the number of information systems reported by country

Country	Number of Forms Reported	Percentage by Country vs. Total
Argentina	129	39%
México	120	36%
Perú	31	9%
Brasil	27	8%
Chile	23	7%
Total general	330	100%

Chart Nº 1

Distribution of the number of information systems reported by country
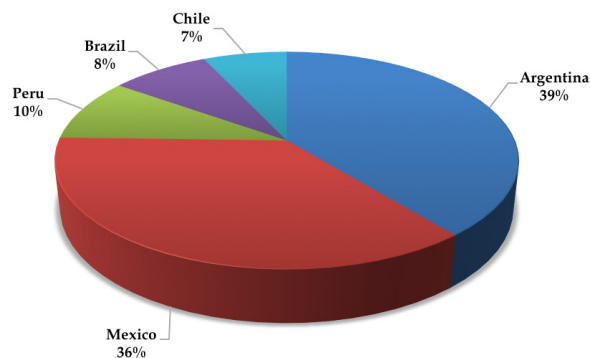
According to the OECD classification of taxes as Level 1, most of the information systems the participating countries reported applied to taxes on goods and services, income, profits, and capital gains, as well as general information systems. Chart Nº 2 and Table Nº 2 depict the foregoing statement.

Chart Nº 2

Distribution of the number of reported information systems according to their tax type classification
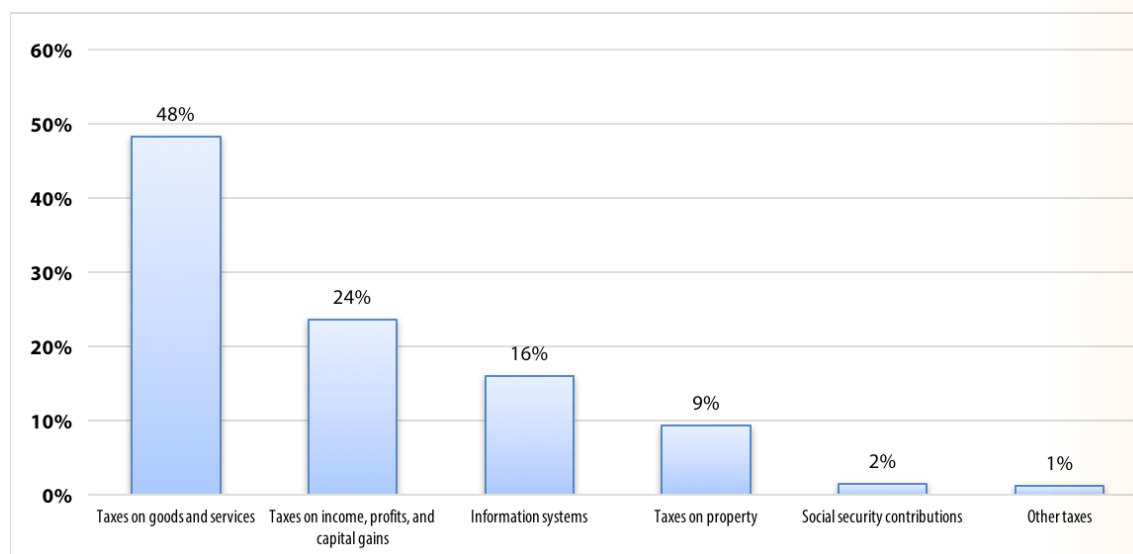
Table Nº 2

Distribution of the number of information systems reported according to the OECD classification of taxes - level 2 [4]

Classification by Tax	Number of Forms Reported	Percentage by country vs. Total
Tax on the production, sale and transfer of goods and the rendering of services	151	46%
Information / taxpayer record	53	16%
Corporations	41	12%
Individuals	37	11%
Taxes on financial and capital transactions	11	3%
Recurrent taxes on immovable property	7	2%
Taxes on the use of goods, or on permission to use goods or perform activities	6	2%
Other recurrent taxes on property	5	2%
estate, inheritance and gift taxes	5	2%
Paid solely by corporations	4	1%
Employers	3	1%
Unallocable as between 5100 and 5200	2	1%
Employees	2	1%
Recurrent taxes on net wealth	2	1%
Other non-recurrent taxes on property	1	0%
Overall total	330	100%

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4   *Unallocable as between 5100 and 5200: these are types of taxes that are not classifiable in the indirect taxes that apply on production, sale, delivery of goods or rendering of services; as well as taxes on the use of assets.*

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The number of fields that integrate the 145 information systems reported totalled 10,278. Approximately 80% of the total information fields surveyed integrate the information systems reported by Mexico. Chart Nº 3 shows the distribution of the data fields obtained, classified by participating country /Tax Administration.

Chart Nº 3

Distribution of the number of data fields surveyed that integrate information systems, classified by country
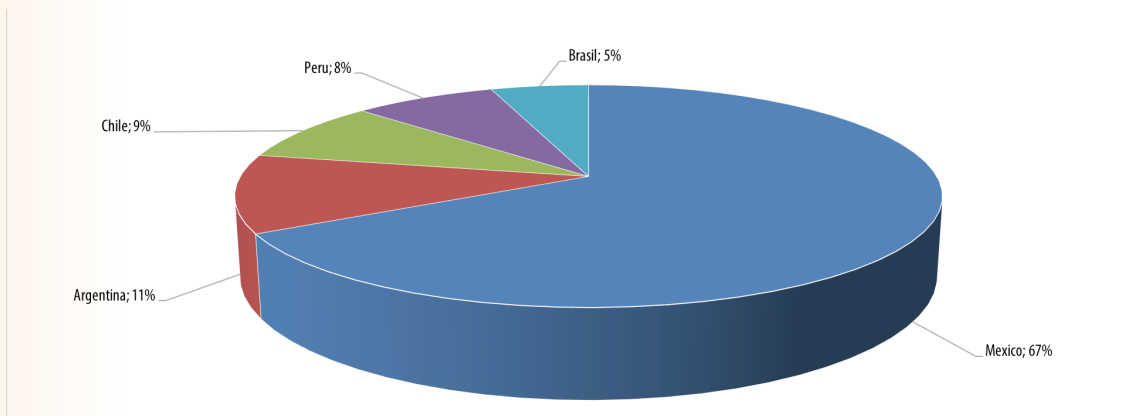
According to Nº 3, 90% of the fields that constitute the information systems analysed in the framework of this study apply to taxes on goods and services, income, profits, and capital gains.

Table Nº 3

Distribution of the number of fields surveyed in the information systems under study

Classified by country		
Country	Number of Fields	Percentage vs. Total
Mexico	6.874	67%
Argentina	1.168	11%
Chile	898	9%
Peru	794	8%
Brasil	544	5%
Overall total	10.278	100%

Classified by tax		
Clasification by Tax	Number of Fields	Percentage versus total
Taxes on goods and services	6.746	66%
Taxes on income, profits, and capital gains	2.946	29%
Information systems	285	3%
Taxes on property	169	2%
Other taxes	97	1%
Social security contributions	35	0%
Overall Total	10.278	100%

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Classified by field group		
Type of Field Groups	Number of Fields	Percentage vs. Total
General / Identification Data	3.204	31%
Outlays / Payments	2.453	24%
Taxes	1.672	16%
Income	995	10%
Profits and /or Income	930	9%
Others /Miscellaneous	740	7%
Assets /Liabilities	284	3%
Overall total	10.278	100%

Upon grouping the more than 10,000 fields identified according to similar general features, the main groups would be defined as follows:

- General data,
- Identification, outlays
- Payments and taxes.

The data fields identified after gathering the information under study were organized into groups. In turn, the first data group was organized according to the following criteria:

- *General / Identification Data*
  - It refers to the fields related to general taxpayer information or enabling their identification, for example, address, name, last name, telephone number, etc.
- *Income*
  - Fields related to taxpayers´ income and/or sales.
- *Outlays / Payments*
  - These fields refer to the information on outlays or payments that the taxpayer has made or is required to make.
- *Assets / Liabilities/Net Worth*
  - Refers to fields or data linked to taxpayer assets or liabilities and net worth accounts.
- *Taxes*
  - This contains data related to tax assessments. For example, payments on account, tax payable, tax benefits or exemptions, etc.
- *Profits and/or Income*
  - These are fields featuring income from transactions or fiscal year profits.
- *Others / Miscellaneous*
  - Finally, this item groups all the fields or data that may not be classified under the foregoing descriptions, for example, sequence, type of fuel, type of transportation, etc.

This classification not only enables to classify and analyse the fields that contain the information systems reported, but also to compare the different structures appearing on

taxpayer forms or statements and to interpret the findings. Likewise, upon comparing, it shall enable to identify common fields in the different data groups that constitute the structures of the different information systems.

Chart Nº 4

Distribution of the number of fields collected from the information systems under study based on grouping by type of field (information)
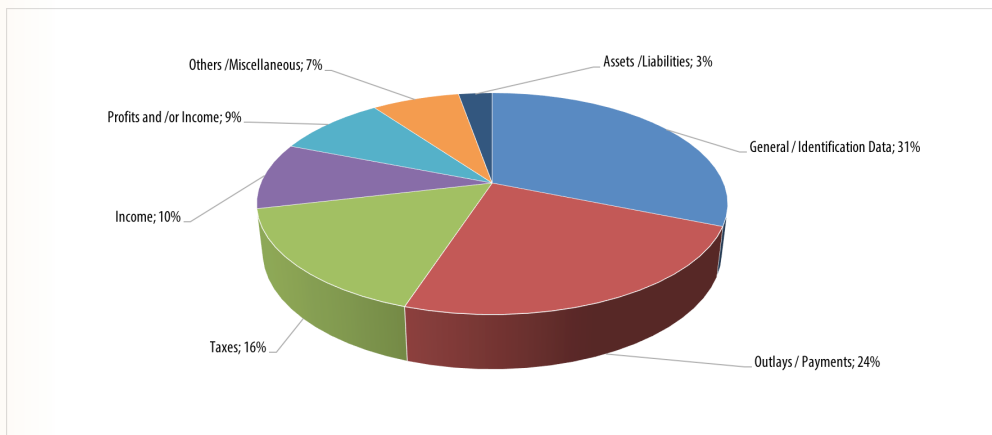
Finally, Table Nº 4 features the distribution of the fields identified by grouping in more detail compared to Chart Nº 4.

Table Nº 4

List of the most relevant grouped fields

Row Labels	Number of Fields	Relative Percentage
Informative Data	2.004	19%
Tax Assessment	994	10%
Payment Assessment	857	8%
Offsetting	740	7%
Items that reduce the total Contribution Amounts	590	6%
Credits	460	4%
Rentals of Machinery, Tools and other Personal Property	319	3%
Income	288	3%
Financial Statement	280	3%
Accounting Data	176	2%
Partial Data Breakdown	149	1%
Income/ Outlays Analysis	135	1%
Outlays	121	1%
Data on Consolidated Partial Payments	99	1%
Others	3.066	30%
Overall Total	10.278	100%

Data grouping enables to observe that most fields pursue information to identify the taxpayer and assess the tax payment.

Considering the universe of information gathered and analysed broadly in this section, we observe that countries aim their information systems at taxes related to goods and services, mainly those on production, sale, and delivery/rendering thereof. Said group includes the following taxes:

- Sales taxes,
- Value added tax,
- Excises,
- Taxes on exports, etc.

2.4. Analysis of the Information Systems for Individuals

In the countries under study, the individuals subject to tax regulations are regularly required to fulfill obligations, such as filing tax statements, detailed information (for reference purposes), using automated information systems that the tax administrations implement under the scope of tax regulations or make available to taxpayers in order to collect relevant information.

Detailed information requirements are implemented under systems in which taxpayers submit detailed information on transactions subject to taxation or that may be useful in assessing a tax; for example, a detail of purchase transactions. In automated systems, they refer to information sources that obtain or provide information from several sources and they are used comprehensively, not only for tax assessments or for tax purposes, but also for examination and planning activities, in addition to other controls in connection with money laundering or tax crimes.

Table Nº 5 lists the number of forms reported and classified by country regarding information systems for individuals.

Table N° 5
Number of information systems related to individuals

Country	Total	Percentage
Argentina	59	42%
Mexico	58	41%
Peru	10	7%
Brazil	7	5%
Chile	7	5%
Overall Total	141	100%

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Most of the information was provided by the tax administrations of Argentina and Mexico, which listed the largest number of information systems. This information enables to observe clearly (Chart N° 5) that the vast majority of information systems focus on taxes on goods and services, such as sales, delivery/rendering, leases, specific goods, etc. The number of information systems focusing on this information type is significantly greater than the ones on taxpayer income or capital gains' taxes. This reality reflects the collection structures of the tax administrations in the region, where indirect taxes -like VAT- generate more revenue than direct taxes -like income tax-.

Chart N° 5
Composition of information systems for individuals, as reported by countries

- Taxes on goods and services
- Taxes on income, profits, and capital gains
- Informative systems
- Property taxes
- Social security contributions
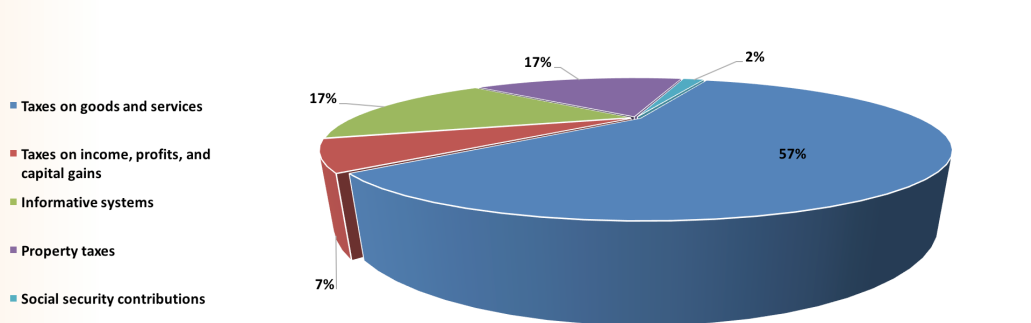
According to this chart, the tax administrations mainly focus on gathering information regarding the transactions of their taxpayers in connection with the assessment and/or filing of indirect taxes.

The information in such systems is mostly gathered from digital platforms or electronic media (Chart N° 6)

Chart Nº 6
Filing means for individual taxpayer explanatory informative systems
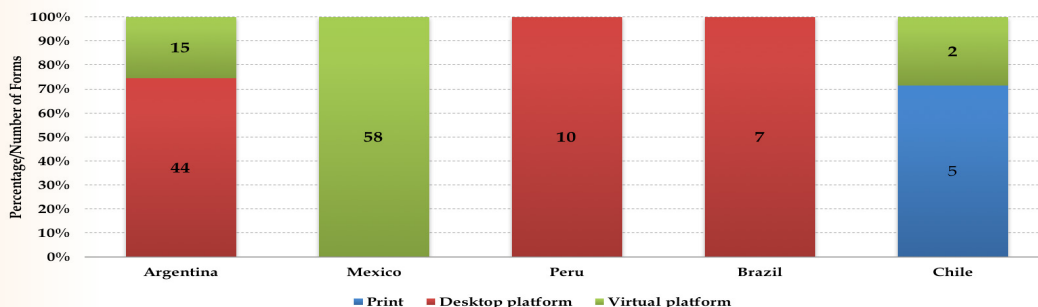
Using digital media in these processes –completing and forwarding information- is greatly useful to taxpayers as well as the tax administrations. It enables taxpayers to meet tax obligations more expeditiously, easily and at a lower cost. Tax administrations benefit by

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saving more data enabling to generate useful information for different purposes –such as service and examination-. For example, creation of more and better services, more immediate and thorough information matching, and more accurate auditing procedures, etc. All such initiatives could improve the cost-benefit ratio for tax administrations.

Legal and administrative norms normally support the use of digital platforms and media to submit or file taxes. For example, the CIAT Model Tax Code establishes or adopts the regulatory basis on the Electronic Tax Administration from Article 88. (Chart Nº 7)

Chart Nº 7

Legal bases supporting information requirements in information systems for individuals
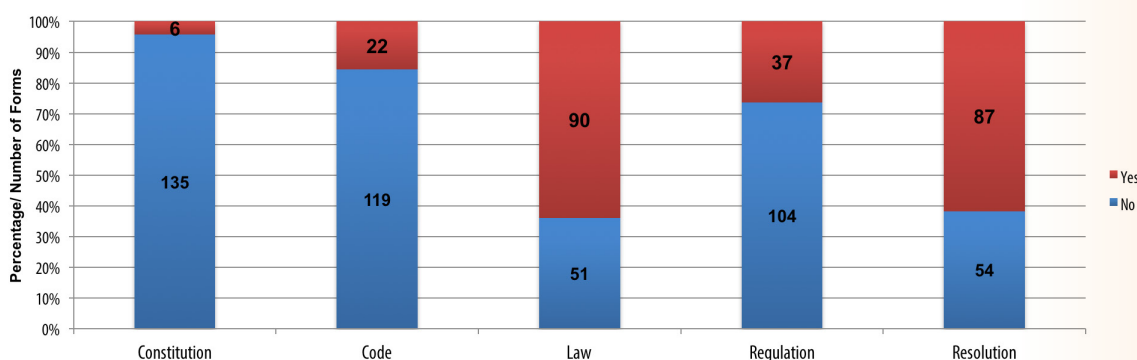
The fields on the forms of information systems for individuals refer mainly to general data or data that facilitates identifying the taxpayer or the transaction reported thereby. The reason for such a large number of general fields is the need to identify the generating event and the party subject to taxation in the tax obligation. Said data account for 50% of the fields or records identified in the different systems under study. (Chart N° 8)

Chart Nº 8

Distribution of the fields included in the information systems for individuals, according to their group or information type

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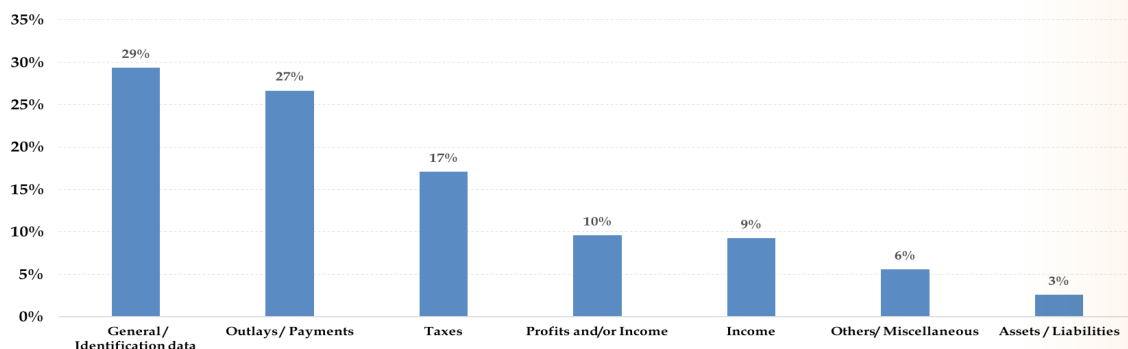
The information systems for indirect taxes, such as those applicable on the delivery of goods and/or rendering of services, and for direct taxes, such as income, feature a more homogeneous structure in the data groups significantly different from other tax types (Table N° 6). For example, the data groups focusing on the tax assessment and taxpayer identification feature greater relevance, as explained above.

Table Nº 6 [5]

Composition of every tax type for every field group identified in the information systems for individuals

Row Labels	Social Security Contributions	Taxes on Income, Profits and Capital Gains	Taxes on Property	Taxes on Goods and Services	Information Systems	Overall Total
General / Identification Data	75%	24%	38%	30%	54%	29%
Outlays / Payments	0%	25%	4%	28%	3%	27%
Taxes	0%	18%	16%	17%	15%	17%
Profits and/or Income	0%	10%	7%	10%	3%	10%
Income	0%	13%	4%	8%	3%	9%
Others/ Miscellaneous	25%	7%	28%	4%	22%	6%
Assets/ Liabilities	0%	4%	4%	2%	0%	3%
Overall Total	100%	100%	100%	100%	100%	100%

Upon analysing the data groups according to every country, we concluded that one group focuses on taxpayer identification fields, while another group of countries focuses the data group on outlays or payments and taxes (Table Nº 7). Clearly, each country determines the structure for their information systems according to their respective priorities.

Table Nº7 [6]

Distribution of the information by data type or data group by individual country in the information systems for individuals

Row Label	Argentina	Brazil	Chile	Mexico	Peru	Overall Total
General / Identification Data	53%	53%	6%	26%	50%	29%
Outlays/ Payments	7%	12%	39%	30%	8%	27%
Taxes	12%	2%	25%	18%	7%	17%
Profits and/ or Income	3%	5%	5%	11%	9%	10%
Income	9%	23%	14%	9%	11%	9%
Others/ Miscellaneous	17%	4%	10%	4%	15%	6%
Assets/ Liabilities	0%	1%	1%	3%	0%	3%
Overall Total	100%	100%	100%	100%	100%	100%

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5   *Values shall be read vertically (by column); this corresponds to the ratio that every data group features for every tax classified. On the other hand, the last column presents the ratio of data groups with respect to the overall data (sum of tax types) observed.*

6   *Values shall be read vertically (by column); this corresponds to the ratio that every data group features for every tax classified. On the other hand, the last column presents the ratio of data groups with respect to the overall data (sum of tax types) observed.*

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2.4.1.   Mandatory Information Systems for Individuals (Tax Statements)

Another form of analysing the foregoing information is to study the mandatory filing systems, the relevance or source-purpose of the information. Following is the analysis of the information based on the three classifications mentioned above.

Filing information with the tax authority may be a mandatory procedure. These systems define a specific tax obligation that the taxpayer shall fulfill regularly or periodically. The information shall contain information fields within an established, efficient, and effective structure enabling to maximize taxpayer information collection as well as a simple and clear tax assessment.

In the case of individual taxpayers, such mandatory information systems mainly focus on types of income tax, as well as taxes on the production, sale and delivery of goods or rendering of services. All the tax administrations focus their systems similarly on the taxes that are normally responsible for generating the largest revenue amount. (Chart Nº 9)

Chart Nº 9
Number of mandatory information systems by tax type according to each participating country
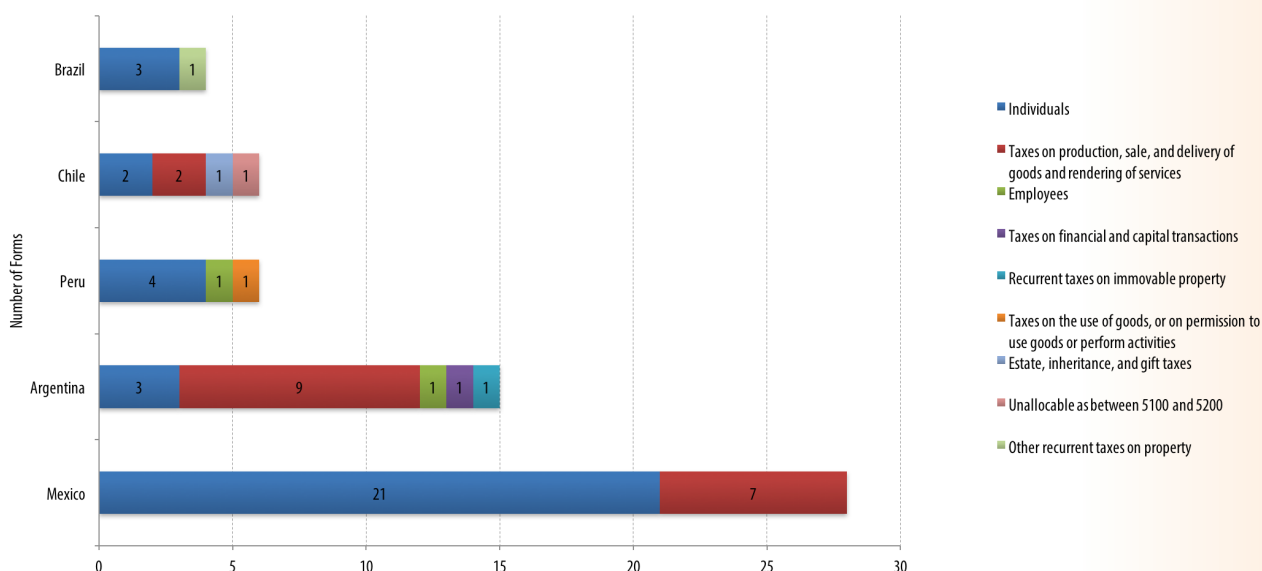
Consequently, it is worth asking regarding the current relation between the data volume collected through the information systems for income taxes and the degree of difficulty for taxpayers to file their mandatory statements. By virtue of the data volume identified and centered on information systems for this tax type, it seems a heavy burden has been imposed on taxpayers.

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With taxpayers taking on a heavy workload in order to complete the fields included in these information systems, the tax administrations have facilitated the computer media and tools to facilitate compliance with their obligations (Chart Nº 10).

Chart Nº10

Means for filing information in obligatory individual taxpayer explanatory informative systems

Print
9%

Virtual platform
54%

Desktop platform
37%
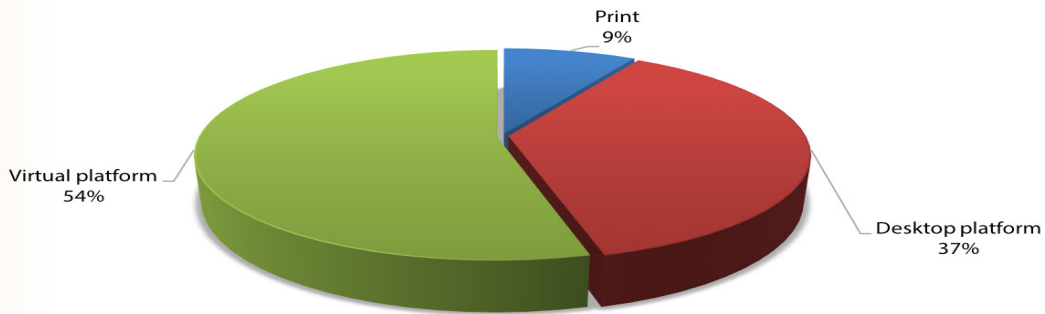
Additionally, laws and, less frequently, rules and resolutions, constitute the underlying regulatory basis (Chart Nº 11).

Chart Nº 11

Main regulatory bases applied in mandatory information systems for individuals

Percentage/Number of Forms

	Constitution	Code	Law	Regulation	Resolution
Yes	4	9	59	25	26
No	55	50		34	33
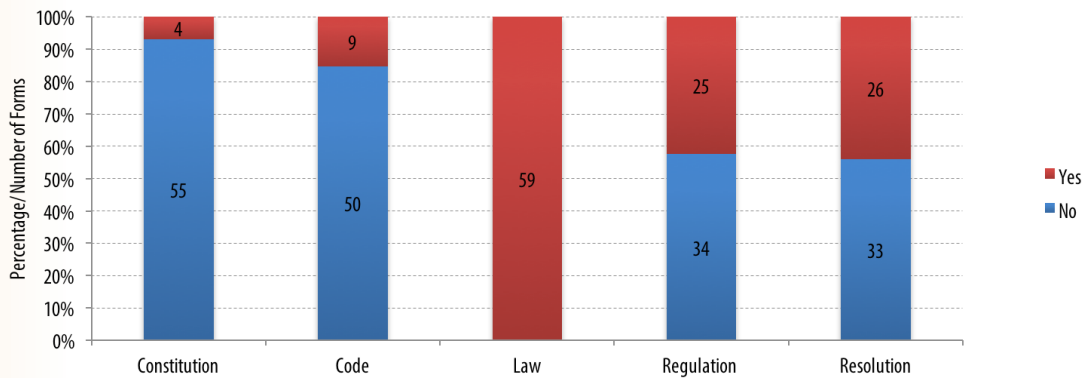
Upon observing the structure of the different statements according to data groups or data sets, we may infer that the most widely adopted data groups refer to the outlays/payments, taxes and general/identification data of the taxpayer or transaction (Chart N° 12).

Chart Nº 12

Ratio of every data group or type identified in the data fields of the mandatory information systems for individuals
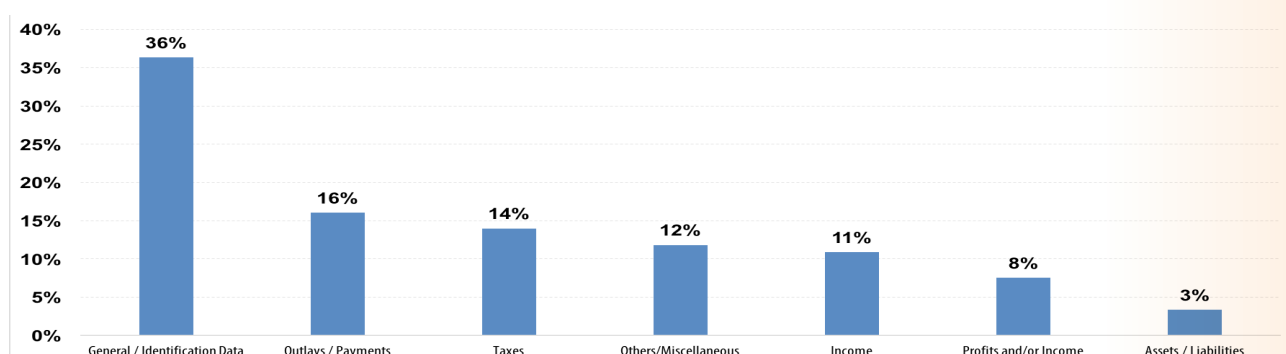
Upon analysing this data classification by tax type, the data concentration matches the foregoing groups (Table N° 8). Such high concentration of fields could impair the ease of compliance with tax obligations. It is worth considering the possibility of removing several of these data fields upon crossing the information that the Tax Administration obtains directly or from exchanges with other Government agencies.

Table Nº 8[7]

Information (fields) distribution in the mandatory information systems for individuals by tax type

Row Labels	Social Security Contributions	Taxes on Income, Profits and Capital Gains	Property Taxes	Taxes on Goods and Services	Other Taxes	Information Systems	Overall Total
General/ Identification Data	89%	19%	50%	46%	58%	65%	36%
Outlays/ Payments	0%	20%	17%	15%	11%	0%	16%
Taxes	11%	18%	8%	12%	2%	8%	14%
Others/ Miscellaneous	0%	12%	18%	11%	6%	25%	12%
Income	0%	15%	2%	10%	1%	0%	11%
Profits and/ or Income	0%	10%	5%	6%	11%	2%	8%
Assets/ Liabilitites	0%	7%	0%	0%	10%	0%	3%
Overall Total	100%	100%	100%	100%	100%	100%	100%

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7   Values shall be read vertically (by column); this corresponds to the ratio that every data group features for every tax classified. On the other hand, the last column presents the ratio of data groups with respect to the overall data (sum of tax types) observed

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The fields grouped under the "income" set feature a lower ratio than the other data groups in the classification on Table N° 8. This is likely the least appropriate procedure, moreover since other sources are available to obtain general or identification information on the taxpayer or the transaction to be filed. Table N°8 shows the proportional composition by data group for every tax type and the total data on a weighted basis. The latter may be achieved by better managing the information that identifies taxpayers, for example, by not repeating the requirement every time they file information with the Tax Administration.

IIf we conduct a microanalysis, the main repeated field groups are those addressing informative data, tax assessment, payment assessment, offsetting and credits. This reasserts the previous comment about the need to consider that such data volume obtained should not impair simplification of compliance procedures (Table N° 9).

Table Nº 9
List of the main fields identified in the mandatory information systems

Row Labels	Number of Fields	Relative Percentage
Informative Data	525	19%
Tax Assessment	412	15%
Payment Assessment	200	7%
Financial Statement	133	5%
Items that reduce Total Contributions	100	4%
Offsetting	97	4%
Income	92	3%
Credits	66	2%
Income/ Outlays Analysis	65	2%
Outlays	63	2%
Global Supplemental Tax	58	2%
Accounting Data	53	2%
Earned and Exempted Income	52	2%
Others	813	30%
Overall Total	2.729	100%

The following are some of the most commonly identified fields on the different forms in mandatory information systems for income tax (Table N° 10):

Most commonly identified fields in mandatory information systems in connection with taxes on income, profits, and capital gains for individuals

N°	Field	N°	Field
1	Transaction Number	14	Type
2	Type of Statement	15	Credit applicable to Salary
3	Amount Payable	16	Amount of the Original Reimbursable Balance
4	Payable by the Taxpayer	17	Frequency
5	Amount Reimbursable	18	Date of Guarantee
6	Surcharges	19	Balance
7	Fiscal Year/ Period	20	Item
8	Other Incentives	21	Record
9	Fine for Corrections	22	Sum
10	Amount Pid in Advance	23	Telephone
11	Total Contributions	24	Amount
12	Offsetting	25	Tax Base
13	Date of Advance Payment	26	Taxpayer Name

For taxes on production, sale, and delivery of goods and rendering of services (Table N° 11).

Table N° 11

Most commonly identified fields in mandatory information systems in connection with taxes on production, sale, and delivery of goods and rendering of services for individuals

N°	Field	N°	Field
1	Payment Date	10	Fiscal Year
2	Offsetting	11	Name or Corporate Name
3	Amount Payable	12	Difference Payable by the Taxpayer
4	Surcharges	13	Effective Partial Payments
5	Type of Statement	14	Tax Base
6	Fine due to Corrections	15	Total Amount
7	Amount Reimbursable	16	Original, for Rectification Purposes
8	Transaction Number	17	Tax Domicile
9	Tax identification Record	18	Originated Tax

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2.4.2. Explanatory Information Systems for Individuals[8]

The main difference between this type of information systems and the one described above is the output every system generates. While the mandatory information system entails the assessment of a tax amount payable, this system seeks to provide detailed information or information that explains taxpayer transactions or data, without this implying or resulting in the calculation of a tax. This information is useful in assessing the tax.

The survey applied as the basis of this study identifies and analyses 59 of these explanatory systems. The vast majority of these systems focus on taxes on production, sale, and delivery of goods and rendering of services. To a lesser extent, they focus on information and taxpayer registration.

The explanatory information normally obtained focuses mainly on the frequent transactions performed in the course of economic activities and the indirect taxes levied on them. For example, transactions subject to value added tax (Chart N° 13).

Chart Nº13
Number of explanatory informative systems by tax type and by country
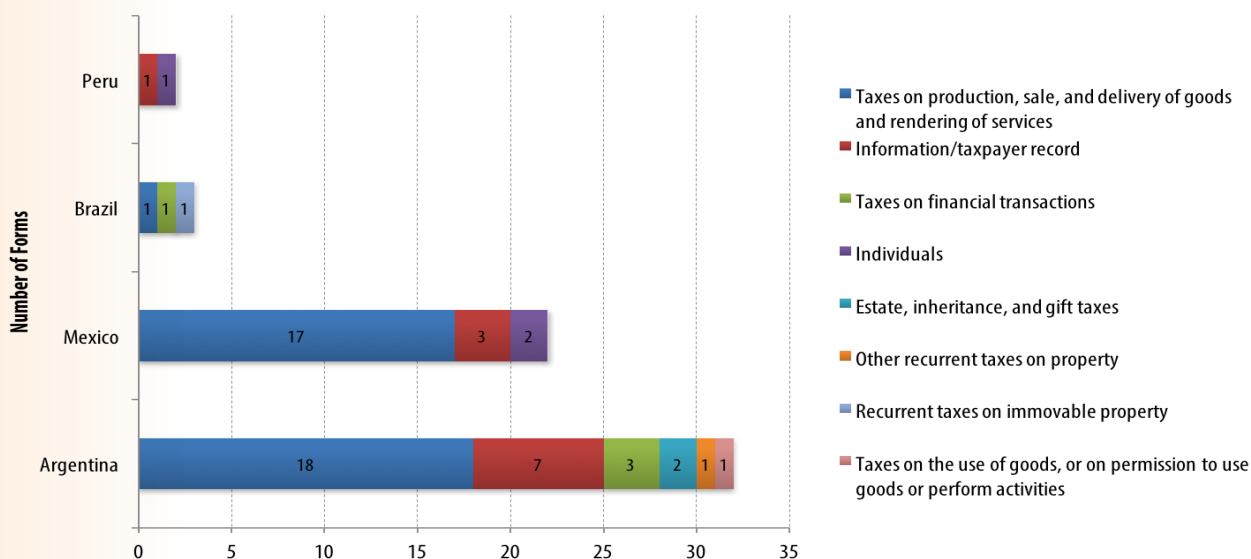
The formats in which to file this information are definitely digital (Chart N° 14). Since these data types serve informative purposes, the taxpayer should rely on media that are easier to access to file such information. In this respect, the use of electronic media like software, online platforms or virtual forms is key.

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8   The SII of Chile did not provide data on the topic addressed in this section.

Chart N° 14
Information filing media in explanatory informative systems for individuals

Number of Forms

- Peru: 2
- Brazil: 3
- Mexico: 22
- Argentina: 32

■ Desktop platform ■ Virtual platform
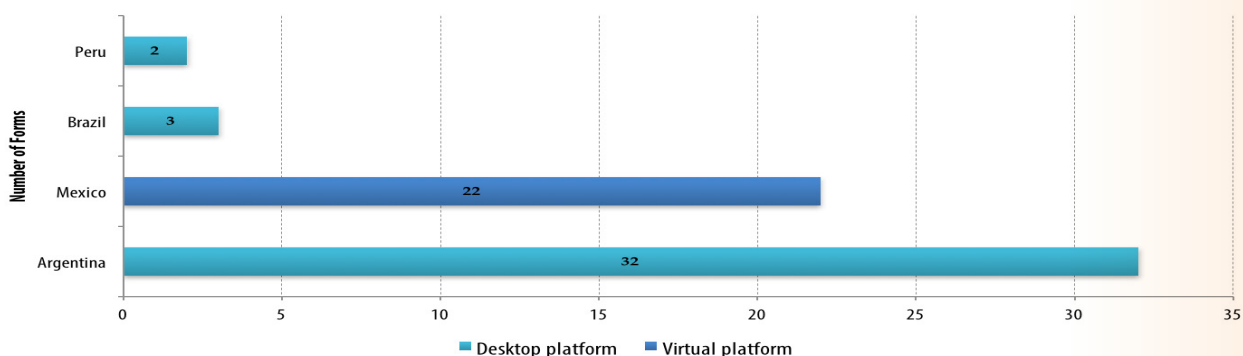
The resolutions that the tax administrations issue constitute the main regulatory basis (Chart N° 15).

Chart N° 15
Main regulatory bases used in individual taxpayer explanatory informative systems

Percentage/Number of Forms

	Constitution	Code	Law	Regulation	Resolution
No	57	53	34	53	20
Yes	2	6	25	6	39

■ No ■ Yes
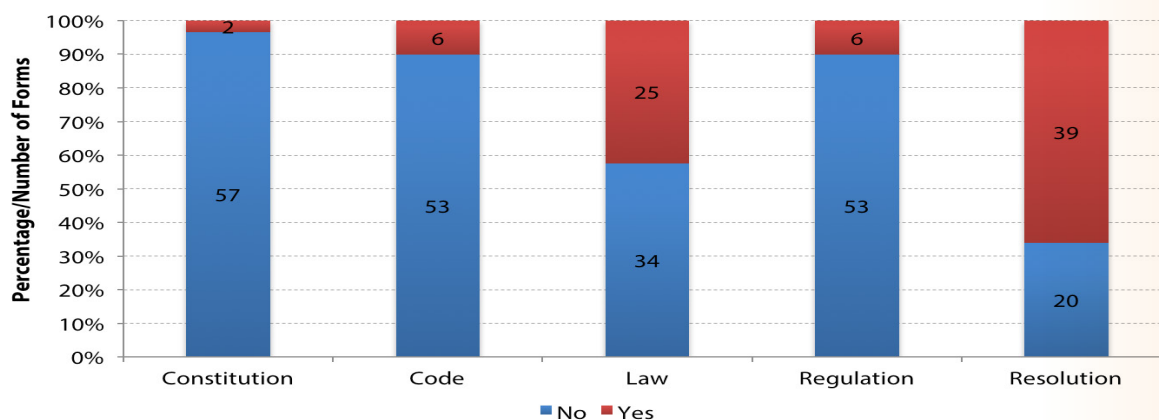
The two largest field groups identified for this type of information system refer to general/ identification data on the taxpayer or transaction and outlays/payments. These groups account for 66% of the overall fields identified. Just like in the case of mandatory statements, the pattern in which data concentrate on aspects related to identification of the taxpayer and/ or the transaction subject to taxation is recurrent (Chart N° 16 and Table N° 12).

Chart N° 16

Proportion of each data group or type found within the data fields of the individual taxpayer explanatory informative systems
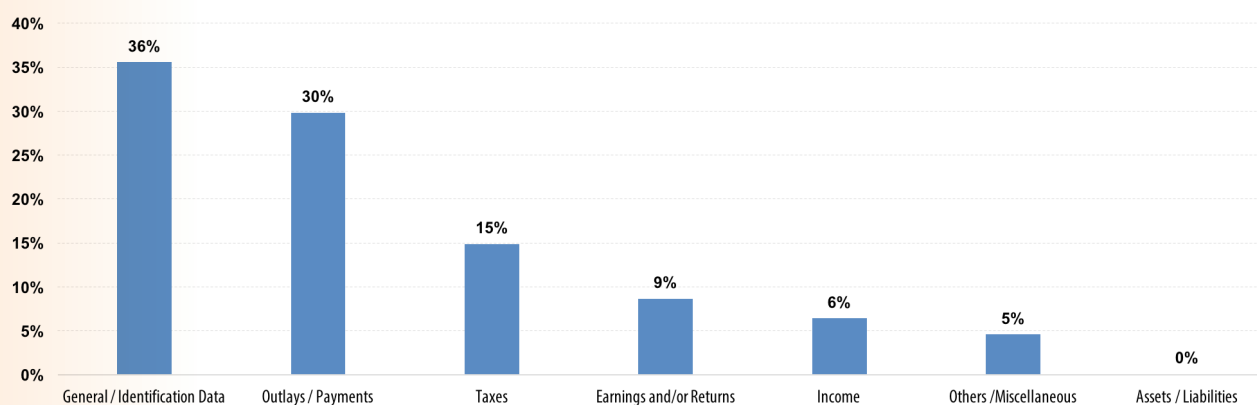
Table N° 12 [9]

Distribution of the information gathered (fields) in the explanatory information systems

Type of Information	Taxes on Income, Profits and Capital Gains	Property Taxes	Taxes on Goods and Services	Information Systems	Overall Total
General Data / Identification	54%	42%	35%	55%	36%
Expenditures / Payments	25%	3%	31%	3%	30%
Taxes	0%	16%	15%	18%	15%
Profits and/or Returns	7%	4%	9%	3%	9%
Income	0%	5%	7%	2%	6%
Others / Miscallaneous	13%	29%	4%	19%	5%
Assets / Liabilities	0%	0%	0%	0%	0%
Overall Total	100%	100%	100%	100%	100%

These types of systems focus on obtaining informative data, offsetting, and payment or tax assessments (Table N° 13).

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9   Values shall be read vertically (by column); this corresponds to the ratio that every data group features for every tax classified. On the other hand, the last column presents the ratio of data groups with respect to the overall data (sum of tax types) observed.

List of main fields identified in the explanatory information systems

Row Labels	Number of Fields	Relative Percentage
Informative Data	927	22%
Offsetting	612	15%
Payment Assessment	594	14%
Items that Reduce Total Contributions	482	12%
Tax Assessment	440	11%
Credits	386	9%
Others	705	17%
Overall Total	4.146	100%

The most common fields are the ones defined in Table N° 14.

Table N° 14

Most commonly identified fields in the explanatory information system

N°	Field	N°	Field
1	Transaction Number	10	Amount Payable
2	Fiscal Year	11	Reimbursable Amount
3	Name or Corporate Name	12	Offsetting
4	Type of Statement	13	Item
5	Names	14	Filing Date
6	Last Name	15	Amount
7	Maternal Last Name	16	Total Contributions
8	Type of Statement	17	Other Amounts Reimbursable to the Taxpayer
9	Frequency		

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Following is a list of the most frequently recurring fields in the explanatory information systems in connection with taxpayer registration and identification:

Table N°15:

Most commonly identified fields in the explanatory information system in connection with taxes on taxpayer registration or identification

N°	Field	N°	Field
1	Fiscal Year	9	Document Type
2	Sequence: original	10	Establishment
3	Sequence: rectification	11	Total Monthly Gross Income
4	Fiscal Year	12	Date of Birth
5	Establishment Identification	13	Filing Date
6	Last names and names or corporate name	14	From requiring Correction
7	Establishment or office N°	15	Amount Payable
8	Sales for the year N°		

2.4.3.   Analysis of the Information obtained through Automated Information Systems[10]

The third mechanism that tax administrations implement to obtain information from their taxpayers are automated information systems. Such systems differ according to the source of the information and their multiple applications. In other words, the scope may range from the tax assessment to the collection of informative data that are very useful for studies or analyses prior to tax examinations.

The data sources subject to this classification are computer systems that generate databases whose input originates from transactions or events that taxpayers regularly enter or report according to specific circumstances, as required by regulations. An example of the latter would be electronic invoices, financial system databases, and citizens' registry offices, etc.

These information systems mostly focus on the following tax types: taxes on the production, sale, and delivery of goods and rendering of services, as well as information/taxpayer registration (Chart N° 17).

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10   The SRF of Brazil did not submit data on the topic addressed in this section.

Chart N° 17

Number of automated information systems by tax type

Number of Forms

Country	Value 1	Value 2	Value 3	Value 4
Chile	1 (red)			
Peru	1 (red)	1 (purple)		
Mexico	5 (red)	3 (purple)		
Argentina	2 (blue)	6 (red)	1 (green)	3 (purple)

Legend:
- Recurrent taxes on immovable property
- Taxes on production, sale, and delivery of goods and rendering of services
- Individuals
- Information /taxpayer record
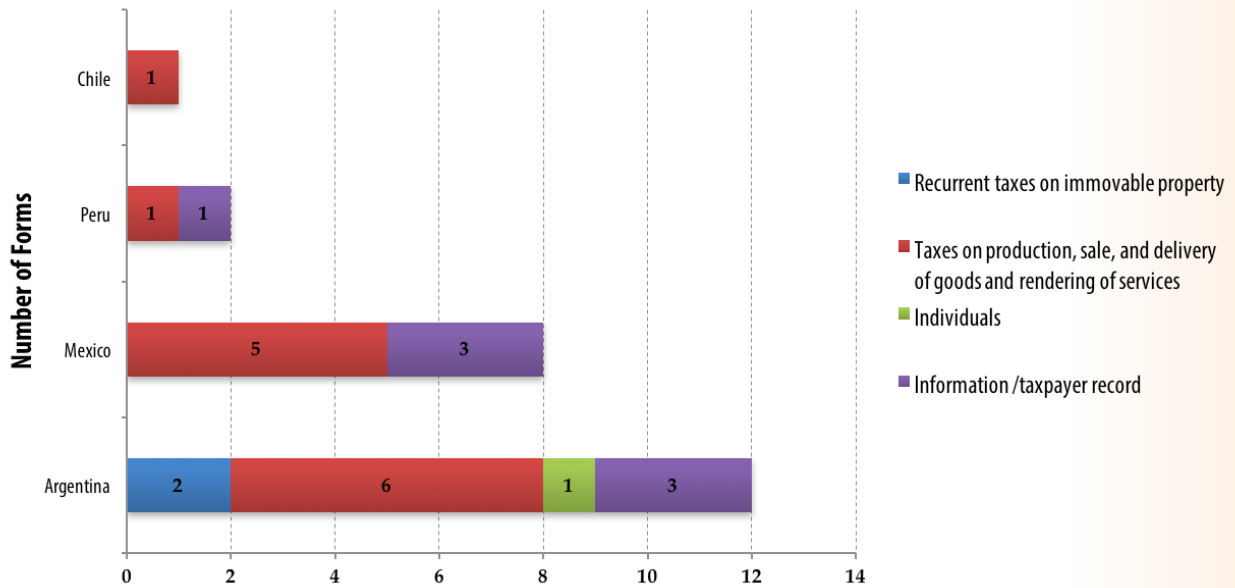
In this type of systems, the information is filed mainly in digital formats (Chart N° 18).

Chart N° 18

Means for filing information in individual taxpayer automated explanatory informative systems

Number of Forms

Country	Value
Chile	1 (Virtual platform)
Peru	2 (Desktop platform)
Mexico	8 (Virtual platform)
Argentina	12 (Virtual platform)

Legend: Desktop platform · Virtual platform
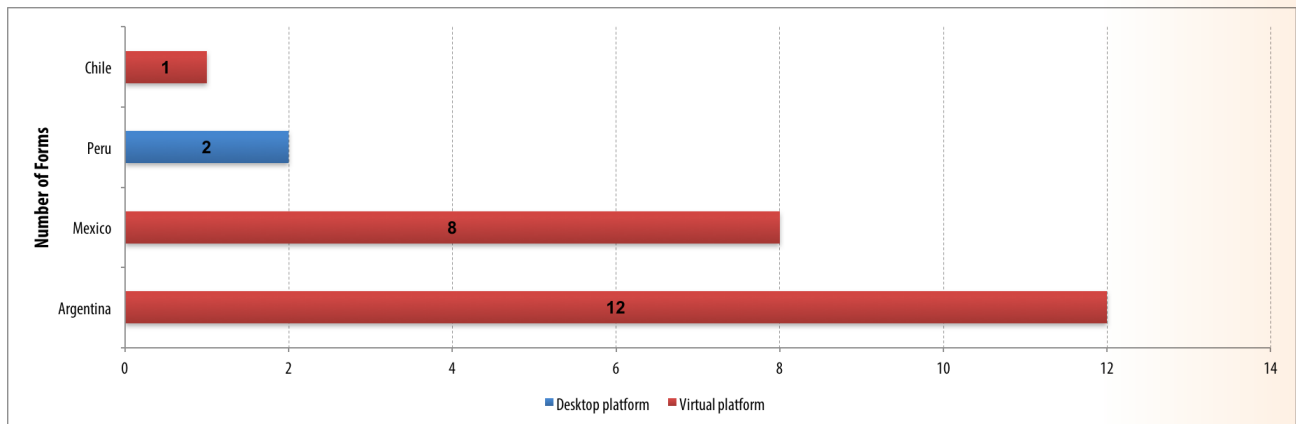
The main regulatory bases are the resolutions issued by tax authorities. To a lesser extent, codes, laws and regulations (Chart N° 19). This is remarkable, since considering the usefulness and importance of these systems, the question arises as to whether it would be more appropriate that they be supported by norms of higher hierarchy, such as laws or codes of law. For example, the argument set forth in the CIAT Model Tax Code provides a solid legal basis in such respect.

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Chart N° 19

Main regulatory bases applied in mandatory information systems for individuals
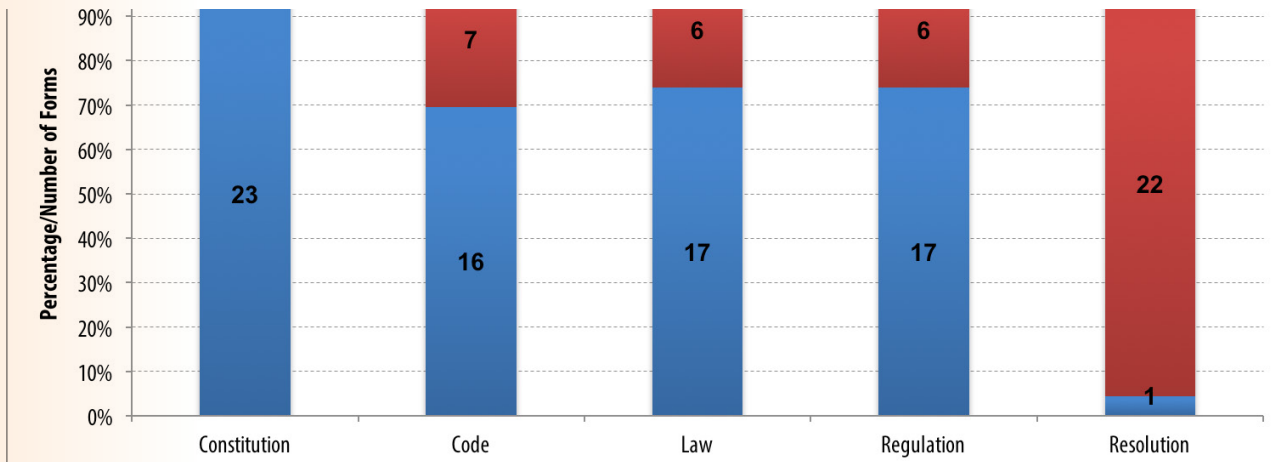
The largest group of records identified for this type of systems is the one in connection with taxpayer general/identification data, outlays/payments, income and taxes. These systems focus on determining the identity of the party subject to taxation. It is unusual that this type of information systems, with a great potential in designing pre-filled statement systems and crossing information to enable more efficient controls, focus mainly on subject identification data. Although taxpayer identification is key and vital to initiate an examination procedure, the expectation is that a greater ratio of fields focus on improving the knowledge on the characteristics of the operations, the transactions or events (Chart N° 20).

Chart N° 20

Proportion of each data group or type identified within the data fields of the individual taxpayer explanatory information systems

2- ACCESS TO INFORMATION
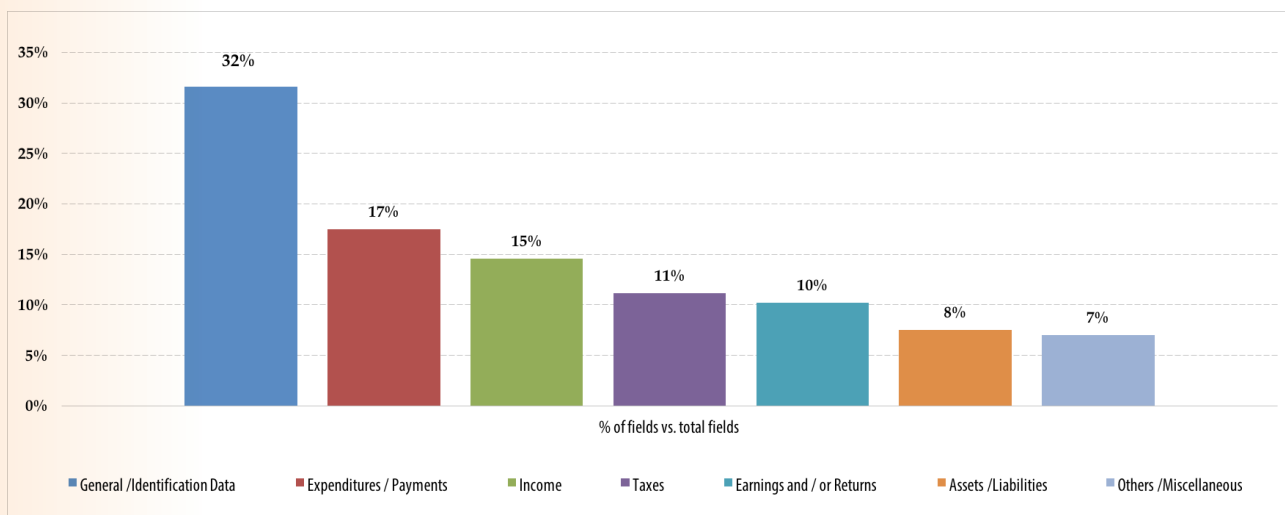
The fields refer to the group defined as taxpayer or transaction general/identification data. Particularly, most of these fields focus on property taxes. Additionally, the data distribution for taxes on goods and services is more equitable among the different groups.

Table N° 16[11]

Distribution of the information collected (fields) from mandatory information systems for individuals, according to oecd level 1 tax type and data group (level 1 classification)

Type of Information	Property Taxes	Taxes on Goods and Services	Information Systems	Overall Total
General/ Identification Data	55%	30%	51%	32%
Outlays/ Payments	0%	19%	2%	17%
Income	0%	15%	7%	15%
Taxes	0%	12%	7%	11%
Profits and/ or Income	9%	11%	5%	10%
Assets/ Liabilities	0%	8%	0%	8%
Others/ Miscellaneous	36%	6%	28%	7%
Overall Total	100%	100%	100%	100%

In this category, most fields refer to the following data groups: income, informative data, financial statement, and tax assessment, among others.

Automated media improve the distribution of the taxpayer data obtained, enhancing the balance between the data required to identify the taxpayer and that required to assess the tax (Table N° 17).

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[11]   Values shall be read vertically (by column); this corresponds to the ratio that every data group features for every tax classified. On the other hand, the last column presents the ratio of data groups with respect to the overall data (sum of tax types) observed.

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List of the main fields identified in the information systems of automated systems for individuals according to OECD level 2 field grouping

Row Labels	Number of Fields	Relative Percentage
Income	91	13%
Informative Data	81	11%
Financial Statement	54	8%
Tax Assessment	53	7%
Player from a Foreign Club	34	5%
Foreign Exchange Transaction Queries	28	4%
Data from Several Authorized Deductions	20	3%
VAT Credit for the Period	19	3%
Figures at Year End	15	2%
Foreign Exchange Purchase	14	2%
Data on Transaction or Activities´ Value for the Year	14	2%
Payment Assessment	13	2%
Data to determine the Ratio	12	2%
Aircraft Transfer Certificate	11	2%
Offsetting	11	2%
Inventory Accumulation Option	9	1%
Items that Reduce Total Contributions	8	1%
Credits	8	1%
Favorable VAT Assessment Balance for the Year	8	1%
Others	212	30%
Overall Total	715	100%

The most common fields in taxes on the production, sale, and delivery of goods and rendering of services (Table N° 18) are:

Table N° 18

Most commonly identified fields in the information systems of automated systems for taxes on the production, sale and delivery of goods and rendering of services

N°	Field	N°	Field
1	Type of Person (Individual/ Corporation)	9	Tax Residence
2	Last Name/s and Name/s, Corporate Name and/or Name	10	Date of Birth/ Incorporation
3	Nationality	11	Place of Birth/ Incorporation
4	Tax Identification Number	12	Nationality at Present
5	Type of Entity	13	FOB Value
6	Country of Origin	14	Invoice or Equivalent Document Number
7	Identity Card/ Passport Number	15	Amount Payable
8	Country of Birth/ Incorporation	16	Transaction Number

Additionally, Table N° 19 contains the most common information fields for taxes in connection with taxpayer registration or identification.

Table N° 19

Most commonly identified fields in the information systems of automated systems for the classification of registration and identification taxes for individuals

N°	FIELD
1	Taxpayer ID Number
2	Transaction Amount
3	Taxpayer Name
4	Income Tax Withholding
5	Gross Income
6	Name of Representative
7	Date of Issue
8	ID of Representative
9	Resulting Tax Amount or Favorable Balance
10	Payment Slip Issued

2.4.4. Conclusions

Generally, in information systems for individual taxpayers, tax administrations gather information mostly on indirect taxes in connection with taxpayer transactions, and they obtain the information via digital platforms supported by laws and resolutions. It is worth asking, based on the information observed, whether more focus should be placed on progressive taxes rather than regressive taxes.

Explanatory information systems, for example, focus more on the information regarding indirect taxes, that is to say, the detail of taxpayers' transaction or transactions. Such data volume is managed mostly via electronic media made available to taxpayers. To conclude, after observing the data analysed under the section on individuals, we may assert that for this type of taxpayer, tax administrations normally design more robust information systems to control indirect taxes. They generally obtain the information via digital platforms based on laws and resolutions.

2.5. Corporations

Corporations or artificial persons are required to fulfill tax obligations every fiscal year or fiscal period. Among such obligations are tax statements and filing information for reference purposes. Likewise, they use automated information systems that the tax administrations incorporate by way of their tax regulations or make available thereto in order to control their transactions. For example, the electronic invoicing systems. Hereinafter, we shall adopt the terms "corporation" or "corporations" to refer to taxpayers who are not individuals, but artificial persons.

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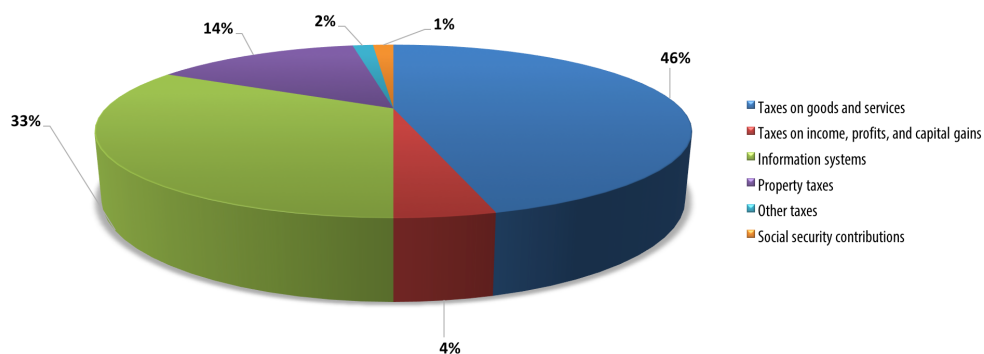Experiences of Argentina, Brazil, Chile, Mexico and Peru

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Argentina and Mexico rely on the largest number of information systems related to this type of taxpayers. While both countries feature 70 and 62 forms respectively, the estimated simple average of forms considering the five countries under study is 38. Nevertheless, if we only consider the three remaining countries, the average drops to 19 forms. In this regard, it would be worth considering whether an impact or direct relation exists between collection and tax examination in the number of information systems for corporations in the face of such asymmetries. Obviously, numerous contributing factors exist, such as the capacity to process the information and the measures adopted subsequently (Table N° 20).

Table N° 20

Number of information systems for corporations

Country	Total	Percentage
Argentina	70	37.0%
Mexico	62	32.8%
Peru	21	11.1%
Brazil	20	10.6%
Chile	16	8.5%
Overall Total	189	100%

It is normal for tax administrations to focus mainly on information systems for taxes on the transactions of goods and the resulting income. Nevertheless, upon comparing the information systems for such taxes and those applicable on other tax types, we observe a remarkable imbalance in the information level. In this case, it would also be worth considering whether such a substantial difference would produce any direct relation with the compliance level generated for such other taxes in every country (Chart N° 21).

Chart N° 21

Structure of the information systems reported by countries for corporations

- Taxes on goods and services
- Taxes on income, profits, and capital gains
- Information systems
- Property taxes
- Other taxes
- Social security contributions

The information that tax administrations obtain through the different systems is largely collected via digital media. The most widely adopted are the so-called "desktop applications"(Chart N° 22).

Chart N° 22

Means for filing information in corporate taxpayer explanatory informative systems
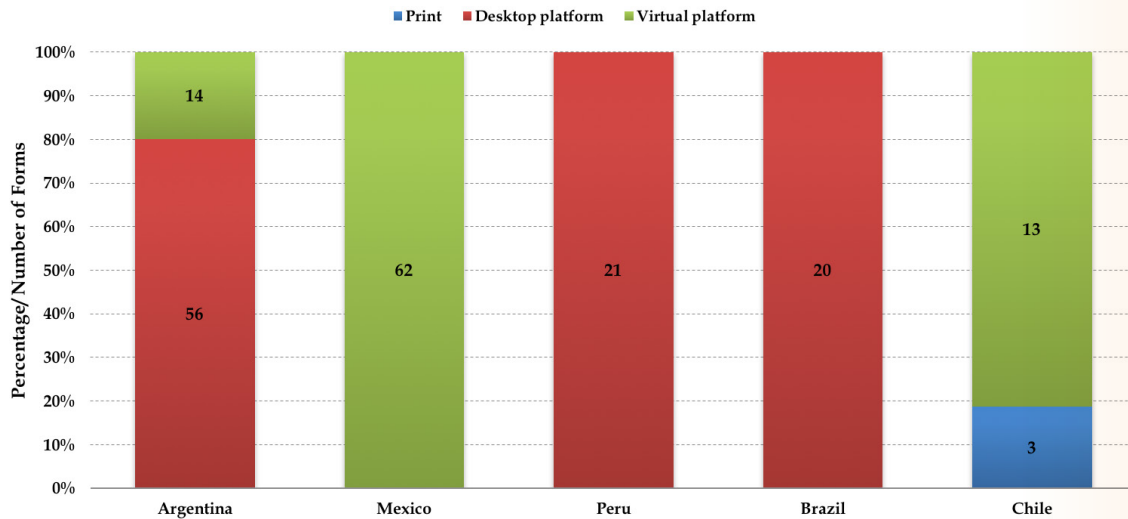
For corporate taxpayers, adopting technological media that facilitate generation and transfer of information to tax administrations is vital, since it bears a direct impact on the reduction of tax compliance costs. The use of these tools shall be consistent with a strong regulatory basis that offers certainty and reliability to taxpayers regarding collection, use or handling, and purpose of the information. The CIAT Model Tax Code becomes a relevant reference source (Chart N° 23).

Chart N° 23

Regulatory bases supporting the information requirement in the mandatory information systems for corporations

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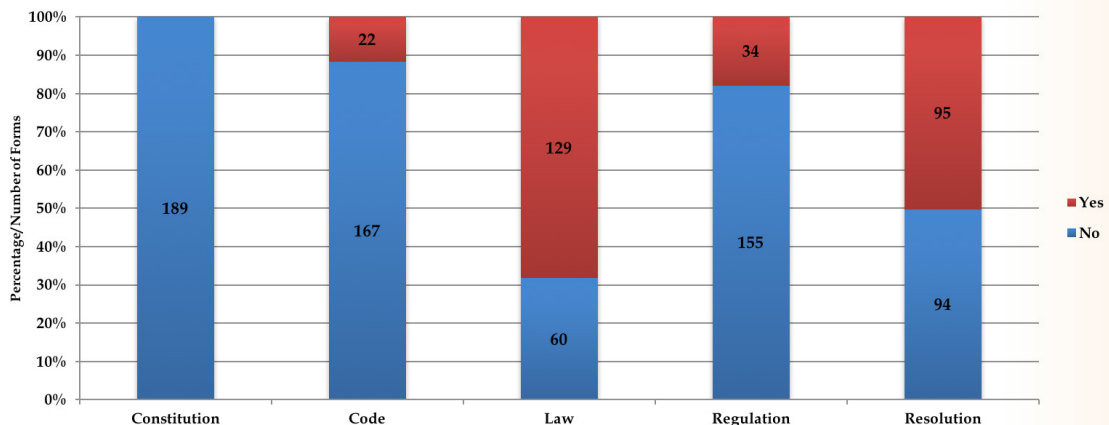
The main fields (boxes or records) in the information systems refer to taxpayer general/ identification data, outlays/payments, taxes, others/miscellaneous and income. Notwithstanding, the first of these groups –general or identification data- accounts for the largest number of fields. In such respect, the information collection method would be worth analysing, as well as the extent of efficiency and efficacy, in order to expedite or reduce time and compliance costs for taxpayers (Chart N° 24).

Chart N° 24

Distribution of the information collected from information systems for corporations according to their group or information type
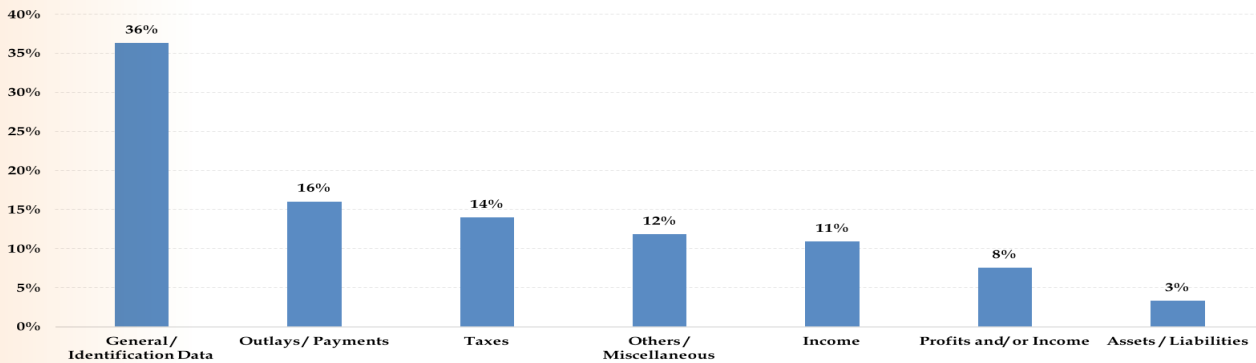
Another question worth considering in the face of such concentration of fields on general/ identification data – especially those referring to tax calculation or quantification- is whether it would be possible to remove any of the information fields deemed inessential from these forms (Table N° 21).

Table N° 21[12]

Composition of every tax type for every field type or group identified in the mandatory information systems for corporations

CLASSIFICATION B	Social Security Contributions	Taxes on Income, Profits and Capital Gains	Property Taxes	Taxes on Goods and Services	Other Taxes	Information Systems	Overall Total
General/ Identification Data	89%	19%	50%	46%	58%	65%	36%
Outlays/ Payments	0%	20%	17%	15%	11%	0%	16%
Taxes	11%	18%	8%	12%	2%	8%	14%
Others/ Miscellaneous	0%	12%	18%	11%	6%	25%	12%
Income	0%	15%	2%	10%	1%	0%	11%
Profits and/or Income	0%	10%	5%	6%	11%	2%	8%
Assets/ Liabilities	0%	7%	0%	0%	10%	0%	3%
Overall Total	100%	100%	100%	100%	100%	100%	100%

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12   The percentages calculated over the one hundred per cent correspond to the vertical information distribution for every tax type. The last column features the overall data obtained.

Table N° 22[13]

*Distribution of information by type or data group according to every country
in the mandatory information systems for corporations*

CLASSIFICATION B	Argentina	Brazil	Chile	Mexico	Peru	Overall Total
General/ Identification Data	57%	73%	26%	13%	41%	36%
Outlays/ Payments	7%	5%	26%	21%	13%	16%
Taxes	5%	2%	22%	20%	12%	14%
Others/ Miscellaneous	11%	12%	10%	9%	18%	12%
Income	18%	1%	8%	14%	11%	11%
Profits and/ or Income	3%	5%	8%	12%	6%	8%
Assets/ Liabilities	0%	3%	0%	10%	0%	3%
Overall Total	100%	100%	100%	100%	100%	100%

Tax administrations focus their efforts on obtaining information for taxes on income and on the delivery of goods or rendering of services. Based on the pattern observed from the beginning of this study, information fields normally focus on taxpayer identification or general data. Concentration of fields on this data type is noteworthy and requires considering whether data collection should focus on these or others, with a more direct impact on tax assessment.
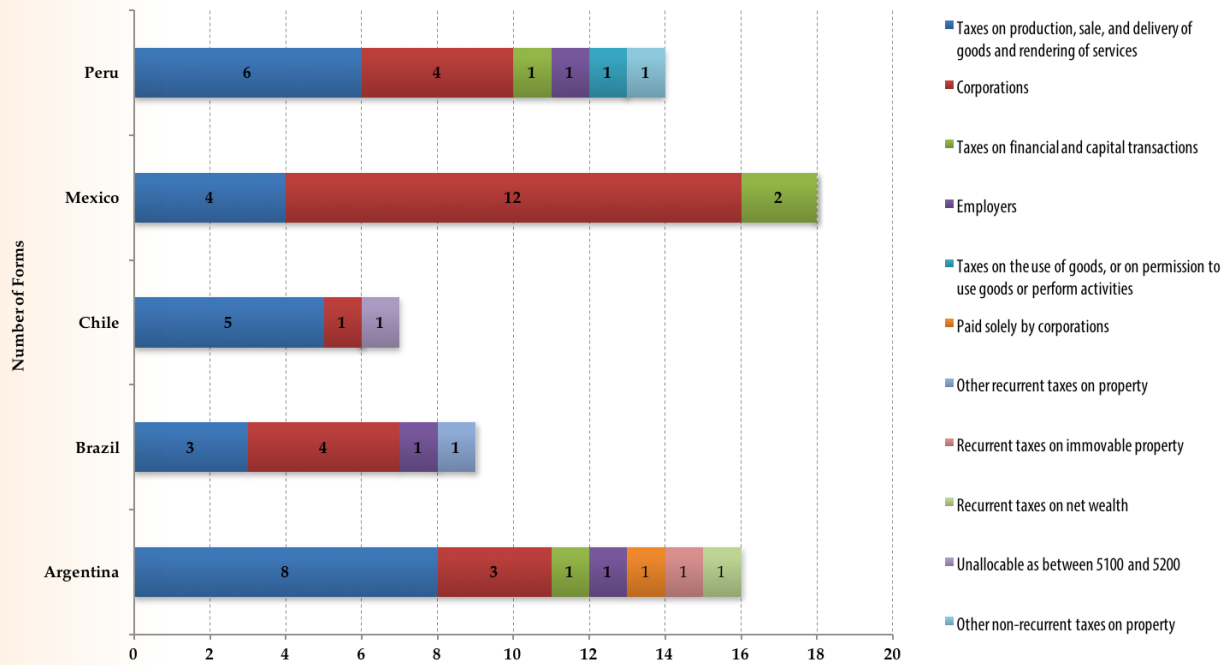
Most of the information that tax administrations collect refers to indirect taxes; in other words, taxes on the delivery of goods and rendering of services, like the value added tax. The pattern is recurrent and the largest number of fields (data records) refer to general or identification information on the taxpayer or the transactions thereof (for example, names, address, contact information, etc.).

Two groups of taxes concentrate the largest volume of taxpayer information. They include taxes on the production, sale and delivery of goods or rendering of services and on income or profits. Said tax types appear in 50 out of the 64 mandatory information systems reported (Chart N° 25).

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13   *The percentages calculated over the one hundred per cent correspond to the vertical information distribution for every tax type. The last column features the overall data obtained*

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Chart N° 25

Number of mandatory information systems by tax type by country

Tax administrations gather this information mainly on digital or electronic media. They make available to taxpayers desktop platforms – computer programs that facilitate filing tax statements- and online or virtual platforms, which increasingly enable and expedite real time compliance with tax obligations (Chart N° 26).

Chart N° 26

Means for filing information in obligatory corporate taxpayer explanatory informative systems

2- ACCESS TO INFORMATION
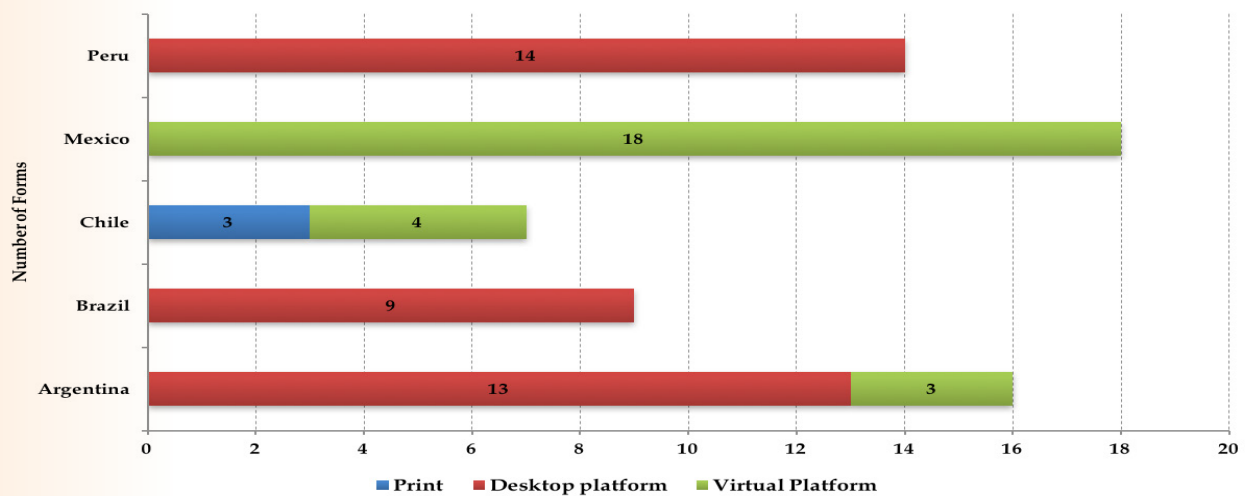
The regulatory basis of application is, for the most part, the law. In such respect, it would be very helpful to refer to the CIAT Model Tax Code since it provides a model regulatory basis useful for optimizing the requirement, handling, and use of the information; moreover, in the face of a Tax Administration t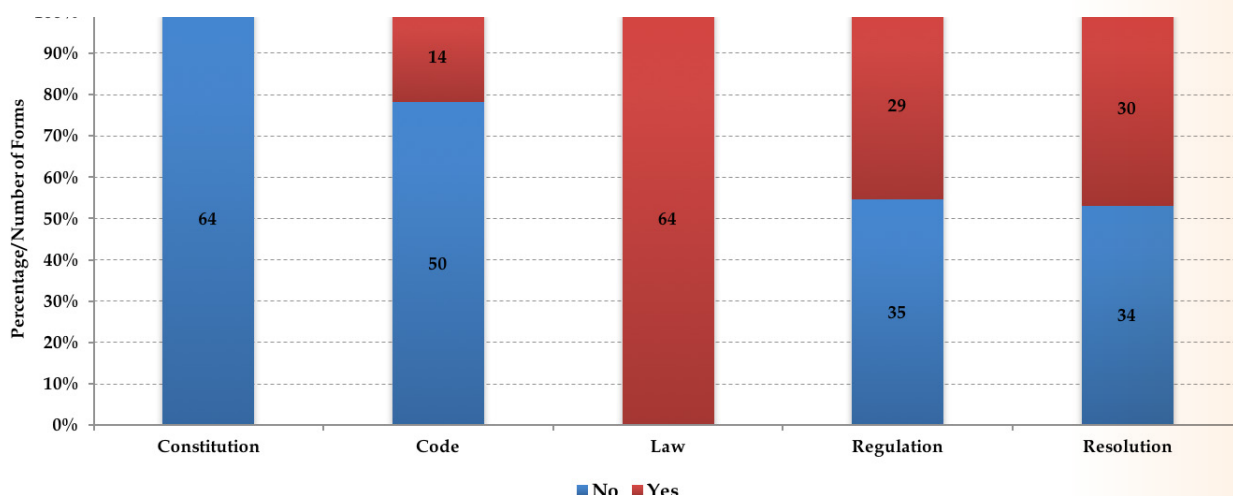hat increasingly demands digital and electronic tools. Chart N° 27 illustrates the considerations mentioned above in further detail.

Chart N° 27

Main regulatory bases applied in mandatory information systems for corporations

Data fields from the mandatory information systems for corporations have been classified according to the following field groups:

• general/identification data
• outlays/payments,
• taxes,
• others/miscellaneous,
• income, and
• assets/liabilities.

The concentration of fields in the general /identification data group is high, slightly over 30%. The remaining fields, excluding those for data on assets/liabilities, are distributed almost equitably and account for slightly less than 20%. The distribution of the structure of the forms shows emphasis on information that is not directly related to the tax assessment. Chart N° 28 illustrates the latter.

Chart N° 28

Ratio of every data group or type identified within the data fields in the Mandatory information systems for corporations
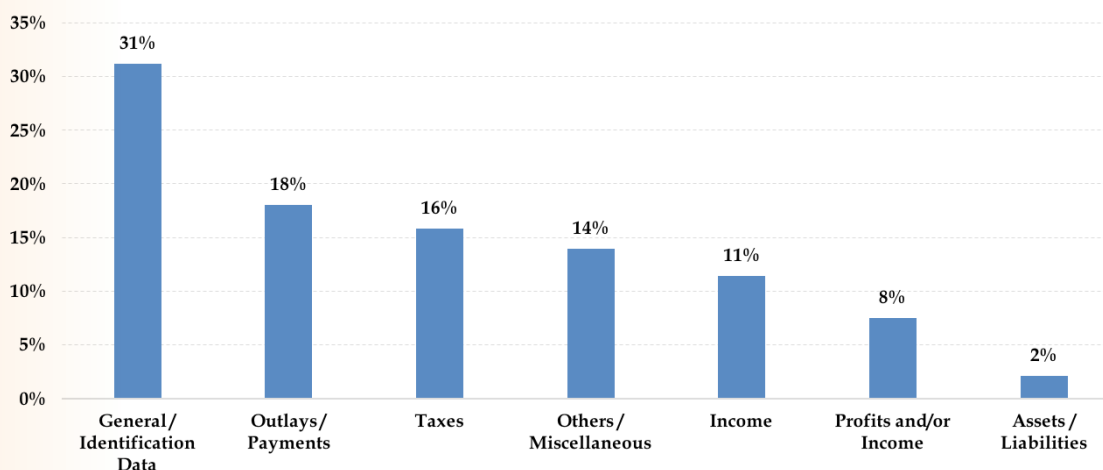
Regarding indirect taxes, upon observing the fields on identification of the party subject to taxation, the assessment of the tax base and finally, its calculation and filing, the field distribution is relatively equitable.

On the other hand, if we refer to other taxes, especially direct taxes, the pattern observed in other cases remains and the information focuses on identifying the party subject to taxation (Table N° 23).

Table N° 23

Distribution of the information collected (fields) in the mandatory information systems for corporations

CLASSIFICATION B	Social Security Contributions	Taxes on Income, Profits and Capital Gains	Property Taxes	Taxes on Goods and Services	Overall Total
General/ Identification Data	89%	23%	49%	37%	31%
Outlays/ Payments	0%	18%	22%	19%	18%
Taxes	11%	16%	9%	16%	16%
Others/ Miscellaneous	0%	15%	13%	13%	14%
Income	0%	16%	2%	7%	11%
Profits and/ or Income	0%	8%	4%	8%	8%
Assets/ Liabilities	0%	4%	0%	0%	2%
Overall Total	100%	100%	100%	100%	100%

Based on the information analysed in this section, the mandatory information systems distribute the fields for corporate taxpayers with greater balance among the different data groups compared to individual taxpayers (Table N° 24).

2- ACCESS TO INFORMATION

Table N° 24

List of the main fields identified in the mandatory information systems for Corporations according to OECD level 2 grouping.

Row Labels	Number of Fields	Relative Percentage
Informative Data	340	21%
Debt Assessment	67	4%
Outlays	52	3%
Value Added Tax	46	3%
Income Tax	25	2%
Tax Assessment	24	1%
Others	1.080	66%
Overall Total	1.634	100%

Table N° 25

Most commonly identified fields in mandatory information systems for taxes on the production, sale, and delivery of goods and rendering of services

N°	FIELD
1	E- mail address
2	Telephone
3	Request for Refund of Income Tax Balances
4	Tax Record or ID
5	Name or Corporate Name
6	Legal Representative Tax Record
7	Corporate Name
8	Region
9	Exports /Total VAT on Sales
10	Filing Date
11	Fax
12	Address
13	Fiscal Year
14	Name of Legal Representative
15	Total Tax Debt
16	Sales to Duty Free Areas
17	Amount Payable
18	Payment Method (Cash, Check)
19	Exports of Goods

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Table N° 26 illustrates the most commonly identified fields for taxes on profits, and capital gains.

Table N° 26

Most commonly identified fields in mandatory information systems for corporations: profit and capital gains' taxes

N°	FIELD
1	Name or Corporate Name
2	Tax Identification Record
3	Corporate Name
4	Paid Income Amount
5	Last Names and Names
6	Gross Income
7	VAT Withholdings
8	Office Fixtures and Equipment
9	Exempted Income
10	Tax Base
11	Rectification or Substitution
12	Effective Interest
13	Total
14	Tax Base Withholdings
15	Automotive Transportation Equipment
16	Exempted Income
17	Fiscal Year
18	Amount Paid
19	Withholdings
20	Distributed Dividend or Profit Amount
21	Accrued Dividend or Profit Amount
22	Balance Payable

The data normally required from taxpayers through tax statements, especially the ones on taxes that generate the greatest revenue, are those that may be obtained or crossed with other State information sources, like civil registry offices, property registries, corporate registries, or corporate regulatory entities, etc.

Other sources of information for tax administrations are the explanatory information systems; that is to say, the ones that taxpayers share with the tax administrations, without rendering it a mandatory tax statement, but rather a tool to obtain further details on the taxpayer and/or taxpayer transactions.

This type of information system –explanatory- is the most relevant focus of tax administrations compared to the other types. This is evidenced by the fact that 55% of the overall forms reported correspond to explanatory information systems.

Out of this significant number of forms, the ones for taxes on the production, sale, and delivery of goods or rendering of services rank first (Chart N° 29).
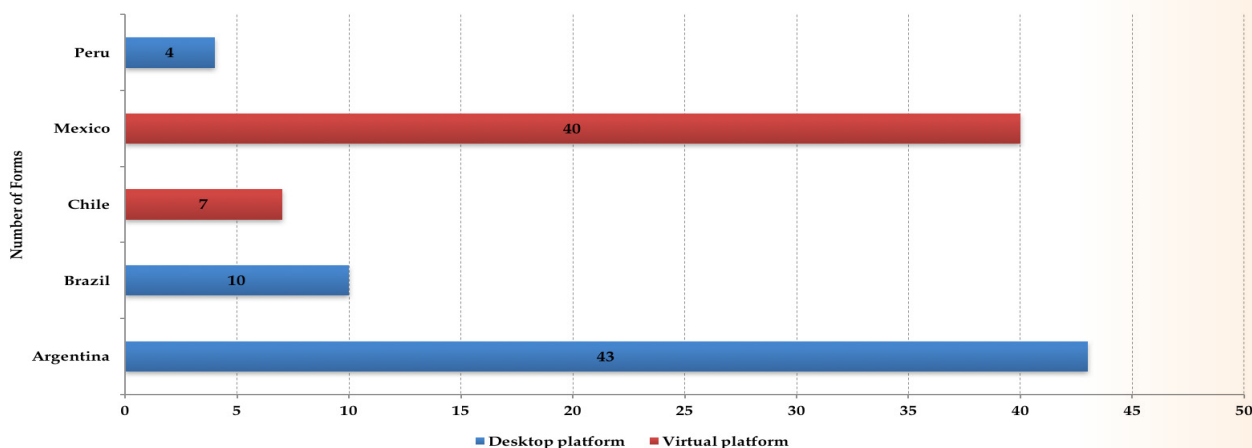
Chart Nº 29

Number of explanatory informative systems by type and by participating country

Legend:
- Taxes on production, sale, and delivery of goods and rendering of services
- Information / Taxpayer Records
- Corporations
- Taxes on the use of goods, or on permission to use goods or perform activities
- Paid solely by corporations
- Other recurrent taxes on property
- Taxes on financial and capital transactions
- Estate, inheritance, and gift taxes
- Recurrent Taxes on Net Wealth

Given the volume of information generated with respect to these tax types, the use of technology is vital. Likewise, the use of technologies may facilitate optimizing fields obtainable by crossing data among state agencies (Chart N° 30).

Chart Nº30

*Means for filing information in corporate taxpayer explanatory informative systems*

Legend:
- Desktop platform
- Virtual platform

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In almost 90% of cases, explanatory information systems must be filed with the tax administrations, while in other cases it is simply an obligation to preserve information. The regulatory basis supporting these information systems are mainly laws and resolutions in an almost identical ratio (Chart Nº 31).

Chart Nº 31

*Main regulatory bases used in corporate taxpayer explanatory information systems*
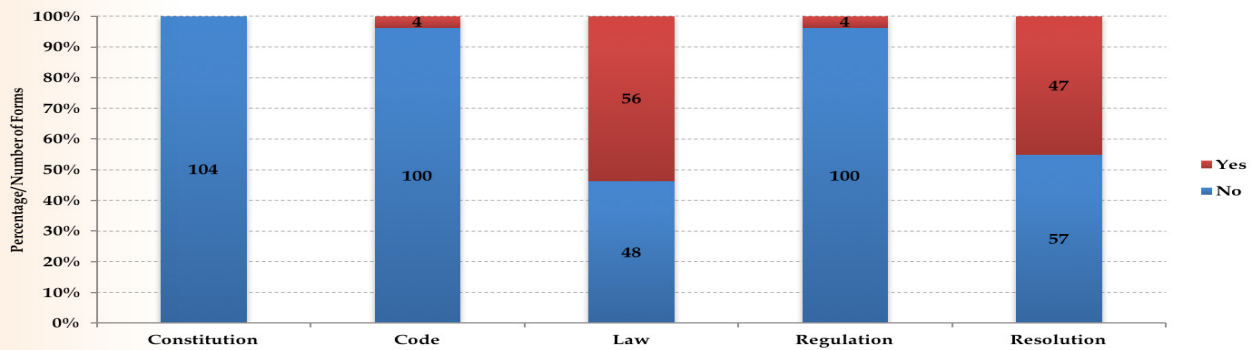
From the information that was organized and grouped, it was identifiable that the data fields mainly focus on general/identification data, outlays/payments and taxes (Chart Nº 32).

Chart N°32

Proportion of each data group or type found within the data fields of the corporate taxpayer explanatory information systems
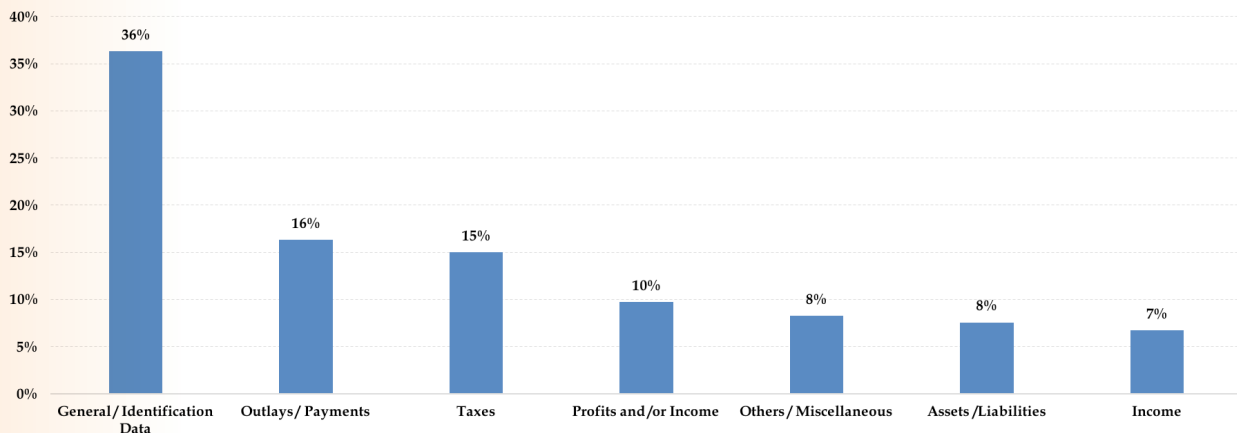
Except for taxes on income, profits, and capital gains featuring a more homogeneous proportional structure for each data group, the other tax types concentrate the largest number of data fields in the group designated as general/identification data (Table N° 27).

Table Nº 27

Distribution of the information gathered (fields) in the explanatory information systems

Type of Information	Taxes on Income, Profits and Capital Gains	Property Taxes	Taxes on Goods and Services	Other Taxes	Information Systems	Overal Total
General Data / Identification	10%	50%	59%	58%	64%	36%
Expenditures / Payments	25%	0%	11%	11%	0%	16%
Taxes	21%	25%	11%	2%	13%	15%
Profits and/or Returns	14%	0%	5%	11%	0%	10%
Other / Miscellaneous	5%	25%	10%	6%	23%	8%
Assets / Liabilities	13%	0%	0%	10%	0%	8%
Income	11%	0%	5%	1%	0%	7%
Overall Total	100%	100%	100%	100%	100%	100%

In this type of information systems, the most frequently repeated fields are those grouped into: informative data and income and tax assessment data. In other words, special attention is attached to the assessment of the party subject to taxation and the tax. It is vital to achieve a balanced field structure upon designing the forms in the "voluntary information systems", enabling to obtain the information required for tax examinations and, in turn, facilitate compliance with their obligations without incurring excessive compliance costs (Table Nº 28).

Table Nº 28

List of the main fields identified in the explanatory information systems

Row Labels	Number of Fields	Relative Percentage
Informative Data	131	18%
Income	97	13%
Tax Assessment	65	9%
Debits / Credits	55	7%
Financial Statement	54	7%
Cadaster Data	54	7%
Payment Assessment	44	6%
Tax on Assets of the Controlled Corporation	21	3%
Data on several Authorized Deductions	19	3%
Form Entry	19	3%
Offsetting	17	2%
Data of the Corporate Representative	14	2%
Details of Invoices Issued	13	2%
Others	137	19%
Overall total	4.146	100%

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One of the main tax types identified within these information systems were taxes on production, sale, and delivery of goods and rendering of services (Table Nº 29).

Table Nº 29:

Fields most commonly related to taxes on the production, sale, and delivery of goods and rendering of services for corporations

N°	FIELD	N°	FIELD
1	Corporate Name	8	Filing Date
2	E-mail address	9	District
3	Telephone	10	Favorable Balance
4	Type of Statement	11	Amount Payable
5	Fiscal Year	12	Foreign ID Number
6	Total	13	Country of Origin
7	Name or Corporate Name		

Within the information and taxpayers' records, the main fields are the ones enumerated in Table Nº 30.

Table Nº 30

Most common fields for information / taxpayers' records

| N°	FIELD	N°	FIELD
1	Fiscal Year	6	Amount payable
2	Sequence: rectification/original	7	Filing date
3	Fiscal Year	8	Form to be corrected
4	Establishment Identification	9	Amount payable
5	Total monthly gross income	10	Tax payable

Tax administrations may also obtain information from their corporate taxpayers by way of automated information systems. That is to say, this alternative information source is an interesting option for the State, since it implies an investment that reduces compliance time and costs for taxpayers.

Its main feature is the indiscriminate source of the information and its use. That is to say, information may be obtained automatically from taxpayer invoices as well as the national financial system. Additionally, said information may be used for tax assessments as well as massive examinations through data crossing procedures.

According to data analyses, three main tax types are the focus of "automated information systems": taxes on the production, sale, and delivery of goods and rendering of services, information/taxpayers´ records and recurrent taxes on immovable property (Chart N° 33).

Chart Nº 33

Number of information systems for automated systems by type of tax, according to each country being analyzed
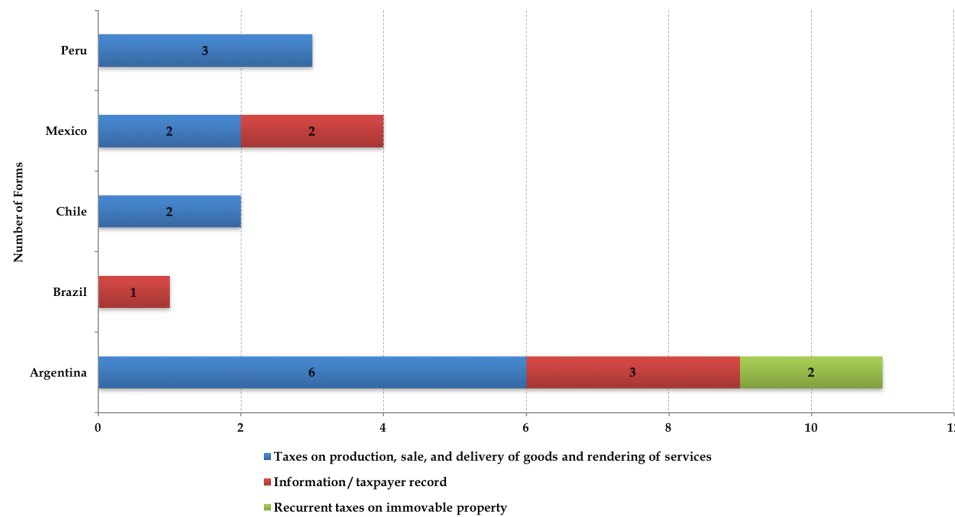
All the information systems submit information through digital platforms. Notwithstanding, the use of virtual platforms is of greater recurrence among the countries. Virtual platforms entail substantial challenges for States due to the implications of transferring information over virtual online platforms (Internet) (Chart Nº 34).

Chart Nº34

Means for filing information in corporate taxpayer automated explanatory informative systems
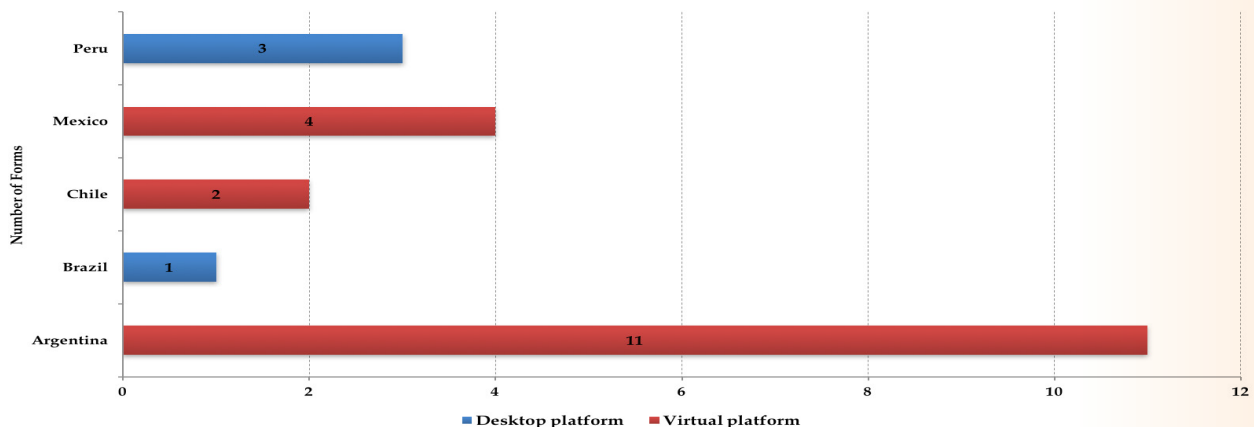
Finally, resolutions are the most widely adopted regulatory basis for the information requirement in this type of systems. Nevertheless, in order to optimize the regulatory basis, it is important to observe the notions in the CIAT Model Tax Code in articles 88 to 93 and strengthen the underlying legal grounds in such important source of information (Chart N° 35).

Chart N° 35
Main regulatory bases applied in information systems for automated mandatory information systems for corporations
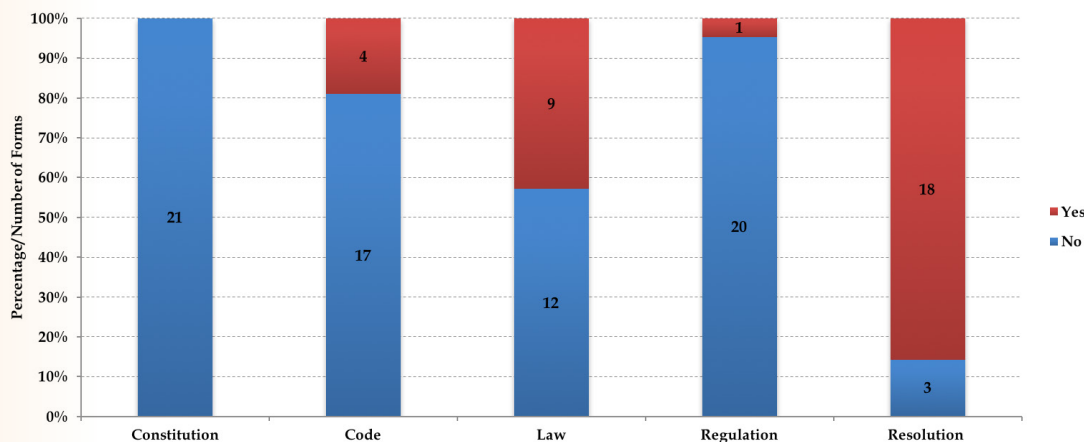
The structure of the information that such type of system contains indicates that the fields are usually grouped as follows: general/identification and, to a significantly lesser extent, income (Chart N° 36).

Chart N° 36
Ratio of every data group or type identified within the data fields in the voluntary information systems (informative) for individuals
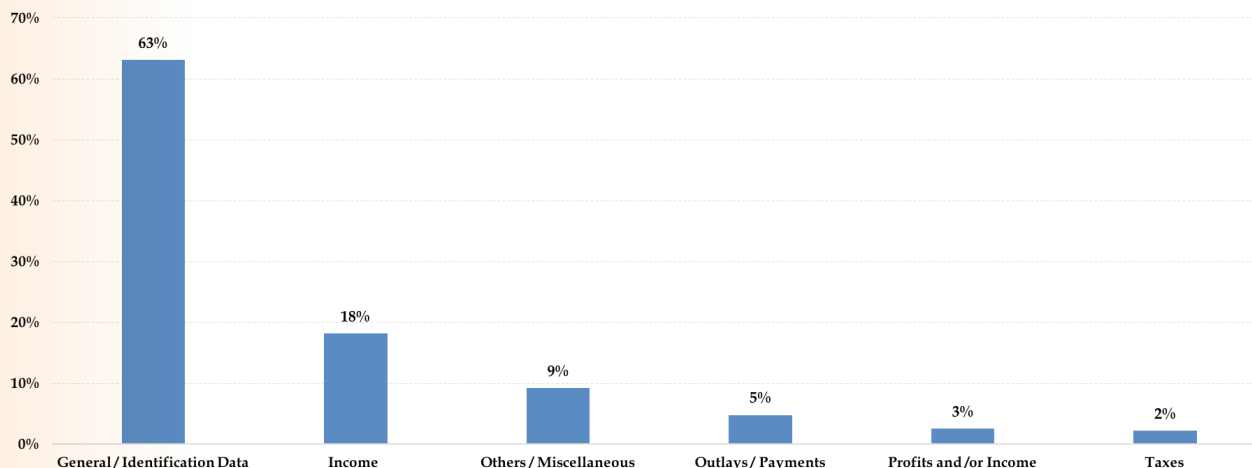
Such information systems focus on data in connection with three tax types: taxes on property, goods and services, and finally, information systems. In the three assumptions, the tax administrations focus many of the fields on data in connection with taxpayer or transaction identification.

Table Nº 31

Distribution of the information fields for corporations in automated information systems

CLASSIFICATION B	Property Taxes	Taxes on Goods and Services	Information Systems	Overall Total
General/ Identification Data	55%	63%	66%	63%
Income	0%	25%	0%	18%
Others/ Miscellaneous	36%	3%	27%	9%
Outlays/ Payments	0%	6%	0%	5%
Profits and/or Income	9%	2%	3%	3%
Taxes	0%	2%	4%	2%
Overall Total	100%	100%	100%	100%

The most frequently repeated field groups in this type of systems are those related to information on data of the file used in filing the tax statement, form entry, queries on foreign exchange transactions, etc. Table Nº 32 illustrates the most commonly identified field groups in further detail.

Table Nº 32

List of main fields identified in the information systems for automated mandatory information systems for corporations according to level 2 grouping.

Row Labels	Number of Fields	Relative Percentage
Data from the Tax Statement File	35	20%
Form Entry	31	18%
Foreign Exchange Transactions´ Query	23	13%
Courier System	15	9%
Foreign Exchange Purchase	14	8%
Certificate of Transfer	11	6%
Data on Incoming Currency from Sale of Goods not entered in the Country	8	5%
Payment of Debt Interest to a Foreign Jurisdiction	3	2%
Profits and Dividends paid to a Foreign Jurisdiction	2	1%
Others	172	100%
Overall Total	314	100%

Among the tax types that concentrate the greatest number of fields are those on the production, sale and delivery of goods and rendering of services. The most common data fields are type of entity, nationality, country of origin, etc. (Table Nº 33).

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Most commonly identified fields in information systems of automated
systems for corporate taxes on the production, sale, and delivery of goods
and rendering of services

Nº	FIELD
1	Nationality
2	Last name (s) and Name (s), Corporate Name and /or Designation
3	Country of Birth /Incorporation
4	Tax Domicile
5	Place of Birth /Incorporation
6	Tax ID Number in the Country of Residence (NIF, as per the Spanish acronym)
7	Type of Entity
8	Country of Origin
9	Transaction Date
10	Number of Units
11	Origin
12	FOB Value
13	Payment Method
14	Country
15	Marketing Unit
16	Amount Payable
17	Country of Tax Residence
18	Country of Destination

Considering the information/taxpayers' record, the most frequently recurring fields in these tax types are taxpayer identification number, fiscal year start, company name, etc. (Table Nº 34).
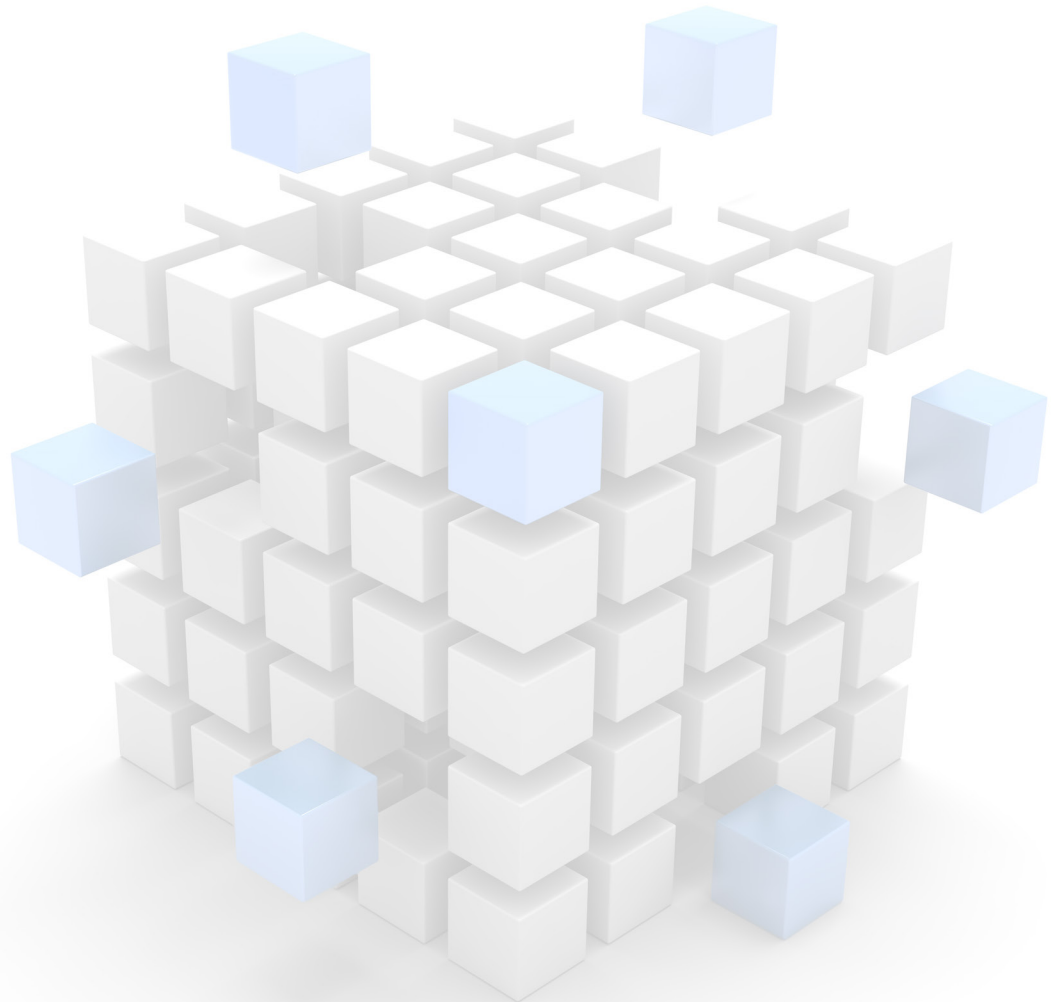
Table Nº 34

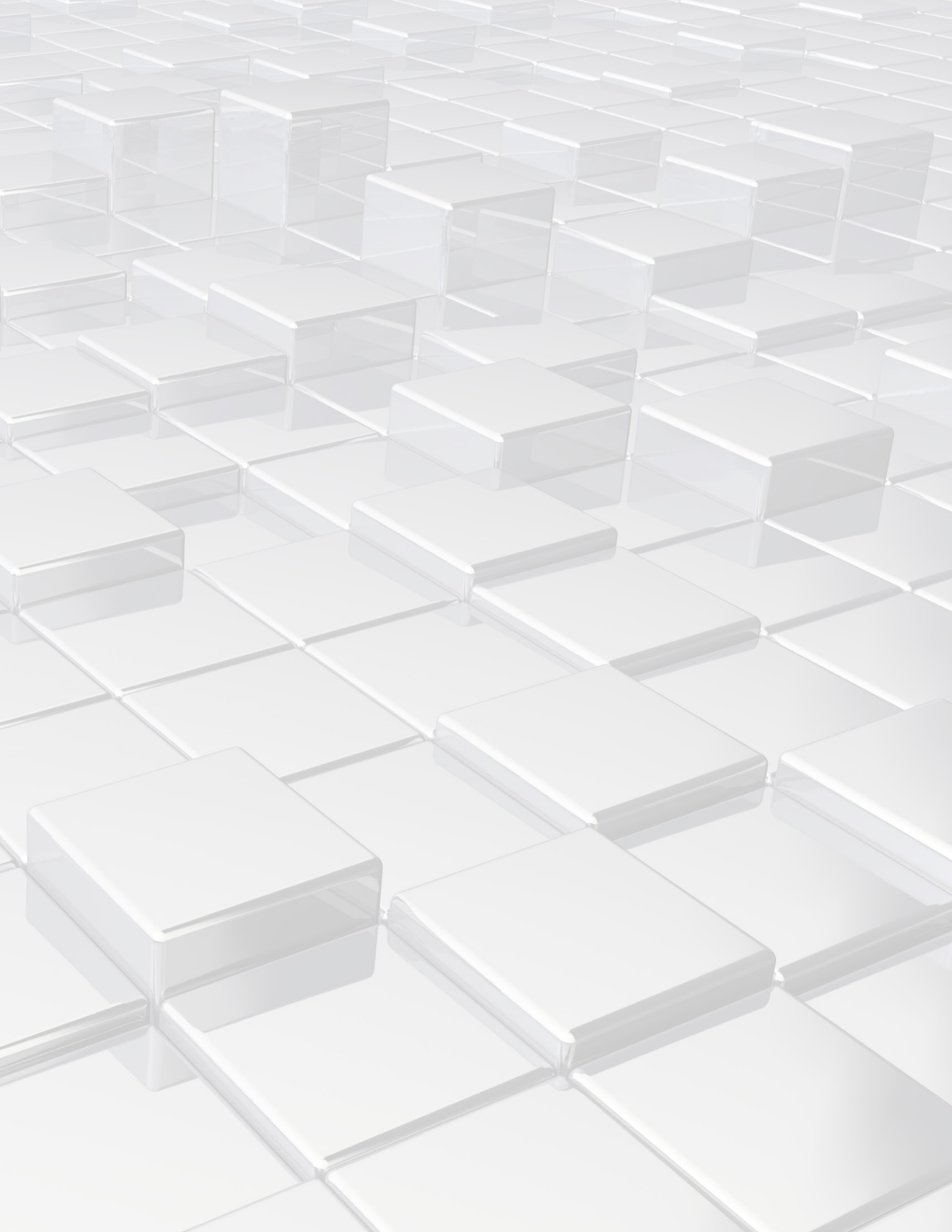*Most commonly identified fields in information systems for automated*
information systems in connection with taxpayer /information records for
corporations.

Nº	Field
1	ID of the purchasing party
2	Year start indicator
3	Company name
4	Transaction amount
5	Currency
6	Purchasing party name
7	Initial date

3 Third Parties
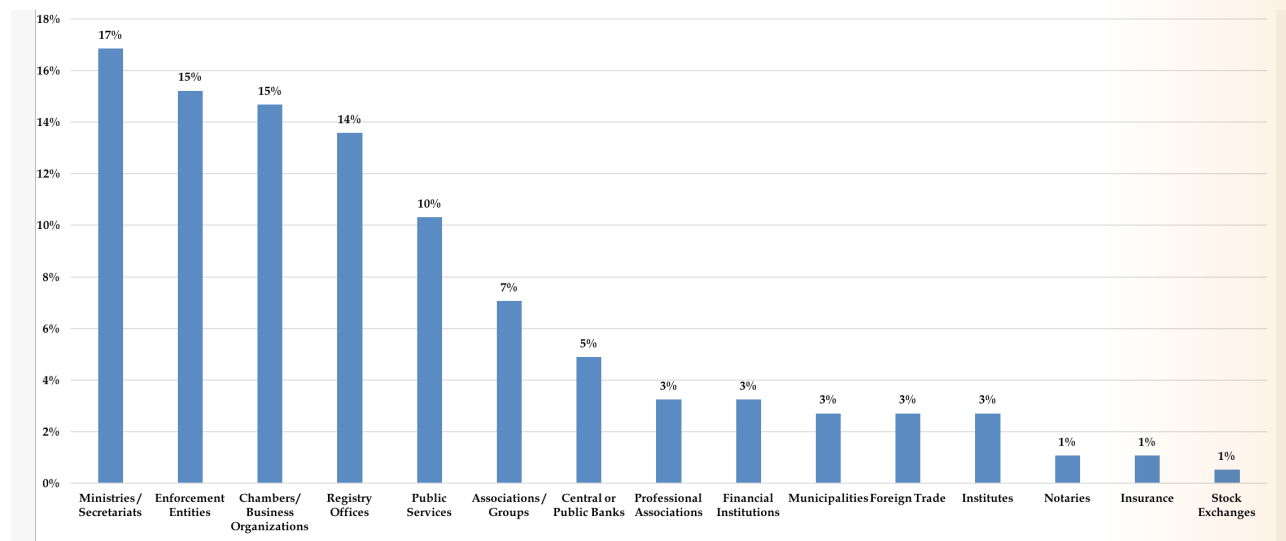
3.1. Information Sources

3. Third Parties

Other information sources, frequently unexplored, are those that are not necessarily found within tax administrations. Information considered very valuable for tax examinations is available in other offices or organizations, both public and private. This section focuses on the information sources not necessarily directly related to the tax or tax obligation assessment – or the tax, tax obligation or tax status of the party submitting such information-. For example, this group of information sources includes databases used in identifying enterprises engaged in comparable transactions for the purpose of transfer pricing examinations. This section seeks to identify information sources other than the ones set forth in item 2 above, such as databases from ministries, secretariats, private chambers, associations and/or public or private groups, etc.

3.1. Information Sources

Overall, we identified 184 information sources. These sources were classified according to predefined criteria, resulting in 15 groups. Such groups gather the main features of said sources, for example, Registry Offices that group, among others, civil registries, property registries, commercial registries, etc. Chart N° 37 lists the distribution of information sources for each group.

Chart N°37

Pro rata distribution of the number of information sources identified by the participating tax administrations

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In the foregoing Chart, the first six groups encompass 78% of the overall information sources identified. The six groups were ministries/secretariats, enforcement entities, business organizations/chambers, registry offices, public services and associations/groups. Four out of the six groups of information sources belong to the public sector and only two to the private one.

It is clear that tax administrations rely on very good information alternatives. In theory, since government entities manage a substantial number of such information sources, information exchange efforts should be easier and more expeditious.

It is much more likely or frequent that tax administrations enter into information exchange agreements with public or government enforcement entities. Nevertheless, in certain cases, tax administrations focus on and prioritize other private sources like stock exchanges and/ or financial institutions.

Chart N°38

Distribution of information sources based on information exchange agreements according to every type or group
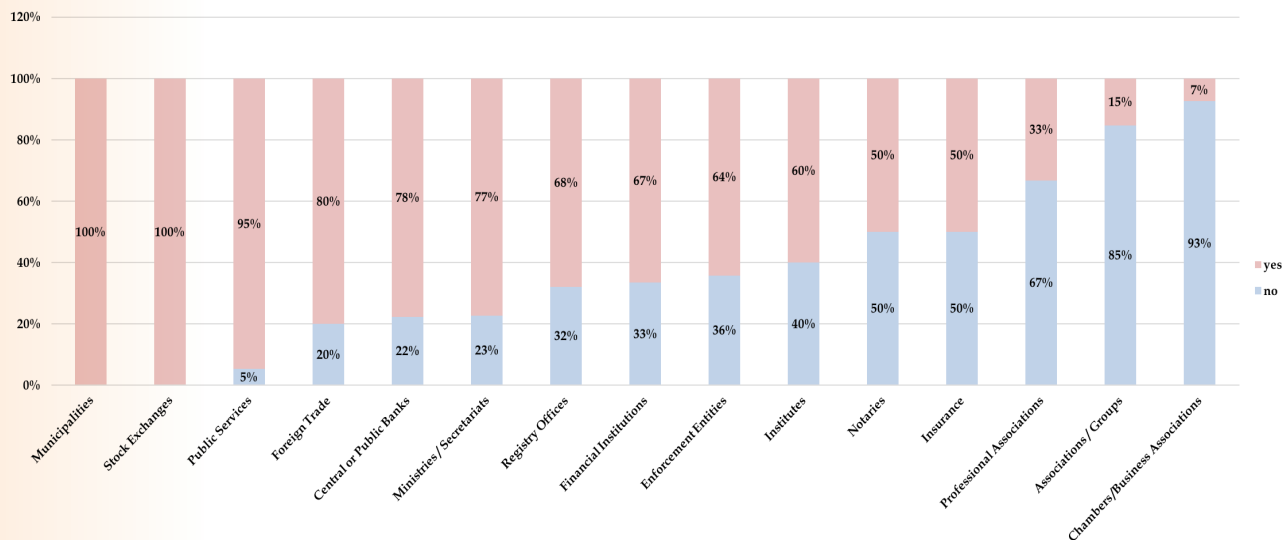

In all other cases, the ratio or probability decreases gradually with scenarios ranging between 5% and 93%. For example, in the assumption of information exchanges among the tax administrations and business chambers /organizations, only 7% of the total sources identified rely on information exchange agreements.

3- Third Parties

Overall, tax administrations still have to develop initiatives to obtain information, in particular, from private entities or groups.

The following chart illustrates the distribution of sources arising from information exchange agreements versus the total sources reported by country.

Chart N°39

Ratio of information sources that hold information exchange agreements

with the tax administration – by country
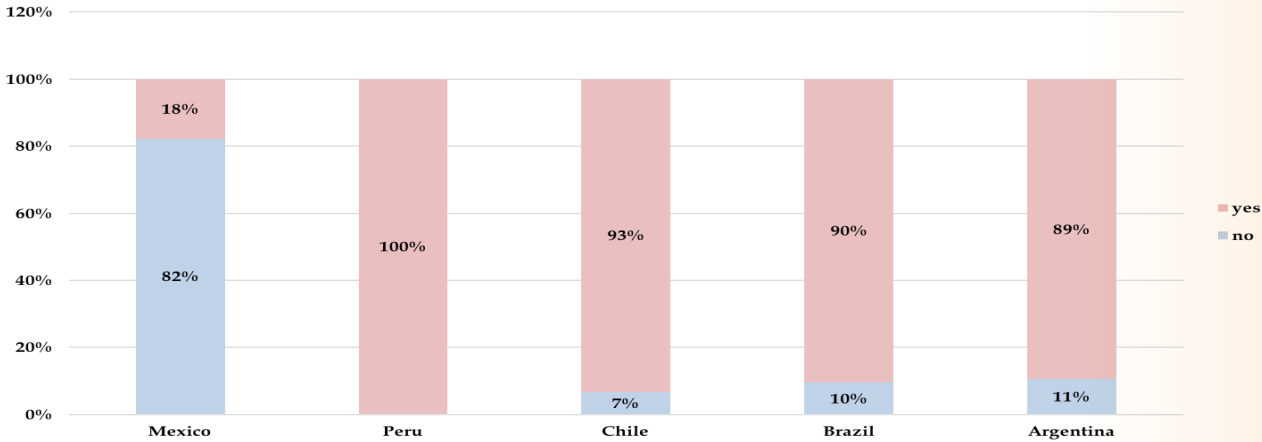
The information exchanged with such information sources may be of different types. By and large, the information corresponds to general taxpayer data, the breakdown of imports/exports, legal and financial/accounting information (Chart N° 40).

Chart N°40

Distribution of the information requested from third-party information sources

INFORMATION SOURCES OF TAX ADMINISTRATIONS IN LATIN AMERICA
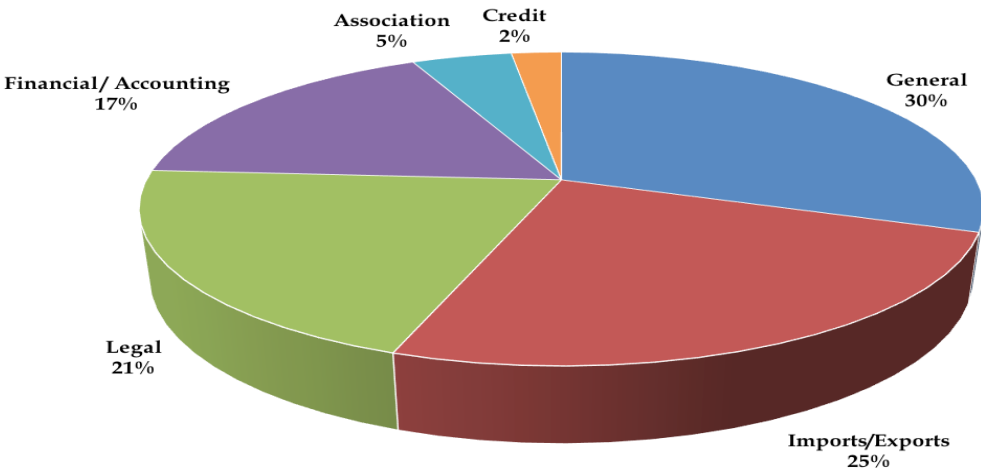Experiences of Argentina, Brazil, Chile, Mexico and Peru

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Table N° 35 and 36 display the information sources reported by country, broken down by those that rely on inter-institutional information exchange agreements and those that do not.

<div style="text-align:center">

Table N°35

Detail of information sources based on information exchange agreements

</div>

Group / Source	Number of Answers
Ministries / Secretariats	**24**
Ministry of Justice, Security and Human Rights	1
General Treasury Department	1
Transportation Secretariat	1
National Civil Aviation Administration	1
Ministry of National Assets	1
National Transportation Regulatory Commission	1
Public Office Secretariat	1
National Telecommunications Commission (CNC).	1
Deputy Secretariat of Regional and Administrative Development	1
National Environmental Commission	1
National Health Fund	1
General Coordination Office of Concessions (Public Works)	1
Ministry of Interior - Deputy Secretariat of Interior - Carabineros - Investigations' Police - Directorate General of Maritime Territory and Merchant Marine	1
Administrative Corporation of the Judiciary	1
Secretariat of Public Education	1
Production Promotion Corporation (CORFO)	1
Secretariat of Public Security	1
Planning Directorate, Ministry of Public Works	1
Executive Secretariat of the National Irrigation Commission	1
Directorate General of Civil Aeronautics	1
Deputy Secretariat of Economy and Small Businesses	1
Directorate General of Maritime Territory and Merchant Marine	1
Social Security Administration (ANSES)	1
National Economic Prosecutor's Office	1
Public Services	**18**
Electricity	2
Collection of social security resources	2
Management of social security resources	2
Telephone Services	2
Technical Cooperation Services	1
Intelligence Services	1
Water Services	1

3- Third Parties

Group / Source	Number of Answers
Migration Services	1
Metal Workers' Union Health Management Organization	1
Transportation Services	1
National Education and Employment Service	1
Electoral Service	1
Aerolíneas Argentinas S.A.	1
National Customs Services	1
Enforcement Entities	**18**
Bank Regulatory Agency	2
Judiciary	2
Police	1
Electricity and Fuel Superintendency	1
Cusotms Service	1
Army	1
Securities and Insurance Superintendency	1
National Migrations' Directorate	1
Argentine Federal Police	1
Regulatory Entity of Corporations	1
Migration Services	1
Nación Servicios S.A.	1
Social Security Superintendency	1
Financial Intelligence or Asset Laundering Office	1
National Roadworks Directorate	1
Judiciary (In Mexico, Federal Judiciary, which features a regulatory body named Federal Bench Council)	1
Registration Entities	**17**
Civil Registry	3
Commercial- Corporate / Property Registry	2
States / Provinces / Regions	2
National Statistics' Office	2
Risk Rating Information Central Office	1
Patents / Trademarks' Registry	1
Registry of Means of Transportation	1
Financial Intelligence or Asset Laundering Office	1
Electoral Registry	1
Civil and Identification Registry	1
Natural Resources' Information Registry - CIREN	1
Federal Cadastre Council	1

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Group / Source	Number of Answers
Central or Public Banks	**7**
Central Bank	3
Banks	1
Public Financial Institutions	1
Central Bank of Argentina	1
National Bank of the Army, Air Force and Navy, S.N.C..	1
Municipalities	**5**
Municipalities / Cantons / Territories	2
Municipalities	2
Provincial Administrations	1
Financial Institutions	**4**
Financial Analysis Unit	1
Credit Cards	1
Banks	1
Credit Card Corporations	1
Foreign Trade	**4**
Importers	2
Customs Agents	1
Exporters	1
Institutes	**3**
Social Security Normalization Institute (presently, Social Security Institute)	1
Electoral Registry (National Electoral Institute)	1
National Intellectual Property Institute (INPI)	1
Professional Associations	**2**
Association of Certified Public Accountants	1
Bar Association	1
Chambers / Business Associations	**2**
Government Contractors	1
Chamber of Commerce	1
Associations / Groups	**2**
Government Officials	1
Argentine Federation of Economics' Councils	1
Notaries	**1**
Notaries	1
Stock Exchanges	**1**
Stock Exchanges	1
Insurance	**1**
Insurance Companies	1
Overall total	**109**

3- Third Parties

Table N°36
Detail of information sources not based on information exchange agreements

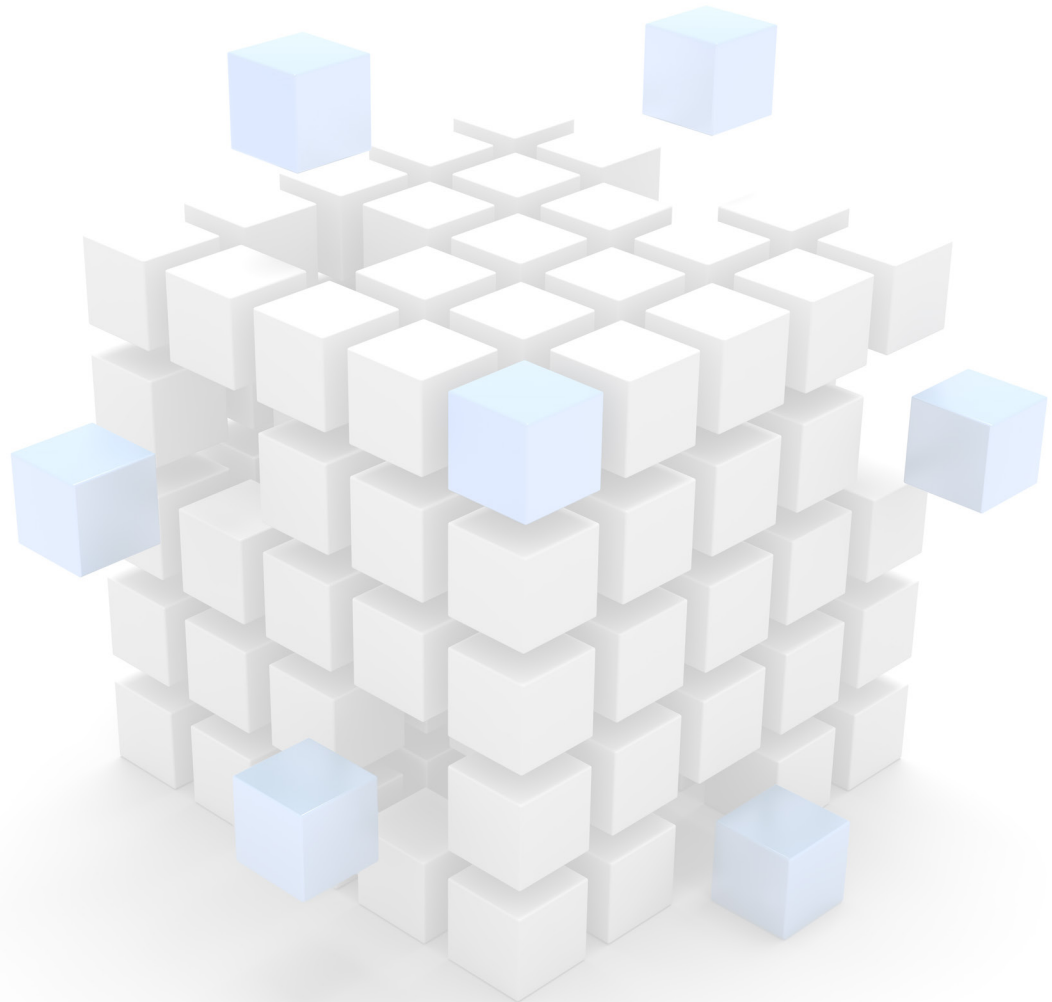| Group / Source	Number of Answers
Associations/Groups	**11**
Associations/Groups	1
National Association of Bicycle Manufacturers	1
National Association of Manufacturers of Chocolate, Sweets, and Related Products	1
National Association of Manufacturers of Mechanical Fixing Devices	1
National Association of Gauze Industry	1
National Association of Coffee Industry	1
National Association of Chemical Industry	1
National Association of Plastic Industries	1
National Association of Shoe Industry Suppliers	1
Automotive Industry Association	1
Toy Industry Association	1
Confederation of Customs Agents' Associations of Argentina	2
Central or Public Banks	1
Central Bank	1
Chambers / Business Associations	**Banco Estado**
Chamber of Commerce	1
Chamber of Mining Business Owners	1
Chamber of Pharmacies	1
Chamber of Producers of Chemicals	1
Mining Chamber	1
National Chamber of Air Carriers	1
National Chamber of the Cinematographic and Videogram Industry	1
National Chamber of the Beer and Malt Industry	1
National Chamber of the Cosmetic Products' Industry	1
National Chamber of the Processing Industry	1
National Chamber of Footwear Industry	1
National Chamber of the Iron and Steel Industry	1
National Chamber of Apparel Industry	1
National Chamber of the Electronics' Industry for Telecommunications and Information Technologies	1
National Chamber of the Rubber Industry	1
National Chamber of the Tequila Processing Industry	1
National Chamber of Textile Industry	1
National Chamber of Sugar -Alcohol Industry	1

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Group / Source	Number of Answers
National Chamber of Pulp and Paper Industry	1
National Chamber of Electrical Manufactured Products	1
National Chamber of Cargo Transportation	1
National Chamber of Cement	1
Chamber of the Construction Industry	1
Chamber of the Maritime Transportation Industry	1
National Spare Parts Industry	1
Professional Associations	**4**
Bar Association	1
Certified Public Accountants' Association	1
Association of Economists	1
Association of Financial Experts	1
Foreign Trade	**1**
Exporters	1
Enforcement Entities	**10**
Financial Intelligence or Asset Laundering Office	1
Government Contractors	1
Army	1
Regulatory Agency of Banks	1
Judiciary (In Mexico, Federal Judiciary)	1
Police	1
Police (General Justice Department)	1
Taxpayer Protection Office	1
Office of the Attorney General	1
Migration Services	1
Registry Offices	**8**
Financial Intelligence or Asset Laundering Office	1
Chilecompras	1
National Statistics' Office	1
Registry of Means of Transportation	1
Electoral Registry	1
Commercial- Corporate / Property Registry	2
National Automotive Property Registry	1
Financial Institutions	**2**
Credit Card Companies	1
Credit Cards	1

Group / Source	Number of Answers
Institutes	**2**
Aluminum Institute	1
Institute of the National Housing Fund for Workers (INFONAVIT)	1
Ministries/Secretariats	**7**
Association of Business Administration Professionals	1
National Water Commission (CONAGUA)	1
Judiciary	1
Argentine Border Patrol	1
Secretariat of Agriculture, Livestock, Rural Development, Fisheries and Food (SAGARPA)	1
Secretariat of Public Education (SEP)	1
Secretariat of Public Office	1
Notaries	**1**
Notaries	1
Insurance	**1**
Insurance Companies	1
Public Services	**1**
Management of Social Security Resources	1
Overall total	**75**

Based on this data, we may conclude that there is room for improvement in the field of access to information used in examination procedures, upon analysing or employing alternative – or non-traditional- sources that differ from the ones the tax administrations of the region normally adopt.

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4 Other Information Sources
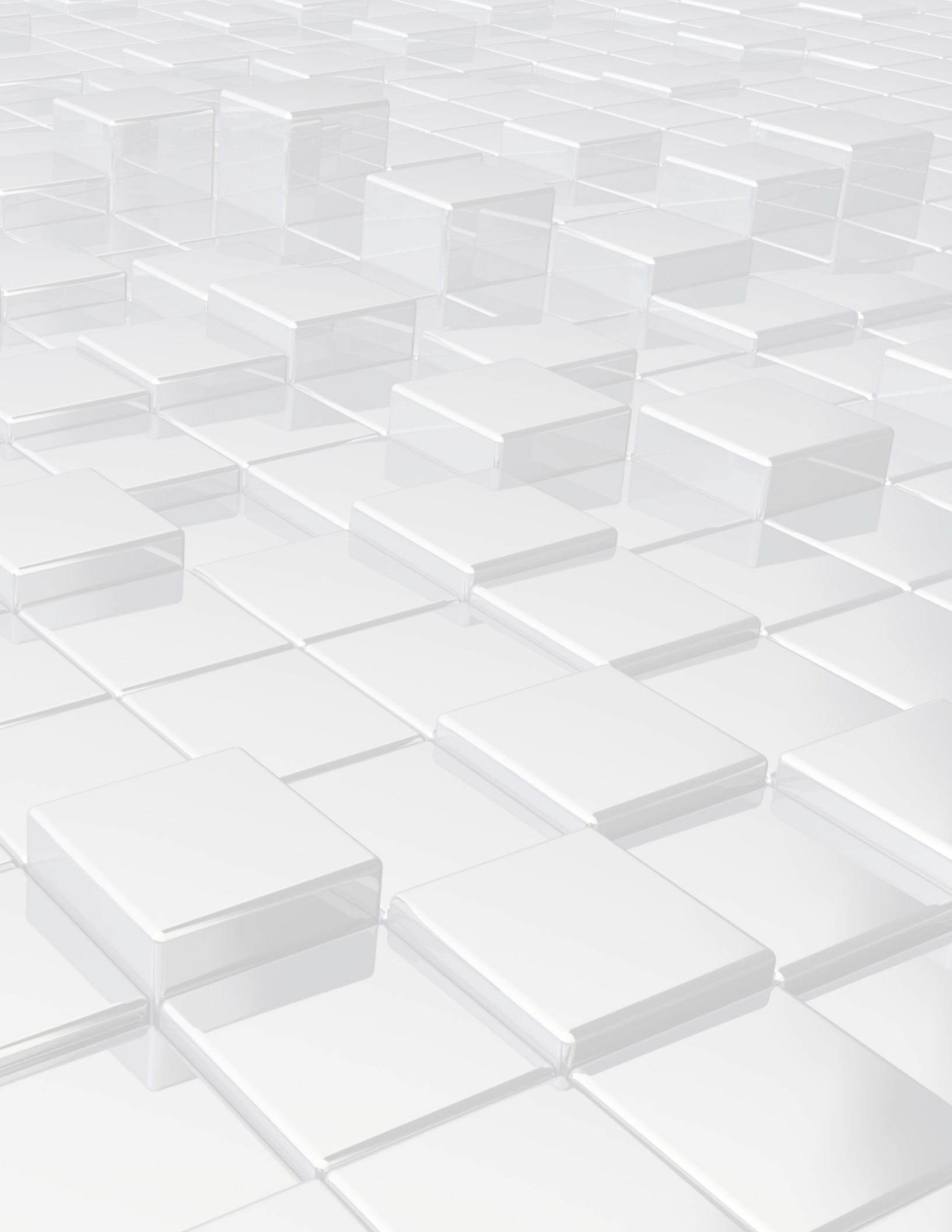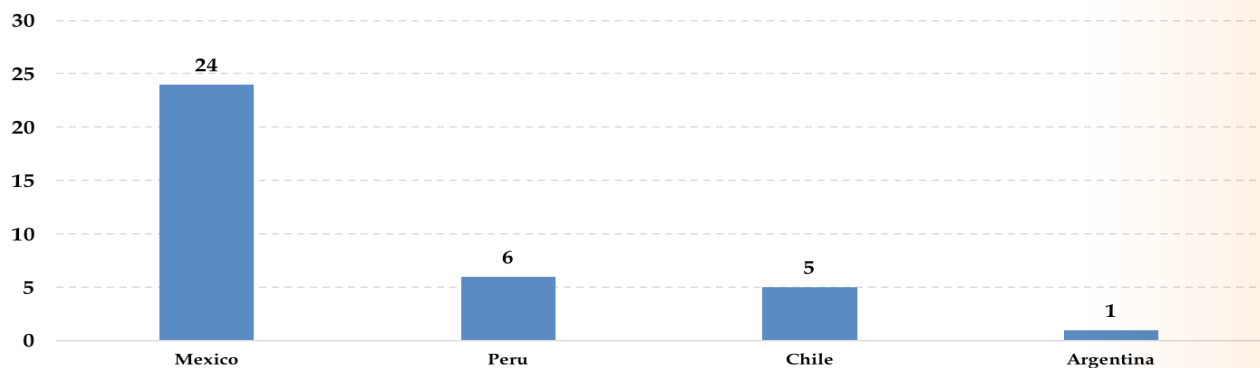
4.1. Databases

4. Other Information Sources

4.1. Databases

This section of the study reviews the information sources that tax administrations employ, specifically databases other than the ones arising from tax statements (obligatory or explanatory/informative) or automated tax information systems. That is to say, private or paid databases exist that hold useful information to enforce taxpayer examinations (Chart N° 41).
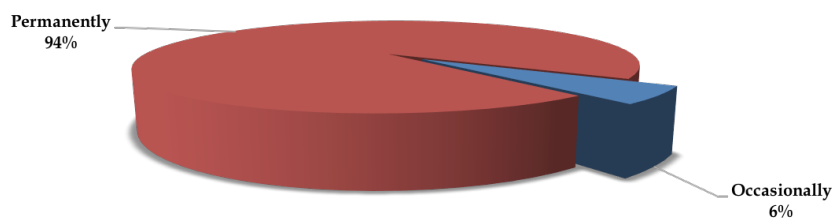
Chart N°41
Number of databases reported by country

Ninety-four percent percent of databases provide ongoing information to tax administrations (Chart N° 42).

Chart N°42
Databases and information availability ratio

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Information availability refers to the public or private nature of the information. Most of the databases reported are private (Chart N° 43).

That is to say, the information that such databases contain is not freely available and require paid subscription or a user license. For example, the databases and information platforms on products, shares, raw materials, indices, etc., such as Bloomberg®.

Chart N°43

Ratio of databases by type (private/public)

Public / Private 3%
Public 22%
Private 75%
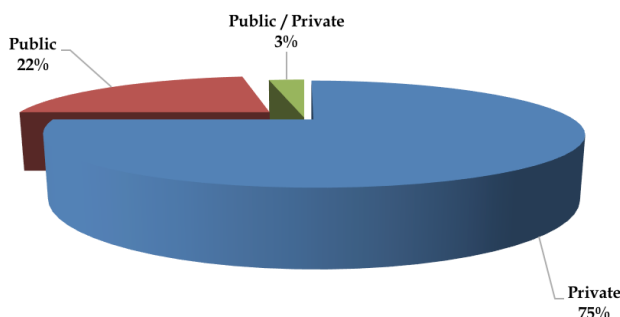
Finally, the following Table lists the databases reported and adopted by country.

Table N° 37

List of databases by country

| Database	Country	Database	Country
Global Corruption Barometer	Mexico	SICRE	Mexico
Cognos Impromptu	Mexico	SIISA	Chile
Compuleg	Peru	Sinacofi	Chile
DARIO	Mexico	Dynamic Query System	Mexico
Dario WEB	Mexico	Electronic Customs System	Mexico
Databussines	Chile	SOCEX	Mexico
DICOM	Chile	SOIA	Mexico
FICO	Peru	Solución Integral	Mexico
Gardner.com	Peru	SPIJ	Peru
Osiris	Argentina	Standard and Poor's	Peru
	Chile	Single Information System (SUI)	Mexico
Registry of Importers -VA	Mexico	Visor Tributario	Mexico
Plataforma	Mexico	VUCEM	Mexico
Safari books online	Peru	World Wide Governance (2012)	Mexico
Secretariat of Revenue and Public Credit	Mexico	Estudios Económicos	Mexico
Tax Administration Service	Mexico	Thesis / Case Law from the Federal Court of Tax and Administrative Justice	Mexico
Internet Duty Information System (SIAVI)	Mexico	Decision Display Module	Mexico
SICOBI	Mexico		
SICOFI	Mexico		

4- 4.   Other Information Sources

5 The Future of Tax Information Management
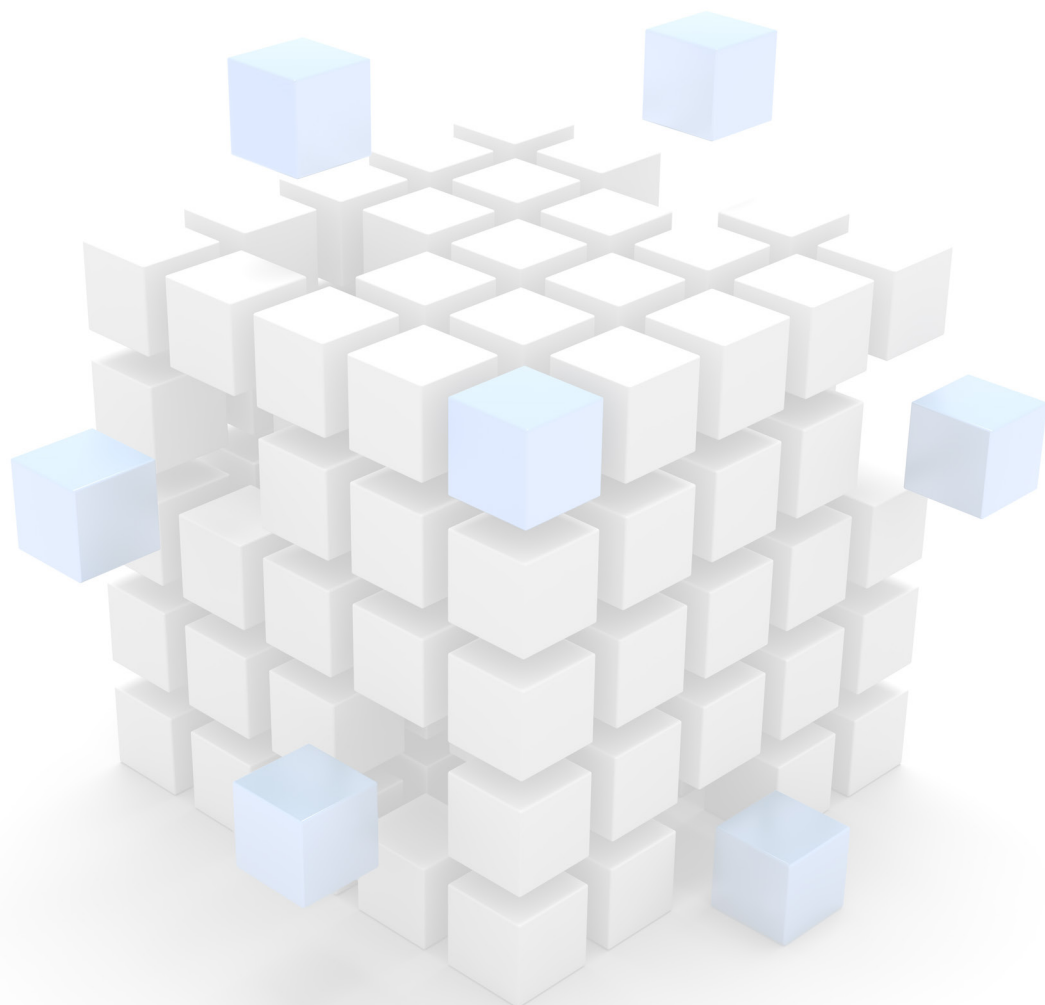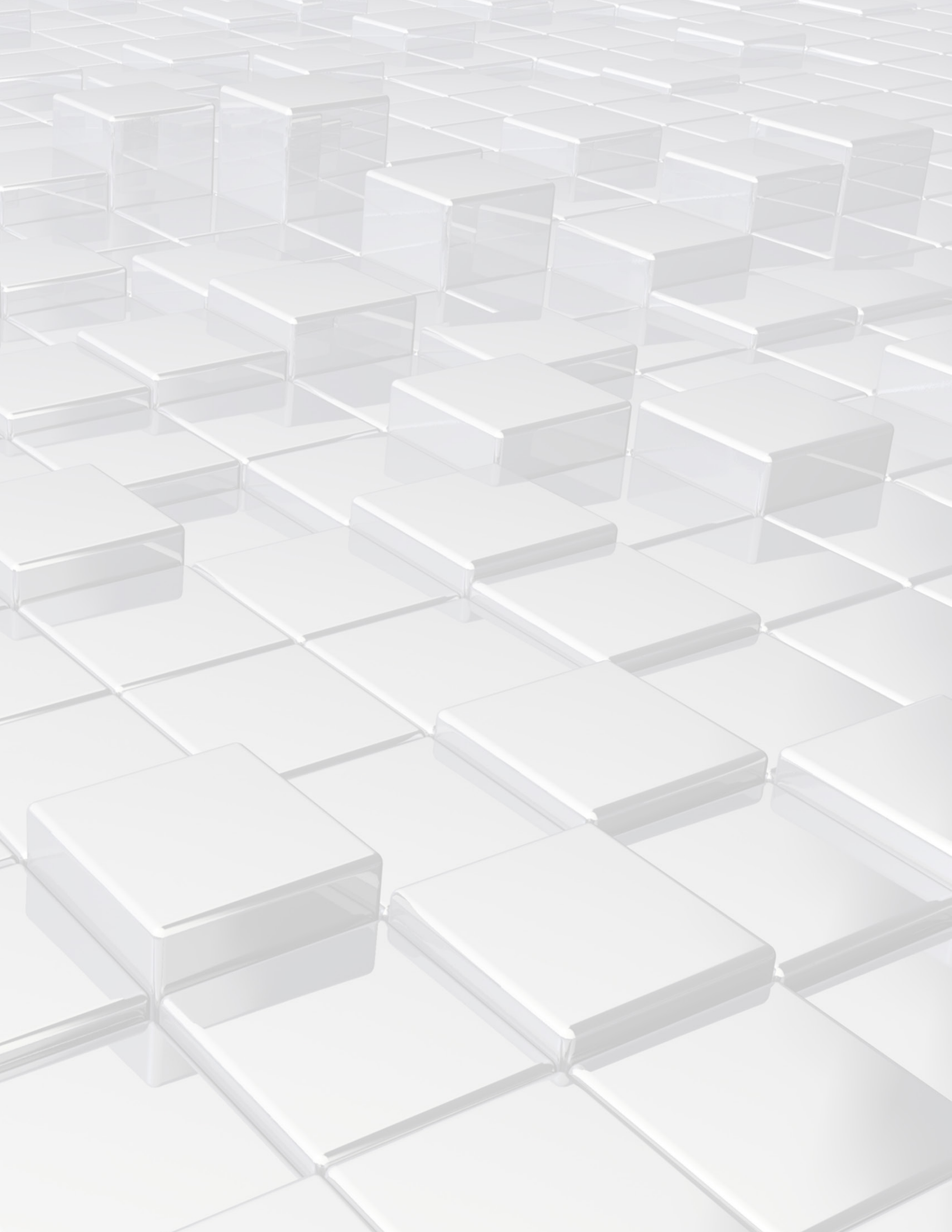
5. The Future of Tax Information Management [14]

5.1 BEPS [15]

The tax administrations of the world face a scenario in which a substantial percentage of international transactions among parties, whether individuals and/or corporations, go beyond borders that seemed virtual or invisible. This situation arises from new business models, media and sophisticated transportation means, complex international tax planning schemes, and sometimes, from the broader commercial integration among countries. The greater risk of tax base erosion is one of the negative aspects of this global context, as well as profit shifting to other jurisdictions for the purpose of tax avoidance, tax evasion and/or tax fraud. In the case of Latin America and the Caribbean, several key areas in which the BEPS issue is a source of greater concern:

- Interest deductions (Action 4),
- Risks in transfer pricing and income reclassification (Action 9),
- Automatic information exchange,
- Commodity transactions (Action 10),
- Transfer pricing documents and drafting of the Country-by-Country Report (Action 13).

In line with such concerns, the need arises for developing countries to assume a greater commitment with the BEPS Project, under OECD leadership and G20 support.
Therefore, the G20 in Annex II of the Declaration produced in the Seoul meeting in November 2010 requested collaboration from a group of international and regional organizations, CIAT among them, to carry out the following actions:

Identify key capacity constraints faced by developing countries in their tax systems and make recommendations on capacity building to (i) improve efficiency and transparency of tax administrations and (ii) strengthen tax policies to broaden the tax base and combat tax avoidance and evasion (June 2011);

Develop a knowledge management platform and promote South-South cooperation to support the capacity of developing countries in tax policy and administration systems (Medium-term);

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14   This Chapter was written in collaboration with Professor Sol Picciotto from the International Center for Taxation and Development (ICTD).

15   BEPS: Base Erosion and Profit Shifting.

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Survey and disseminate all G20 and international organizations' actions on supporting tax systems in developing countries (June 2011);

Set up objective measures to track progress in the capacity improvement of tax administration systems (June 2011); and

Identify ways to help developing countries tax multinational enterprises (MNEs) through effective transfer pricing. (June 2011)

In line with said Statement, the purpose of this section is to disseminate the vision of a group of tax administrations from CIAT-member countries of Latin America and the Caribbean in connection with the legal and practical feasibility of adopting the information system named "Country-by-Country Report". The latter in the framework of Action 13 of the OECD BEPS Action Plan, in order to identify actions to promote and facilitate its implementation and effective use.

5.2   Country-by-Country Report (CbC Report)

All tax administrations have encountered substantial hurdles in obtaining the information required to identify the manner in which a taxpayer may be eroding the tax base and shifting profits. This is because the tax authority lacks access to information on the structure and activities of the multinational entity overall. It receives the accounts and other information only from the affiliates or branches (permanent establishments) of the multinational entity, which are the effective taxpayers in said country. Therefore, the tax officials who audit such entities face considerable difficulties in building the image of the multinational entity as a whole, and this may be essential to understand the profitability of their local entities broadly.

With a view to countering this issue, the world leaders of the G-20, in the St. Petersburg Declaration issued in September 2013, called upon the international community to develop a common template that large corporations would be required to complete, with a view to delivering information to tax administrations on worldwide profit shifting and tax bases. Consequently, Action 13 of the BEPS project produced detailed templates for the three documentation levels that multinationals are required to submit:

(i) Country-by-Country Report,
(ii) Master File of transfer pricing documents, and
(iii) Local File of transfer pricing documents.

The OECD proposal in the framework of Action 13 of the BEPS Plan seeks the incorporation of this information system in Chapter V of the OECD Guidelines on Transfer Pricing for Multinational Enterprises.

In broad terms, these documents required the following information:

- The CbC Report requires the largest multinational enterprises (business volume in excess of 750 million Euros) to provide information annually, and for each tax jurisdiction where it conducts business, on the income amount, earnings before tax, paid and accrued income tax, number of employees, registered capital, withheld profits and tangible assets. It is worth highlighting and considering that CbC Report information is confidential.
- The Master File gathers background information of the multinational enterprise, its businesses, transfer pricing policies and agreements with tax authorities. In principle, this document would be available to all the tax administrations participating in the BEPS project. The purpose of having or generating this document, as defined in the respective literature, is to rely on consistent and transparent information. For example, this document includes:
  - Organizational structure,
  - Business description,
  - Intangibles,
  - Intra-group transactions,
  - Financial and tax status.

The Local File specifically refers to significant local taxpayer transactions. It features information in further detail on specific intra-group transactions aimed at securing compliance with transfer pricing regulations in the material transactions of the local taxpayer. This document provides in-depth information on the local business that includes payments to related parties and information on products, services, royalties and interest obtained. Each country shall define the final document content. Among others, the document provides the relevant financial information of the enterprise, a comparability analysis, transfer pricing method selection, etc. Therefore, the document shall include:

- Local entity,
- Controlled transaction,
- Financial information.

The outputs of the BEPS Action Plan constitute a soft law. That is to say, non-binding recommendations for States. Nevertheless, the system has established an international norm that pursues the consistent use of norms in Annex I and II in Chapter V of the Transfer Pricing Guidelines. In effect, a number of countries have already adopted the first measures to such end.

The BEPS report recommends that a law or administrative procedures in each country should support the master file and the elements of local files in the new transfer pricing documentation norm. Additionally, the master file and the local file should be directly submitted to the tax administrations in every applicable jurisdiction as required by the administrations. The requirement to file such reports may be applied to all multinationals featuring an affiliate or permanent establishment in the relevant country, regardless of the size of the holding, even assuming that the regulations in effect may apply a materiality threshold.

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The recommendation is to implement the CbC Report reporting requirement from the first fiscal year, beginning in January 2016, although it allows a one-year term to file it. Additionally, it defines that some countries may require more time to adopt the laws and administrative provisions required to such end.

Estimations indicate that a group of countries will have already adopted the CbC Report as early as in 2020. This will facilitate the assessment of its effectiveness towards the future, and if necessary, make adjustments or correct deviations.

A number of considerations worth mentioning prior to implementing this initiative are listed hereunder:

*   Tax administrations will be required to analyse the possibility of introducing legal and/or administrative reforms in order to access, exchange, and process the information,
*   Multinational enterprises will need time to adjust their information procedures in order to efficiently and effectively produce the information required by the information system.

The implementation of this initiative constitutes a challenge for the tax administrations of developing countries. Nevertheless, as expectable, the implementation process could become more complex for countries with weaker tax administrations or government structures. Among the main aspects assessed in the framework of this initiative, the following questions arise for the countries that consider implementing it: Out of a holding group, which companies are required to file the CbC Report?, How would the information on the CbC Report be made available for the relevant countries in line with MNEs transactions?, Which currency and exchange rate applies in each case?, etc.

The system establishes that normally, the CbC Report shall be filed by each MNE with the tax authorities of their country of origin (the country of residence of their last controlling corporation). The tax authority shall subsequently forward the CbC Report automatically to the tax authorities of each country in which the multinational enterprise reports an affiliate or other entity.

This shall depend on whether the relevant States hold a Tax Information Exchange Agreement, as well as a specific agreement for the exchange of CbC Reports. The most appropriate one is the Multilateral Competent Authority Agreement (MCAA) subscribed in Paris in January 2016 by 31 countries (among them Chile, Costa Rica and Mexico). This requires the State to endorse the Multilateral Convention on Mutual Administrative Assistance in Tax Matters first. Nevertheless, in certain cases the States of origin of the MNE may be unable to endorse such agreements, or establish CbC Report reporting requirements for multinational enterprises. Therefore, a State shall adopt a secondary mechanism to file the CbC Report directly, whether through the local affiliate of the MNE or another entity designated thereby.

Upon researching and monitoring different initiatives by a number of countries in the region on this subject, we have listed or mentioned several hereunder:

Argentina:
- Generation of a database for registering individuals related to their taxpayers (RG-AFIP-3572).
- RG-AFIP-3576 has afforded a new criterion for classifying the countries, as cooperative and non-cooperative, based on the latest international criteria on the subject
- Approach and more control in operations involving the triangulation of goods (RG-AFIP-3577)

Brazil:
- Increase in transfer pricing controls; particularly on Thin Capitalization matters, income tax withholdings, royalty deductions limits.
- New transfer pricing provisions focused on interest deduction, profit margins, and application methodologies.
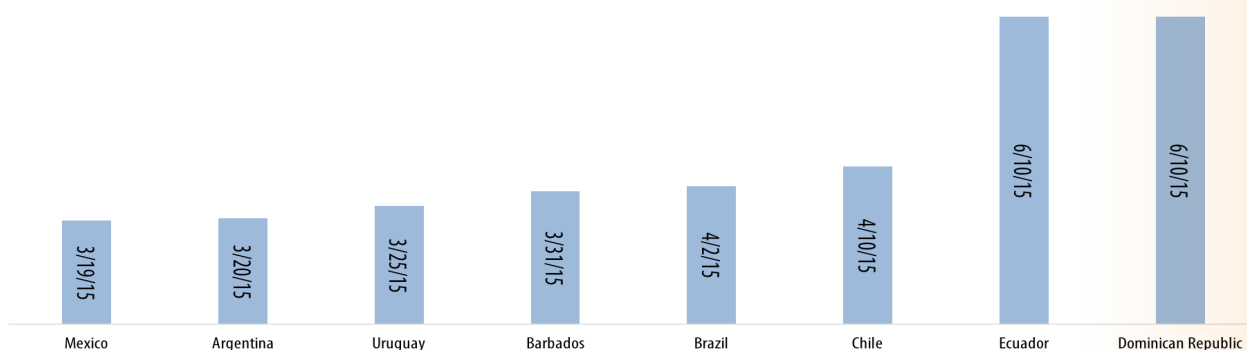- Changes on the tax haven list.
- Stricter tax planning controls.

Mexico:
- Measures have been adopted to limit expense deductions,
- New rules regarding double taxation and subject to tax issues, in order to benefit from Double Taxation Agreements,
- Non-taxation in transactions with related parties relying on preferential regimes,
- Non-deduction of payments due to hybrid-systems,
- Changes in taxes on dividends and corporate taxes.

Additionally, CIAT has developed, jointly with the International Centre for Taxation and Development (ICTD), a survey for several countries in the region to gather information on their interests regarding the CbC Report initiative.

Chart Nº44

Dates on which answers were submitted- by country

| Mexico | Argentina | Uruguay | Barbados | Brazil | Chile | Ecuador | Dominican Republic |
| 3/19/15 | 3/20/15 | 3/25/15 | 3/31/15 | 4/2/15 | 4/10/15 | 6/10/15 | 6/10/15 |

Source: CIAT

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This section was written based on consultations with the tax administrations of CIAT-member countries of Latin America and the Caribbean. As mentioned, the questions mainly referred to matters of the actual knowledge of the CbC Report in the framework of Action 13 of the BEPS Action Plan, and other supplemental or past initiatives. Likewise, the survey looks into aspects referred to the political will to implement this initiative in the medium or short term, as well as the legal and administrative capacity to do so.

Following are the findings from each one of the questions on the survey:
Question: What do you know about the "Country-by-Country Report?

The level of knowledge is not symmetrical in all cases. A gap exists between the countries that actively participate in the BEPS Project and those that do not. It is likely that another factor to explain the degree of knowledge is the experience gained and the installed capacity to address Transfer Pricing issues. For example, Barbados –just like most Caribbean countries- still lacks transfer pricing control regulations, and significant differences exist in the approaches Latin American countries adopted, which in specific cases could generate differences regarding the information needs and practical possibilities to implement this new information system. The output is in line with the issues identified that are set forth and analysed hereinafter, since several countries are not aware of the content or information that the Country-by-Country Report could provide them in practice. Chart N° 45 illustrates the asymmetry in the degrees of knowledge on the issue; half of the surveyed countries report deep knowledge of the Country-by-Country Report, while the other reports basic knowledge.

Chart N°45
Distribution of the level of knowledge on the "Country-by-Country Report" (CbC Report)- by country

Basic Knowledge
50%
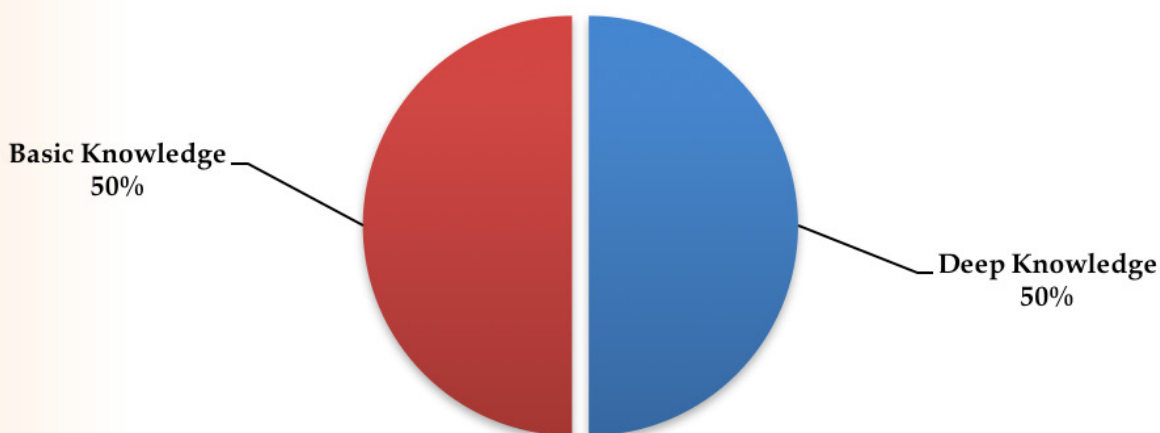
Deep Knowledge
50%

Source: CIAT Survey
Drafted by: The authors

Question: Regardless of whether you have deep or basic knowledge, how did you learn?

Countries have learned or received training on this issue by way of different means or manners. In other words, all the possibilities set forth in the survey applied as a means to learn about the CbC Report or "Country-by-Country Report". Such means were related publications, participation in international CIAT, OECD, or Tax Justice Network (TJN) events, and involvement as member of the team tasked with developing action thirteen (13). The following Table lists the means by which each participating country has learned about the CbC Report (Country-by-Country Report).

Table N°38

Answers to the question: Regardless of whether you have deep or basic knowledge, how did you learn?

Country/ Answer	Related Publications	Participation in international CIAT Events	Participation in international OECD Events	Participation in Tax Justice events	None of the previous
Argentina	X		X		
Barbados	X				
Brazil					X
Chile	X		X		
Ecuador	X	X			
Mexico	X		X		
Dominican Rep.			X	X	
Uruguay		X	X	X	

Source: CIAT Survey
Drafted by: The authors.

Question: Has your Tax Administration faced issues in obtaining relevant information on or about a multinational enterprise for tax auditing purposes? If so, please explain briefly the nature of the issue.

The vast majority of the tax administrations from the participating countries have reported issues in obtaining information in connection with multinational enterprises subject to the transfer pricing regime. The main issue is access to information about the related party in a foreign jurisdiction. Normally, this limitation arises when the counterpart of the group refuses to file the information required, or due to the absence of instruments required to exchange information with the country where said related party is established. The latter is precisely one of the relevant factors for the first measure the international community adopted to address this issue. Countries worldwide have generated or consolidated networks of information exchange instruments and strengthened their administrative capacities to implement them effectively. The following Table illustrates the main difficulties and actions that countries faced regarding the collection of relevant information on the multinational enterprises they control. The outlook arising from the answers reflects the need for more and

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better information sources and the challenge that the Latin American and Caribbean Region faces in generating international information sources supported by international cooperation instruments. It is worth highlighting that the CbC Report would be inapplicable without an effective information exchange effort supported by a strong network of countries that enable this type of cooperation.
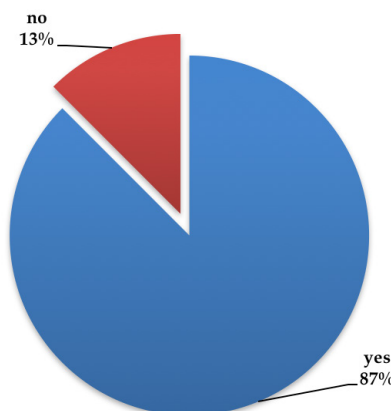
Table N°39

Answers to the question

Difficulties	Actions by several Tax Administrations
Access to information from non-cooperating countries	Promote the expansion of the instrument network enabling information exchanges, especially with relevant counterparts.
Negative answers to Tax Administration information requirements to local enterprises, in connection with their affiliates or foreign related companies.	Review, adjustment and enforcement of punitive processes for noncompliance with the information requirement by the Tax Administration.
Access to information on effective tax rates	Access to information from public

Source: CIAT Survey
Drafted by: The authors.

Question: Would the information submitted on the (i) Country-by-Country Report (ii) the Master File or (iii) the Local File meet your needs?

All the tax administrations of the participating countries consider that the information obtainable from the different reports included in this initiative - CbC Report (Country-by-Country Report), Local and Master files – would be useful and would meet their information needs. Only two countries stated that the CbC Reports would fail to provide all the information they require or would do so partially. The following Chart illustrates this statement.

Chart Nº46

Distribution of answers on whether the information provided by the CbC Report, master file or local file would meet the information needs of the tax administrations

no
13%

yes
87%

Source: CIAT Survey
Drafted by: The authors.

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Question: If your previous answer was yes, please complete the following Table: (the Table contains needs, and for every need, the manner in which the CbC Report may help to meet it).

Countries' answers indicate that one of the main needs is to know the structure and operation of the multinational group, in line with their financial and tax structures. In the first case, it is important that countries learn about the business value chain, its operations, risks and assets. Such information will be used to analyse these aspects as well as their transfer pricing policies and subsequently determine whether they meet the substance and consistency requirements. In the second case, the CbC Report, Local and Master file documents could deliver valuable information about the financial status and resources distributed or optimized across the different countries and/or tax systems that host the companies and interests of the multinational group. The following Table summarizes the main needs the participating countries set forth.

Table N° 40

Answers to the question

Need
To know the value chain and structure of the multinational group.
To learn about the behaviour of the local subsidiary versus the multinational group.
To confirm the effective economic operation of the companies under the multinational group.
To determine costs, expenses and intangibles.
To learn about the transfer pricing policy.

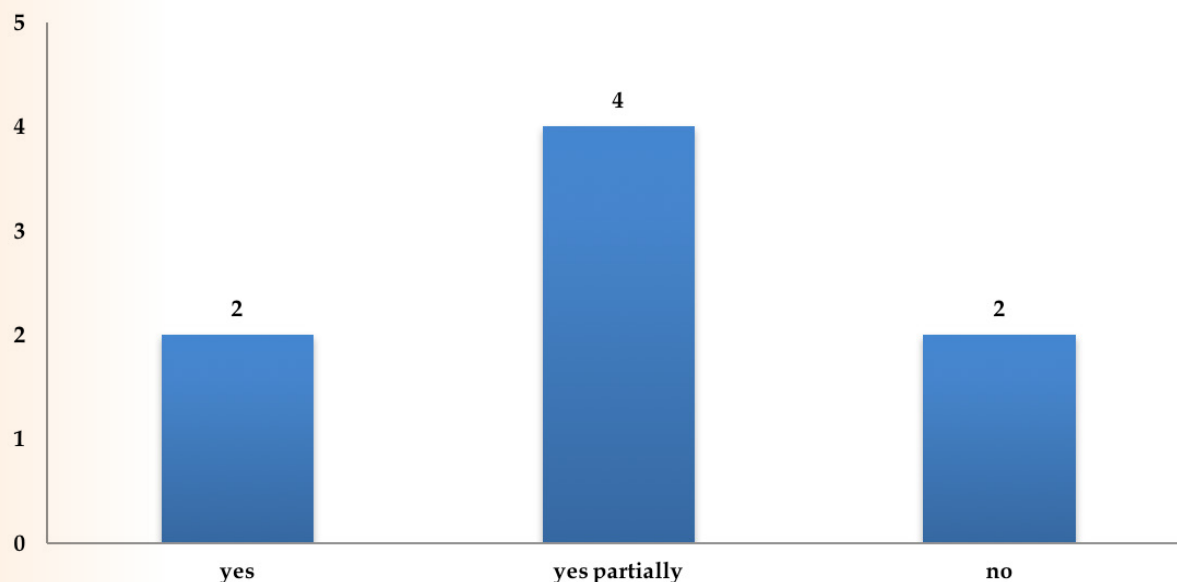Source: CIAT Survey
Drafted by: The authors.

Question: As per OECD Guidelines, every country is required to make sure that their tax authorities rely on the power to obtain the master file and the local file on transfer pricing, from the local affiliate of any multinational enterprise. Additionally, they must be able to obtain the Country-by-Country Report, should the tax authorities of the controlling company not provide it. Do you consider it would be necessary to amend your Constitution, tax code or the regulations governing the Tax Administration auditing and control powers in order to implement the changes mentioned above?

The majority of the participating tax administrations stated that they would need to make changes in their regulations in order to request information in connection with the CbC Report (Country-by-Country Report) or Master and Local files. Such modifications would be mainly required in their laws or otherwise in general resolutions. The following Chart lists the comments from the tax administrations of the countries addressed in this section. Overall, we may infer that the implementation of the BEPS initiative regarding the CbC

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Report would imply a slight or even significant change in the tax laws or other laws for most tax administrations of the Latin American and Caribbean Region, in order to enable them to access and/or use the information from the documents of the Country-by-Country Report, the Master File and the Local File.

Chart Nº47

Number of countries who would require modifications to their regulations in order to incorporate the information from the BEPS Initiative (CbC Report, master file, local file)
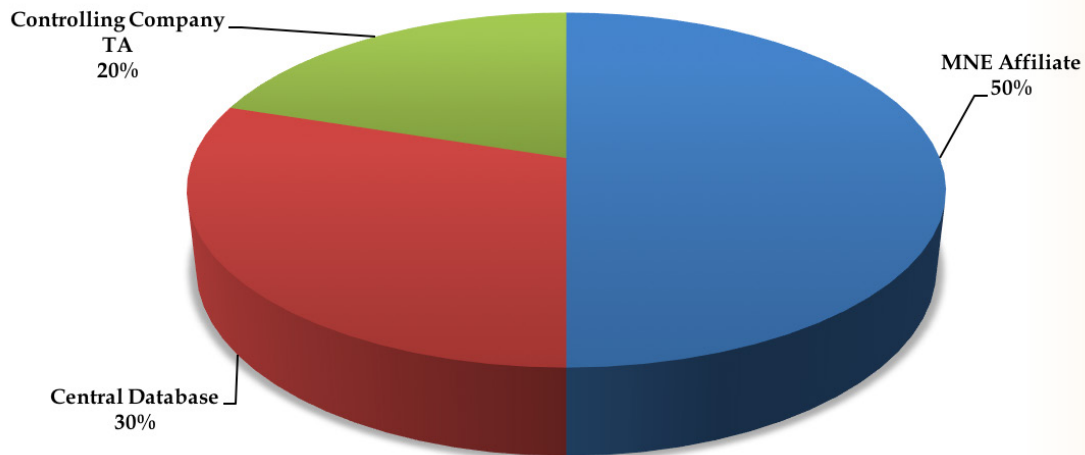

Source: CIAT Survey
Drafted by: The authors.

Question: According to your national legislation, your information exchange network, and the context in which your Tax Administration operates, which would be the best method to access the Country-by-Country Report?

According to the tax administrations considered in this section, the best means to facilitate access to the Country-by-Country Report would be making the request directly to the multinational enterprise affiliate. The main reason being that it is a direct and efficient form to obtain said information. Nevertheless, this output is contrary to the answer regarding the main issues or difficulties that tax administrations face in obtaining information from multinational enterprises. Chart N° 48 hereunder presents the outcomes from countries' answers in this respect.

Chart Nº48

Distribution of answers regarding which would be the best means to access the Country-by -Country Report (CbC Report) according to tax administrations

Source: CIAT Survey
Drafted by: The authors.

Question: Assuming you had access, would you be able to use the information obtained from the (i) Country-by-Country Report, (ii) Master File, or (iii) Local File – in routine or general taxpayer controls, in audits or as evidence in trial? If you consider the information useful for any other procedure, please comment.

All the tax administrations from the countries addressed in this section consider that the information should be useful in auditing or control procedures, as well as investigation and risk management, and transfer pricing reviews.

The outputs from the contributions from cooperating countries (Argentina, Barbados, Brazil, Chile, Ecuador, Mexico, Dominican Republic and Uruguay) through the brief survey indicate the importance that their administrations attach to the possibility of relying on systematic access to the information included in the Country-by-Country Report, the Local File and the Master File. Normally, countries had to obtain such information from an investigation or audit in complex and lengthy processes. Specially, the fact that countries that do not participate in the BEPS Project or, particularly, in the fora in which the CbC Report (Country-by-Country Report) initiative is addressed, may gain access to relevant documents, and if applicable, support from the tax administrations that have moved forward in this process and may provide knowledge and assistance in the implementation, would be considered very useful

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and important to the tax administrations that benefit from such knowledge. According to the information that the tax administrations provided for this study, the countries in the region should seriously assess the possibility of implementing the proposal in Action 13 of the BEPS Action Plan and, if applicable, pursue the regulatory and administrative modifications required. Should these changes not be undertaken or be delayed, the Region shall continue enduring the restricted access to information that is badly needed in transfer pricing controls, while facilitating ideal scenarios for the erosion of the tax base due to the shifting or relocation of profits by multinational enterprises. Although not all the countries in the world are required to rely on this development for the CbC Report to operate, it is vital for the tax administrations of the Region that at least the relevant counterparts of the sub-regions move forward jointly in this process. Hence, adapting the respective legal and administrative norms, as well as the administrative processes required to implement the CbC Report effectively, becomes a challenge for the Tax Administration, since it partly modifies the form in which it controls transfer pricing practices and multinational enterprises in general. Precisely this last element requires concentrating the efforts of the tax administrations of the region and the international and regional organizations therein, to articulate efforts to promote an appropriate context for knowledge exchange and international cooperation.

6
Database

6. Database

In the framework of this study, we have developed an Excel® tool to learn about and apply filters to the information used as the basis for this paper. The tax administrations of Argentina, Brazil, Chile, Mexico and Peru, have facilitated such information based on their current information systems and sources.

This tool enables to query the forms that the tax administrations use according to tax type, taxpayer, filing format, etc. It also allows queries on the fields included and other information sources that the tax administrations adopt.

The tool requires Microsoft Office Excel® 2013 or newer versions. This will enable to use the interactive features applied to facilitate information filtering and layout.

After opening the tool in Excel®, the user must enable all the messages displayed upon starting. The messages will appear in all cases, since all the sheets in the tool have been protected to prevent tampering.

6.1. Control Panel

The design of the query tool seeks to make it simple and interactive to use, aimed at optimizing the outputs of database queries. The databases available for querying are the following:

- *BDFormularios:* refers to the forms that the participating countries reported. Every database query features two parts: the first one to filter and identify forms and the second one "Link Formularios" that lists the regulatory bases and links to query the forms filtered in the first part.
- *BDCampos:* database on the fields identified in several of the forms reported that were accessed.
- *BDOtras_Fuentes:* this database lists all the additional sources from which the participating tax administrations obtain information.

Chart N° 49 shows the start screen with the control panel of the databases that will appear before the user may start to work with the tool.

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Panel de Control

Hacer Click en el Gráfico

BDFormularios

Base de Datos sobre los formularios reportados por las administraciones tributarias y links para revisar base normativa y descargar formlarios en algunos casos

BDCampos

Base de Datos sobre los campos identificados en los formularios; el usuario puede hacer búsquedas de campos entre los diferentes formularios por tipo de impuestos, país, contribuyente, etc.

BDOtras_Fuentes

Base de Datos sobre otras fuentes de información utilizadas por las administraciones tributarias

6.2. Forms' Database

In this section, the user will be able to query the forms that participating countries reported.

The section features:

First level filters,
These are the main filters that determine the list of the information that will displayed in this query. The filters are set by:
• Country,
• Taxpayer Type,
• Information System Type,
• OECD Level 1 Tax Classification,
• OECD Level 2 Tax Classification.

Second-level filters,
These filters are found in the heading of every information column displayed according to the first level filters. These filters apply when greater specificity is required in the search:
• Form Name,
• Constitution,
• Code,
• Law,
• Regulation,
• Resolution,
• Responsible party.

Command buttons,

These button are used in commands for:

- Form Link: it directs us to the query with the details of the outputs of the query performed with the primary and/or secondary filters. In this query, the user may identify in detail the regulatory bases applied for every listed form, as well as the links to download the forms.
- Control Panel: this button directs us to the control panel of the tool.

The following Chart displays the position of the foregoing buttons on the screen.

Chart N°50

Forms' database screen
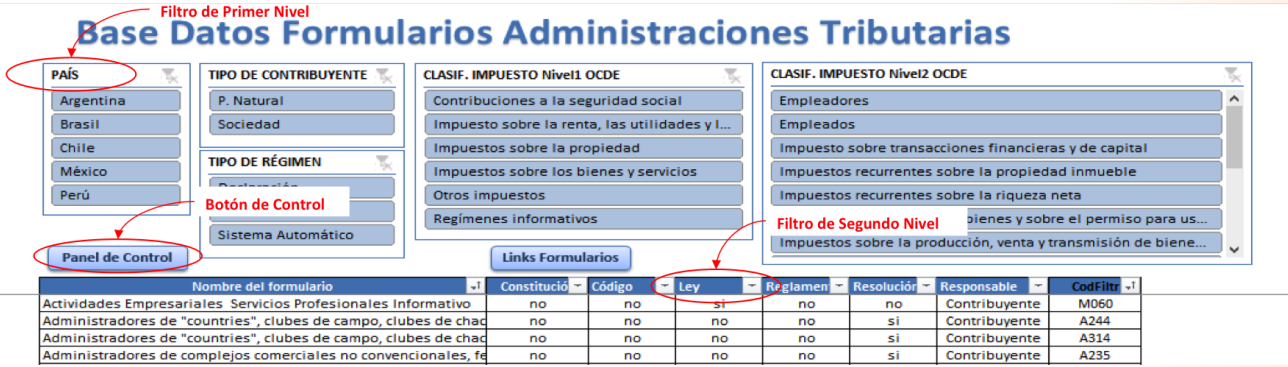
In order to apply the filters, the user must select the information to deploy in each primary filter. When the information in the first level filters is displayed in a darker shade of light blue, it means that it is being considered to retrieve the information from the database. In the assumption of the second level filters, the options must be displayed by selecting the tab on the right corner at the end of each column header. In order to remove any filter applied, for first level filters, just select the corner icon on the top right corner in every filter. In the case of second level filters, deploy the list of options and select "select all". The following Chart shows an example of a forms' query from Chile, for individual taxpayers, which are mandatory statements in taxes on goods and services.

Base Datos Formularios Administraciones Tributarias

Nombre del formulario	Constitución	Código	Ley	Reglamen	Resolución	Responsable	CodFiltr
Formulario N° 24	no	no	si	no	no	Contribuyente	C152
Formulario N° 29	no	no	si	no	no	Contribuyente	C151
Formulario N° 50	no	no	si	no	no	Contribuyente	C153

Once the user completes a query in this database, he may move to another section of the query that displays in further detail the regulatory bases underlying this type of information requirement, as well as the links to query or download examples of forms with filters. Chart N° 50 shows an example of the above in connection with a query.

Chart N°52

Query to the regulatory bases and links to download the forms

Impuesto Formulario N°	Impuesto	Normativa Sustenta Régimen Informativo (por favor citar la normativa)			Base Normativa Administrativa (citar norma)	Link de descarga
		Ley	Reglamento	Resolución General		
Formulario N° 24	Impuesto de Timbre y Estampilla	Decreto Ley N° 3475	o	o	Circular	o
Formulario N° 29	Impuesto a las Ventas y Servicios, y Otros	Decreto Ley N° 825 y otros	o	o	Circular	http://www.sii.cl/formularios/imagen/F29.pdf
Formulario N° 50	Impuesto al Tabaco	Decreto Ley N° 828	o	o	Circular	http://www.sii.cl/formularios/imagen/F50.pdf

6.3. Fields' Database

This database enables to filter and query the fields identified in several of the forms submitted and listed by the countries in their surveys. This tool is useful in consulting about the information that the relevant countries are requesting according to the applicable tax type and information system/form.

This query operates similarly to the one explained above (6.2). The following Chart shows an example of the use of this query. In this case, the example shows the fields included on a form from Chile for individual taxpayers that is a mandatory income tax statement.

BASE DATOS DETALLE CAMPOS FORMULARIOS

Por País	TIPO CONTRIBUYEN...	Clasif. Impuesto Nivel 2 (OCDE)
Argentina	persona natural	Impuestos sobre la producción, venta y transmisión de bienes y prestación de servicios
Brasil	Sociedad	Impuestos sobre sucesiones, herencias y donaciones
Chile		Personas físicas
México	TIPO DECLARACION	Empleadores
Perú	Declaración	Empleados
	Informativa	Impuesto sobre transacciones financieras y de capital
Panel de Control	Sistema Automático	Impuestos recurrentes sobre la propiedad inmueble

Etiquetas de fila
- Formulario N° 2121
  - Datos Generales / Identificación
    - código DE ACTIVIDAD ECONOMICA
    - DECLARA, DIRECCION LEGAL PARA TERMINO DE GIRO
    - DIA, MES, AÑO
    - Domicilio
    - FECHA DE RECEPCION
    - GIRO O ACTIVIDAD ECONOMICA
    - N° DE EXPEDIENTE
    - N° DE RUT
    - Nombre del representante
    - NOMBRES Y APELLIDOS
    - número, BLOCK DEPT, LOCAL, COMUNA

6.4. External Sources' Database (Other Sources)

This section of the tool enables to query other information sources that the participating administrations provided. The operation of this section of the tool is similar to the one explained in section (6.2). The following Chart shows an example of the operation of this part of the query.

Chart N°54

Query example

BASE DATOS FUENTES EXTERNAS

País	Tipo de Institución
Argentina	Asociaciones/Agrupaciones
Brasil	Bancos Centrales o Públicos
Chile	Bolsas de Valores
México	Cámaras / Gremios Empresariales
Perú	Colegios
	Panel de Control

Institución	Mantiene	Frecuencia d	Info. Finan	Info. Legal	Info. Gene	Info. Víncu	Info. Expo	Info. Crédi	Info. Otras	Para Tipos d
Administración de la Seguridad Social (ANSES)	Si	Permanente	no	no	si	no	no	no	no	(en blanco)
Administración Nacional de Aviación Civil	Si	Permanente	no	no	si	no	no	no	no	(en blanco)
Aerolíneas Argentinas S.A.	Si	Permanente	no	no	no	no	no	no	no	(en blanco)
Agentes Afianzados de Aduana	Si	Permanente	no	no	no	no	si	no	no	(en blanco)
Aseguradoras	no	Permanente	no	no	no	no	no	no	no	(en blanco)
Aseguradoras	Si	Permanente	si	no	no	no	no	no	no	(en blanco)
Asociación Nacional de Fabricantes de Bicicletas	no	Ocasional	no	no	no	no	si	no	no	(en blanco)

INFORMATION SOURCES OF TAX ADMINISTRATIONS IN LATIN AMERICA
Experiences of Argentina, Brazil, Chile, Mexico and Peru
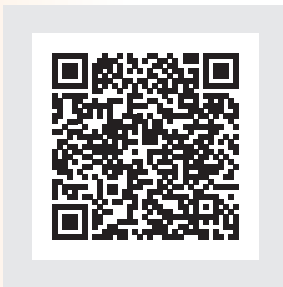
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6.5. Direct Link to the Information Sources´ Database

The User will access the Database:

1. **Via the direct link to the Information Sources' Database[16] :**

   CIAT Website: http://www.ciat.org/

2. **Via the direct link to the Information Sources' Database: (QR Code):**

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[16] In order to access correctly, Excel 2013 or newer versions are required.