



OVERVIEW OF TAX ADMINISTRATIONS IN CIAT COUNTRIES

Results of the ISORA 2023
Volume II (Special forms)

Carlos Garcimartín and Santiago Díaz de Sarralde Miguez



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Executive Summary

- ▶ This document presents the main findings derived from the **special forms of the 2023 edition of the International Survey on Revenue Administration (ISORA)**, which provide information on the state of tax administrations (TAs) in 2022.
- ▶ **A total of 166 countries participated in these special ISORA forms**, representing all income levels, with the majority being middle- and high-income countries (54% and 33%, respectively). Additionally, 36 participants are members of CIAT, and 32 are from Latin America and the Caribbean (LAC).
- ▶ **These special forms provide more detailed information on specific aspects of tax administrations.** In particular, they focus on five areas, which form the structure of this document: 1) Institutional and governance mechanisms; 2) human resource management; 3) taxpayer segmentation and compliance risk; 4) tax operations; and 5) stakeholder engagement.

Institutional and governance frameworks

- ▶ **The most common institutional structure among tax administrations in both ISORA and CIAT countries is the “Unified Semi-autonomous Body” model**, present in 41%

of countries. This is closely followed by the “single directorate within a ministry” model, which accounts for 38% of cases. In contrast, the latter organizational model is the most prevalent in Latin America and the Caribbean (LAC), with the “Unified Semi-autonomous Body” model ranking second.

- ▶ **In addition to tax collection, it is common for tax administrations to manage other services related to the public sector.** On average, across ISORA countries, the most frequent service is the “collection of lottery, betting, and gaming revenues,” handled by more than one-third of tax administrations. This is followed by “property valuation” (provided as a service to other government entities), present in 19.3% of ISORA countries. These two services are also the most significant in CIAT and Latin American and Caribbean (LAC) countries. Other services, such as the “national motor vehicle registry” or the administration of “social benefits,” are far less common.
- ▶ Within the scope of tax administration management, **the highest level of autonomy among ISORA countries (88%) is found in the ability to establish performance standards.** Autonomy decreases significantly when it comes to defining the organizational structure (67.5%), executing the operating budget (69.3%), and especially the capital investment budget (54.2%). **Among CIAT member**

countries, the relative distribution of these capacities is similar, but with greater autonomy across all areas. In Latin America and the Caribbean (LAC), there is greater autonomy in executing budgets (both operating and capital) but less in defining the organizational structure. Generally, the higher the income level of a country, the greater the management autonomy of its tax administration.

- ▶ In terms of governance management, **91.6% of ISORA tax administrations have a public code of conduct, and 80.7% have their own internal code of conduct.** The figures are similar for CIAT and LAC countries in the first case but significantly higher for CIAT countries in the second. Additionally, **89.8% of ISORA tax administrations have formal internal assurance mechanisms (internal audit), with slightly higher rates among CIAT member countries** but lower in LAC. A similar trend is observed regarding the presence of an external auditor, with 76.5% for ISORA countries, 77.8% for CIAT, and 68.8% for LAC. Slightly more than half of ISORA tax administrations have a formal integrity strategy, with a higher percentage among CIAT countries. **Over 90% of ISORA tax administrations develop strategic plans, operational plans, and annual reports, with even higher percentages among CIAT member countries.**
- ▶ **More than three-quarters of ISORA tax administrations were implementing reforms** in 2022 or had recently done so. Reform efforts were more intense among low- and middle-income countries compared to high-income countries. **In 50% to 60% of cases, the**

reforms involved internal redesigns, the creation of new offices, network reconfigurations, and/or changes in management structures. This characterization is relatively similar for CIAT and LAC countries. **The main drivers of these reforms were efficiency improvements and digitalization.**

Human resource management

- ▶ **Nearly all tax administrations participating in ISORA, as well as those in CIAT and LAC, have the authority to define their employment requirements.** However, the percentage of countries where they can appoint new employees drops significantly (73.5% for ISORA, 75% for CIAT, and 53.1% for LAC). The figures are even lower when it comes to the authority to assign personnel to a specific salary band, with 52.4% for ISORA, 52.8% for CIAT, and 37.5% for LAC.
- ▶ **Salary scales in tax administrations are fully aligned with those of the public/civil sector in 58.4% of ISORA countries,** a figure that rises to 69.4% among CIAT member countries and 78.1% in LAC. Even when aligned with the public/civil sector, tax administrations have some degree of flexibility to set these scales in 19.3% of ISORA countries, 22.2% of CIAT countries, and only 12.5% in LAC. Conversely, there are far fewer countries where these scales are not aligned with those of the public/civil sector. Tax administration salary scales tend to deviate from public/civil sector scales as a country's income level decreases.

- ▶ **The vast majority of tax administrations participating in ISORA (86.1%) have a performance management system in place**, with an even higher percentage among CIAT member countries (91.7%) and slightly lower in LAC (84.4%). Additionally, the prevalence of such systems increases as countries' income levels rise. **In 66.9% of ISORA tax administrations, performance is linked to salaries and bonuses**, with the most common authority granted to tax administrations being the ability to award higher remuneration for good performance.
- ▶ **Slightly more than half of the tax administrations participating in ISORA conduct regular employee surveys on attitudes, opinions, and job satisfaction.** This figure is notably higher among CIAT member countries (63.9%) and somewhat lower in LAC. Surveys on diversity and inclusion are far less common, conducted in only 24.1% of ISORA countries, 27.8% of CIAT countries, and just 6.3% of LAC countries. A significant number of CIAT member countries not only conduct employee surveys but also assess engagement, report the results, and involve employees in the development and implementation of action plans in response to these evaluations.
- ▶ **A total of 71.1% of ISORA countries have a human resource management strategy.** This percentage is even higher among CIAT member countries (80.6%) but lower in LAC (65.6%). High-income countries are more likely to have a human resource strategy compared to other income groups. **Additionally, 82.5% of ISORA countries, nearly all CIAT member countries (94.4%), and 81.3% of LAC countries have a training strategy for tax administration personnel.**
- ▶ **A total of 68.7% of tax administrations in ISORA countries have a staffing plan**, with the percentage significantly higher among CIAT member countries (80.6%) and lower in LAC (56.3%). Generally, as a country's income level increases, so does the percentage of tax administrations with such a plan. Regarding new personnel, 77.1% of ISORA countries have an official support program in place. The figure is similar in LAC (75%), while it reaches nearly 90% among CIAT member countries.
- ▶ **Occasional remote work is possible in 41% of ISORA countries, while regular remote work is feasible in 33.1% of cases.** Among CIAT member countries, remote work is more common: over two-thirds allow occasional remote work, and more than half permit it on a regular basis. Both forms of remote work become increasingly prevalent as a country's income level rises.
- ▶ **In 56% of ISORA countries, tax administrations assess current and future staff competency needs.** This percentage is slightly lower in LAC (50%) and significantly higher among CIAT member countries (63.9%). Nearly half of ISORA countries (48.2%) have specific leadership and talent management programs, with a lower proportion in LAC (40.6%) and a higher one in CIAT countries (55.6%). Similarly, in almost half of ISORA countries, knowledge transfer is personalized (45.8%) and documented (49.4%).

Additionally, **an official diversity policy exists in 65.7% of ISORA tax administrations, 56.3% in LAC, and 75% in CIAT member countries.** Overall, these elements of human resource management are more common as countries' income levels increase.

- ▶ **The application of specific competencies by tax administrations in data science is implemented in 47% of ISORA tax administrations, user interface design in 44%, and behavioral science in 23.5%.** The use of these three specific competencies is more common among CIAT member countries and increases as countries' income levels rise.

Taxpayer Segmentation and Compliance Risk Management

- ▶ **The most widely used segmentation technique consists of special units or programs for large taxpayers (LTOs),** present in 85.5% of ISORA countries, 94.4% of CIAT member countries, and 87.5% of LAC countries.
- ▶ **The most common criterion for defining a large taxpayer is transaction volume or turnover,** used by 88.7% of ISORA countries with an LTO, 79.4% of CIAT member countries, and 78.6% of LAC countries. The second and third most common criteria are sector and income (57.7% and 42.3% of ISORA countries, respectively). However, among CIAT members (58.8% and 67.6%, respectively) and in LAC (57.1% and 82.1%, respectively), the order is reversed. In fact, income is the most widely used criterion for classifying large taxpayers in LAC.

- ▶ **High-net-worth individual (HNWI) schemes are present in 28.9% of ISORA countries.** Among CIAT member countries, this percentage rises to 47.2%, while for LAC, the figure is very similar at 28.1%. Regarding the criteria used to define HNWIs, the two most common by far are assets or net worth and income: 87.5% and 72.9%, respectively, in ISORA countries with an HNWI unit; 94.1% and 82.4%, respectively, in CIAT member countries; and 88.9% for both criteria in LAC.
- ▶ **Simplified regimes for small taxpayers are present in nearly two-thirds of ISORA countries (65.7%),** rising to 72.2% among CIAT member countries and decreasing to 50% in LAC. These simplified regimes are much more common in countries with lower income levels. The most frequent types of simplified regimes are proportional turnover-based regimes (66.1% in ISORA countries with simplified regimes, 57.7% in CIAT countries, and 50% in LAC) and simplified participation in standard regimes (28.4%, 38.5%, and 25%, respectively).
- ▶ **In 2022, 75.3% of ISORA participants had an official compliance risk management strategy,** and nearly all of them (96%) had a formal method for identifying, assessing, and prioritizing key risks. Among CIAT member countries, these percentages were even higher (80.6% and 96.6%, respectively), while in LAC they were slightly lower (71.9% and 91.3%, respectively). **Additionally, 55.4% of ISORA participants had specialized audit personnel for international taxation, and a slightly smaller percentage (48.8%) engaged in advance pricing agreements.** Both figures were higher among CIAT

countries (75% and 61.1%, respectively) and slightly lower in LAC (53.1% and 40.6%, respectively).

► **The most common periodic tax gap estimates are those conducted for VAT**, performed by 44.6% of ISORA tax administrations. For personal income tax (PIT), corporate income tax (CIT), and other taxes, the figure drops to around 25%. In both CIAT and LAC countries, tax gap estimates are more frequently conducted across all categories.

► **The greatest challenges related to compliance risk in international taxation are hiring and retaining the right personnel**, with 94% and 94.6% of survey participants, respectively, considering these challenges difficult or very difficult. Other significant challenges include obtaining data to identify, analyze, and manage compliance risks (89.2%), utilizing that data effectively (81.3%), developing an effective compliance improvement plan (84.3%), having an adequate legislative framework for international compliance risks (80.1%), and creating an effective organizational structure for managing international compliance risks (81.3%). For LAC countries, the percentages are similar, while for CIAT member countries, they are slightly lower but still notably high.

► Regarding the components of general compliance procedures, **a vast majority of ISORA, CIAT, and LAC countries allow taxpayers to voluntarily correct errors or omissions** in their returns and actively **remind and encourage compliance with tax obligations**: 92.2% and 95.2%, respectively, for ISORA countries; 91.7% and 94.4%,

respectively, for CIAT members; and 93.8% in both cases for LAC countries. Additionally, responding proportionally to noncompliance, ensuring taxpayers benefit from early disclosure of errors or omissions and full cooperation with the administration, and having or developing a formal framework for compliance interventions are other common elements in this area.

► **Before the filing of tax returns, the most common compliance intervention by tax administrations is reminding taxpayers of filing deadlines**, which is carried out in almost all ISORA countries and universally in CIAT and LAC countries. The second most common intervention is focusing campaigns on promoting compliance, implemented in 71.7% of ISORA countries, 83.3% of CIAT countries, and 71.9% of LAC countries. In third place, though less common, is providing taxpayers with access to third-party data already collected by the tax administration, done in 49.4% of ISORA countries, significantly more in CIAT countries (63.9%), and slightly less in LAC (43.8%).

► **After tax returns are filed but before initiating formal audit procedures, the most common compliance interventions are: identifying inconsistencies through third-party data comparisons** (84.3% of ISORA countries, 88.9% of CIAT countries, and 87.5% of LAC countries); **requesting additional information** (83.1%, 72.2%, and 56.3%, respectively); **conducting risk assessments** (79.5%, 75%, and 68.8%, respectively); and **detecting anomalies or outliers through data analysis** (71.1%, 75%, and 62.5%, respectively). Additionally, 42.8% of ISORA countries measure the effectiveness

of pre- or post-filing interventions (but before audits), with the percentage slightly lower in LAC (40.6%) and significantly higher among CIAT members (66.7%).

- ▶ **Comprehensive audits are conducted in nearly all ISORA and CIAT countries, though they are slightly less common in LAC.** In LAC, the most frequent audits are issue-specific audits. **Desk audits are the second most common type** in ISORA (91.6%) but significantly less prevalent among CIAT members (77.8%). A similar trend is observed for limited-scope audits, applied in 85.5% of ISORA countries and 77.8% of CIAT countries. The opposite is true for investigations into tax evasion and avoidance, which are conducted in 80.1% of ISORA countries and 88.9% of CIAT countries, but much less frequently in LAC (68.8%).
- ▶ **The most common indicator used by tax administrations in ISORA countries to measure the effectiveness of audit measures is the value of additional revenue collected,** employed by 88% of them. Among CIAT and LAC countries, however, the indicator of audits with positive outcomes is slightly more prevalent, used by 91.7% and 84.4% of countries, respectively, compared to 86.1% and 81.3%, respectively, that use additional revenue collected.)

Tax Operations

- ▶ **In just over 60% of ISORA participating countries, electronic filing is mandatory for corporate income tax (CIT), employer withholdings, and VAT.** Among CIAT member countries, the figure

is even higher, around 80%, while it is slightly lower in LAC, at approximately 56%. **For personal income tax (PIT), the percentages are lower** across all three groups: around 50% for ISORA and LAC countries, and 70% for CIAT members.

- ▶ **The requirement for electronic payment is less widespread than electronic filing.** Approximately half of ISORA countries mandate electronic payment for corporate income tax (CIT), employer withholdings, and VAT, and 42.2% for personal income tax (PIT). Among CIAT member countries, the figures are around 55% for CIT, employer withholdings, and VAT, and 50% for PIT. In LAC, the percentage is about 30% across all four tax categories.
- ▶ **The most common specific authority granted to tax administrations for collecting overdue taxes is the ability to stipulate payment conditions,** frequently used by 81.9% of ISORA countries, 80.6% of CIAT members, and 81.3% of LAC countries. This is followed by the authority to collect taxes owed through third parties, frequently employed by 57.8% of ISORA countries, 66.7% of CIAT members, and 62.5% of LAC countries, with usage increasing alongside a country's income level. Other common authorities include granting extensions for overdue tax payments, waiving interest and penalties, garnishing wages or other assets, and withholding government payments.
- ▶ **Around one-third of tax administrations in ISORA perform fully automated compliance checks,** a figure significantly higher among CIAT member countries (41.7%) and lower in LAC (21.9%). Random

audits are more common, conducted by 70.5% of ISORA countries, 61.1% of CIAT members, and 62.5% of LAC countries.

- ▶ **The most commonly used criterion among ISORA countries for formally initiating a compliance verification intervention is cross-referencing information**, employed by 90.4% of countries. This is even more prevalent in CIAT member countries (94.4%) and in LAC (90.6%). Following this are risk profiles, business norms, and the auditors' own judgment and experience. Additionally, these latter two criteria are more frequently used in high-income countries compared to others.

Stakeholder Engagement

- ▶ **Among the online services offered by tax administrations, the most common in ISORA countries is the ability to upload data files**, available in 76.5% of countries. This service is even more widespread among CIAT member countries (91.7%) but less so in LAC (68.8%). **The next most common services include providing an overview of key taxes on the relevant portal** (64.5% of ISORA countries, 88.9% of CIAT countries, and 68.8% of LAC countries) **and offering a tax calculator** (63.3%, 80.6%, and 65.6%, respectively). Less common are the ability to view taxpayer information collected by third parties (48.2% of ISORA countries, 63.9% of CIAT members, and 40.6% of LAC countries) and mobile applications (44%, 55.6%, and 37.5%, respectively). In general, the number of online services offered by tax administrations increases as countries' income levels rise.

- ▶ Regarding taxpayer rights, **86.7% of tax administrations in ISORA countries have an official document on the subject, and 68.1% have an official taxpayer services and assistance strategy**. These percentages are even higher among CIAT member countries, at 91.7% and 80.6%, respectively, but lower in LAC, at 75% and 65.6%, respectively. Additionally, 92.8% of tax administrations in ISORA countries have internal mechanisms for handling complaints, and 78.9% have external mechanisms. These figures are higher among CIAT members, at 94.4% and 80.6%, respectively, and slightly lower in LAC, at 87.5% and 71.9%, respectively.

- ▶ **The most common satisfaction surveys, both in ISORA and in CIAT and LAC countries, are those conducted with individual taxpayers and businesses**. In ISORA, these surveys are carried out by 60.2% and 54.8% of countries, respectively; in CIAT, by 72.2% and 66.7%; and in LAC, by 50% and 46.9%. Conversely, satisfaction surveys targeting tax intermediaries are much less common: conducted in 34.3% of ISORA countries, 38.9% of CIAT members, and 18.8% of LAC countries. Only 14.5% of ISORA countries have performed gender-based analyses of taxpayer satisfaction, with slightly higher percentages among CIAT (16.7%) and LAC (15.6%) countries. Both surveys of tax intermediaries and gender-based analyses are more prevalent in high-income countries.

- ▶ **A total of 72.3% of tax administrations in ISORA provide educational services for children, youth, and students, and 69.9% offer services for new businesses**. Among CIAT member

countries, the former is even more common (83.3% of countries), while the latter is very similar (69.4%). **In LAC, educational services for youth are slightly less prevalent (68.8%), but services for new businesses are higher (81.3%). Tax support services for low-income taxpayers and new businesses are offered in 39.8% and 47% of ISORA countries**, respectively; 55.6% and 50% of CIAT countries; and 37.5% and 43.8% of LAC countries.

- ▶ **A total of 72.9% of tax administrations in ISORA issue public rulings, and in nearly all countries where they are issued (90.9%),** they are binding on the administration. Among CIAT members, the percentage is 69.4%, and in all cases, the rulings are binding. In LAC, the figures are 59.4% and 94.7%, respectively. Private rulings are less common, issued by 64.5% of ISORA countries, 66.7% of CIAT members, and 50% of LAC countries. When issued, they are mostly binding: 85% in ISORA countries, 95.8% in CIAT, and 87.5% in LAC).
- ▶ **The use of withholding at source for tax collection is very common for various income streams.** The most frequent application is on wages and salaries, conducted in 92.8% of ISORA countries, 94.4% of CIAT countries, and 90.6% of LAC countries. Dividends and interest follow in second place, with withholding

applied in 72.3% and 71.7% of ISORA countries, respectively; 77.8% and 72.2% of CIAT countries, respectively; and 62.5% and 65.6% of LAC countries, respectively. Rent payments are next in frequency, followed by withholding on the sale of shares and real estate transactions, which are less common.

- ▶ Finally, **regarding third-party data that tax administrations can import, store, and manage, the most common are customs data, available** in 77.2% of ISORA countries, with similar figures for CIAT (77.8%) and LAC (75%). Second are property and real estate sales data, available in 54.2% of ISORA countries, 66.7% of CIAT members, and 68.8% of LAC countries. Third are data from social security agencies, available in 47.6% of ISORA countries, 58.3% of CIAT members, and 50% of LAC countries. Far less common are data from utilities, online providers, and stock exchanges.

Final comments

- ▶ This edition of the Overview has examined the main findings from the special forms of the 2023 ISORA survey. These forms provide more detailed information on specific aspects of tax administrations, grouped into five major categories: 1) Institutional and governance frameworks; 2) human resource management; 3)

taxpayer segmentation and compliance risk; 4) tax operations; and 5) stakeholder engagement.

- ▶ As observed, **while the variety of cases is extensive across virtually all areas, certain general patterns and stylized facts emerge. Furthermore, although there are significant differences among CIAT member countries, their tax administrations**

generally exhibit stronger institutional capacity compared to the ISORA average in multiple areas. Examples include higher levels of autonomy, more robust human resource management systems, the presence of specialized taxpayer segmentation programs, stronger compliance risk management, greater advancements in digitalization, and more intensive stakeholder engagement.

Introduction

This document presents the main findings derived from the special forms of the International Survey on Revenue Administration (ISORA). Unlike the regular forms, whose results are included in the annual edition of this Overview, the special forms are conducted every four years. In this instance, they were collected in 2023 and refer to the state of tax administrations (TAs) in 2022.

These special forms provide more detailed information on specific aspects of tax administrations. In particular, they focus on five areas, which form the structure of this document: 1) institutional and governance frameworks; 2) human resource management; 3) taxpayer segmentation and compliance risk; 4) tax operations; and 5) stakeholder engagement.

A total of 166 countries participated in these special ISORA forms, 33% of which are classified as “high-income,” 29% as “upper-middle-income,” 25%

as “lower-middle-income,” and 10% as “low-income.”¹ Additionally, 36 participants are CIAT member countries (22% of the total), 38 belong to the OECD (23%), and 32 (19%) are from Latin America and the Caribbean (LAC).

For each of the five sections of the survey, efforts were made to identify general trends and stylized facts. The average results are presented for: i) all ISORA countries; ii) CIAT member countries; iii) countries in Latin America and the Caribbean (LAC); and iv) the four income levels defined by the World Bank. Additionally, for CIAT member countries participating in this edition of ISORA, their individual results are also presented.

Following this brief introduction, the subsequent sections present the key findings from the 2023 ISORA special forms.

¹ The total does not sum to 100% because several countries are not classified by income level according to the World Bank. Furthermore, it is important to note that, due to the lower representation of “low-income” countries, the results for these countries are less significant.

1. Institutional and Governance Frameworks

Starting with the section on institutional and governance frameworks, there is considerable diversity in the organizational structures of tax administrations. This heterogeneity is also reflected in the additional functions they perform beyond revenue collection and their level of managerial autonomy. In recent years, many tax administrations have undertaken structural reforms of various natures, driven by different factors. These aspects are analyzed in detail below.

1.1. Institutional Organization

The most common institutional structure among tax administrations in ISORA countries is the “Unified Semi-autonomous Body” model, present in 41% of countries. This is closely followed by the “single directorate within a ministry” model, used in 38% of cases. Far less common are the “multiple directorates within a ministry” model (13.3%) and “other institutional arrangements” (7.8%). Among CIAT member countries, the majority of tax administrations are also “Unified Semi-autonomous Body” (44.4%), followed by the “single directorate within a ministry” model (27.8%), though this is less prevalent than in the overall ISORA group. In contrast, in LAC, the “single directorate within a ministry” model is the most common (40.6%), with “Unified Semi-autonomous Body” ranking second (31.3%). When analyzed by income levels, the “Unified Semi-autonomous Body” model predominates across all groups, particularly in high-income countries. The exception is the lower-middle-income group, where the “single directorate within a ministry” model is, by far, the most common institutional framework (Table 1 and Figure 1).

Table 1: Institutional organization structure of the tax administration. Percentage of countries. Year 2022

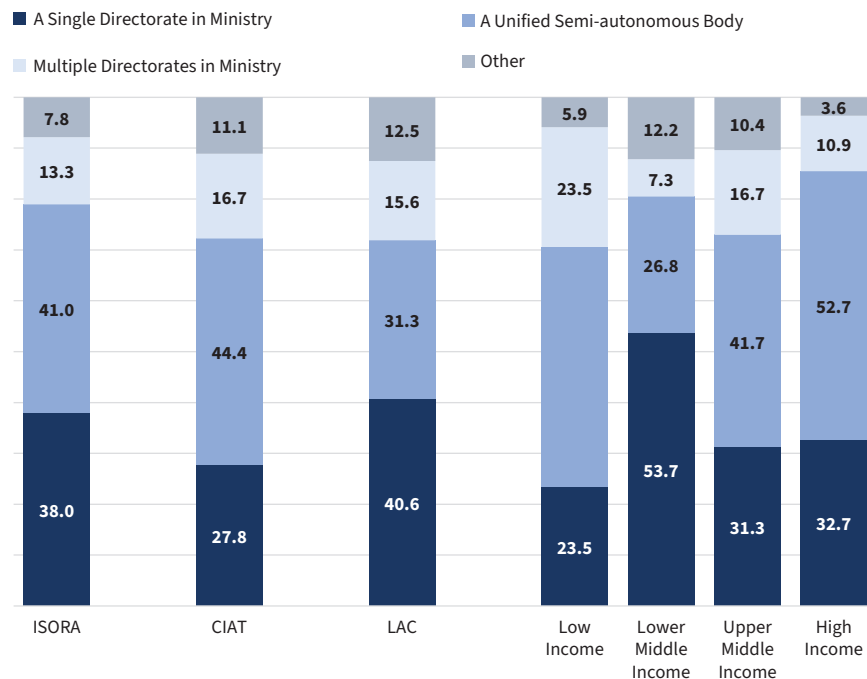
Country Groups	A Single Directorate in Ministry	A Unified Semi-autonomous Body	Multiple Directorates in Ministry	Other
ISORA	38.0	41.0	13.3	7.8
CIAT Members	27.8	44.4	16.7	11.1
Latin America and the Caribbean	40.6	31.3	15.6	12.5
Low Income	23.5	47.1	23.5	5.9
Lower Middle Income	53.7	26.8	7.3	12.2
Upper Middle Income	31.3	41.7	16.7	10.4
High Income	32.7	52.7	10.9	3.6

Among CIAT member countries, despite considerable diversity, the most common institutional framework is the “Unified Semi-autonomous Body.” In many cases, this includes a council, either advisory, as in Peru, or decision-making, as in Canada or Jamaica (Table 2).

1.2. Additional Roles Beyond Revenue Collection

In addition to tax collection, it is common for tax administrations to manage other public sector-related services. On average, across ISORA countries, the most common is the “collection of lottery, betting, and gaming revenues,” handled by more than one-third of tax administrations,

Figure 1: Institutional organization structure of the tax administration. Percentage of countries. Year 2022.



followed by “property valuation” (as a service provided to other government entities), present in 19.3% of ISORA countries. Far less common are services such as the “national motor vehicle registry” (10.8%) or the administration of “social benefits” (9%).

These same two services (“collection of lottery, betting, and gaming revenues” and “property valuation”) are also the most significant in CIAT and LAC countries, with even higher percentages of tax administrations performing them. By income group, the “collection of lottery, betting, and gaming revenues” becomes less prevalent as income levels rise, while the opposite is true for “property valuation,” which is performed by only 11.8% of tax administrations in low-income countries compared to 29.1% in high-income countries. A similar trend is observed for “social benefits,” whereas the opposite occurs with the “national motor vehicle registry,” managed by nearly a quarter of tax administrations in low-income countries but only 7.3% in high-income countries (Table 3 and Figure 2).

The analysis of CIAT member countries reveals significant differences in the provision of additional services beyond tax collection. Some tax administrations, such as those in Colombia, Spain, Morocco, and Paraguay, do not offer any of these services. Conversely, Jamaica’s tax administration provides five of these six services, while Barbados’ tax administration offers four (Table 4).

Table 2: Institutional organization structure of the tax administration. CIAT countries. Year 2022

CIAT Countries	Institutional framework	For Unified Semi-autonomous Body with Board	
		Type of Board	N° of Board members
Angola	Multiple Directorates in Ministry		
Argentina	A Unified Semi-autonomous Body with Board	Advisory Board	8
Aruba	A Single Directorate in Ministry		
Barbados	A Unified Semi-autonomous Body with Board	Decision-making Board	9
Belize	Multiple Directorates in Ministry		
Bermudas	A Single Directorate in Ministry		
Bolivia	Other Institutional Arrangements		
Brazil	A Single Directorate in Ministry		
Canada	A Unified Semi-autonomous Body with Board	Decision-making Board	15
Chile	A Unified Semi-autonomous Body		
Colombia	A Unified Semi-autonomous Body		
Costa Rica	A Single Directorate in Ministry		
Ecuador	Other Institutional Arrangements		
El Salvador	Multiple Directorates in Ministry		
Spain	A Unified Semi-autonomous Body		
United States	A Unified Semi-autonomous Body		
France	A Single Directorate in Ministry		
Guatemala	Other Institutional Arrangements		
Guyana	A Unified Semi-autonomous Body with Board	Decision-making Board	5

CIAT Countries	Institutional framework	For Unified Semi-autonomous Body with Board	
		Type of Board	N° of Board members
Honduras	A Unified Semi-autonomous Body		
India	A Single Directorate in Ministry		
Italy	A Unified Semi-autonomous Body		
Jamaica	A Unified Semi-autonomous Body with Board	Decision-making Board	9
Kenya	A Unified Semi-autonomous Body with Board	Decision-making Board	9
Morocco	A Single Directorate in Ministry		
Mexico	A Unified Semi-autonomous Body with Board	Decision-making Board	7
Nigeria	A Unified Semi-autonomous Body with Board	Decision-making Board	15
Netherlands	A Single Directorate in Ministry		
Panama	A Single Directorate in Ministry		
Paraguay	Other Institutional Arrangements		
Peru	A Unified Semi-autonomous Body with Board	Advisory Board	4
Portugal	A Single Directorate in Ministry		
Dominican Rep.	A Unified Semi-autonomous Body with Board	Decision-making Board	5
Suriname	Multiple Directorates in Ministry		
Trinidad and Tobago	Multiple Directorates in Ministry		
Uruguay	Multiple Directorates in Ministry		

Table 3: Roles of tax administrations in addition to revenue collection. Percentage of countries. Year 2022

Country Groups	Welfare benefits	Property valuation	Government's retirement savings plans	Lotteries / gambling / gaming (the collection of these revenues)	Maintaining the official national property register of the government	Motor vehicle register
ISORA	9.0	19.3	7.2	34.9	6.0	10.8
CIAT Members	13.9	22.2	5.6	41.7	11.1	11.1
Latin America and the Caribbean	9.4	28.1	6.3	46.9	15.6	21.9
Low Income	0.0	11.8	5.9	47.1	5.9	23.5
Lower Middle Income	9.8	12.2	7.3	31.7	0.0	9.8
Upper Middle Income	6.3	16.7	2.1	39.6	6.3	10.4
High Income	14.5	29.1	10.9	30.9	9.1	7.3

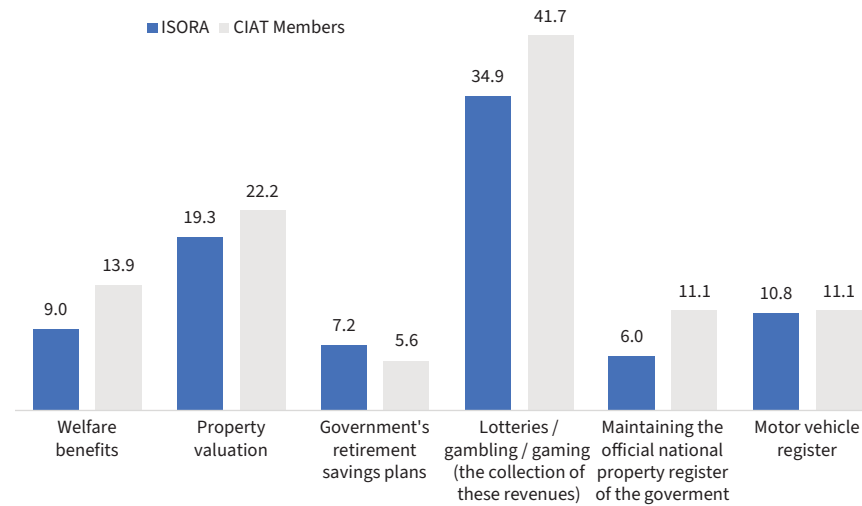
Figure 2: Roles of tax administrations in addition to revenue collection. Percentage of ISORA countries and CIAT members. Year 2022

Table 4: Roles of tax administrations in addition to revenue collection. CIAT countries. Year 2022

CIAT Countries	Welfare benefits	Property valuation	Government's retirement savings plans	Lotteries / gambling / gaming (the collection of these revenues)	Maintaining the official national property register of the government	Motor vehicle register
Angola	No	No	No	Yes	No	No
Argentina	No	No	No	No	No	No
Aruba	No	No	No	Yes	No	Yes
Barbados	Yes	Yes	No	Yes	Yes	No
Belize	No	No	No	Yes	No	No
Bermudas	No	Yes	No	Yes	No	No
Bolivia	No	No	No	Yes	No	No
Brazil	No	No	No	Yes	No	No
Canada	Yes	No	Yes	No	No	No
Chile	No	Yes	No	No	No	No
Colombia	No	No	No	No	No	No
Costa Rica	No	Yes	No	Yes	No	No
Ecuador	No	No	No	No	No	No
El Salvador	No	No	No	No	No	No
Spain	Yes	No	No	No	No	No
United States	No	No	No	No	No	No
France	No	Yes	No	Yes	No	No
Guatemala	No	No	No	No	No	No

CIAT Countries	Welfare benefits	Property valuation	Government's retirement savings plans	Lotteries / gambling / gaming (the collection of these revenues)	Maintaining the official national property register of the government	Motor vehicle register
Guyana	No	No	No	No	No	Yes
Honduras	Yes	No	Yes	No	No	No
India	No	No	No	No	No	No
Italy	No	Yes	No	No	Yes	No
Jamaica	Yes	Yes	No	Yes	Yes	Yes
Kenya	No	No	No	Yes	No	No
Morocco	No	No	No	No	No	No
Mexico	No	No	No	No	No	No
Nigeria	No	No	No	No	No	No
Netherlands	No	No	No	No	No	No
Panama	No	No	No	No	No	No
Paraguay	No	No	No	No	No	No
Peru	No	No	No	Yes	No	No
Portugal	No	No	No	No	Yes	No
Dominican Rep.	No	Yes	No	Yes	No	Yes
Suriname	No	No	No	Yes	No	No
Trinidad and Tobago	No	No	No	Yes	No	No
Uruguay	No	No	No	No	No	No

1.3. Managerial Autonomy and Governance Management

In the management of tax administrations, the highest level of autonomy among ISORA countries on average is in the ability to establish performance standards, with 88% of countries granting autonomy in this area. Autonomy decreases significantly when it comes to defining the organizational structure (only 67.5% of countries), executing the operating budget (69.3%), and especially executing the investment budget (54.2%).

Among CIAT member countries, the relative distribution of these capacities is similar but with greater autonomy across all areas. In LAC, there is greater autonomy for budget execution (both operating and capital) than the ISORA average but less for determining the organizational structure. By income levels, it is observed that, in general, the higher a country's income level, the greater the managerial autonomy of its tax administration (Table 5).

Among CIAT member countries, there is considerable variation in managerial autonomy. Some countries, such as Aruba, Belize, Chile, El Salvador, India, and the Dominican Republic, have tax administrations with autonomy across all four areas mentioned. Conversely, other countries exhibit a lower degree of autonomy (Table 6).

Table 5: Management autonomy of tax administrations. Percentage of countries. Year 2022

Country Groups	Determine its own internal structure	Exercise discretion over its operating budget	Exercise discretion over its capital budget	Establish performance standards
ISORA	67.5	69.3	54.2	88.0
CIAT Members	75.0	77.8	69.4	94.4
Latin America and the Caribbean	62.5	81.3	62.5	87.5
Low Income	70.6	52.9	47.1	70.6
Lower Middle Income	53.7	56.1	39.0	80.5
Upper Middle Income	66.7	72.9	58.3	89.6
High Income	81.8	81.8	65.5	98.2

Regarding governance management, 91.6% of ISORA tax administrations have a public code of conduct, and 80.7% have their own internal code of conduct. The figures are similar for CIAT and LAC countries in the first case, but notably higher for CIAT countries (91.7%) in the second. Additionally, 89.8% of ISORA tax administrations have formal internal assurance mechanisms (internal audit), a figure slightly higher among CIAT members but slightly lower in

Table 6: Management autonomy of tax administrations. CIAT countries. Year 2022

CIAT Countries	Determine its own internal structure	Exercise discretion over its operating budget	Exercise discretion over its capital budget	Establish performance standards
Angola	No	No	No	Yes
Argentina	Yes	Yes	Yes	Yes
Aruba	Yes	Yes	Yes	Yes
Barbados	Yes	Yes	Yes	Yes
Belize	Yes	Yes	Yes	Yes
Bermudas	No	Yes	Yes	Yes
Bolivia	No	Yes	No	Yes
Brazil	No	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes
Colombia	No	Yes	Yes	No
Costa Rica	Yes	No	No	Yes
Ecuador	Yes	Yes	Yes	No
El Salvador	Yes	Yes	Yes	Yes
Spain	Yes	Yes	Yes	Yes
United States	Yes	Yes	No	Yes
France	Yes	No	No	Yes
Guatemala	Yes	Yes	Yes	Yes

CIAT Countries	Determine its own internal structure	Exercise discretion over its operating budget	Exercise discretion over its capital budget	Establish performance standards
Guyana	Yes	Yes	Yes	Yes
Honduras	Yes	Yes	Yes	Yes
India	Yes	Yes	Yes	Yes
Italy	Yes	Yes	Yes	Yes
Jamaica	No	Yes	Yes	Yes
Kenya	Yes	No	No	Yes
Morocco	Yes	No	No	Yes
Mexico	Yes	No	No	Yes
Nigeria	Yes	Yes	Yes	Yes
Netherlands	No	Yes	Yes	Yes
Panama	Yes	Yes	No	Yes
Paraguay	Yes	Yes	Yes	Yes
Peru	No	No	No	Yes
Portugal	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	Yes	Yes	Yes
Suriname	Yes	Yes	Yes	Yes
Trinidad and Tobago	Yes	Yes	Yes	Yes
Uruguay	No	No	No	Yes

LAC. A similar trend is observed for external audits: 76.5% for ISORA overall, 77.8% for CIAT, and 68.8% for LAC. Slightly more than half (51.2%) of ISORA tax administrations have a formal integrity strategy, with higher percentages among CIAT countries (61.1%) and lower in LAC (46.9%). Regarding strategic plans, operational plans, and annual reports, more than 90% of ISORA tax administrations prepare these, with even higher percentages among CIAT and LAC countries (except for annual reports in LAC).

By income levels, a clear pattern is observed only in the case of external audits: the percentage of high-income countries with this mechanism is significantly higher than in other groups (Table 7).

Among CIAT member countries, most have all or nearly all of these governance management elements in place (Table 8).

Table 7: Governance management of tax administrations. Percentage of countries. Year 2022

Country Groups	The tax administration have					The tax administration produces		
	An external auditor	Internal audit	A public service-wide code of conduct	Its own code of conduct	A formal integrity strategy	A strategic plan	Annual business/operational plans	Annual report
ISORA	76.5	89.8	91.6	80.7	51.2	94.0	92.2	91.6
CIAT Members	77.8	94.4	88.9	91.7	61.1	97.2	97.2	91.7
Latin America and the Caribbean	68.8	87.5	87.5	78.1	46.9	100.0	93.8	75.0
Low Income	70.6	100.0	88.2	88.2	52.9	88.2	94.1	94.1
Lower Middle Income	75.6	87.8	92.7	70.7	51.2	90.2	95.1	100.0
Upper Middle Income	75.0	89.6	87.5	83.3	54.2	100.0	87.5	85.4
High Income	81.8	89.1	94.5	85.5	49.1	92.7	92.7	89.1

Table 8: Governance management of tax administrations. CIAT countries. Year 2022

CIAT Countries	The tax administration have					The tax administration produces		
	An external auditor	Internal audit	A public service-wide code of conduct	Its own code of conduct	A formal integrity strategy	A strategic plan	Annual business/operational plans	Annual report
Angola	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Argentina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Aruba	No	No	Yes	Yes	Yes	Yes	Yes	Yes
Barbados	Yes	Yes	No	Yes	No	Yes	Yes	Yes
Belize	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Bermudas	Yes	No	Yes	Yes	No	No	Yes	No
Bolivia	No	Yes	Yes	Yes	No	Yes	Yes	Yes
Brazil	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Canada	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Costa Rica	No	Yes	Yes	Yes	No	Yes	Yes	Yes
Ecuador	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
El Salvador	No	Yes	Yes	No	No	Yes	Yes	Yes
Spain	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
United States	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Guatemala	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Guyana	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

CIAT Countries	The tax administration have					The tax administration produces		
	An external auditor	Internal audit	A public service-wide code of conduct	Its own code of conduct	A formal integrity strategy	A strategic plan	Annual business/operational plans	Annual report
Honduras	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
India	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Italy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Mexico	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Panama	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Paraguay	No	Yes	No	No	No	Yes	Yes	Yes
Peru	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Dominican Rep.	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Suriname	Yes	Yes	No	Yes	No	Yes	Yes	Yes
Trinidad and Tobago	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Uruguay	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes

1.4. Structural Reforms

Slightly more than three-quarters (76.5%) of ISORA tax administrations were implementing reforms in 2022 or had done so within the previous three years. This percentage is even higher among CIAT member countries (80.6%) and lower in LAC (65.6%). Reform efforts were more intense in low- and middle-income countries compared to high-income countries.

In 50% to 60% of cases, the reforms involved internal redesigns, the creation of new offices, network reconfigurations, and/or changes in management structures. Integration with other agencies (19.7% of cases) and disintegration processes (12.6%) were less significant. This characterization is relatively consistent across CIAT member countries and LAC (Table 9 and Figure 3).

Figure 3: Percentage of countries that have implemented tax administration reforms. Year 2022

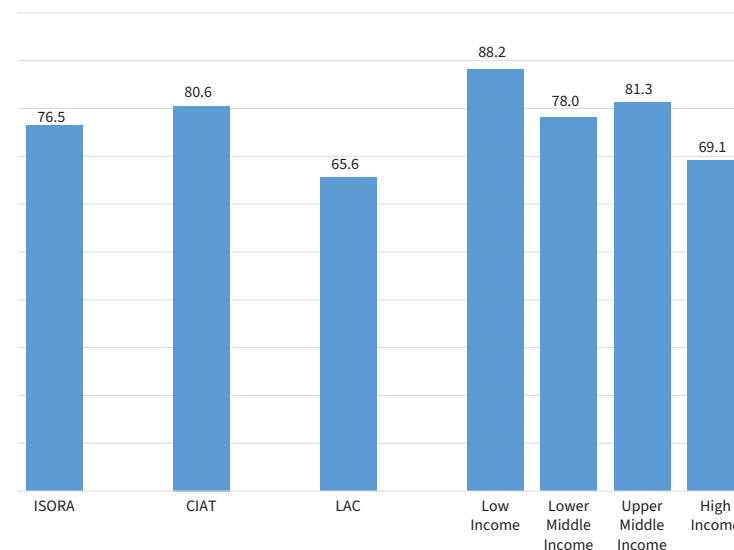


Table 9: Reforms implemented in tax administrations. Percentage of countries. Year 2022

Country Groups	Reforms	Nature of the reforms (*)						
		Internal redesign	Streamlining/ reconfiguring of the office network	Creation of new offices	Changes in management structures	Integration with other bodies	Disintegration	Other
ISORA	76.5	50.4	55.1	62.2	59.1	19.7	12.6	20.5
CIAT Members	80.6	48.3	62.1	51.7	65.5	20.7	13.8	17.2
Latin America and the Caribbean	65.6	47.6	57.1	47.6	66.7	23.8	14.3	33.3
Low Income	88.2	40.0	46.7	73.3	66.7	26.7	20.0	26.7
Lower Middle Income	78.0	56.3	68.8	81.3	50.0	21.9	9.4	21.9
Upper Middle Income	81.3	46.2	46.2	59.0	56.4	15.4	12.8	23.1
High Income	69.1	52.6	57.9	47.4	65.8	15.8	13.2	13.2

(*) The percentages regarding the nature of the reforms refer to the countries that have implemented them.

Table 10: Reforms implemented in tax administrations. CIAT countries. Year 2022

CIAT Countries	Reforms	Nature of the reforms						
		Internal redesign	Streamlining/ reconfiguring of the office network	Creation of new offices	Changes in management structures	Integration with other bodies	Disintegration	Other
Angola	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Argentina	Yes	no	Yes	Yes	Yes	no	no	no
Aruba	Yes	no	no	no	no	no	no	Yes
Barbados	Yes	Yes	no	Yes	no	no	no	no
Belize	Yes	Yes	no	no	Yes	Yes	no	no
Bermudas	Yes	Yes	Yes	no	Yes	no	no	no
Bolivia	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Brazil	Yes	Yes	Yes	Yes	Yes	no	no	no
Canada	Yes	no	Yes	no	Yes	no	no	no
Chile	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Colombia	Yes	no	Yes	Yes	no	no	no	no
Costa Rica	Yes	Yes	Yes	no	Yes	no	Yes	no
Ecuador	Yes	no	no	no	Yes	no	no	no
El Salvador	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Spain	Yes	no	Yes	Yes	no	no	no	no
United States	Yes	Yes	no	Yes	Yes	no	no	no
France	Yes	Yes	Yes	no	Yes	Yes	no	no
Guatemala	Yes	Yes	Yes	Yes	no	no	Yes	no
Guyana	Yes	Yes	Yes	Yes	Yes	Yes	no	Yes
Honduras	Yes	Yes	Yes	Yes	Yes	no	no	no
India	Yes	Yes	Yes	Yes	Yes	no	no	no
Italy	Yes	Yes	Yes	Yes	Yes	no	no	no
Jamaica	Yes	Yes	Yes	Yes	Yes	no	no	no
Kenya	Yes	no	no	no	no	Yes	no	no
Morocco	Yes	no	Yes	Yes	no	no	no	no

(Continued)

Table 10: Reforms implemented in tax administrations. CIAT countries. Year 2022 (*Continued*)

CIAT Countries	Reforms	Nature of the reforms						
		Internal redesign	Streamlining/ reconfiguring of the office network	Creation of new offices	Changes in management structures	Integration with other bodies	Disintegration	Other
Mexico	Yes	no	Yes	no	Yes	no	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes	Yes	no	no
Netherlands	Yes	no	no	no	Yes	no	Yes	no
Panama	Yes	no	no	Yes	Yes	no	no	no
Paraguay	Yes	no	no	no	no	Yes	no	no
Peru	Yes	no	no	no	Yes	no	no	Yes
Portugal	Yes	no	Yes	no	no	no	no	no
Dominican Rep.	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Suriname	Yes	no	no	no	no	no	no	Yes
Trinidad and Tobago	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Uruguay	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.

Note: n.p. Not applicable

Among the CIAT member countries participating in the survey, 29 carried out reforms. In some tax administrations, such as those in Guyana and Nigeria, these reforms spanned multiple areas, while in others, such as Ecuador and Kenya, they were more focused (Table 10).

Regarding the factors driving these reforms, the main ones were efficiency improvements (in 70.1% of ISORA countries, 82.8% of CIAT countries, and 81% of LAC countries) and digitalization (70.9%, 65.5%, and 61.9%, respectively). The next most significant factors across ISORA were the emergence of new national and/or international responsibilities and requirements (40.2% of countries in both cases). This reason was much less important among CIAT countries (27.6% of cases), while the opposite occurred with changes in public policies, which were a driving factor for

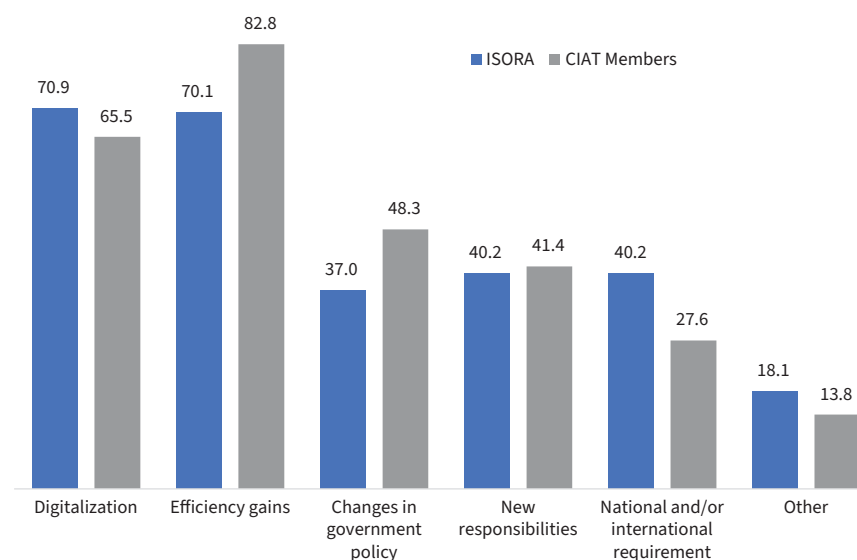
reforms in nearly half (48.3%) of CIAT countries that implemented reforms, but only in 37% of ISORA countries. By income levels, it is noteworthy that digitalization as a driver for reforms was more important in low and lower-middle-income countries than in high and upper-middle-income countries, highlighting the convergence in digitalization that is taking place, as pointed out in the general version of this Overview. Additionally, the importance of national and/or international requirements as a reform driver clearly decreases as income levels rise (Table 11 and Figure 4).

In the case of CIAT member countries, once again, there is considerable variation. Reforms in some tax administrations, such as in Guatemala or Panama, were driven by multiple factors, while others, such as in Honduras or Paraguay, were driven by a much smaller number of causes (Table 12).

Table 11: Factors driving the reforms implemented in tax administrations. Percentage of countries. Year 2022

Country Groups	Digitalization	Efficiency gains	Changes in government policy	New responsibilities	National and/or international requirement	Other
ISORA	70.9	70.1	37.0	40.2	40.2	18.1
CIAT Members	65.5	82.8	48.3	41.4	27.6	13.8
Latin America and the Caribbean	61.9	81.0	42.9	38.1	38.1	14.3
Low Income	80.0	66.7	40.0	40.0	73.3	13.3
Lower Middle Income	78.1	71.9	46.9	50.0	46.9	25.0
Upper Middle Income	56.4	64.1	30.8	33.3	35.9	17.9
High Income	73.7	73.7	31.6	36.8	26.3	15.8

Note: percentages are in relation to countries that have implemented reforms.

Figure 4: Factors driving the reforms implemented in tax administrations. Percentage of ISORA countries and CIAT members. Year 2022

Note: percentages are in relation to countries that have implemented reforms.

Table 12: Factors driving the reforms implemented in tax administrations. CIAT countries. Year 2022

CIAT Countries	Digitalization	Efficiency gains	Changes in government policy	New responsibilities	National and/or international requirement	Other
Angola	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Argentina	Yes	Yes	no	no	Yes	no
Aruba	Yes	Yes	Yes	no	no	no
Barbados	Yes	Yes	Yes	no	no	no
Belize	Yes	Yes	no	no	no	no
Bermudas	Yes	Yes	Yes	Yes	no	no
Bolivia	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Brazil	Yes	Yes	Yes	Yes	Yes	no
Canada	Yes	no	Yes	no	no	no
Chile	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Colombia	Yes	Yes	no	Yes	no	no
Costa Rica	no	Yes	no	no	no	Yes
Ecuador	no	no	no	Yes	no	no
El Salvador	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Spain	Yes	Yes	no	no	Yes	no
United States	Yes	Yes	Yes	Yes	no	no
France	Yes	Yes	no	Yes	no	no
Guatemala	Yes	Yes	Yes	Yes	Yes	no

CIAT Countries	Digitalization	Efficiency gains	Changes in government policy	New responsibilities	National and/or international requirement	Other
Guyana	Yes	Yes	Yes	no	no	no
Honduras	no	Yes	no	no	no	no
India	Yes	Yes	Yes	no	no	no
Italy	no	Yes	no	Yes	no	no
Jamaica	Yes	Yes	Yes	Yes	Yes	no
Kenya	Yes	no	no	no	no	no
Morocco	Yes	Yes	Yes	Yes	Yes	no
Mexico	no	Yes	Yes	no	no	no
Nigeria	Yes	Yes	Yes	Yes	Yes	no
Netherlands	no	no	no	no	no	Yes
Panama	Yes	Yes	Yes	Yes	Yes	no
Paraguay	no	Yes	no	no	no	no
Peru	no	Yes	no	no	no	Yes
Portugal	no	Yes	no	no	no	no
Dominican Rep.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Suriname	no	no	no	no	no	Yes
Trinidad and Tobago	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Uruguay	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.

2. Human Resource Management

Along with financial and technological resources, human resources are essential for tax administrations to carry out their tasks. The special forms of the ISORA survey provide valuable information on various aspects in this area, which, once again, allow for comparisons between countries and the observation of some stylized facts.

2.1. Authority in Human Resource Management and Performance Management

Nearly all tax administrations participating in ISORA (92.8%) have the authority to determine their employment requirements, a figure very similar to that of CIAT member countries (91.7%) and slightly higher than that of LAC countries (87.5%). However, the percentage of countries where

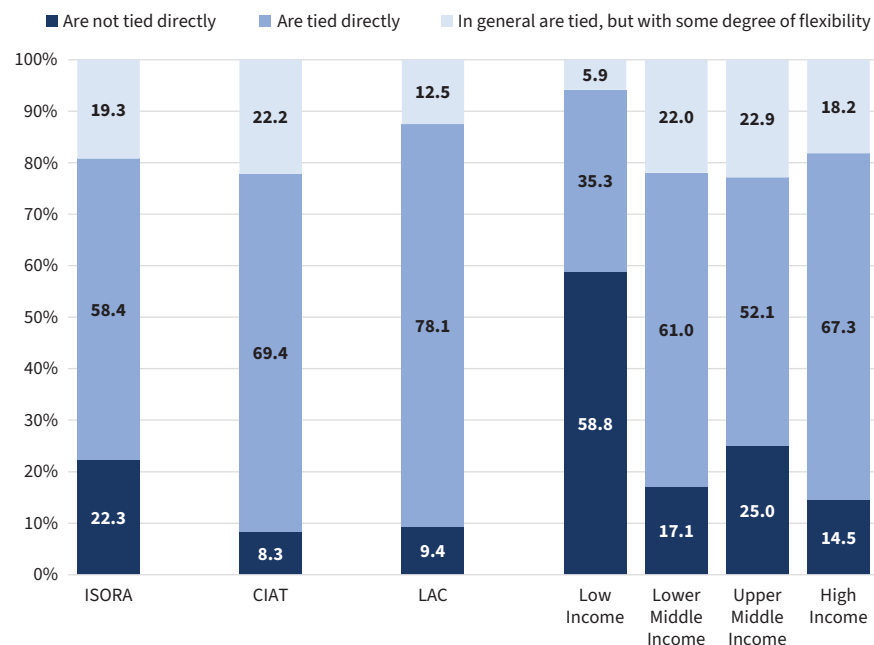
tax administrations can appoint new employees drops significantly (73.5% for ISORA, 75% for CIAT, and 53.1% for LAC), with even lower figures for the authority to assign personnel to a salary band (52.4%, 52.8%, and 37.5%, respectively) (Table 13 and Figure 5). No notable pattern is observed among countries by income level.

Regarding pay scales for tax administrations, 58.4% of ISORA countries align them entirely with those of the public/civil sector, a figure that rises to 69.4% among CIAT member countries and 78.1% in LAC. Even when aligned with the public/civil sector, tax administrations have some degree of flexibility in setting these scales in 19.3% of ISORA countries, 22.2% of CIAT countries, and only 12.5% of LAC countries. Conversely, far fewer countries

Table 13: Authority of tax administrations over human resources. Percentage of countries. Year 2022

Country Groups	The administration has the authority to				Pay scales are tied directly to normal civil / public sector pay scales		
	Determine work requirements	Make appointments of new staff	Decide skills and qualifications required for appointment	Place staff within a salary range	No	Yes	In general Yes, but with some degree of flexibility
ISORA	92.8	73.5	83.1	52.4	22.3	58.4	19.3
CIAT Members	91.7	75.0	83.3	52.8	8.3	69.4	22.2
Latin America and the Caribbean	87.5	53.1	71.9	37.5	9.4	78.1	12.5
Low Income	100.0	88.2	94.1	58.8	58.8	35.3	5.9
Lower Middle Income	87.8	68.3	70.7	43.9	17.1	61.0	22.0
Upper Middle Income	91.7	77.1	83.3	56.3	25.0	52.1	22.9
High Income	96.4	76.4	89.1	54.5	14.5	67.3	18.2

Figure 5: Relationship between tax administration pay scales and those of the public/civil sector. Percentage of countries. Year 2022



have pay scales that are not aligned with the public/civil sector: 22.3% in ISORA countries, 8.3% in CIAT countries, and 9.4% in LAC countries.

When considering income levels, it is notable that the alignment of tax administration salary scales with the public/civil sector decreases as income levels fall: only 14.5% of high-income countries compared to 58.8% of low-income countries.

In the case of CIAT member countries, there are tax administrations with significant capacity in human resources, such as those in Barbados, Brazil, France, or Paraguay, compared to others where such authority covers fewer areas (e.g., Angola, Costa Rica, or Trinidad and Tobago). Regarding the salary scales of tax administrations, in the vast majority of countries, they are aligned with those of the public/civil sector, whether with or without some degree of flexibility (Table 14).

The vast majority of tax administrations participating in ISORA (86.1%) have a performance management system for staff, a figure that is even higher among CIAT member countries (91.7%) and slightly lower in LAC (84.4%). Additionally, as the income level of countries increases, the number of countries with such a system also rises.

Table 14: Authority of tax administrations over human resources. CIAT countries. Year 2022

CIAT Countries	Determine work requirements	Make appointments of new staff	Decide skills and qualifications required for appointment	Place staff within a salary range	Pay scales
Angola	Yes	No	No	No	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Argentina	Yes	Yes	Yes	Yes	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Aruba	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Barbados	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Belize	Yes	No	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Bermudas	Yes	Yes	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Bolivia	Yes	Yes	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Brazil	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Canada	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales

(Continued)

Table 14: Authority of tax administrations over human resources. CIAT countries. Year 2022 (*Continued*)

CIAT Countries	Determine work requirements	Make appointments of new staff	Decide skills and qualifications required for appointment	Place staff within a salary range	Pay scales
Chile	Yes	Yes	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Colombia	Yes	Yes	Yes	No	Pay scales at the administration are not tied to civil/public sector pay scales
Costa Rica	No	Yes	No	No	Pay scales are tied directly to normal civil / public sector pay scales
Ecuador	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
El Salvador	Yes	No	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Spain	Yes	No	Yes	No	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
United States	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
France	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Guatemala	Yes	Yes	Yes	Yes	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Guyana	Yes	Yes	Yes	Yes	Pay scales at the administration are not tied to civil/public sector pay scales
Honduras	No	No	Yes	Yes	Pay scales at the administration are not tied to civil/public sector pay scales
India	Yes	Yes	No	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Italy	Yes	Yes	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Jamaica	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Kenya	Yes	Yes	Yes	Yes	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Morocco	Yes	Yes	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Mexico	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Nigeria	Yes	Yes	Yes	Yes	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Netherlands	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Panama	No	No	No	No	Pay scales are tied directly to normal civil / public sector pay scales
Paraguay	Yes	Yes	Yes	Yes	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Peru	Yes	Yes	Yes	Yes	Pay scales are tied directly to normal civil / public sector pay scales
Portugal	Yes	No	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales
Dominican Rep.	Yes	Yes	Yes	No	Tied broadly to normal civil / public sector pay scales with some degree of flexibility
Suriname	Yes	Yes	No	No	Pay scales are tied directly to normal civil / public sector pay scales
Trinidad and Tobago	Yes	No	No	No	Pay scales are tied directly to normal civil / public sector pay scales
Uruguay	Yes	No	Yes	No	Pay scales are tied directly to normal civil / public sector pay scales

In 66.9% of ISORA tax administrations, performance is linked to salary and bonuses, a figure that drops to 55.6% for CIAT and 46.9% for LAC. Again, there is a positive relationship between income level and the number of countries where such a link exists.

Moreover, in those countries where performance influences salary and bonuses, the majority of tax administrations have the authority to grant higher remuneration for good performance (92.8% of cases in ISORA, 80% in CIAT, and 73.3% in LAC). This authority decreases as income levels rise. The next most common authority is to deny the annual increase for poor performance (58.6% of ISORA countries where salary is linked to performance, 55% in CIAT, and 60% in LAC). The option to reduce salary for poor performance is much less common (28.8% in ISORA and 20% in CIAT and LAC), although this possibility increases as the income level of countries rises: 11.1% in low-income countries compared to 38.1% in high-income countries (Table 15).

In the particular case of the CIAT countries, the vast majority of their TAs have a personnel performance management system, and the most widespread link between performance and bonuses is to award higher remuneration for good performance (Table 16).

Figure 6: Performance management system and the relationship between performance, salary, and bonuses. Percentage of countries. Year 2022

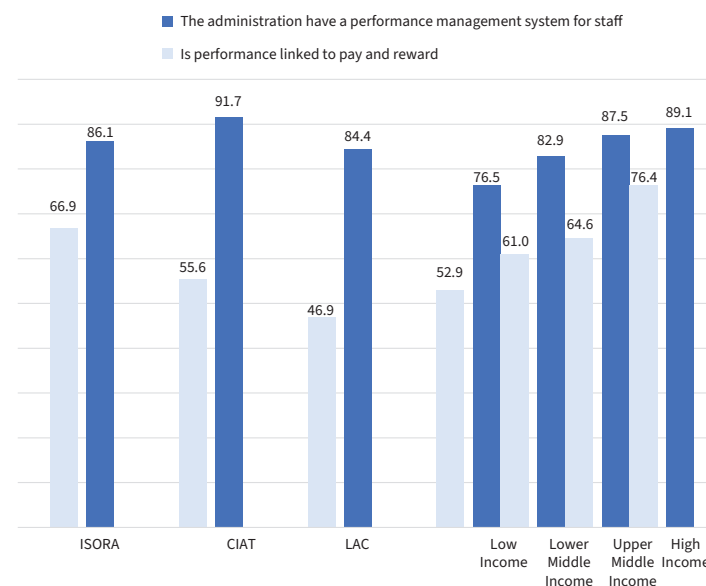


Table 15: Performance management in tax administrations. Percentage of countries. Year 2022

Country Groups	The administration have a performance management system for staff	Is performance linked to pay and reward	In that case, could (*)		
			Good performance result in increased remuneration	Poor performance result in reduced salary	Poor performance result in denial of annual increment
ISORA	86.1	66.9	92.8	28.8	58.6
CIAT Members	91.7	55.6	80.0	20.0	55.0
Latin America and the Caribbean	84.4	46.9	73.3	20.0	60.0
Low Income	76.5	52.9	100.0	11.1	44.4
Lower Middle Income	82.9	61.0	100.0	32.0	56.0
Upper Middle Income	87.5	64.6	90.3	22.6	58.1
High Income	89.1	76.4	88.1	38.1	59.5

(*) The % are in relation to the countries where the TA relates performance to salary and bonuses.

Table 16: Performance management in tax administrations. CIAT countries. Year 2022

CIAT Countries	The administration have a performance management system for staff	Is performance linked to pay and reward	In that case, could		
			Good performance result in increased remuneration	Poor performance result in reduced salary	Poor performance result in denial of annual increment
Angola	Yes	No	n.p.	n.p.	n.p.
Argentina	Yes	Yes	Yes	Yes	No
Aruba	Yes	Yes	Yes	Yes	Yes
Barbados	Yes	No	n.p.	n.p.	n.p.
Belize	Yes	Yes	Yes	No	Yes
Bermudas	Yes	No	n.p.	n.p.	n.p.
Bolivia	Yes	No	n.p.	n.p.	n.p.
Brazil	Yes	Yes	Yes	Yes	No
Canada	Yes	Yes	Yes	No	No
Chile	Yes	Yes	Yes	No	No
Colombia	Yes	No	n.p.	n.p.	n.p.
Costa Rica	Yes	No	n.p.	n.p.	n.p.
Ecuador	Yes	No	n.p.	n.p.	n.p.
El Salvador	Yes	No	n.p.	n.p.	n.p.
Spain	Yes	Yes	Yes	No	No
United States	Yes	Yes	Yes	No	Yes
France	Yes	Yes	Yes	No	No
Guatemala	No	No	n.p.	n.p.	n.p.

CIAT Countries	The administration have a performance management system for staff	Is performance linked to pay and reward	In that case, could		
			Good performance result in increased remuneration	Poor performance result in reduced salary	Poor performance result in denial of annual increment
Guyana	Yes	Yes	Yes	No	Yes
Honduras	Yes	No	n.p.	n.p.	n.p.
India	Yes	No	n.p.	n.p.	n.p.
Italy	Yes	No	n.p.	n.p.	n.p.
Jamaica	Yes	Yes	No	No	Yes
Kenya	Yes	No	n.p.	n.p.	n.p.
Morocco	Yes	Yes	Yes	No	Yes
Mexico	Yes	Yes	Yes	No	No
Nigeria	Yes	Yes	Yes	No	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	No	Yes	No	No	No
Paraguay	Yes	Yes	No	No	Yes
Peru	Yes	No	n.p.	n.p.	n.p.
Portugal	Yes	Yes	Yes	No	Yes
Dominican Rep.	Yes	No	n.p.	n.p.	n.p.
Suriname	No	No	n.p.	n.p.	n.p.
Trinidad and Tobago	Yes	Yes	No	No	Yes
Uruguay	Yes	Yes	Yes	No	No

2.2. Staff Surveys

Slightly more than half of the tax administrations participating in ISORA (56.6%) conduct periodic employee surveys regarding their attitudes, opinions, and job satisfaction. This figure is significantly higher among CIAT member countries (63.9%) and high-income countries (63.6%), and to a lesser extent among upper-middle-income countries (58.3%), but lower in LAC (50%). In nearly all of these surveys, employee engagement is evaluated (90.4% in ISORA countries conducting them, 82.6% in CIAT, and 75% in LAC). Additionally, a large majority of tax administrations report the results to the staff (81.9% in ISORA, 82.6% in CIAT, and 81.3% in LAC). On the other hand, surveys on diversity and inclusion are much less common (24.1% of ISORA countries, 27.8% of CIAT countries, and only 6.3% of LAC countries) (Table 17).

Among CIAT member countries, there are a number of countries where not only are employee surveys conducted, but also employee engagement is evaluated, results are communicated to staff, and employees participate in the development and implementation of action plans in response to these evaluations. This occurs, for example, in Angola, Aruba, Canada, Chile, the United States, Mexico, Nigeria, the Netherlands, and Paraguay.

Surveys on diversity and inclusion are much less common, although some tax administrations from various CIAT members conduct them, such as in Canada, Costa Rica, Italy, Kenya, and Mexico (Table 18).

Table 17: Staff surveys in tax administrations. Percentage of countries. Year 2022

Country Groups	Does the administration periodically survey staff	In that case, (*)			Does the administration periodically survey staff on diversity and inclusion
		Is staff engagement assessed	Are the results shared with staff	Are staff engaged in developing and implementing action plans in response to such assessments	
ISORA	56.6	90.4	81.9	78.7	24.1
CIAT Members	63.9	82.6	82.6	82.6	27.8
Latin America and the Caribbean	50.0	75.0	81.3	75.0	6.3
Low Income	58.8	90.0	60.0	60.0	11.8
Lower Middle Income	46.3	78.9	73.7	73.7	19.5
Upper Middle Income	58.3	92.9	78.6	75.0	18.8
High Income	63.6	94.3	94.3	91.4	36.4

(*) The % are in relation to the countries where the TA conducts surveys.

Table 18: Staff surveys in tax administrations. CIAT countries. Year 2022

CIAT Countries	Does the administration periodically survey staff	In that case,			Does the administration periodically survey staff on diversity and inclusion
		Is staff engagement assessed	Are the results shared with staff	Are staff engaged in developing and implementing action plans in response to such assessments	
Angola	Yes	Yes	Yes	Yes	Yes
Argentina	No	n.p.	n.p.	n.p.	No
Aruba	Yes	Yes	Yes	Yes	No
Barbados	Yes	Yes	Yes	Yes	No
Belize	Yes	Yes	No	No	No
Bermudas	Yes	No	No	Yes	No
Bolivia	Yes	No	No	No	No
Brazil	No	n.p.	n.p.	n.p.	No
Canada	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	No
Colombia	Yes	Yes	Yes	Yes	No
Costa Rica	No	n.p.	n.p.	n.p.	Yes
Ecuador	Yes	Yes	Yes	No	No
El Salvador	Yes	Yes	No	Yes	No
Spain	No	n.p.	n.p.	n.p.	No
United States	Yes	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes	Yes
Guatemala	Yes	No	Yes	Yes	No

CIAT Countries	Does the administration periodically survey staff	In that case,			Does the administration periodically survey staff on diversity and inclusion
		Is staff engagement assessed	Are the results shared with staff	Are staff engaged in developing and implementing action plans in response to such assessments	
Guyana	No	n.p.	n.p.	n.p.	No
Honduras	Yes	No	Yes	Yes	No
India	No	n.p.	n.p.	n.p.	No
Italy	Yes	Yes	Yes	No	Yes
Jamaica	Yes	Yes	Yes	Yes	No
Kenya	Yes	Yes	Yes	Yes	Yes
Morocco	No	n.p.	n.p.	n.p.	No
Mexico	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	No	n.p.	n.p.	n.p.	No
Paraguay	Yes	Yes	Yes	Yes	No
Peru	No	n.p.	n.p.	n.p.	No
Portugal	No	n.p.	n.p.	n.p.	No
Dominican Rep.	No	n.p.	n.p.	n.p.	No
Suriname	Yes	Yes	Yes	Yes	No
Trinidad and Tobago	No	n.p.	n.p.	n.p.	No
Uruguay	No	n.p.	n.p.	n.p.	No

2.3. Human Resource Management

Regarding the elements that form the human resource management approach, first, 71.1% of ISORA countries have a strategy in place for this. Among CIAT member countries, the percentage is even higher (80.6%), while it is lower in LAC (65.6%). Tax administrations in high-income countries are more likely to have a human resource strategy compared to other income groups.

Secondly, a training strategy for tax administration personnel is present in 82.5% of ISORA countries, nearly all CIAT member countries (94.4%), and 81.3% of LAC countries. Among low-income countries, training strategies are less common, but no significant differences are observed between middle-income and high-income countries.

In addition, 68.7% of tax administrations in ISORA countries have a staffing plan, a notably higher percentage in CIAT member countries (80.6%) and

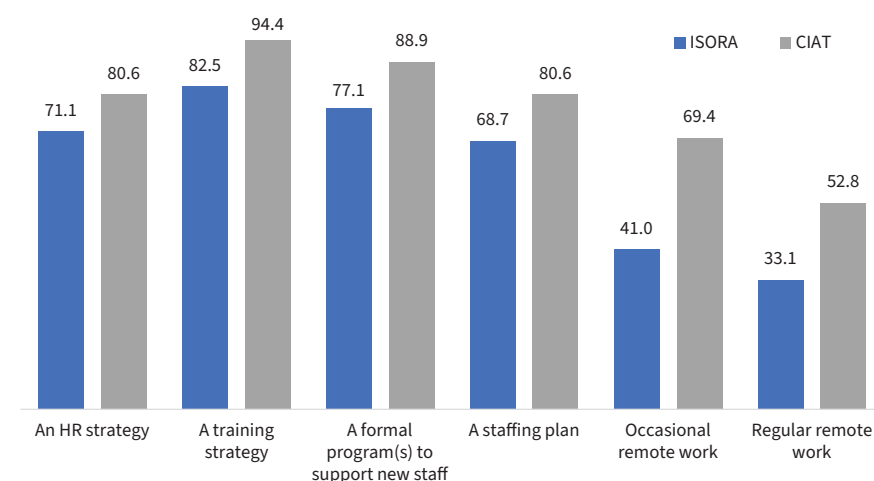
lower in LAC (56.3%). In general, as the income level of countries increases, so does the percentage of tax administrations with such a plan. Regarding new personnel, 77.1% of ISORA countries have an official support plan for new staff. This figure is very similar in LAC (75%), while it reaches nearly 90% among CIAT countries (88.9%).

Finally, regarding the possibility for tax administration personnel to work remotely (which has become particularly important following the COVID-19 crisis), occasional remote work is possible in 41% of ISORA countries, while regular remote work is possible in 33.1% of cases. The possibility of remote work is more common among CIAT countries. In more than two-thirds of them (69.4%), it is possible on an occasional basis, and more than half (52.8%) allow it regularly. In LAC, the figures are 56.3% for occasional remote work and 37.5% for regular remote work. By income group, whether occasional or regular, the possibility of remote work increases significantly as countries' income levels rise (Table 19 and Figure 7).

Table 19: Elements of the human resources management approach. Percentage of countries. Year 2022

Country Groups	Does the human resources management approach include					
	An HR strategy	A training strategy	A formal program(s) to support new staff	A staffing plan	Occasional remote work	Regular remote work
ISORA	71.1	82.5	77.1	68.7	41.0	33.1
CIAT Members	80.6	94.4	88.9	80.6	69.4	52.8
Latin America and the Caribbean	65.6	81.3	75.0	56.3	56.3	37.5
Low Income	70.6	76.5	58.8	58.8	17.6	5.9
Lower Middle Income	61.0	85.4	85.4	65.9	14.6	7.3
Upper Middle Income	72.9	81.3	75.0	64.6	31.3	27.1
High Income	80.0	83.6	81.8	78.2	78.2	67.3

Figure 7: Elements of the human resources management approach. Percentage of countries in ISORA and CIAT. Year 2022



In the case of CIAT member countries, as is typical, there are significant differences among them (Table 20). In some countries, all six elements considered in the human resource strategy for their tax administrations are present, as in Barbados, Colombia, the United States, or Uruguay. In others, the presence of these elements is considerably lower.

Regarding the assessment of current and future competency needs for tax administration staff, 56% of ISORA countries carry out this assessment,

with a slightly lower figure in LAC (50%) and notably higher among CIAT countries (63.9%).

Nearly half of ISORA countries (48.2%) have specific leadership and talent management programs, with a slightly lower percentage in LAC (40.6%) and higher in CIAT countries (55.6%). Similarly, nearly half of ISORA countries personalize and document knowledge transfer (45.8% and 49.4% of cases, respectively). The percentages are quite similar in

Table 20: Elements of the human resources management approach. CIAT countries. Year 2022

CIAT Countries	Does the human resources management approach include					
	An HR strategy	A training strategy	A formal program(s) to support new staff	A staffing plan	Occasional remote work	Regular remote work
Angola	Yes	Yes	Yes	Yes	No	No
Argentina	Yes	Yes	Yes	Yes	No	No
Aruba	Yes	Yes	Yes	Yes	Yes	No
Barbados	Yes	Yes	Yes	Yes	Yes	Yes
Belize	Yes	Yes	No	Yes	Yes	No
Bermudas	No	No	No	No	Yes	Yes
Bolivia	No	Yes	Yes	Yes	No	No
Brazil	Yes	Yes	Yes	No	Yes	Yes
Canada	Yes	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	Yes	No
Colombia	Yes	Yes	Yes	Yes	Yes	Yes
Costa Rica	Yes	Yes	Yes	No	Yes	Yes
Ecuador	No	Yes	Yes	Yes	Yes	No
El Salvador	Yes	Yes	Yes	No	n.a.	n.a.
Spain	Yes	Yes	No	Yes	Yes	Yes
United States	Yes	Yes	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes	Yes	Yes
Guatemala	Yes	Yes	Yes	Yes	Yes	Yes

CIAT Countries	Does the human resources management approach include					
	An HR strategy	A training strategy	A formal program(s) to support new staff	A staffing plan	Occasional remote work	Regular remote work
Guyana	Yes	Yes	Yes	Yes	Yes	No
Honduras	Yes	Yes	Yes	Yes	Yes	Yes
India	No	Yes	Yes	Yes	n.a.	n.a.
Italy	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes	n.a.	n.a.
Kenya	Yes	Yes	Yes	Yes	Yes	No
Morocco	Yes	Yes	Yes	Yes	n.a.	n.a.
Mexico	Yes	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	n.a.	n.a.
Netherlands	Yes	Yes	Yes	Yes	Yes	Yes
Panama	No	Yes	Yes	Yes	n.a.	n.a.
Paraguay	Yes	Yes	Yes	Yes	No	No
Peru	Yes	Yes	Yes	No	Yes	Yes
Portugal	Yes	Yes	Yes	Yes	No	Yes
Dominican Rep.	Yes	Yes	Yes	Yes	Yes	No
Suriname	No	Yes	Yes	No	Yes	Yes
Trinidad and Tobago	No	No	No	No	Yes	Yes
Uruguay	Yes	Yes	Yes	Yes	Yes	Yes

CIAT countries (52.8% and 50%, respectively) but lower in LAC (40.6% and 37.5%, respectively).

It is also noteworthy that 65.7% of ISORA countries' tax administrations have an official diversity policy, compared to 56.3% in LAC and 75% in CIAT countries.

In general, these five elements of human resource management are more common as the income level of countries increases (Table 21).

As before, there are significant differences among CIAT member countries in these five elements (Table 22). In some countries, all of them are present, as in Belize, France, or Kenya, while in others, their presence is more limited.

Finally, within human resource management, it is interesting to note that the ISORA survey also asks about the application of specific competencies

in behavioral science, user interface design, and data science by tax administrations. The latter is the most common across ISORA countries, applied by 47% of tax administrations, followed by user interface design (44%), and, lastly, behavioral sciences (23.5%). Among CIAT member countries, the percentages are higher in all cases: behavioral sciences (27.8%), user interface design (63.9%), and data science (61.1%). In LAC, these percentages are 25%, 43.8%, and 40.6%, respectively.

The application of these three specific competencies by tax administrations is more common as countries' income levels rise (Table 23 and Figure 8).

The application of these three specific competencies varies among CIAT countries (Table 24). In Brazil, Chile, Honduras and Mexico, all of them are applied, while in other countries they are less present.

Table 21: Elements of the human resources management approach II. Percentage of countries. Year 2022

Country Groups	Does the administration assess current and future capability needs	Are there specific leadership and talent management programs	Is knowledge transfer personalized	Is knowledge transfer documented	Is there a formal diversity policy
ISORA	56.0	48.2	45.8	49.4	65.7
CIAT Members	63.9	55.6	52.8	50.0	75.0
Latin America and the Caribbean	50.0	40.6	40.6	37.5	56.3
Low Income	52.9	35.3	17.6	41.2	64.7
Lower Middle Income	46.3	41.5	39.0	39.0	63.4
Upper Middle Income	56.3	47.9	45.8	45.8	58.3
High Income	65.5	61.8	58.2	61.8	76.4

Table 22: Elements of the human resources management approach II. CIAT countries. Year 2022

CIAT Countries	Does the administration assess current and future capability needs	Are there specific leadership and talent management programs	Is knowledge transfer personalized	Is knowledge transfer documented	Is there a formal diversity policy
Angola	Yes	No	No	No	No
Argentina	Yes	Yes	Yes	Yes	Yes
Aruba	Yes	No	Yes	Yes	Yes
Barbados	Yes	Yes	No	Yes	No
Belize	Yes	Yes	Yes	Yes	Yes
Bermudas	No	No	Yes	Yes	No
Bolivia	No	No	No	No	No
Brazil	Yes	Yes	No	Yes	No
Canada	Yes	Yes	Yes	Yes	No
Chile	No	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes	Yes
Costa Rica	No	No	No	No	Yes
Ecuador	No	Yes	Yes	Yes	Yes
El Salvador	No	No	No	No	Yes
Spain	No	Yes	Yes	No	Yes
United States	Yes	Yes	No	Yes	Yes
France	Yes	Yes	Yes	Yes	Yes
Guatemala	No	No	No	No	Yes

CIAT Countries	Does the administration assess current and future capability needs	Are there specific leadership and talent management programs	Is knowledge transfer personalized	Is knowledge transfer documented	Is there a formal diversity policy
Guyana	Yes	Yes	Yes	Yes	Yes
Honduras	Yes	No	Yes	No	No
India	No	Yes	No	No	Yes
Italy	Yes	No	No	No	Yes
Jamaica	Yes	Yes	Yes	No	Yes
Kenya	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	No	No	No	Yes
Mexico	Yes	Yes	No	No	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	No	No	Yes	No	Yes
Paraguay	No	No	No	Yes	Yes
Peru	Yes	Yes	No	No	Yes
Portugal	Yes	No	Yes	No	Yes
Dominican Rep.	No	Yes	Yes	No	No
Suriname	Yes	No	No	No	Yes
Trinidad and Tobago	No	No	No	No	No
Uruguay	Yes	No	No	Yes	Yes

Table 23: Elements of the human resources management approach III. Percentage of countries. Year 2022

Country Groups	Does the administration utilize any of the following specialist skills		
	Behavioral science	User interface design	Data science
ISORA	23.5	44.0	47.0
CIAT Members	27.8	63.9	61.1
Latin America and the Caribbean	25.0	43.8	40.6
Low Income	5.9	23.5	35.3
Lower Middle Income	14.6	39.0	39.0
Upper Middle Income	27.1	39.6	41.7
High Income	34.5	60.0	63.6

Figure 8: Elements of the human resources management approach II. Percentage of countries in ISORA and CIAT. Year 2022

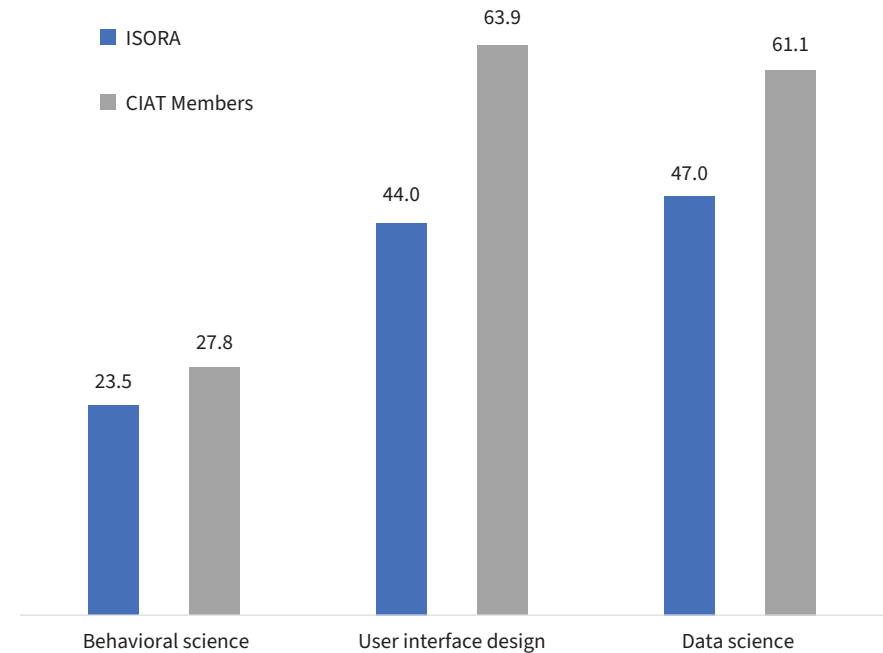


Table 24: Elements of the human resources management approach IV. CIAT countries. Year 2022

CIAT Countries	Does the administration utilize any of the following specialist skills		
	Behavioral science	User interface design	Data science
Angola	No	No	No
Argentina	No	Yes	Yes
Aruba	No	Yes	Yes
Barbados	No	Yes	No
Belize	No	Yes	Yes
Bermudas	No	No	No
Bolivia	No	No	No
Brazil	Yes	Yes	Yes
Canada	Yes	Yes	Yes
Chile	Yes	Yes	Yes
Colombia	Yes	Yes	Yes
Costa Rica	No	No	No
Ecuador	Yes	No	No
El Salvador	No	No	No
Spain	No	Yes	Yes
United States	No	Yes	Yes
France	No	Yes	Yes
Guatemala	Yes	Yes	Yes

CIAT Countries	Does the administration utilize any of the following specialist skills		
	Behavioral science	User interface design	Data science
Guyana	No	Yes	Yes
Honduras	Yes	Yes	Yes
India	No	No	No
Italy	No	No	Yes
Jamaica	No	No	Yes
Kenya	No	Yes	Yes
Morocco	No	Yes	Yes
Mexico	Yes	Yes	Yes
Nigeria	No	Yes	Yes
Netherlands	Yes	Yes	Yes
Panama	No	No	No
Paraguay	No	No	No
Peru	Yes	Yes	Yes
Portugal	No	Yes	Yes
Dominican Rep.	No	No	No
Suriname	No	Yes	No
Trinidad and Tobago	No	Yes	No
Uruguay	No	No	No

3. Taxpayer Segmentation and Compliance Risk Management

The third section of this edition of the Overview regarding the special ISORA forms provides information on taxpayer segmentation and compliance risk management. The main results are presented below.

3.1. Taxpayer segmentation

Due to its importance in terms of revenue collection, the most widely used segmentation technique consists of special units or programs for large taxpayers (LTOs), present in 85.5% of ISORA participating countries, 94.4% of CIAT countries, and 87.5% of LAC countries. Furthermore, the presence of LTOs is comparatively higher in low- and upper-middle-income countries than in the other two income groups.

When defining what constitutes a large taxpayer, the most common criterion is transaction volume/turnover, used by 88.7% of ISORA countries with an LTO, 79.4% of CIAT countries, and 78.6% of LAC countries. The second and third most common criteria are sector and income (57.7% and 42.3% of ISORA countries, respectively). However, among CIAT members (58.8% and 67.6%, respectively) and in LAC (57.1% and 82.1%, respectively), the order is reversed, with income being the most widely used criterion to classify large taxpayers in LAC. Assets and number of employees are used less frequently as criteria both across ISORA as a whole and among CIAT and LAC members. Conversely, taxes (paid or assessed) and associated entities are used much more frequently among CIAT members and in LAC than across ISORA as a whole. Additionally, the “associated entities” criterion is the only one that shows a clear trend of being used more as a country’s income level increases (Table 25).

Table 25: Presence of large taxpayers programs and criteria used to define them. Percentage of countries. Year 2022

Country Groups	Does it have a LTO?	Criteria to qualify as a Large Corporate Taxpayers (*)						
		Turnover / revenue	Economic sector / activity	Taxes (assessed / paid)	Assets	Associated entities	Number of employees	Income
ISORA	85.5	88.7	57.7	41.5	26.8	23.2	18.3	42.3
CIAT Members	94.4	79.4	58.8	52.9	38.2	41.2	20.6	67.6
Latin America and the Caribbean	87.5	78.6	57.1	71.4	39.3	39.3	17.9	82.1
Low Income	100.0	94.1	64.7	29.4	29.4	11.8	23.5	23.5
Lower Middle Income	85.4	94.3	57.1	34.3	20.0	11.4	11.4	42.9
Upper Middle Income	95.8	80.4	50.0	54.3	26.1	21.7	15.2	56.5
High Income	74.5	90.2	63.4	39.0	31.7	39.0	24.4	29.3

(*) The percentages are based on countries that have a Large Taxpayers Office (LTO).

In 2022, LTOs were present in almost all CIAT member countries. Regarding the criteria used to define them, transaction volume is the most common (in 27 of the 34 participating countries with LTOs), followed by income

(in 23 countries) and sector (in 20 countries). Countries such as Brazil, Colombia, and Guatemala use a wide variety of criteria, while others stick to fewer criteria (Table 26).

Table 26: Presence of large taxpayers programs and criteria used to define them. CIAT countries. Year 2022

CIAT Countries	Does it have a LTO?	Criteria to qualify as a Large Corporate Taxpayers						
		Turnover / revenue	Economic sector / activity	Taxes (assessed / paid)	Assets	Associated entities	Number of employees	Income
Angola	Yes	Yes	No	No	No	No	Yes	Yes
Argentina	Yes	No	Yes	Yes	No	No	No	No
Aruba	n.a.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Barbados	Yes	Yes	No	No	No	No	Yes	Yes
Belize	Yes	Yes	Yes	Yes	No	No	No	Yes
Bermudas	n.a.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Bolivia	Yes	Yes	Yes	Yes	No	No	No	Yes
Brazil	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Canada	Yes	Yes	No	No	No	No	No	No
Chile	Yes	Yes	No	No	Yes	No	No	Yes
Colombia	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes
Costa Rica	Yes	No	No	Yes	Yes	Yes	No	Yes
Ecuador	Yes	Yes	Yes	Yes	No	No	No	Yes
El Salvador	Yes	No	Yes	No	No	No	No	Yes
Spain	Yes	Yes	Yes	No	Yes	Yes	No	No
United States	Yes	No	No	No	No	Yes	No	No
France	Yes	Yes	No	No	Yes	Yes	No	No
Guatemala	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes

CIAT Countries	Does it have a LTO?	Criteria to qualify as a Large Corporate Taxpayers						
		Turnover / revenue	Economic sector / activity	Taxes (assessed / paid)	Assets	Associated entities	Number of employees	Income
Guyana	Yes	Yes	Yes	Yes	No	No	No	Yes
Honduras	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
India	Yes	Yes	No	No	No	No	No	No
Italy	Yes	Yes	No	No	No	No	No	No
Jamaica	Yes	Yes	No	Yes	No	No	No	Yes
Kenya	Yes	Yes	Yes	No	No	No	No	Yes
Morocco	Yes	Yes	Yes	No	No	No	No	No
Mexico	Yes	No	No	No	No	No	No	Yes
Nigeria	Yes	Yes	Yes	No	No	No	No	No
Netherlands	Yes	Yes	Yes	No	Yes	Yes	Yes	No
Panama	Yes	No	No	Yes	Yes	Yes	No	Yes
Paraguay	Yes	Yes	No	Yes	No	No	No	Yes
Peru	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Portugal	Yes	Yes	Yes	Yes	No	Yes	No	Yes
Dominican Rep.	Yes	No	No	Yes	No	No	No	No
Suriname	Yes	Yes	Yes	No	Yes	No	Yes	Yes
Trinidad and Tobago	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Uruguay	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

On the other hand, high-net-worth individual (HNWI) schemes are present in 28.9% of ISORA countries participating in the special survey forms. Among CIAT member countries, this percentage rises to 47.2%, while in LAC, the figure is very similar (28.1%). It is also noteworthy that the existence of these schemes is much lower in low-income countries compared to the rest.

Regarding the criteria used to define high-net-worth individuals (HNWIs), the two most common by far are assets or net worth and income: 87.5% and 72.9% of cases, respectively, in ISORA countries with an HNWI unit; 94.1% and 82.4%, respectively, in CIAT countries; and 88.9% for both criteria in LAC countries. Far less common (in approximately one-third of ISORA countries with an HNWI unit and between one-quarter and one-fifth of CIAT and LAC countries) are the criteria of prominent personality and being a director or shareholder belonging to the large taxpayer program. However, it should be emphasized that these two criteria are used much more frequently as a country's income level decreases (Table 27).

HNWI units were present in 2022 in 17 CIAT countries, and the criteria used to define them are, by far, asset/net worth and income. However, there are countries, such as France, Jamaica, and Portugal, that also use the criteria of prominent personality and/or being a director or shareholder in the large taxpayer program (Table 28).

Finally, simplified regimes for small taxpayers are present in almost two-thirds of ISORA countries (65.7%), while in CIAT countries, this figure rises to 72.2%, and in LAC, it drops to 50%. Moreover, these simplified regimes are much more common as the income level of countries decreases.

Regarding the types of simplified regimes, the most common is the proportional turnover-based regime: 66.1% in ISORA countries with a

Table 27: Presence of High Net Wealth Individuals programs and criteria used to define them. Percentage of countries. Year 2022

Country Groups	Does it have a HNWI program?	Criteria to qualify as a HNWI (*)			
		Assets / wealth	Income	Prominent person	"Director or shareholder of a business included in the large taxpayer program"
ISORA	28.9	87.5	72.9	31.3	33.3
CIAT Members	47.2	94.1	82.4	29.4	23.5
Latin America and the Caribbean	28.1	88.9	88.9	22.2	22.2
Low Income	11.8	100.0	50.0	50.0	50.0
Lower Middle Income	31.7	69.2	69.2	30.8	38.5
Upper Middle Income	31.3	93.3	86.7	33.3	40.0
High Income	32.7	94.4	66.7	27.8	22.2

(*) The percentages are based on countries that have a Large Taxpayers Office (LTO).

simplified regime for small taxpayers, 57.7% in CIAT countries, and 50% in LAC. Simplified participation in standard regimes is also relatively common: 28.4% in ISORA countries with a simplified regime, 38.5% in CIAT countries, and 25% in LAC. It is also noteworthy that regimes based on indicators and simple patent regimes are much more commonly used in high and upper-middle-income countries (Table 29).

In the case of CIAT member countries, 26 of them had some form of simplified regime for small taxpayers, with the most common being the proportional turnover-based regime (Table 30).

Table 28: Presence of High Net Wealth Individuals programs and criteria used to define them. CIAT countries. Year 2022

CIAT Countries	Does it have a HNWI program?	Criteria to qualify as a HNWI			
		Assets / wealth	Income	Prominent person	"Director or shareholder of a business included in the large taxpayer program"
Angola	No	n.p.	n.p.	n.p.	n.p.
Argentina	No	n.a.	n.a.	n.a.	n.a.
Aruba	n.a.	n.p.	n.p.	n.p.	n.p.
Barbados	Yes	No	Yes	Yes	No
Belize	No	n.p.	n.p.	n.p.	n.p.
Bermudas	No	n.p.	n.p.	n.p.	n.p.
Bolivia	Yes	Yes	Yes	No	No
Brazil	Yes	Yes	Yes	No	No
Canada	Yes	Yes	No	No	No
Chile	Yes	Yes	Yes	No	No
Colombia	Yes	Yes	Yes	No	No
Costa Rica	Yes	Yes	Yes	No	Yes
Ecuador	Yes	Yes	No	No	No
El Salvador	No	n.p.	n.p.	n.p.	n.p.
Spain	Yes	Yes	Yes	No	No
United States	Yes	Yes	Yes	No	No
France	Yes	Yes	Yes	Yes	No
Guatemala	No	n.p.	n.p.	n.p.	n.p.

CIAT Countries	Does it have a HNWI program?	Criteria to qualify as a HNWI			
		Assets / wealth	Income	Prominent person	"Director or shareholder of a business included in the large taxpayer program"
Guyana	No	n.p.	n.p.	n.p.	n.p.
Honduras	No	n.p.	n.p.	n.p.	n.p.
India	No	n.p.	n.p.	n.p.	n.p.
Italy	Yes	Yes	Yes	No	No
Jamaica	Yes	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	Yes	No
Morocco	No	n.p.	n.p.	n.p.	n.p.
Mexico	No	n.p.	n.p.	n.p.	n.p.
Nigeria	No	n.p.	n.p.	n.p.	n.p.
Netherlands	Yes	Yes	No	No	Yes
Panama	No	n.p.	n.p.	n.p.	n.p.
Paraguay	No	n.p.	n.p.	n.p.	n.p.
Peru	No	n.p.	n.p.	n.p.	n.p.
Portugal	Yes	Yes	Yes	Yes	Yes
Dominican Rep.	No	n.p.	n.p.	n.p.	n.p.
Suriname	Yes	Yes	Yes	No	No
Trinidad and Tobago	No	n.p.	n.p.	n.p.	n.p.
Uruguay	No	n.p.	n.p.	n.p.	n.p.

Table 29: Presence and types of simplified regimes for small taxpayers. Percentage of countries. Year 2022

Country Groups	Are any simplified income tax regimes in place for small taxpayers	Types of simplified regimes (*)					
		Flat rate turnover regime	Forfait (agreed) regime	Indicator based regime	Simple patent	Simplified participation in regular regimes	Other
ISORA	65.7	66.1	14.7	12.8	13.8	28.4	25.7
CIAT Members	72.2	57.7	7.7	19.2	19.2	38.5	38.5
Latin America and the Caribbean	50.0	50.0	12.5	12.5	31.3	25.0	43.8
Low Income	82.4	85.7	35.7	0.0	0.0	28.6	14.3
Lower Middle Income	82.9	67.6	8.8	8.8	8.8	20.6	20.6
Upper Middle Income	68.8	63.6	15.2	18.2	24.2	30.3	27.3
High Income	49.1	55.6	11.1	18.5	14.8	37.0	37.0

(*) The % are in relation to the countries that have simplified regimes.

Table 30: Presence and types of simplified regimes for small taxpayers. CIAT countries. Year 2022

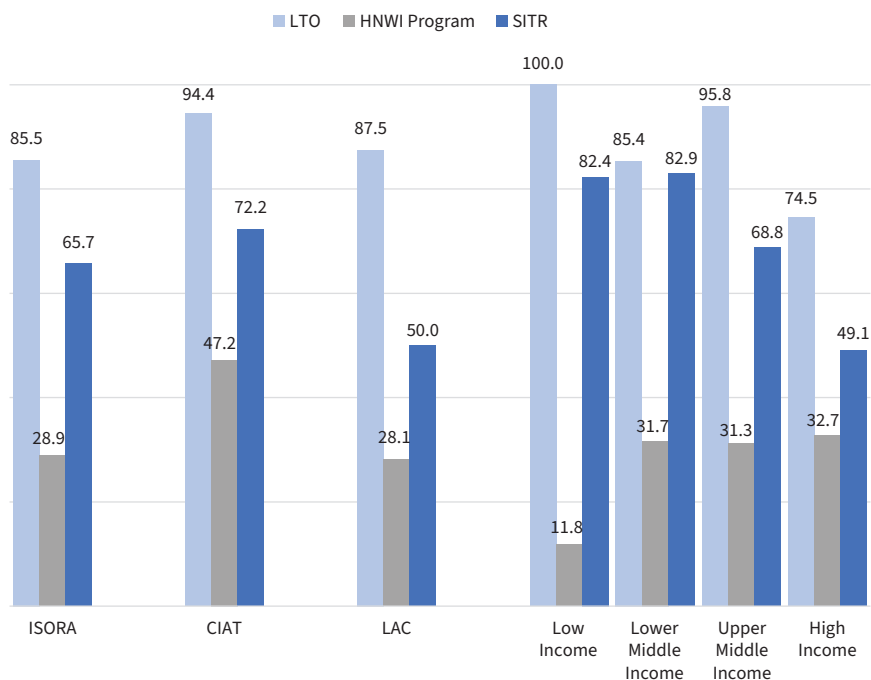
Países CIAT	Tiene régimen simplificado para pequeños contribuyentes	Tipo de régimen simplificado					
		Proporcional de facturación	Forfait (acordado)	Basado en indicadores	Patente simple	Participación simplificada en regímenes ordinarios	Otros
Angola	Yes	No	No	Yes	No	No	No
Argentina	Yes	Yes	No	Yes	Yes	Yes	No
Aruba	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Barbados	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Belize	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Bermudas	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Bolivia	Yes	No	No	No	No	No	Yes
Brasil	Yes	No	No	No	No	No	Yes
Canadá	Yes	No	No	No	No	Yes	No
Chile	Yes	No	No	No	Yes	Yes	Yes

(Continued)

Table 30: Presence and types of simplified regimes for small taxpayers. CIAT countries. Year 2022 (*Continued*)

Países CIAT	Tiene régimen simplificado para pequeños contribuyentes	Tipo de régimen simplificado					
		Proporcional de facturación	Forfait (acordado)	Basado en indicadores	Patente simple	Participación simplificada en regímenes ordinarios	Otros
Colombia	Yes	Yes	No	No	Yes	No	No
Costa Rica	Yes	No	No	No	No	No	Yes
Ecuador	Yes	No	No	No	No	No	Yes
El Salvador	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
España	Yes	Yes	No	Yes	No	Yes	Yes
Estados Unidos	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Francia	Yes	Yes	No	No	No	Yes	No
Guatemala	Yes	No	Yes	No	No	No	No
Guyana	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Honduras	Yes	Yes	No	No	No	No	No
India	Yes	Yes	No	No	No	Yes	No
Italia	Yes	Yes	No	No	No	No	Yes
Jamaica	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Kenia	Yes	Yes	No	No	No	Yes	No
Marruecos	Yes	Yes	No	No	No	Yes	No
México	Yes	No	No	No	No	No	Yes
Nigeria	Yes	Yes	No	No	No	No	Yes
Países Bajos	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Panamá	Yes	Yes	No	No	No	No	No
Paraguay	Yes	No	No	No	No	No	Yes
Perú	Yes	Yes	No	No	Yes	Yes	No
Portugal	Yes	No	No	Yes	No	No	No
Rep. Dominicana	Yes	Yes	Yes	No	No	No	No
Surinam	Yes	Yes	No	Yes	No	Yes	No
Trinidad y Tobago	No	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Uruguay	Yes	Yes	No	No	Yes	No	No

Figure 9: Presence of a large taxpayers office, a high-net-worth individuals program, and a simplified regime for small taxpayers. Percentage of countries. Year 2022



3.2. Compliance Risk Management

In 2022, 75.3% of ISORA participants had an official compliance risk management strategy, and nearly all of them (96%) had a formal method for identifying, assessing, and prioritizing key risks. The percentages were even higher in CIAT countries (80.6% and 96.6%, respectively), while slightly lower in LAC (71.9% and 91.3%, respectively).

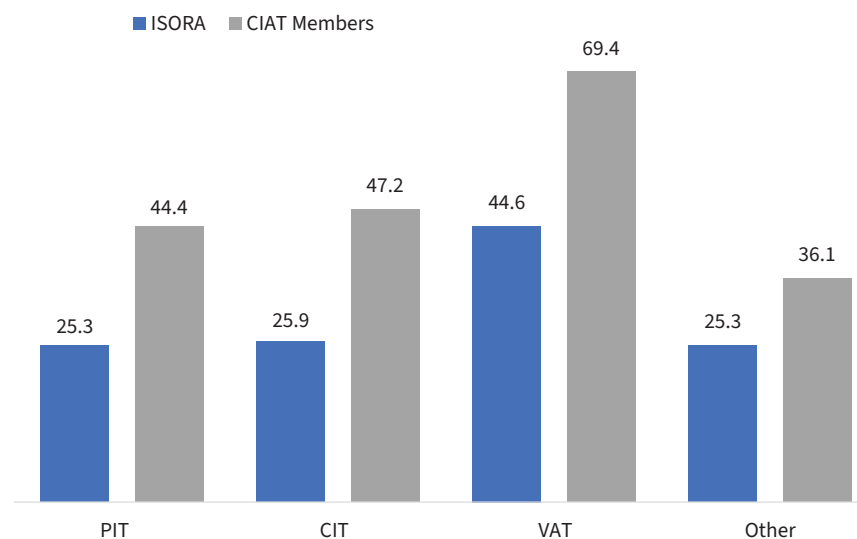
Additionally, 55.4% of ISORA participants had specialized personnel for international tax audit, and a slightly lower percentage (48.8%) engaged in advance pricing agreements. Again, both figures were higher among CIAT countries (75% and 61.1%, respectively) and slightly lower in LAC (53.1% and 40.6%, respectively). Furthermore, the presence of specialized personnel for international tax audits and advance pricing agreements is more common as the income level of countries rises.

Regarding periodic tax gap estimates, the most common are those conducted for VAT (44.6% of ISORA tax administrations), while estimates for personal income tax (PIT), corporate income tax (CIT), and other taxes are around 25% in all three cases.

In both CIAT and LAC countries, tax gap estimates are more frequent across all categories: 44.4% (PIT), 47.2% (CIT), 69.4% (VAT), and 36.1% (other taxes) of CIAT countries conduct these estimates; and 28.1% (PIT), 34.4% (CIT), 56.3% (VAT), and 28.1% (other taxes) in LAC (Table 31 and Figure 10).

Table 31: Compliance risk management. Percentage of countries. Year 2022

Country Groups	Does the administration have a formal compliance risk management strategy	If "Yes", does this strategy include a formal approach for identifying, assessing and prioritizing key compliance risks	Does the administration have specialized audit staff for international tax issues	Does the administration enter into APAs	Does the administration produce periodic estimates of the tax gap			
					PIT	CIT	VAT	Other
ISORA	75.3	96.0	55.4	48.8	25.3	25.9	44.6	25.3
CIAT Members	80.6	96.6	75.0	61.1	44.4	47.2	69.4	36.1
Latin America and the Caribbean	71.9	91.3	53.1	40.6	28.1	34.4	56.3	28.1
Low Income	64.7	90.9	35.3	23.5	17.6	17.6	35.3	29.4
Lower Middle Income	73.2	96.7	48.8	31.7	24.4	26.8	43.9	24.4
Upper Middle Income	79.2	92.1	50.0	50.0	20.8	27.1	37.5	16.7
High Income	78.2	100.0	74.5	72.7	32.7	27.3	54.5	30.9

Figure 10: Regular tax gap estimations. Percentage of countries in ISORA and CIAT. Year 2022

Regarding CIAT member countries, nearly all of them have an official compliance risk management strategy (29 of the 36 participants in the ISORA special forms), as well as specialized personnel for international tax auditing (27). Advance pricing agreements are somewhat less common,

being conducted in 22 of the 36 countries. Regarding tax gap estimates, some countries carry them out for all categories (Canada, Chile, Kenya, Panama, and the Dominican Republic), while others do not perform them for any taxes (Table 32).

Table 32: Compliance risk management. CIAT countries. Year 2022

CIAT Countries	Does the administration have a formal compliance risk management strategy	If “Yes”, does this strategy include a formal approach for identifying, assessing and prioritizing key compliance risks	Does the administration have specialized audit staff for international tax issues	Does the administration enter into APAs	Does the administration produce periodic estimates of the tax gap			
					PIT	CIT	VAT	Other
Angola	Yes	Yes	No	No	No	No	No	No
Argentina	Yes	No	Yes	No	No	No	Yes	No
Aruba	Yes	Yes	No	No	No	No	n.a.	No
Barbados	Yes	Yes	No	No	No	No	No	No
Belize	Yes	Yes	No	No	No	No	No	No
Bermudas	Yes	Yes	No	No	n.a.	n.a.	n.a.	Yes
Bolivia	Yes	Yes	Yes	No	No	No	Yes	Yes
Brazil	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	No	No	Yes	No
Colombia	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Costa Rica	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No
Ecuador	Yes	Yes	Yes	Yes	Yes	No	Yes	No
El Salvador	No	n.p.	Yes	No	Yes	Yes	Yes	No
Spain	Yes	Yes	Yes	Yes	Yes	No	Yes	No
United States	Yes	Yes	Yes	Yes	Yes	Yes	n.a.	Yes
France	No	n.p.	Yes	Yes	Yes	No	Yes	No
Guatemala	No	n.p.	Yes	No	No	No	Yes	No

CIAT Countries	Does the administration have a formal compliance risk management strategy	If “Yes”, does this strategy include a formal approach for identifying, assessing and prioritizing key compliance risks	Does the administration have specialized audit staff for international tax issues	Does the administration enter into APAs	Does the administration produce periodic estimates of the tax gap			
					PIT	CIT	VAT	Other
Guyana	Yes	Yes	Yes	No	No	No	No	No
Honduras	Yes	Yes	Yes	Yes	No	No	Yes	No
India	Yes	Yes	Yes	Yes	No	No	No	No
Italy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	No	No	No	No
Mexico	Yes	Yes	Yes	Yes	No	No	No	No
Nigeria	Yes	Yes	Yes	Yes	No	Yes	Yes	No
Netherlands	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Panama	No	n.p.	Yes	Yes	Yes	Yes	Yes	Yes
Paraguay	No	n.p.	No	No	No	Yes	Yes	No
Peru	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Portugal	No	n.p.	No	Yes	No	No	Yes	No
Dominican Rep.	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Suriname	Yes	Yes	No	No	Yes	Yes	Yes	Yes
Trinidad and Tobago	No	n.p.	No	No	No	No	No	No
Uruguay	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No

On the other hand, among the challenges related to compliance risk in international taxation, the biggest in ISORA countries are hiring and retaining the right personnel, with 94% and 94.6% of survey participants considering them difficult or very difficult challenges. Other significant challenges include obtaining data to identify, analyze, and manage compliance risks (89.2% of countries consider it difficult or very difficult), utilizing that data (81.3%), developing an effective compliance improvement plan (84.3%), having an appropriate

legislative framework for international compliance risks (80.1%), and creating an effective organizational structure for international compliance risks (81.3%). For LAC countries, the percentages are similar, while for CIAT member countries, they are slightly lower, but still notably high (Table 33).

Regarding CIAT member countries, in most of them, it is considered that the majority of these challenges are difficult or very difficult (Table 34).

Table 33: Compliance risk management II. Percentage of countries. Year 2022

Country Groups	"Challenging" or "Very Challenging" in addressing compliance risk related to international tax issues						
	Recruiting people with the right skills	Retaining people with the right skills	Obtaining data	Using data	Developing an effective compliance improvement plan	Having the right legislative framework	Developing an effective organizational structure
ISORA	94.0	94.6	89.2	81.3	84.3	80.1	81.3
CIAT Members	94.4	91.7	86.1	75.0	75.0	77.8	83.3
Latin America and the Caribbean	100.0	96.9	93.8	81.3	81.3	78.1	81.3
Low Income	82.4	82.4	76.5	76.5	82.4	64.7	64.7
Lower Middle Income	90.2	90.2	90.2	78.0	82.9	80.5	78.0
Upper Middle Income	95.8	100.0	91.7	85.4	85.4	81.3	83.3
High Income	98.2	96.4	89.1	80.0	83.6	81.8	85.5

Table 34: Compliance risk management II. CIAT countries. Year 2022

CIAT Countries	Recruiting people with the right skills	Retaining people with the right skills	Obtaining data	Using data	Developing an effective compliance improvement plan	Having the right legislative framework	Developing an effective organizational structure
Angola	Not Challenging	Not Challenging	Not Challenging	Not Challenging	Challenging	Not Challenging	Not Challenging
Argentina	Very Challenging	Challenging	Very Challenging	Challenging	Challenging	Challenging	Not Challenging
Aruba	Very Challenging	Challenging	Not Challenging	Not Challenging	Challenging	Challenging	Challenging
Barbados	Challenging	Challenging	Challenging	Challenging	Not Challenging	Not Challenging	Not Challenging
Belize	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Challenging	Challenging	Challenging
Bermudas	Not Challenging	Not Challenging	Not Challenging	Not Challenging	Not Challenging	Not Challenging	Not Challenging
Bolivia	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging
Brazil	Very Challenging	Very Challenging	Challenging	Challenging	Very Challenging	Very Challenging	Very Challenging
Canada	Very Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging	Challenging
Chile	Challenging	Challenging	Challenging	Not Challenging	Challenging	Challenging	Challenging
Colombia	Very Challenging	Very Challenging	Challenging	Challenging	Not Challenging	Not Challenging	Not Challenging
Costa Rica	Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging	Challenging
Ecuador	Very Challenging	Very Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging
El Salvador	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging
Spain	Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging	Very Challenging
United States	Very Challenging	Very Challenging	Challenging	Challenging	Challenging	Very Challenging	Challenging
France	Very Challenging	Very Challenging	Challenging	Challenging	Challenging	Challenging	Challenging
Guatemala	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging
Guyana	Challenging	Challenging	Challenging	Not Challenging	Not Challenging	Challenging	Challenging
Honduras	Challenging	Challenging	Challenging	Not Challenging	Challenging	Very Challenging	Challenging
India	Challenging	Challenging	Not Challenging	Challenging	Not Challenging	Challenging	Challenging
Italy	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging
Jamaica	Very Challenging	Challenging	Challenging	Not Challenging	Not Challenging	Very Challenging	Very Challenging
Kenya	Challenging	Challenging	Challenging	Not Challenging	Not Challenging	Not Challenging	Challenging
Morocco	Very Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging	Challenging
Mexico	Very Challenging	Very Challenging	Challenging	Challenging	Challenging	Challenging	Challenging

(Continued)

Table 34: Compliance risk management II. CIAT countries. Year 2022 (*Continued*)

CIAT Countries	Recruiting people with the right skills	Retaining people with the right skills	Obtaining data	Using data	Developing an effective compliance improvement plan	Having the right legislative framework	Developing an effective organizational structure
Nigeria	Very Challenging	Very Challenging	Very Challenging	Challenging	Challenging	Very Challenging	Challenging
Netherlands	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Not Challenging	Challenging
Panama	Challenging	Not Challenging	Challenging	Challenging	Not Challenging	Not Challenging	Challenging
Paraguay	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging	Challenging
Peru	Very Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging	Challenging
Portugal	Very Challenging	Challenging	Challenging	Challenging	Challenging	Challenging	Very Challenging
Dominican Rep.	Challenging	Challenging	Not Challenging	Not Challenging	Not Challenging	Challenging	Challenging
Suriname	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Very Challenging
Trinidad and Tobago	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Very Challenging	Challenging	Very Challenging
Uruguay	Challenging	Challenging	Challenging	Challenging	Very Challenging	Not Challenging	Not Challenging

Regarding the elements included in the general compliance procedure, a vast majority of countries in ISORA, CIAT, and LAC allow taxpayers to voluntarily correct errors or omissions in their returns and remind and encourage compliance with tax obligations: 92.2% and 95.2%, respectively, in ISORA countries; 91.7% and 94.4%, respectively, among CIAT members; and 93.8% in both cases in LAC countries.

Additionally, responding proportionally to noncompliance, ensuring taxpayers benefit from early disclosure of errors or omissions and full

cooperation with the administration, as well as having or developing a formal framework for compliance interventions, are other common elements in this area. Around three-quarters of countries include these in ISORA, with a slightly higher percentage in CIAT for the latter and slightly lower in LAC for the first two (Table 35).

Regarding CIAT member countries, many of them have all of these elements in place, such as Colombia, Morocco, Nigeria, Portugal, or Suriname (Table 36).

Table 35: Elements included in the general procedure of tax administrations for compliance. Percentage of countries. Year 2022

Country Groups	Proportionate response	Voluntary correction	Benefit for early disclosure of errors and cooperation	Reminding and encouraging taxpayers to fulfil all tax obligations	Formal framework for compliance interventions, or in development
ISORA	75.9	92.2	71.1	95.2	74.7
CIAT Members	72.2	91.7	77.8	94.4	88.9
Latin America and the Caribbean	56.3	93.8	65.6	93.8	75.0
Low Income	82.4	82.4	70.6	94.1	70.6
Lower Middle Income	78.0	82.9	70.7	97.6	68.3
Upper Middle Income	66.7	97.9	70.8	91.7	75.0
High Income	80.0	96.4	72.7	96.4	81.8

Table 36: Elements included in the general procedure of tax administrations for compliance. CIAT countries. Year 2022

CIAT Countries	Proportionate response	Voluntary correction	Benefit for early disclosure of errors and cooperation	Reminding and encouraging taxpayers to fulfil all tax obligations	Formal framework for compliance interventions, or in development
Angola	Yes	No	Yes	Yes	Yes
Argentina	No	Yes	No	No	No
Aruba	Yes	Yes	Yes	Yes	No
Barbados	No	Yes	No	Yes	Yes
Belize	Yes	Yes	Yes	Yes	Yes
Bermudas	Yes	Yes	No	Yes	Yes
Bolivia	No	Yes	Yes	Yes	Yes
Brazil	No	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes	Yes
Costa Rica	Yes	Yes	Yes	Yes	Yes

(Continued)

Table 36: Elements included in the general procedure of tax administrations for compliance. CIAT countries. Year 2022 (*Continued*)

CIAT Countries	Proportionate response	Voluntary correction	Benefit for early disclosure of errors and cooperation	Reminding and encouraging taxpayers to fulfil all tax obligations	Formal framework for compliance interventions, or in development
Ecuador	Yes	Yes	No	Yes	Yes
El Salvador	No	Yes	Yes	Yes	Yes
Spain	Yes	Yes	Yes	Yes	Yes
United States	Yes	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes	Yes
Guatemala	No	Yes	Yes	Yes	Yes
Guyana	No	Yes	Yes	Yes	No
Honduras	Yes	Yes	No	Yes	Yes
India	No	Yes	No	Yes	Yes
Italy	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	No	No	No	Yes
Kenya	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	Yes
Mexico	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	Yes	Yes	Yes	Yes	Yes
Paraguay	Yes	Yes	Yes	Yes	Yes
Peru	Yes	Yes	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes	Yes
Dominican Rep.	No	Yes	Yes	Yes	Yes
Suriname	Yes	Yes	Yes	Yes	Yes
Trinidad and Tobago	No	No	No	Yes	No
Uruguay	Yes	Yes	Yes	Yes	Yes

Before the submission of returns, the most common compliance intervention by tax administrations is reminding taxpayers of filing deadlines; this is done in nearly all ISORA countries and all CIAT and LAC countries. The second most common intervention is focusing campaigns on promoting compliance: 71.7% of ISORA countries, 83.3% of CIAT countries, and 71.9% of LAC countries implement this.

In third place, though less common, is facilitating taxpayers' access to third-party data already collected by the tax administration: 49.4% of ISORA countries, notably more in CIAT countries (63.9%), and slightly fewer in LAC (43.8%).

Finally, 34.3% of ISORA countries, 27.8% of CIAT countries, and 21.9% of LAC countries provide information on predetermined compliance interventions. Nearly a quarter of ISORA and LAC countries conduct other interventions in this area, with this percentage rising to 41.7% among CIAT members (Table 37).

At the individual level of CIAT member countries, in some of them, such as Chile, the United States, India, or Peru, all or nearly all of these interventions are carried out (Table 38).

Table 37: Pre-filing compliance interventions by tax administrations. Percentage of countries. Year 2022

Country Groups	Facilitating taxpayer access to third party data	Targeting campaigns to encourage compliance	Reminding taxpayers of filing deadlines	Providing information on predetermined compliance interventions	Other interventions prior to filing
ISORA	49.4	71.7	96.4	34.3	25.3
CIAT Members	63.9	83.3	100.0	27.8	41.7
Latin America and the Caribbean	43.8	71.9	100.0	21.9	28.1
Low Income	17.6	58.8	100.0	52.9	35.3
Lower Middle Income	39.0	75.6	97.6	39.0	19.5
Upper Middle Income	52.1	70.8	95.8	27.1	25.0
High Income	65.5	72.7	94.5	30.9	29.1

Table 38: Pre-filing compliance interventions by tax administrations. CIAT countries. Year 2022

CIAT Countries	Facilitating taxpayer access to third party data	Targeting campaigns to encourage compliance	Reminding taxpayers of filing deadlines	Providing information on predetermined compliance interventions	Other interventions prior to filing
Angola	No	Yes	Yes	Yes	No
Argentina	No	Yes	Yes	Yes	No
Aruba	Yes	Yes	Yes	No	No
Barbados	Yes	No	Yes	No	No
Belize	No	Yes	Yes	No	Yes
Bermudas	Yes	Yes	Yes	No	No
Bolivia	Yes	Yes	Yes	No	No
Brazil	Yes	Yes	Yes	No	No
Canada	Yes	Yes	Yes	No	Yes
Chile	Yes	Yes	Yes	No	Yes
Colombia	Yes	Yes	Yes	No	No
Costa Rica	No	Yes	Yes	No	Yes
Ecuador	Yes	Yes	Yes	No	No
El Salvador	Yes	No	Yes	No	No
Spain	Yes	Yes	Yes	No	No
United States	Yes	Yes	Yes	Yes	Yes
France	Yes	No	Yes	No	No
Guatemala	No	Yes	Yes	No	No

CIAT Countries	Facilitating taxpayer access to third party data	Targeting campaigns to encourage compliance	Reminding taxpayers of filing deadlines	Providing information on predetermined compliance interventions	Other interventions prior to filing
Guyana	No	Yes	Yes	No	No
Honduras	No	Yes	Yes	No	Yes
India	Yes	Yes	Yes	Yes	No
Italy	Yes	Yes	Yes	No	No
Jamaica	No	Yes	Yes	No	Yes
Kenya	Yes	Yes	Yes	No	Yes
Morocco	No	No	Yes	No	No
Mexico	Yes	Yes	Yes	No	No
Nigeria	No	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	No	Yes	Yes	Yes	No
Paraguay	No	Yes	Yes	No	No
Peru	Yes	Yes	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	No	Yes	No	Yes
Suriname	Yes	Yes	Yes	Yes	Yes
Trinidad and Tobago	No	No	Yes	No	No
Uruguay	Yes	Yes	Yes	No	Yes

Once tax returns have been filed but before initiating the formal audit process, the most common interventions are: identifying inconsistencies through third-party data comparisons (84.3% of ISORA countries, 88.9% of CIAT countries, and 87.5% of LAC countries); requesting additional information (83.1%, 72.2%, and 56.3%, respectively); conducting risk assessments (79.5%, 75%, and 68.8%, respectively); and detecting anomalies or outliers through data analysis (71.1%, 75%, and 62.5%, respectively). In other words, the most common practice among both CIAT and LAC countries is identifying inconsistencies through third-party data comparisons. Additionally, it is worth noting that 42.8% of ISORA

countries measure the effectiveness of pre- or post-filing interventions (but before audits), with the percentage being 40.6% in LAC and much higher among CIAT members (66.7%) (Table 39).

In the case of CIAT member countries, many of them carry out all or nearly all of these post-filing and pre-audit interventions, such as in Angola, Bolivia, Panama, or Uruguay. Additionally, in 24 of the 36 CIAT participants in the survey, the effectiveness of these interventions (pre or post-filing) is measured (Table 40).

Table 39: Post-filing compliance interventions by tax administrations before initiating the formal audit process. Percentage of countries. Year 2022

Country Groups	Identifying inconsistencies through cross-matching of data from third parties	Identifying anomalies or outliers through data analytics	Risk reviews	Requesting further information	Other post-filing interventions.	The effectiveness of pre- or post-filing interventions is measured, but before auditing.
ISORA	84.3	71.1	79.5	83.1	32.5	42.8
CIAT Members	88.9	75.0	75.0	72.2	58.3	66.7
Latin America and the Caribbean	87.5	62.5	68.8	56.3	46.9	40.6
Low Income	82.4	76.5	76.5	94.1	41.2	35.3
Lower Middle Income	85.4	65.9	82.9	90.2	26.8	34.1
Upper Middle Income	83.3	75.0	79.2	70.8	31.3	37.5
High Income	83.6	74.5	80.0	83.6	34.5	58.2

Table 40: Post-filing compliance interventions by tax administrations before initiating the formal audit process. CIAT countries. Year 2022

CIAT Countries	Identifying inconsistencies through cross-matching of data from third parties	Identifying anomalies or outliers through data analytics	Risk reviews	Requesting further information	Other post-filing interventions.	The effectiveness of pre- or post-filing interventions is measured, but before auditing.
Angola	Yes	Yes	Yes	Yes	Yes	Yes
Argentina	Yes	Yes	Yes	No	Yes	No
Aruba	Yes	Yes	Yes	Yes	No	No
Barbados	Yes	Yes	Yes	Yes	No	Yes
Belize	No	No	No	Yes	Yes	No
Bermudas	No	No	No	Yes	No	No
Bolivia	Yes	Yes	Yes	Yes	Yes	Yes
Brazil	Yes	Yes	Yes	Yes	No	No
Canada	Yes	Yes	No	Yes	No	Yes
Chile	Yes	Yes	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	No	Yes	Yes
Costa Rica	Yes	No	Yes	Yes	Yes	Yes
Ecuador	Yes	Yes	Yes	Yes	Yes	Yes
El Salvador	Yes	Yes	No	No	Yes	No
Spain	Yes	Yes	Yes	Yes	No	Yes
United States	Yes	Yes	Yes	Yes	Yes	Yes
France	No	No	No	No	No	No
Guatemala	Yes	Yes	No	Yes	Yes	Yes

CIAT Countries	Identifying inconsistencies through cross-matching of data from third parties	Identifying anomalies or outliers through data analytics	Risk reviews	Requesting further information	Other post-filing interventions.	The effectiveness of pre- or post-filing interventions is measured, but before auditing.
Guyana	Yes	Yes	No	No	No	No
Honduras	Yes	Yes	Yes	No	Yes	Yes
India	Yes	Yes	Yes	Yes	No	Yes
Italy	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	No	Yes	No	No	No
Kenya	Yes	No	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	No	Yes
Mexico	Yes	Yes	Yes	No	No	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes	Yes
Panama	Yes	Yes	Yes	Yes	Yes	No
Paraguay	Yes	Yes	Yes	Yes	No	Yes
Peru	Yes	Yes	Yes	Yes	Yes	Yes
Portugal	Yes	No	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	Yes	Yes	No	No	Yes
Suriname	No	No	No	Yes	Yes	No
Trinidad and Tobago	Yes	No	No	No	No	No
Uruguay	Yes	Yes	Yes	Yes	Yes	Yes

Finally, regarding audit measures, although no major differences are observed in the number of countries using different types, comprehensive audits are carried out in nearly all ISORA countries (92.2%), a figure very similar in CIAT countries (88.9%) and slightly lower in LAC (81.3%). In fact, in LAC, the most common are issue-specific audits, applied in 90.6% of countries (compared to 84.9% in ISORA and 86.1% in CIAT countries).

Documentary audits are the second most common in ISORA (91.6%) but much less so among CIAT members (77.8%). A similar trend is observed for limited-scope audits, which are applied in 85.5% of ISORA countries and 77.8% of CIAT countries. The opposite is true for investigations into tax avoidance and evasion: these are conducted in 80.1% of ISORA countries and 88.9% of CIAT countries (much less in LAC, 68.8%). By income levels, there is a clear increasing trend in the use of issue-specific audits and limited-scope audits as countries' income levels rise (Table 41).

In the case of CIAT member countries, once again, many of them apply all of these audit measures, such as in Argentina, Brazil, Ecuador, or Honduras (Table 42).

Regarding the indicators used by tax administrations to measure the effectiveness of audit measures, the most common in ISORA is the value of additional revenue collected, used by 88% of countries. In CIAT and LAC countries, the indicator of audits with positive results is slightly more common, used by 91.7% and 84.4% of countries, respectively, compared

to 86.1% and 81.3%, respectively, who use the additional revenue collected indicator.

On the other hand, there are audit productivity standards in 62.7% of ISORA countries, slightly fewer in CIAT countries (58.3%) and LAC countries (56.3%) (Table 43).

Among CIAT member countries, as previously observed, many of them use all of these indicators to measure the effectiveness of audits, such as in Canada, Spain, Mexico, or Uruguay (Table 44).

Table 41: Audit measures applied by tax administrations. Percentage of countries. Year 2022

Country Groups	Desk audits	Single issue audits	Limited scope audits	Comprehensive audits	Avoidance and evasion investigations
ISORA	91.6	84.9	85.5	92.2	80.1
CIAT Members	77.8	86.1	77.8	88.9	88.9
Latin America and the Caribbean	84.4	90.6	84.4	81.3	68.8
Low Income	94.1	70.6	76.5	94.1	88.2
Lower Middle Income	95.1	73.2	82.9	100.0	90.2
Upper Middle Income	85.4	87.5	85.4	87.5	66.7
High Income	94.5	96.4	90.9	92.7	83.6

Table 42: Audit measures applied by tax administrations. CIAT countries. Year 2022

CIAT Countries	Desk audits	Single issue audits	Limited scope audits	Comprehensive audits	Avoidance and evasion investigations
Angola	Yes	No	Yes	Yes	No
Argentina	Yes	Yes	Yes	Yes	Yes
Aruba	Yes	Yes	Yes	Yes	Yes
Barbados	Yes	Yes	No	Yes	Yes
Belize	Yes	Yes	Yes	Yes	Yes
Bermudas	Yes	Yes	No	Yes	Yes
Bolivia	Yes	Yes	Yes	Yes	Yes
Brazil	Yes	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes	Yes
Costa Rica	No	No	No	No	Yes
Ecuador	Yes	Yes	Yes	Yes	Yes
El Salvador	No	No	Yes	Yes	Yes
Spain	Yes	Yes	Yes	Yes	Yes
United States	No	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes	Yes
Guatemala	No	No	No	No	No

CIAT Countries	Desk audits	Single issue audits	Limited scope audits	Comprehensive audits	Avoidance and evasion investigations
Guyana	Yes	Yes	Yes	Yes	Yes
Honduras	No	Yes	Yes	Yes	Yes
India	No	Yes	Yes	Yes	Yes
Italy	No	Yes	No	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes	Yes
Kenya	Yes	No	No	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	Yes
Mexico	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	Yes	Yes	Yes	Yes	Yes
Paraguay	Yes	Yes	Yes	No	Yes
Peru	Yes	Yes	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes	Yes
Dominican Rep.	No	Yes	No	Yes	No
Suriname	Yes	Yes	No	No	No
Trinidad and Tobago	Yes	Yes	Yes	Yes	Yes
Uruguay	Yes	Yes	Yes	Yes	Yes

Table 43: Indicators used by tax administrations to measure the effectiveness of audit actions. Percentage of countries. Year 2022

Country Groups	Indicators to measure the effectiveness of audit actions				Are there established standards for auditor productivity
	Audit coverage	Value of additional assessments raised through audit	Audits that yield a positive result	Other	
ISORA	77.1	88.0	83.7	30.7	62.7
CIAT Members	69.4	86.1	91.7	52.8	58.3
Latin America and the Caribbean	65.6	81.3	84.4	43.8	56.3
Low Income	82.4	82.4	76.5	17.6	52.9
Lower Middle Income	80.5	87.8	80.5	24.4	61.0
Upper Middle Income	70.8	87.5	87.5	33.3	68.8
High Income	80.0	92.7	87.3	38.2	61.8

Table 44: Indicators used by tax administrations to measure the effectiveness of audit actions. CIAT countries. Year 2022

CIAT Countries	Indicators to measure the effectiveness of audit actions				Are there established standards for auditor productivity
	Audit coverage	Value of additional assessments raised through audit	Audits that yield a positive result	Other	
Angola	Yes	Yes	Yes	No	Yes
Argentina	No	Yes	Yes	Yes	Yes
Aruba	Yes	Yes	Yes	No	No
Barbados	Yes	Yes	Yes	No	Yes
Belize	Yes	Yes	Yes	No	Yes
Bermudas	Yes	Yes	No	No	Yes
Bolivia	No	Yes	Yes	Yes	No
Brazil	Yes	Yes	Yes	No	Yes
Canada	Yes	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes	No
Colombia	No	Yes	Yes	No	No
Costa Rica	No	No	Yes	No	No
Ecuador	Yes	Yes	Yes	Yes	Yes
El Salvador	No	Yes	Yes	No	No
Spain	Yes	Yes	Yes	Yes	No
United States	Yes	Yes	Yes	Yes	No
France	No	Yes	Yes	Yes	Yes
Guatemala	No	No	No	No	No

CIAT Countries	Indicators to measure the effectiveness of audit actions				Are there established standards for auditor productivity
	Audit coverage	Value of additional assessments raised through audit	Audits that yield a positive result	Other	
Guyana	Yes	Yes	Yes	No	Yes
Honduras	Yes	Yes	Yes	Yes	Yes
India	Yes	Yes	Yes	No	No
Italy	Yes	No	Yes	No	Yes
Jamaica	No	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	No	Yes
Morocco	Yes	Yes	Yes	Yes	Yes
Mexico	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	No	Yes
Panama	Yes	Yes	Yes	Yes	No
Paraguay	No	Yes	Yes	No	Yes
Peru	No	No	No	Yes	No
Portugal	No	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	No	Yes	Yes	No
Suriname	Yes	Yes	Yes	Yes	No
Trinidad and Tobago	Yes	Yes	Yes	No	Yes
Uruguay	Yes	Yes	Yes	Yes	No

4. Tax Operations

The fourth section of the analysis of the results from the ISORA special forms focuses on tax operations. Specifically, it examines electronic filing and payment, the powers of tax administrations in the collection of arrears, as well as issues related to auditing and verification.

4.1. Electronic Filing and Payment

Over the past few years, significant progress has been made in the electronic filing and payment of key taxes. In more than 60% of the countries participating in ISORA, electronic filing is mandatory for the Corporate Income Tax (CIT), employer withholdings, and Value Added Tax (VAT). Among CIAT member countries, the percentage is even higher, around 80%, while it is slightly lower (around 56%) in Latin America and the Caribbean (LAC). For the Personal Income Tax (PIT), the percentages are lower in all three cases: about 50% for ISORA and LAC, and 70% for CIAT.

The obligation to make electronic payments is less widespread than electronic filing. Around half of the ISORA countries require electronic payment for Corporate Income Tax (CIT), employer withholdings, and VAT, with 42.2% for Personal Income Tax (PIT). In CIAT member countries, approximately 55% of countries require electronic payment for CIT, employer withholdings, and VAT, and 50% for PIT. In Latin America and the Caribbean (LAC), the percentage is about 30% for all four categories (Table 45 and Figure 11).

Among CIAT member countries, although there are significant differences, in many of them the obligation to both file and pay taxes electronically is mandatory. This is the case, for example, in Angola, Argentina, Bolivia, Brazil, Costa Rica, Spain, India, and Nigeria (Table 46).

Table 45: Mandatory electronic filing and payment for most taxpayers. Percentage of countries. Year 2022

Country Groups	CIT		PIT		Employer Withholdings		VAT	
	E-filing	E-payment	E-filing	E-payment	E-filing	E-payment	E-filing	E-payment
ISORA	63.3	49.4	52.4	42.2	61.4	48.8	62.7	48.8
CIAT Members	80.6	55.6	72.2	50.0	80.6	55.6	75.0	52.8
Latin America and the Caribbean	56.3	34.4	53.1	31.3	56.3	31.3	56.3	28.1
Low Income	58.8	52.9	64.7	52.9	58.8	52.9	58.8	47.1
Lower Middle Income	70.7	61.0	61.0	56.1	65.9	61.0	61.0	58.5
Upper Middle Income	62.5	47.9	54.2	39.6	62.5	45.8	66.7	45.8
High Income	63.6	45.5	43.6	34.5	61.8	45.5	65.5	49.1

Figure 11: Mandatory electronic filing and payment for most taxpayers. Percentage of ISORA and CIAT countries. Year 2022

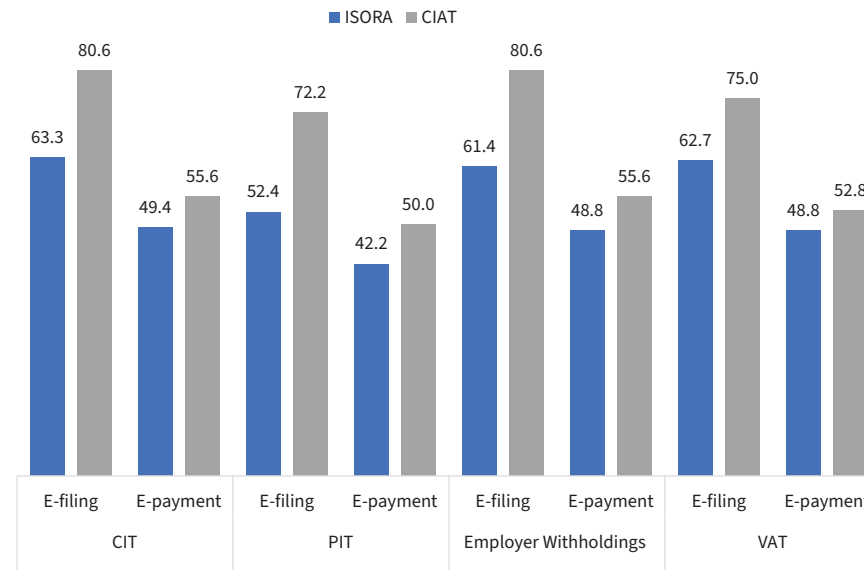


Table 46: Mandatory electronic filing and payment for most taxpayers. CIAT countries. Year 2022

CIAT Countries	CIT		PIT		Employer Withholdings		VAT	
	E-filing	E-payment	E-filing	E-payment	E-filing	E-payment	E-filing	E-payment
Angola	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Argentina	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Aruba	No	Yes	No	Yes	Yes	Yes	n.a.	n.a.
Barbados	Yes	No	Yes	No	Yes	No	Yes	No
Belize	No	No	No	No	No	No	No	No
Bermudas	n.a.	n.a.	n.a.	n.a.	Yes	Yes	n.a.	n.a.
Bolivia	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Brazil	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Canada	Yes	No	No	No	No	No	No	No
Chile	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Colombia	Yes	No	No	No	Yes	No	Yes	No
Costa Rica	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Ecuador	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
El Salvador	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Spain	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
United States	No	No	No	No	No	No	n.a.	n.a.
France	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Guatemala	Yes	No	Yes	No	Yes	No	Yes	No

CIAT Countries	CIT		PIT		Employer Withholdings		VAT	
	E-filing	E-payment	E-filing	E-payment	E-filing	E-payment	E-filing	E-payment
Guyana	No	No	No	No	No	No	No	No
Honduras	No	No	No	No	No	No	No	No
India	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Italy	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	No	Yes	No	Yes	No	Yes	No
Kenya	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Mexico	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes
Panama	Yes	No	Yes	No	No	No	Yes	No
Paraguay	Yes	Yes	Yes	Yes	n.a.	n.a.	Yes	Yes
Peru	Yes	No	Yes	No	Yes	No	Yes	No
Portugal	Yes	No	Yes	No	Yes	No	Yes	Yes
Dominican Rep.	No	No	No	No	Yes	No	No	No
Suriname	Yes	Yes	Yes	Yes	Yes	Yes	No	No
Trinidad and Tobago	Yes	No	Yes	No	Yes	No	Yes	No
Uruguay	Yes	No	Yes	No	Yes	No	Yes	No

4.2. Collection Powers for Tax Arrears

Regarding the specific powers that tax authorities (TAs) have for participating in the collection of tax arrears, the most common power is the ability to establish payment conditions, frequently used by 81.9% of ISORA countries, 80.6% of CIAT members, and 81.3% of Latin America and the Caribbean (LAC) countries, with less prevalence in the low-income group compared to the rest. The next most important power is the ability to collect taxes due through third parties (such as banks or employers), frequently employed by 57.8% of ISORA countries, 66.7% of CIAT countries, and 62.5% of LAC countries, with higher usage levels as income levels rise. The power of granting extensions for the payment of overdue taxes is held by 57.8% of ISORA countries, but less

so in CIAT (52.8%) and LAC (53.1%). The next power is the ability to waive interest and penalties (48.2% of ISORA countries, 52.8% of CIAT members, and 50% of LAC). After that, the power to seize wages or other assets is frequently used by 46.4% of ISORA countries, 55.6% of CIAT members, and 40.6% of LAC countries, with a clear upward trend as the income levels of the countries rise. Finally, withholding payments due from the government is frequently used for overdue taxes by 38% of ISORA countries, 52.8% of CIAT members, and 53.1% of LAC countries (Table 47).

Table 48 shows the frequency of use of each of these specific powers held by the tax authorities (TAs) of CIAT member countries participating in ISORA for the collection of tax arrears.

Table 47: Powers of tax administrations to assist in the collection of tax arrears. Frequency of use. Percentage of countries. Year 2022

Country Groups	To grant extensions	To formulate payment arrangements	To collect taxes owed via third parties	To garnishee salaries/wages or other property	To withhold payments owing to a delinquent taxpayer by the government	To remit interest and penalties
ISORA	57.8	81.9	57.8	46.4	38.0	48.2
CIAT Members	52.8	80.6	66.7	55.6	52.8	52.8
Latin America and the Caribbean	53.1	81.3	62.5	40.6	53.1	50.0
Low Income	52.9	64.7	35.3	17.6	29.4	29.4
Lower Middle Income	63.4	82.9	48.8	24.4	46.3	58.5
Upper Middle Income	56.3	83.3	68.8	52.1	35.4	50.0
High Income	54.5	83.6	65.5	69.1	34.5	43.6

Table 48: Powers of tax administrations to assist in the collection of tax arrears. CIAT countries. Year 2022

CIAT Countries	To grant extensions	To formulate payment arrangements	To collect taxes owed via third parties	To garnishee salaries/ wages or other property	To withhold payments owing to a delinquent taxpayer by the government	To remit interest and penalties
Angola	Frequently used	Infrequently used	Infrequently used	Never used	Never used	Frequently used
Argentina	Frequently used	Frequently used	Frequently used	Frequently used	No	No
Aruba	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Barbados	Frequently used	Frequently used	Infrequently used	Infrequently used	Infrequently used	Frequently used
Belize	Frequently used	Frequently used	Infrequently used	Frequently used	Infrequently used	Frequently used
Bermudas	Infrequently used	Frequently used	No	Never used	Frequently used	Frequently used
Bolivia	No	Frequently used	Frequently used	No	Frequently used	Infrequently used
Brazil	Frequently used	Frequently used	Infrequently used	Infrequently used	No	Frequently used
Canada	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Chile	Infrequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Colombia	Frequently used	Frequently used	Frequently used	Frequently used	No	No
Costa Rica	Infrequently used	Infrequently used	Frequently used	Infrequently used	No	Infrequently used
Ecuador	Infrequently used	Frequently used	Frequently used	Frequently used	Frequently used	Infrequently used
El Salvador	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.
Spain	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	No
United States	No	Infrequently used	No	Frequently used	Frequently used	Infrequently used
France	Frequently used	Frequently used	Frequently used	Frequently used	Infrequently used	Frequently used
Guatemala	No	Frequently used	Frequently used	No	No	No

CIAT Countries	To grant extensions	To formulate payment arrangements	To collect taxes owed via third parties	To garnishee salaries/ wages or other property	To withhold payments owing to a delinquent taxpayer by the government	To remit interest and penalties
Guyana	Infrequently used	Infrequently used	Infrequently used	Infrequently used	Infrequently used	Frequently used
Honduras	No	Infrequently used	Never used	Infrequently used	Frequently used	Infrequently used
India	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Italy	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Jamaica	Frequently used	Frequently used	Frequently used	Frequently used	Infrequently used	Frequently used
Kenya	Infrequently used	Frequently used	No	Frequently used	No	Frequently used
Morocco	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Mexico	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used	Frequently used
Nigeria	Infrequently used	Frequently used	Frequently used	Infrequently used	Frequently used	Frequently used
Netherlands	Frequently used	Frequently used	Frequently used	Frequently used	No	Infrequently used
Panama	Frequently used	Frequently used	Frequently used	Infrequently used	Frequently used	Infrequently used
Paraguay	No	Frequently used	Frequently used	No	Frequently used	Frequently used
Peru	No	Frequently used	Frequently used	Frequently used	Frequently used	No
Portugal	No	Frequently used	Frequently used	Frequently used	Frequently used	Infrequently used
Dominican Rep.	Frequently used	Frequently used	Frequently used	Never used	Frequently used	Infrequently used
Suriname	Frequently used	Frequently used	No	Infrequently used	No	Frequently used
Trinidad and Tobago	No	Frequently used	Frequently used	Frequently used	No	Infrequently used
Uruguay	n.p.	n.p.	n.p.	n.p.	n.p.	n.p.

4.3. Audit and Verification

Around a third (31.9%) of the tax authorities (TAs) in ISORA conduct fully automated compliance checks (based on data matching and/or analysis), with this figure notably higher in CIAT (41.7%) and lower in Latin America and the Caribbean (LAC) (21.9%). In contrast, random audits are more common, conducted by 70.5% of ISORA countries, 61.1% of CIAT countries, and 62.5% of LAC countries.

On the other hand, among the criteria for selecting cases to initiate formal verification interventions, the most commonly used by ISORA countries is data matching (employed by 90.4% of countries). The same applies, but with an even higher percentage, in CIAT countries (94.4%) and LAC countries (90.6%). Following this are risk profiles—commercial regulations and the auditors' own judgment and experience (both used by 66.3% of ISORA countries, 66.7% and 58.3%, respectively, in CIAT countries, and 53.1% and 56.3%, respectively, in LAC). It is also observed that these two criteria are used more frequently in high-income countries than in others. The last place in the selection criteria is occupied by risk profiles—predictive models, used by 41% of ISORA countries, 47.2% of CIAT countries, and 37.5% of LAC countries. As with the two previous criteria, a higher use of this criterion is also observed in high-income countries compared to others (Table 49).

Among CIAT member countries, random audits are more frequent than automated audits. The former are used by 22 of the 36 participants in

Table 49: Compliance checks/audits: Types and selection criteria. Percentage of countries. Year 2022

Country Groups	Are there fully automated compliance checks	Random audits	Selection criteria to formally initiate a verification/audit intervention			
			Risk profiling – business rules	Risk profiling – predictive modelling	Information cross checking	Selected by auditors based on their judgement and experience
ISORA	31.9	70.5	66.3	41.0	90.4	66.3
CIAT Members	41.7	61.1	66.7	47.2	94.4	58.3
Latin America and the Caribbean	21.9	62.5	53.1	37.5	90.6	56.3
Low Income	17.6	52.9	64.7	35.3	88.2	64.7
Lower Middle Income	39.0	82.9	63.4	36.6	85.4	68.3
Upper Middle Income	20.8	70.8	64.6	35.4	93.8	58.3
High Income	43.6	69.1	72.7	54.5	94.5	74.5

ISORA, compared to 15 using the latter. Regarding the selection criteria for formally initiating a verification/audit intervention, many CIAT members employ all four of the mentioned criteria, as is the case for Chile, Ecuador, France, and Peru (Table 50).

Table 50: Compliance checks/audits: Types and selection criteria. CIAT countries. Year 2022

CIAT Countries	Are there fully automated compliance checks	Random audits	Selection criteria to formally initiate a verification/audit intervention			
			Risk profiling – business rules	Risk profiling – predictive modelling	Information cross checking	Selected by auditors based on their judgement and experience
Angola	No	Yes	Yes	No	Yes	Yes
Argentina	Yes	Yes	Yes	No	Yes	No
Aruba	Yes	Yes	No	No	Yes	Yes
Barbados	No	Yes	No	Yes	Yes	Yes
Belize	No	Yes	No	No	Yes	No
Bermudas	No	No	No	No	No	Yes
Bolivia	Yes	Yes	No	Yes	Yes	No
Brazil	Yes	No	Yes	Yes	Yes	No
Canada	Yes	Yes	Yes	Yes	Yes	Yes
Chile	Yes	No	Yes	Yes	Yes	Yes
Colombia	No	No	Yes	No	Yes	Yes
Costa Rica	No	No	Yes	Yes	Yes	No
Ecuador	No	No	Yes	Yes	Yes	Yes
El Salvador	No	No	No	Yes	Yes	No
Spain	No	No	No	No	Yes	No
United States	Yes	Yes	Yes	Yes	Yes	No
France	No	Yes	Yes	Yes	Yes	Yes
Guatemala	No	Yes	No	No	Yes	No

CIAT Countries	Are there fully automated compliance checks	Random audits	Selection criteria to formally initiate a verification/audit intervention			
			Risk profiling – business rules	Risk profiling – predictive modelling	Information cross checking	Selected by auditors based on their judgement and experience
Guyana	No	Yes	No	No	Yes	No
Honduras	No	Yes	Yes	Yes	Yes	No
India	Yes	Yes	Yes	Yes	Yes	Yes
Italy	Yes	No	Yes	Yes	Yes	Yes
Jamaica	No	Yes	Yes	No	Yes	Yes
Kenya	No	Yes	Yes	No	Yes	Yes
Morocco	Yes	No	Yes	No	Yes	No
Mexico	No	No	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	No	Yes	Yes
Panama	No	Yes	Yes	No	No	Yes
Paraguay	No	Yes	No	Yes	Yes	Yes
Peru	Yes	No	Yes	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	No	Yes	No
Dominican Rep.	No	No	No	No	Yes	No
Suriname	No	Yes	Yes	No	Yes	Yes
Trinidad and Tobago	No	Yes	No	No	Yes	Yes
Uruguay	Yes	No	Yes	No	Yes	No

5. Stakeholder Relations

The final section of the ISORA results analysis focuses on the relationship of tax authorities (TAs) with stakeholders. It first examines the use of online services offered by TAs to taxpayers. Next, it looks at the rights of taxpayers in relation to the administration. The analysis continues with satisfaction surveys, taxpayer education and support services, as well as the use of resolutions issued by TAs. Finally, it covers information on withholdings and third-party data available to TAs.

5.1 Service Channels

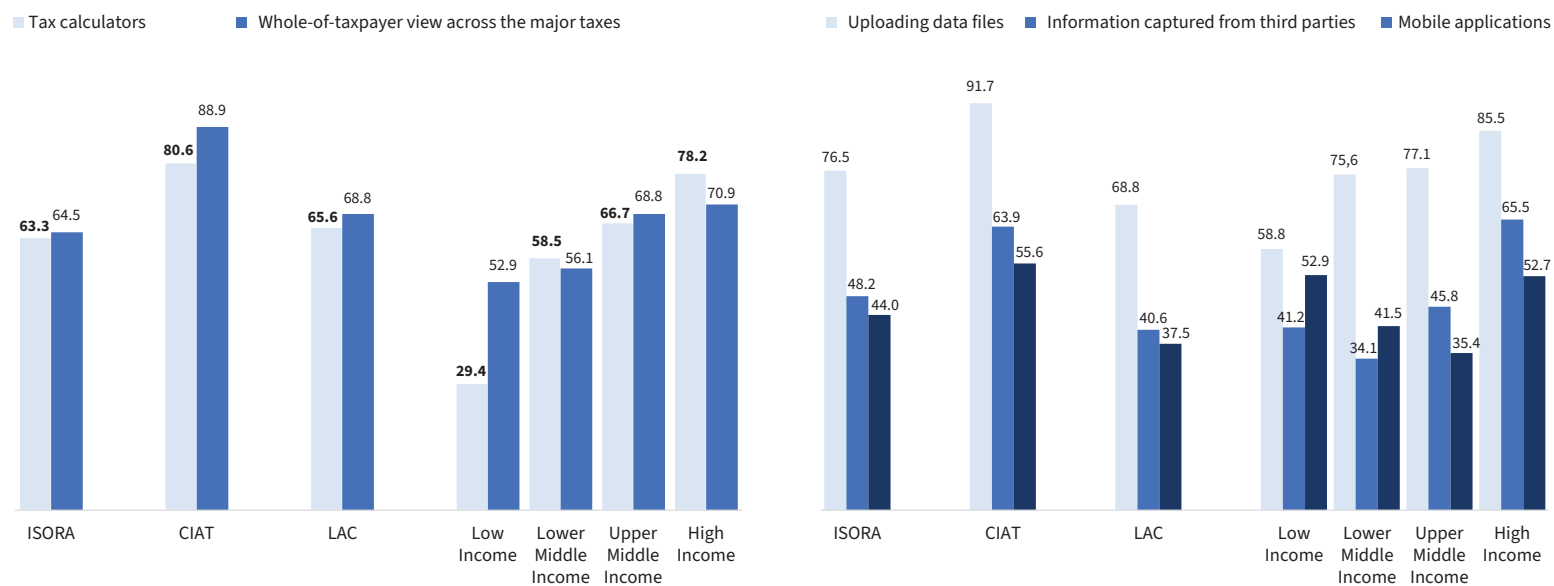
Among the online services offered by tax authorities (TAs), the most common in ISORA is the ability to upload data files, available in 76.5% of countries. This service is even more widespread among CIAT members (91.7%), but less so in Latin America and the Caribbean (LAC) (68.8%). Following this in importance is offering an overview of key taxes on the corresponding portal (64.5% of ISORA countries, 88.9% of CIAT members, and 68.8% of LAC countries). Very close behind is the tax calculator service, offered by 63.3% of ISORA countries, 80.6% of CIAT members, and 65.6% of LAC countries. Further behind are the ability to view taxpayer information collected by third parties (such as employers or financial institutions)

(48.2% of ISORA countries, 63.9% of CIAT members, and 40.6% of LAC countries) and mobile applications (44%, 55.6%, and 37.5%, respectively). In general, as a country's income level increases, the number of online services offered by their TAs also increases (Table 51).

Table 51: Online services offered by tax administrations. Percentage of countries. Year 2022

Country Groups	Tax calculators	Uploading data files	Whole-of-taxpayer view across the major taxes	Information captured from third parties	Mobile applications
ISORA	63.3	76.5	64.5	48.2	44.0
CIAT Members	80.6	91.7	88.9	63.9	55.6
Latin America and the Caribbean	65.6	68.8	68.8	40.6	37.5
Low Income	29.4	58.8	52.9	41.2	52.9
Lower Middle Income	58.5	75.6	56.1	34.1	41.5
Upper Middle Income	66.7	77.1	68.8	45.8	35.4
High Income	78.2	85.5	70.9	65.5	52.7

Figure 12: Online services offered by tax administrations. Percentage of countries. Year 2022



As seen, these online services are more widespread among CIAT countries than across the ISORA group as a whole. In many of these countries, all of these services are available to taxpayers, such as in Argentina, Colombia,

Spain, the United States, Italy, Mexico, Nigeria, Kenya, Portugal, and Uruguay (Table 52).

Table 52: Online services offered by tax administrations. CIAT countries. Year 2022

CIAT Countries	Tax calculators	Uploading data files	Whole-of-taxpayer view across the major taxes	Information captured from third parties	Mobile applications
Angola	Yes	Yes	Yes	Yes	No
Argentina	Yes	Yes	Yes	Yes	Yes
Aruba	Yes	Yes	No	No	No
Barbados	No	Yes	Yes	Yes	No
Belize	Yes	No	No	No	No
Bermudas	Yes	No	No	No	No
Bolivia	Yes	Yes	Yes	No	No
Brazil	No	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes	No
Chile	Yes	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes	Yes
Costa Rica	No	Yes	Yes	No	No
Ecuador	Yes	Yes	Yes	Yes	Yes
El Salvador	Yes	Yes	Yes	Yes	No
Spain	Yes	Yes	Yes	Yes	Yes
United States	Yes	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	No	Yes
Guatemala	No	No	Yes	No	Yes

CIAT Countries	Tax calculators	Uploading data files	Whole-of-taxpayer view across the major taxes	Information captured from third parties	Mobile applications
Guyana	Yes	Yes	No	Yes	Yes
Honduras	Yes	Yes	Yes	No	Yes
India	Yes	Yes	Yes	Yes	No
Italy	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes	No
Kenya	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	No	Yes
Mexico	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes	Yes
Panama	No	Yes	Yes	Yes	No
Paraguay	No	Yes	Yes	Yes	No
Peru	Yes	Yes	Yes	No	No
Portugal	Yes	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	Yes	Yes	No	Yes
Suriname	No	Yes	Yes	No	No
Trinidad and Tobago	Yes	Yes	Yes	No	No
Uruguay	Yes	Yes	Yes	Yes	Yes

5.2 Taxpayer Rights

Regarding taxpayer rights, 86.7% of tax authorities (TAs) in ISORA countries have an official document on this matter, and 68.1% have an official taxpayer services and assistance strategy. Among CIAT members, the percentages are even higher, 91.7% and 80.6%, respectively, while in Latin America and the Caribbean (LAC), the figures are lower, 75% and 65.6%, respectively. On the other hand, 92.8% of TAs in ISORA countries have

internal mechanisms for handling complaints, and 78.9% have external mechanisms. Again, the figures are higher among CIAT members, 94.4% and 80.6%, respectively, and slightly lower in LAC, 87.5% and 71.9%, respectively (Table 53).

Table 54 provides information on taxpayer rights in CIAT member countries participating in ISORA, where, as mentioned, these rights are more widespread than across the entire ISORA group.

Table 53: Taxpayer rights. Percentage of countries. Year 2022

Country Groups	Document that formally sets out taxpayer rights	Internal mechanisms for dealing with complaints	External mechanisms for dealing with complaints	Official taxpayer service and assistance strategy
ISORA	86.7	92.8	78.9	68.1
CIAT Members	91.7	94.4	80.6	80.6
Latin America and the Caribbean	75.0	87.5	71.9	65.6
Low Income	94.1	94.1	88.2	76.5
Lower Middle Income	95.1	92.7	75.6	73.2
Upper Middle Income	85.4	87.5	75.0	60.4
High Income	83.6	96.4	81.8	70.9

Table 54: Taxpayer rights.CIAT countries. Year 2022

CIAT Countries	Document that formally sets out taxpayer rights	Internal mechanisms for dealing with complaints	External mechanisms for dealing with complaints	Official taxpayer service and assistance strategy
Angola	Yes	Yes	No	Yes
Argentina	Yes	Yes	Yes	Yes
Aruba	Yes	Yes	Yes	No
Barbados	Yes	Yes	Yes	Yes
Belize	Yes	Yes	No	No
Bermudas	No	No	No	No
Bolivia	Yes	No	Yes	Yes
Brazil	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes
Costa Rica	Yes	Yes	Yes	Yes
Ecuador	Yes	Yes	No	Yes
El Salvador	Yes	Yes	Yes	No
Spain	Yes	Yes	Yes	Yes
United States	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes
Guatemala	Yes	Yes	No	Yes

CIAT Countries	Document that formally sets out taxpayer rights	Internal mechanisms for dealing with complaints	External mechanisms for dealing with complaints	Official taxpayer service and assistance strategy
Guyana	Yes	Yes	No	Yes
Honduras	Yes	Yes	Yes	Yes
India	Yes	Yes	Yes	Yes
Italy	Yes	Yes	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	No
Mexico	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes
Panama	Yes	Yes	Yes	Yes
Paraguay	Yes	Yes	Yes	No
Peru	Yes	Yes	Yes	Yes
Portugal	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	Yes	Yes	Yes
Suriname	No	Yes	No	Yes
Trinidad and Tobago	No	Yes	Yes	No
Uruguay	Yes	Yes	Yes	Yes

5.3. Taxpayer Satisfaction Surveys, Taxpayer Education, and Tax Administration Rulings.

The most common satisfaction surveys, both in ISORA and in CIAT and LAC countries, are those conducted with individual taxpayers and businesses. In ISORA, 60.2% and 54.8% of countries conduct these surveys, respectively; in CIAT, 72.2% and 66.7%, respectively; and in LAC, 50% and 46.9%, respectively. In contrast, satisfaction surveys for tax intermediaries are much less common: conducted in 34.3% of ISORA countries, 38.9% of CIAT countries, and 18.8% of LAC countries. Finally, it is worth noting that 14.5% of ISORA countries have conducted gender analysis of taxpayer satisfaction, with a slightly higher percentage among CIAT (16.7%) and LAC (15.6%) countries. Both surveys for tax intermediaries and gender analysis are more common in high-income countries (Table 55).

Among CIAT member countries, although the case-by-case situation varies, it is noteworthy that several countries conduct all of these taxpayer

Table 55: Taxpayer satisfaction survey. Percentage of countries. Year 2022

Country Groups	Individual taxpayers	Business taxpayers	Tax intermediaries	Gender analysis of taxpayer satisfaction.
ISORA	60.2	54.8	34.3	14.5
CIAT Members	72.2	66.7	38.9	16.7
Latin America and the Caribbean	50.0	46.9	18.8	15.6
Low Income	52.9	41.2	29.4	17.6
Lower Middle Income	48.8	48.8	26.8	12.2
Upper Middle Income	68.8	64.6	25.0	8.3
High Income	65.5	56.4	49.1	21.8

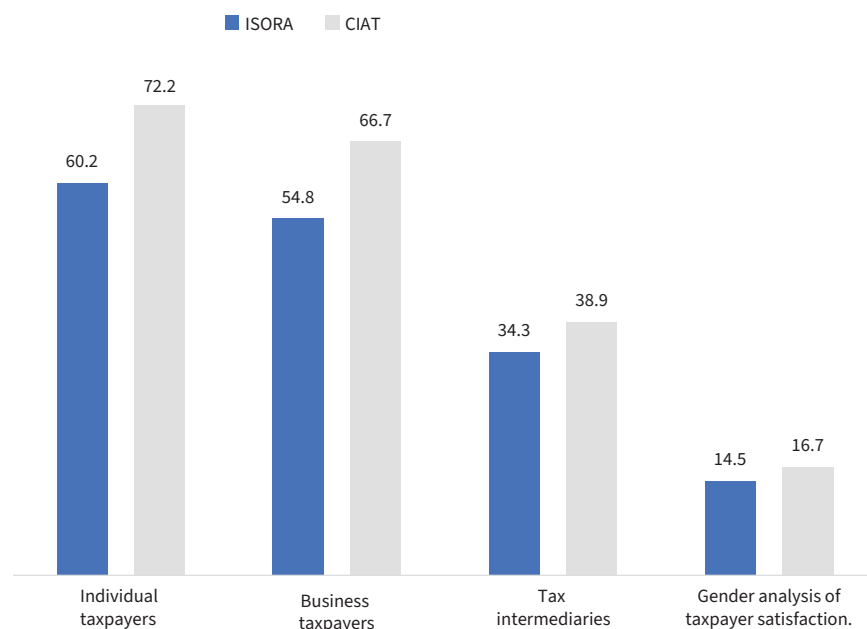
satisfaction surveys and also carry out gender analysis, such as in Bolivia, Colombia, and Jamaica (Table 56).

Table 56: Taxpayer satisfaction survey. CIAT countries. Year 2022

CIAT Countries	Individual taxpayers	Business taxpayers	Tax intermediaries	Gender analysis of taxpayer satisfaction.
Angola	Yes	Yes	Yes	No
Argentina	Yes	Yes	No	No
Aruba	No	No	No	No
Barbados	No	No	No	No
Belize	No	Yes	No	No
Bermudas	No	No	No	No
Bolivia	Yes	Yes	Yes	Yes
Brazil	Yes	Yes	No	No
Canada	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	Yes	Yes
Costa Rica	Yes	Yes	No	No
Ecuador	Yes	No	No	No
El Salvador	Yes	No	No	No
Spain	Yes	Yes	No	No
United States	Yes	No	No	No
France	Yes	Yes	Yes	No
Guatemala	Yes	Yes	Yes	No

CIAT Countries	Individual taxpayers	Business taxpayers	Tax intermediaries	Gender analysis of taxpayer satisfaction.
Guyana	No	No	No	No
Honduras	Yes	Yes	No	No
India	No	No	No	No
Italy	Yes	Yes	Yes	No
Jamaica	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	No
Morocco	No	No	No	No
Mexico	Yes	Yes	No	No
Nigeria	Yes	Yes	Yes	No
Netherlands	Yes	Yes	Yes	No
Panama	No	No	No	No
Paraguay	Yes	Yes	No	No
Peru	Yes	Yes	No	No
Portugal	Yes	Yes	Yes	No
Dominican Rep.	Yes	Yes	Yes	No
Suriname	No	No	No	No
Trinidad and Tobago	No	No	No	No
Uruguay	Yes	Yes	No	Yes

Figure 13: Taxpayer satisfaction survey. Percentage of ISORA and CIAT countries. Year 2022



Regarding taxpayer support initiatives and tax education, 72.3% of TAs in ISORA provide educational services for children, youth, and students, and 69.9% for new businesses. In CIAT countries, the first service is even more common (83.3% of countries), and the second is very similar (69.4%), while in LAC, the first is slightly lower (68.8%) and the second higher (81.3%).

Tax support services for low-income taxpayers and new businesses are offered in 39.8% and 47%, respectively, of ISORA countries; in 55.6% and 50%, respectively, of CIAT countries; and in 37.5% and 43.8%, respectively, of LAC countries. It is also worth noting that these services decrease as the income levels of countries increase (Table 57).

As is typical, among CIAT member countries there is a wide variety of situations, but a good number of them offer all of these support and educational services (Table 58).

Table 57: Taxpayer support initiatives and tax education programs. Percentage of countries. Year 2022

Country Groups	Educational		Tax services	
	Educational services to children, youth, and students	To new businesses	For lower income individuals	For new businesses
ISORA	72.3	69.9	39.8	47.0
CIAT Members	83.3	69.4	55.6	50.0
Latin America and the Caribbean	68.8	81.3	37.5	43.8
Low Income	70.6	64.7	58.8	76.5
Lower Middle Income	68.3	68.3	43.9	51.2
Upper Middle Income	75.0	81.3	43.8	56.3
High Income	74.5	63.6	30.9	30.9

Figure 14: Taxpayer support initiatives and tax education programs. Percentage of ISORA and CIAT countries. Year 2022

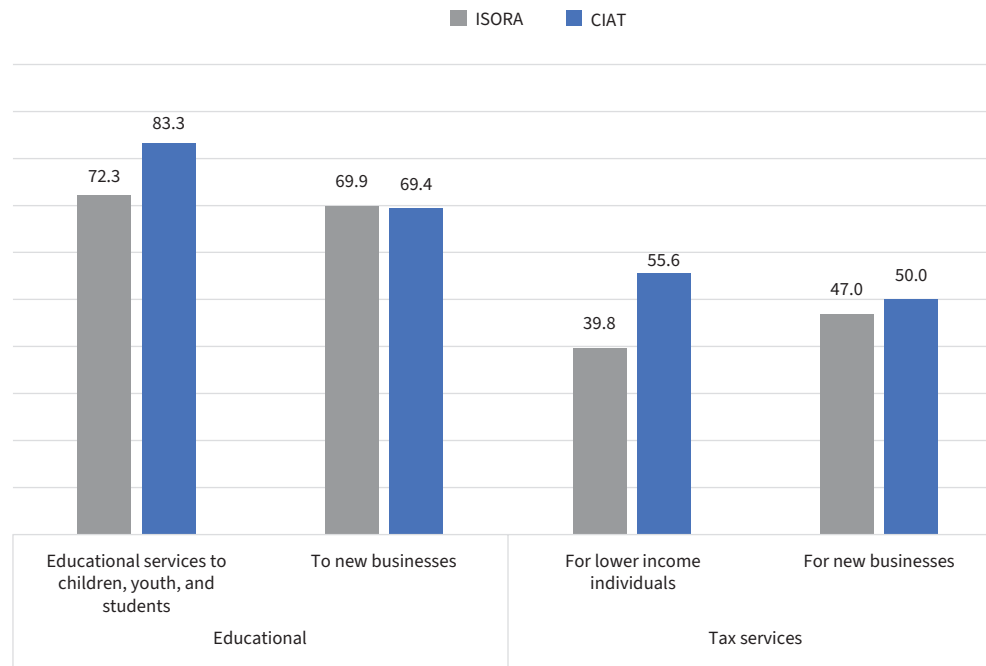


Table 58: Taxpayer support initiatives and tax education programs. CIAT countries. Year 2022

CIAT Countries	Educational	Tax services		
	Educational services to children, youth, and students	To new businesses	For lower income individuals	For new businesses
Angola	Yes	No	No	No
Argentina	Yes	Yes	Yes	Yes
Aruba	No	Yes	No	Yes
Barbados	Yes	Yes	No	No
Belize	Yes	Yes	No	No
Bermudas	No	Yes	No	No
Bolivia	Yes	Yes	Yes	Yes
Brazil	Yes	Yes	Yes	Yes
Canada	Yes	No	Yes	No
Chile	Yes	No	Yes	Yes
Colombia	Yes	Yes	Yes	Yes
Costa Rica	Yes	Yes	Yes	Yes
Ecuador	Yes	No	No	No
El Salvador	Yes	Yes	No	No
Spain	Yes	Yes	Yes	No
United States	Yes	No	Yes	No
France	No	Yes	Yes	Yes
Guatemala	Yes	Yes	Yes	No

CIAT Countries	Educational	Tax services		
	Educational services to children, youth, and students	To new businesses	For lower income individuals	For new businesses
Guyana	No	No	No	No
Honduras	Yes	Yes	Yes	No
India	Yes	Yes	Yes	Yes
Italy	Yes	No	No	No
Jamaica	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	Yes
Morocco	Yes	No	No	Yes
Mexico	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes
Panama	Yes	Yes	Yes	Yes
Paraguay	Yes	Yes	Yes	Yes
Peru	Yes	Yes	No	No
Portugal	Yes	No	No	Yes
Dominican Rep.	Yes	Yes	No	No
Suriname	No	No	No	No
Trinidad and Tobago	No	No	No	No
Uruguay	Yes	Yes	No	No

Finally, regarding resolutions on the application of tax laws, 72.9% of TAs in ISORA issue public resolutions, and in almost all of the countries (90.9%) where this is done, they are binding for the administration. In CIAT member countries, 69.4% of countries issue public resolutions, and in all cases, they are binding, while the figures for LAC are 59.4% and 94.7%, respectively. Private resolutions are less common (64.5% of countries in ISORA, 66.7% of CIAT countries, and 50% of LAC countries), and when they are issued, they are mostly binding (85% of ISORA countries, 95.8% of CIAT members, and 87.5% of LAC countries) (Table 59).

Table 60 provides the situation of each CIAT member country regarding the issuance of resolutions (public and private) and whether they are binding or not.

Table 59: Rulings on the application of tax laws. Percentage of countries. Year 2022

Country Groups	Public rulings	Binding (*)	Private rulings	Binding (*)
ISORA	72.9	90.9	64.5	85.0
CIAT Members	69.4	100.0	66.7	95.8
Latin America and the Caribbean	59.4	94.7	50.0	87.5
Low Income	76.5	84.6	70.6	83.3
Lower Middle Income	75.6	93.5	53.7	81.8
Upper Middle Income	66.7	87.5	62.5	80.0
High Income	81.8	93.3	76.4	92.9

(*) The % are in relation to the countries where resolutions are issued.

Table 60: Rulings on the application of tax laws. CIAT countries. Year 2022

CIAT Countries	Public rulings	Binding (*)	Private rulings	Binding (*)
Angola	No	n.p.	No	n.p.
Argentina	No	n.p.	Yes	Yes
Aruba	Yes	Yes	No	n.p.
Barbados	No	n.p.	Yes	Yes
Belize	No	n.p.	No	n.p.
Bermudas	No	n.p.	No	n.p.
Bolivia	Yes	Yes	No	n.p.
Brazil	Yes	Yes	Yes	Yes
Canada	Yes	Yes	Yes	Yes
Chile	Yes	Yes	Yes	Yes
Colombia	Yes	Yes	No	n.p.
Costa Rica	Yes	Yes	No	n.p.
Ecuador	Yes	Yes	Yes	Yes
El Salvador	No	n.p.	Yes	Yes
Spain	Yes	Yes	Yes	Yes
United States	Yes	Yes	Yes	Yes
France	Yes	Yes	Yes	Yes
Guatemala	Yes	Yes	Yes	Yes

CIAT Countries	Public rulings	Binding (*)	Private rulings	Binding (*)
Guyana	No	n.p.	No	n.p.
Honduras	No	n.p.	No	n.p.
India	Yes	Yes	Yes	Yes
Italy	Yes	Yes	Yes	Yes
Jamaica	Yes	Yes	Yes	Yes
Kenya	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes
Mexico	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	Yes	Yes
Panama	Yes	Yes	No	n.p.
Paraguay	Yes	Yes	Yes	Yes
Peru	No	n.p.	Yes	No
Portugal	Yes	Yes	Yes	Yes
Dominican Rep.	Yes	Yes	Yes	Yes
Suriname	No	n.p.	No	n.p.
Trinidad and Tobago	No	n.p.	No	n.p.
Uruguay	Yes	Yes	Yes	Yes

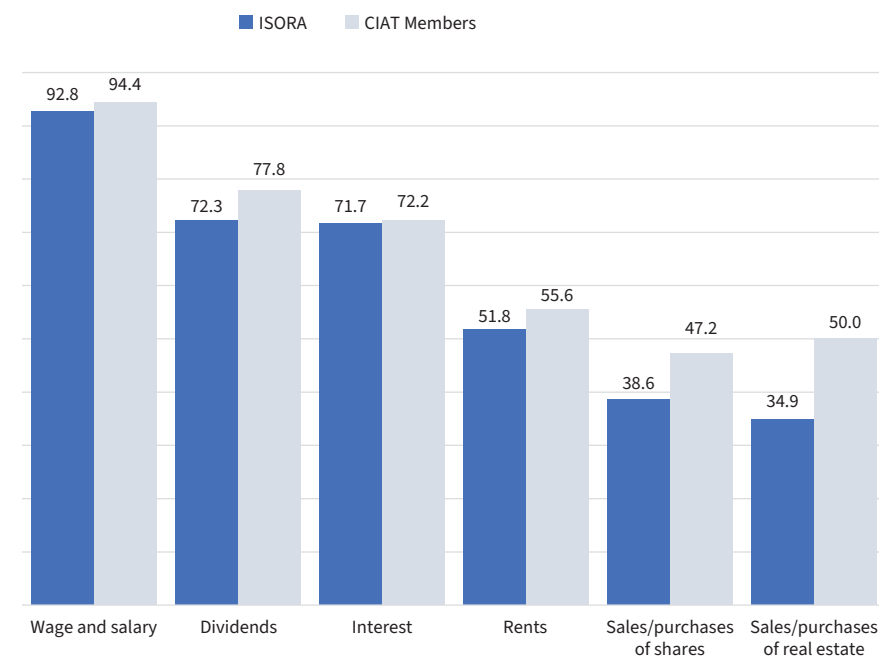
5.4. Withholdings and Third-Party Data

The use of withholding taxes at the source for tax collection is very common for various income sources. The most frequent of these is wages and salaries, where withholdings are present in 92.8% of ISORA countries, 94.4% of CIAT countries, and 90.6% of LAC countries. In second place are dividends and interest, for which withholdings are used in 72.3% and 71.7%, respectively, of ISORA countries; in 77.8% and 72.2%, respectively, of CIAT countries; and in 62.5% and 65.6%, respectively, of LAC countries. Following these, rentals are subject to withholding taxes in about half of ISORA countries and around 55% in CIAT and LAC countries. Less frequently, withholdings apply to the sale of shares (38.6%, 47.2%, and 43.8%, respectively) and real estate (34.9% of ISORA countries, and 50% of CIAT and LAC countries). It is also important to note that withholdings on these three items decrease as countries' income levels rise (Table 61).

Table 61: Taxes generally withheld at source. Percentage of countries. Year 2022

Country Groups	Wage and salary	Dividends	Interest	Rents	Sales/purchases of shares	Sales/purchases of real estate
ISORA	92.8	72.3	71.7	51.8	38.6	34.9
CIAT Members	94.4	77.8	72.2	55.6	47.2	50.0
Latin America and the Caribbean	90.6	62.5	65.6	56.3	43.8	50.0
Low Income	100.0	82.4	70.6	76.5	64.7	47.1
Lower Middle Income	95.1	78.0	78.0	63.4	56.1	43.9
Upper Middle Income	97.9	66.7	72.9	62.5	37.5	41.7
High Income	83.6	76.4	69.1	25.5	21.8	21.8

Figure 15: Taxes generally withheld at source. Percentage of ISORA and CIAT countries. Year 2022



Among CIAT member countries, although withholding taxes on rentals, as well as on the sale of shares and real estate, are less common at the source, there are some countries where these withholdings apply to all six categories, such as in Ecuador, Honduras, and Kenya (Table 62).

Table 62: Taxes generally withheld at source. CIAT countries. Year 2022

CIAT Countries	Wage and salary	Dividends	Interest	Rents	Sales/purchases of shares	Sales/purchases of real estate
Angola	No	No	No	No	No	No
Argentina	Yes	Yes	Yes	Yes	Yes	Yes
Aruba	Yes	Yes	No	Yes	Yes	Yes
Barbados	Yes	Yes	Yes	No	No	Yes
Belize	Yes	Yes	Yes	Yes	No	Yes
Bermudas	Yes	Yes	No	No	No	No
Bolivia	Yes	No	Yes	Yes	Yes	Yes
Brazil	Yes	No	Yes	Yes	No	No
Canada	Yes	No	No	No	No	No
Chile	Yes	No	No	No	No	No
Colombia	Yes	Yes	Yes	Yes	No	Yes
Costa Rica	Yes	Yes	Yes	No	Yes	No
Ecuador	Yes	Yes	Yes	Yes	Yes	Yes
El Salvador	Yes	Yes	No	No	Yes	Yes
Spain	Yes	Yes	Yes	Yes	No	No
United States	Yes	No	No	No	No	No
France	Yes	No	No	Yes	No	No
Guatemala	Yes	Yes	Yes	Yes	No	Yes

CIAT Countries	Wage and salary	Dividends	Interest	Rents	Sales/purchases of shares	Sales/purchases of real estate
Guyana	Yes	Yes	Yes	No	No	No
Honduras	Yes	Yes	Yes	Yes	Yes	Yes
India	Yes	Yes	Yes	Yes	No	Yes
Italy	Yes	Yes	Yes	No	Yes	No
Jamaica	Yes	Yes	Yes	No	No	No
Kenya	Yes	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	Yes	Yes	Yes	Yes	No
Mexico	Yes	Yes	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	Yes	Yes	Yes	Yes
Netherlands	Yes	Yes	No	No	No	No
Panama	No	Yes	Yes	Yes	Yes	Yes
Paraguay	Yes	Yes	Yes	Yes	Yes	Yes
Peru	Yes	Yes	Yes	No	Yes	No
Portugal	Yes	Yes	Yes	No	No	No
Dominican Rep.	Yes	Yes	Yes	Yes	Yes	Yes
Suriname	Yes	No	No	No	No	No
Trinidad and Tobago	Yes	Yes	Yes	No	No	No
Uruguay	Yes	Yes	Yes	Yes	Yes	Yes

Finally, regarding third-party data that tax authorities (TAs) can import, store, and manage, the most common are customs data, available to 77.2% of ISORA countries, with very similar figures in CIAT and LAC, 77.8% and 75%, respectively. In second place are property and real estate sales data: 54.2% of ISORA countries, 66.7% of CIAT countries, and 68.8% of LAC countries. Third are social security data (47.6%, 58.3%, and 50%, respectively). At a considerable distance are data on basic services (electricity, water, etc.) (26.5% of ISORA countries, 50% of CIAT countries, and 46.9% of LAC countries), online suppliers (25.9%, 33.3%, and 18.8%, respectively), and stock exchange data (18.1%, 27.8%, and 15.6%, respectively) (Table 63).

Among CIAT member countries, there is a great variety regarding the data sources available to their tax authorities (TAs). In some countries, all six mentioned data sources are accessible to the respective TA, such as in Argentina, Chile, Spain, Italy, Kenya, or Panama (Table 64).

Table 63: Third-party data that Tax Administrations can import, store, and manage. Percentage of countries. Year 2022

Country Groups	Customs data	Data from stock exchanges	Data from the Social Security Agency	Data from online vendors	Data from Utilities	Data on property ownership and sale
ISORA	77.7	18.1	47.6	25.9	26.5	54.2
CIAT Members	77.8	27.8	58.3	33.3	50.0	66.7
Latin America and the Caribbean	75.0	15.6	50.0	18.8	46.9	68.8
Low Income	88.2	5.9	29.4	17.6	35.3	35.3
Lower Middle Income	82.9	14.6	26.8	22.0	26.8	36.6
Upper Middle Income	81.3	18.8	47.9	20.8	33.3	62.5
High Income	70.9	25.5	70.9	38.2	18.2	65.5

Table 64: Third-party data that Tax Administrations can import, store, and manage. CIAT countries. Year 2022

CIAT Countries	Customs data	Data from stock exchanges	Data from the Social Security Agency	Data from online vendors	Data from Utilities	Data on property ownership and sale
Angola	Yes	No	No	No	No	No
Argentina	Yes	Yes	Yes	Yes	Yes	Yes
Aruba	No	No	No	No	No	No
Barbados	No	No	Yes	No	No	No
Belize	Yes	No	No	No	No	No
Bermudas	No	No	No	No	No	No
Bolivia	Yes	No	Yes	No	Yes	Yes
Brazil	Yes	Yes	Yes	No	No	Yes
Canada	No	No	No	No	No	No
Chile	Yes	Yes	Yes	Yes	Yes	Yes
Colombia	No	No	No	No	Yes	Yes
Costa Rica	Yes	No	Yes	No	Yes	Yes
Ecuador	Yes	No	Yes	No	Yes	Yes
El Salvador	Yes	No	No	No	Yes	Yes
Spain	Yes	Yes	Yes	Yes	Yes	Yes
United States	No	No	No	No	No	No
France	No	No	Yes	Yes	No	Yes
Guatemala	Yes	No	No	No	No	No

CIAT Countries	Customs data	Data from stock exchanges	Data from the Social Security Agency	Data from online vendors	Data from Utilities	Data on property ownership and sale
Guyana	Yes	No	No	Yes	Yes	Yes
Honduras	Yes	No	Yes	No	Yes	Yes
India	Yes	Yes	No	Yes	No	Yes
Italy	Yes	Yes	Yes	Yes	Yes	Yes
Jamaica	Yes	No	Yes	No	Yes	Yes
Kenya	Yes	Yes	Yes	Yes	Yes	Yes
Morocco	Yes	No	Yes	No	No	No
Mexico	Yes	No	Yes	Yes	Yes	Yes
Nigeria	Yes	Yes	No	Yes	Yes	Yes
Netherlands	Yes	No	Yes	No	No	Yes
Panama	Yes	Yes	Yes	Yes	Yes	Yes
Paraguay	Yes	No	No	No	No	No
Peru	Yes	Yes	Yes	No	Yes	Yes
Portugal	Yes	No	Yes	No	No	Yes
Dominican Rep.	Yes	No	Yes	No	No	Yes
Suriname	Yes	No	No	No	No	No
Trinidad and Tobago	No	No	No	No	No	No
Uruguay	Yes	No	Yes	Yes	Yes	Yes

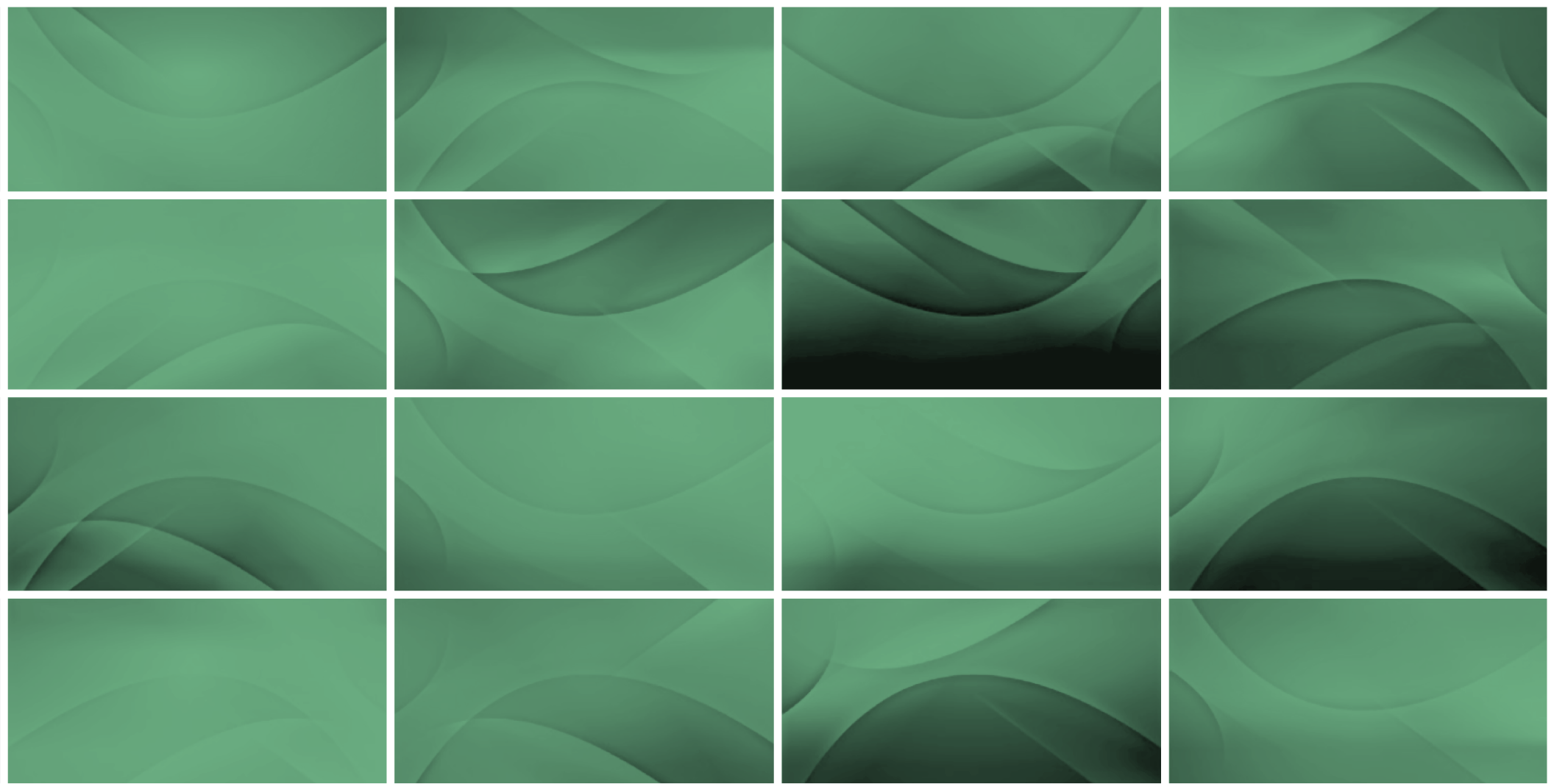
6. Final Comments

In this edition of the Overview, the main results derived from the special forms of the ISORA survey in its 2023 edition have been examined. These forms provide more detailed information on specific aspects of tax authorities (TAs), grouped into five main areas: 1) Institutional and governance mechanisms; 2) Human resources management; 3) Taxpayer segmentation and compliance risk; 4) Tax operations; and 5) Stakeholder relations.

As has been observed, there is a great deal of variability in practically all areas, although some general trends can be identified. These include: 1) the most common institutional forms in tax authorities (TAs) are “Unified Semi-autonomous Body” and “single directorates within a ministry”; 2) a significant number of TAs were implementing reforms or had recently done so, with efficiency improvements and digitalization being the main drivers; 3) in human resources management, many TAs share: the authority to determine their employment requirements and, to a lesser extent, appoint new employees; the total or somewhat flexible alignment of their salary scales with those of the public/civil sector; the presence of a human resources management strategy and a performance management system where performance is linked to salary and bonuses through performance-based compensation; 4) having large taxpayer units where the volume of operations is the most common criterion for defining them, as well as simplified regimes for small taxpayers; 5) having an official compliance risk management strategy, where hiring and retaining the right personnel are the most significant challenges in international taxation matters; 6) prior to the submission of returns, the most common compliance intervention

is reminding taxpayers of submission deadlines, while once returns are filed, the most common interventions are identifying inconsistencies by cross-checking third-party data, requesting additional information, conducting risk assessments, and detecting anomalies through data analysis. Comprehensive audits and documentary audits are frequent, with the additional collection value being the most common indicator used to measure their effectiveness; 7) the most widely used selection criterion for formally initiating a verification intervention is data matching; 8) among the online services offered by TAs, the most common is the ability to upload data files; 9) most countries have an official document outlining taxpayer rights and an official strategy for taxpayer services and assistance; 10) issuing public resolutions is very common, and in nearly all countries where this is done, they are binding for the administration; 11) withholding taxes at the source for collecting taxes are very common for various income sources; and 12) the third-party data that TAs most commonly import, store, and manage are customs data.

On the other hand, it is important to emphasize that, regarding CIAT member countries, although there are significant differences among them, in general, they exhibit greater institutional strength in their tax authorities (TAs) compared to the ISORA average in multiple areas. For example, this is evident in the higher levels of autonomy, the depth of human resources management systems, the existence of special taxpayer segmentation programs, compliance risk management, advances in digitalization, and the intensity of relationships with stakeholders.



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