



Opportunities and Challenges for Tax Administrations

CIAT Tax Administrators
Meeting 2025

In collaboration with:



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Acknowledgements

We would like to express our sincere gratitude to the tax administrations of the CIAT member countries for their essential participation in the Meeting held in Montevideo from October 15 to 17, 2025 to identify their main challenges and opportunities, and especially to our host, the General Tax Directorate of the Eastern Republic of Uruguay. Many thanks also to the participants belonging to the international organizations and institutions that contributed with their vision and experience to the success of the meeting (International Monetary Fund, United Nations Development Program, Inter-American Development Bank, and Institute of Fiscal Studies of the Kingdom of Spain). Finally, to thank the indispensable collaboration of the Permanent Mission in CIAT of Spain, the Spanish Agency for International Cooperation, the Interconnecta plan and the headquarters of its Training Center in Montevideo, whose initiative and help has been fundamental for the development of the Meeting.

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Executive Summary

This publication presents the results of the Meeting of Tax Administrators held in Montevideo, Uruguay, from October 15 to 17, 2025.

Using an innovative interactive and iterative debate methodology, 120 challenges and opportunities were identified and rated in five thematic blocks—human resources, technology, risk management, institutional management, and tax system—from the practical and current perspective of tax administrations (twenty administrations from three continents represented) and with the contribution of five international organizations and institutions.

After the description of the methodology, the results are presented by blocks in a synthetic and ordered way, analyzing their scores and the degree of consensus reached in each of them.

Finally, some final reflections and an access guide to the most recent products and services of the Inter-American Center of Tax Administrations related to the identified challenges and opportunities are offered (Annexes).

1. Introduction and Methodology

The book you hold in your hands—or more likely on your screen—is the result of the work of approximately sixty specialists in public tax management from administrations in the Americas, Europe, and Africa, as well as several leading international institutions in the field (the International Monetary Fund, the Inter-American Development Bank, the United Nations Development Program, and the Spanish Institute for Tax Studies). All of them spent three days discussing, sorting out, and qualifying the main current challenges and opportunities of public officials in charge of tax management at the Meeting held in Montevideo, Uruguay, between October 15 and 17, 2025, in a novel exercise of reflection and collective work.

Due to the innovative nature of the process, and we believe that also of its result, it is worth starting by summarizing the methodology used as a support to better understand its fruits.

Unlike many other events where the focus is on pre-programmed presentations by participating administrations and agencies, leaving little room for debate, on this occasion CIAT invited participants to engage in a collective, open, interactive, and iterative reflection on tax management from a 360-degree perspective, with no constraints other than structuring the discussion around five thematic blocks: human resources, technology, risk management and auditing, institutional management, and the tax system.

The challenges we faced were to enable all the participants to contribute to *all* the topics, to accurately and systematically compile their reflections, and to summarize the selected priorities in a concise manner, so that the meeting would culminate in a clear and useful outcome, not only for the participants but also for the entire international community of tax administrations.

To do this, we started by taking inspiration from the SWOT methodology and its carousel meetings with certain modifications, dividing the participants into five groups, each of them with the presence of between three and four delegations from the tax administrations (TAs) and one or two of the international organizations (grouped in some cases by the preferred working language - Spanish, Portuguese, English - to facilitate the debate).

Each of the five groups would start the work with one of the thematic blocks, dedicating more time to this first iteration than the following ones, and beginning to elaborate and debate on the

1. Introduction and Methodology

main challenges and opportunities of administrations. The discussions on each of the topics were moderated by one of the CIAT directors - assisted by an assistant who compiled and projected the statements¹- giving all delegations a voice (in principle, with a time limit set by analog hourglasses, which, thanks to the discipline of the participants, were largely unnecessary). At the end of each session, the moderators would move, like a carousel, to another group of participants, so that after five rounds all of them would participate in the debate of all the blocks, gradually enriching the list of challenges and opportunities.

At this stage, it is important to note that basic guidelines were established from the outset regarding the desired focus of the interventions. What we wanted to obtain from each of the administrations was a reflection of their experience and current reality—not speaking from an abstract or generic position—and always with complete freedom—since no individual identification of the shared reflections would be made—while the representatives of international organizations could complement the debate with their panoramic view. At the same time, it was insisted not to fall into sterile methodological discussions, such as, for example, whether a question was a challenge or an opportunity, but to let the wording of it resolve in each case this frequent duality. In the same way, the participants were asked, although the ideal would be not to exceed a dozen statements in each chapter of challenges and opportunities, not to focus their interventions on ordering the priorities in the debate or discussing the elimination of any of those already proposed by other administrations. The ordering of the concerns or priorities was left for the last phase of the methodology: the survey.

At the end of the carousel and the second day of the Meeting, the moderators conveyed to the CIAT technology specialists the statements of the challenges and opportunities identified in the five blocks submitted for debate for the preparation of the online survey (in English and Spanish) to be conducted anonymously—again, we consider this an important nuance—by the representatives of the tax administrations (one per delegation; at this stage, international organizations or CIAT executives would not participate, in order to focus exclusively on the opinions of those directly responsible for tax administration).

At the beginning of the third day of the Meeting, the representatives of each of the delegations proceeded, after a presentation by the moderators of the final lists of each block, to quantitatively assess the relevance of each of the challenges and opportunities, with an assessment between zero -minor importance- and ten -maximum importance-, insisting that we were asking them for “their” particular and current assessment from the point of view of “their” administration, not a

¹ We would like to highlight the hard work, dedication, and flexibility of all CIAT staff who supported us before, during, and after the event, which was essential to the success of the meeting.

1. Introduction and Methodology

general consideration about the importance at a global and abstract level. This is essential in order to obtain a realistic, rather than theoretical, overview of the problems and options for improvement. In other words, if a particular issue is fundamental to building good administration but has already been addressed and resolved by a specific administration, the score should be zero.

Once the survey on the 120 challenges and opportunities distributed across the five thematic blocks had been completed (on average, the 12 statements per category were scrupulously respected), and while the participants were having coffee, the results were processed to give a brief presentation of them live at the end of the meeting.

These results, a current and real vision of the challenges and opportunities made by and for the administrations, are the ones that we present in a synthetic way below, hoping that they will be useful for the entire international community of tax administrators, at least as much as they are already for CIAT in order to establish the programs and the planning of our activities at the service of the member countries.

2. Thematic Block I: Human Resources

To present the challenges and opportunities in each of the thematic blocks, we will first present a table with their ranking and final quantitative assessment. Let us remember that all the statements are significant, given their inclusion in the lists after the successive rounds of debate, while their average score (the result of individual ratings from 0 to 10) allows their classification. Additionally, the standard deviation has been incorporated in each case as an index of the degree of consensus - higher (the lower the deviation) or lower (the higher the deviation) - around the average score recorded. As a point of reference, it is worth noting that the average score of all the challenges and opportunities across the thematic blocks was 7.3 - with an individual maximum of 8.8 and a minimum of 4.4 - with a standard deviation of 2.5 - the maximum individual recorded was 4.1 and the minimum of 1.4-².

In each section of challenges and opportunities, the most valued option will be analyzed graphically in greater detail, as well as the one or those in which the contrast between the average score and the degree of consensus may be more informative.

In terms of human resources, the ten identified risks (Table 1; total average 6.8; standard deviation 2.7) follow the following order: loss of talent; staff limitations; lack of alignment with the required competencies; unconsolidated evaluation systems; management of internal change processes; risk of corruption; loss of salary competitiveness and working conditions; rigid organizational structures; inflexible benefit and incentive plans and difficulties in attracting new professionals.

² In a “normal” distribution (in statistical terms), the probability that an observation will fall within the interval set by the mean value plus/minus one standard deviation is more than two-thirds (68%). That is, if the mean value were 8 and the standard deviation 1, we could infer that the probability that any of the administrations had voted between 7 and 9 is 68%. Given that in this case the number of votes recorded is 18 and the resulting distribution of these votes is not necessarily always “normal,” we will provide summary Figures of the distribution of ratings in numbers and percentages to provide a more detailed picture of the degree of consensus or dissent.

2. Thematic Block I: Human Resources

Table 1. Challenges for TAs in terms of human resources.

Challenges	Average	Deviation
1.R1 Loss of talent for various reasons (retirement/salaries/generational change/working conditions).	8.2	2.16
1.R6 Staff limitation (quantity/competence/relevance).	7.4	2.79
1.A8 People are not aligned with the required competencies. (We need the ability to select the public officials we need.)	7.4	2.50
1.R7 Consolidate performance/productivity evaluation systems.	7.2	2.49
1.R9 Difficulties in managing internal change processes.	6.9	2.07
1.R10 Risk of corruption (we need better governance - Internal control, feedback, Management integrity).	6.9	2.65
1.R3 Loss of wage competitiveness and working conditions (Teleworking culture and public image)	6.4	3.09
1.R2 Rigid organizational structures.	6.1	3.07
1.R5 Inflexible benefit and incentive plans (we need more flexibility).	5.9	3.26
1.R4 Low interest among new professionals in joining the Tax and Customs Administration.	5.5	2.83
TOTAL	6.8	2.7

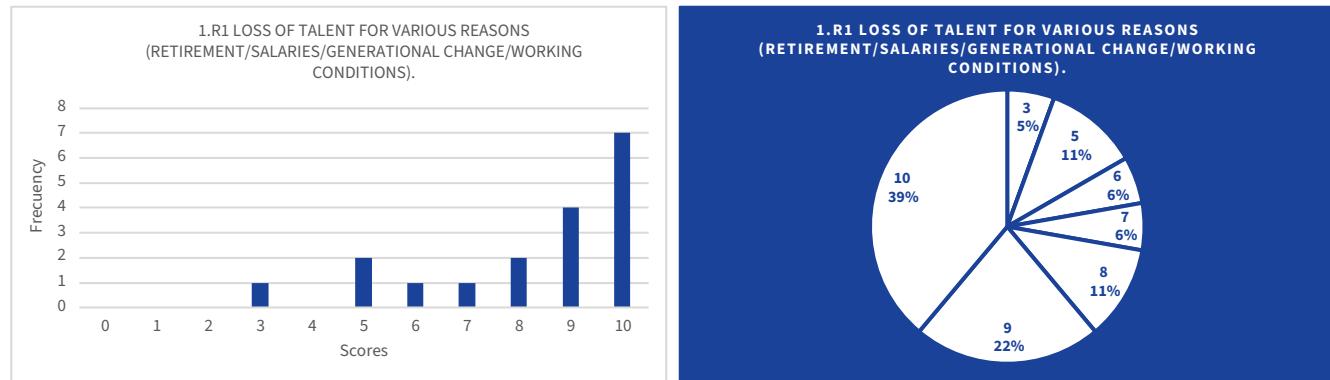
Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

Note: the numbering at the beginning of each statement represents the thematic block (1, human resources, 2 technology, etc.), whether it is a challenge (R) or an opportunity (O) and the place it occupied in the initial list of challenges or opportunities collection on which the survey was conducted.

As can be seen, potential staff shortages are the main concern and can arise from a number of causes. First, there is the risk of losing talent (whether due to retirement, inability to compete on salary, unattractive working conditions, or the effect of generational change) (Figure 1), with an average score of 8.2, seven administrations giving it the maximum score (10), and 72% of participants rating it between 8 and 10.

2. Thematic Block I: Human Resources

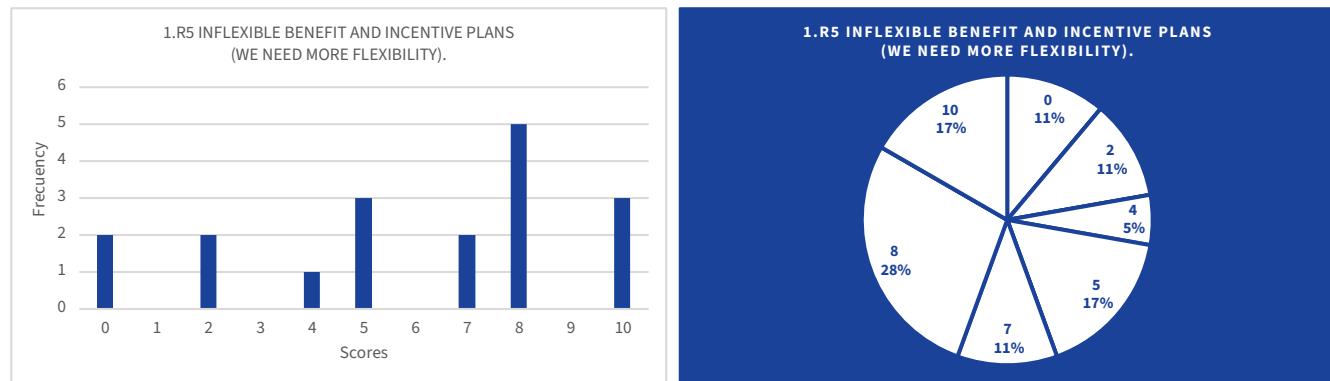
Figure 1. Challenges for TAs in human resources: Loss of talent.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

At the lower end of the table of challenges we find the lack of interest from new professionals and the lack of flexibility in terms of incentives and benefits. In particular, the challenge of inflexibility not only registered a low score (5.9) but one of the greatest lack of consensus (standard deviation of 3.26). The wide degree of dissent on this issue can be seen in Figure 2.

Figure 2. Challenges for TAs in human resources: Inflexible benefit and incentives plans.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The opportunities in the field of human resources (Table 2; total average 7.3; standard deviation 2.4) were selected and evaluated in the following order: competency-based training management; knowledge management; staff attraction and retention; staff development and succession; profiles and competencies and training; performance measurement; integrity systems; internal control and transparency; innovation, research and cooperation with other organizations; exchange of

2. Thematic Block I: Human Resources

experiences with other administrations; institutional Human resources strategy; diagnosis of the degree of satisfaction; other types of strategies such as outplacement/substitution and mental health; new remuneration schemes (variable and individual contracts); development of a human resources panel.

Table 2. Opportunities for TAs in human resources.

Opportunities	Average	Deviation
1.07 Manage competency-based training (technical, digital, and soft skills: leadership, ethics, etc.).	8.7	1.45
1.04 Strengthen strategies for knowledge management.	8.5	1.62
1.04 Review policies and processes to attract and retain staff.	8.3	2.05
1.02 Review staff development and succession mechanisms and processes.	8.1	1.94
1.06 Update profiles and competencies and the training to professionals.	8.1	1.71
1.05 Create new performance measurement tools aligned with the reality of the Tax and Customs Administration.	8.0	1.91
1.013 Strengthen integrity, internal control, and transparency systems.	7.9	3.08
1.010 Promote innovation, research, and cooperation with other organizations.	7.7	2.17
1.08 Promote the exchange of experiences with other tax and customs administrations (through international cooperation).	7.4	2.18
1.01 Consolidate an institutional Human Resources strategy aligned with the Tax and Customs Authority.	6.5	2.87
1.011 Establish a policy for diagnosing the level of satisfaction.	6.4	2.83
1.09 Evaluate other types of strategies, such as outplacement/ substitution and mental health.	6.1	2.51
1.03 Design new remuneration schemes (variable and individual contracts).	5.3	3.66
1.012 Develop a human resources panel for the TA and Customs.	5.2	3.19
TOTAL	7.3	2.4

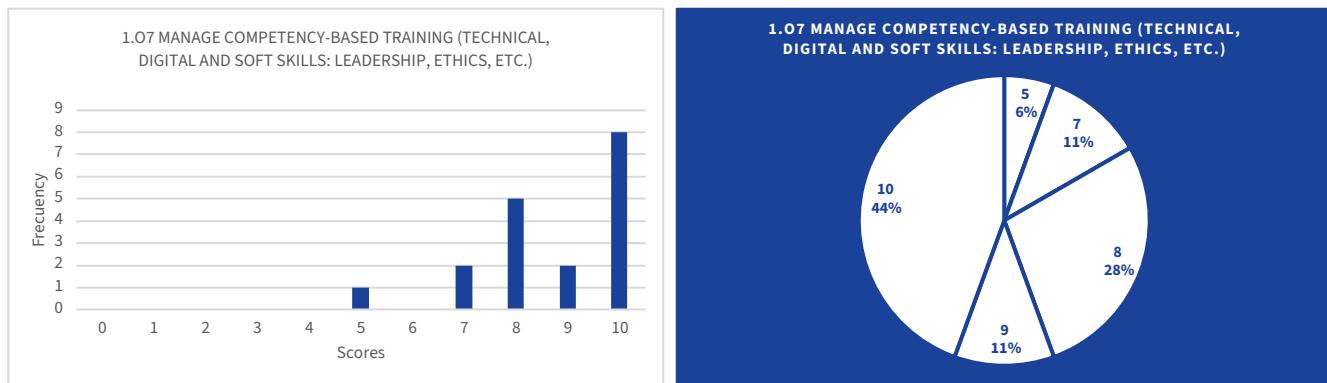
Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The first of the identified opportunities (Figure 3), with an average score of 8.7 and a deviation of 1.45 points, shows the high assessment and degree of consensus regarding the opportunities for improvement provided by competency-based training management in all areas (technical, digital,

2. Thematic Block I: Human Resources

social skills, leadership, ethics, etc.). Eight administrations give it the highest score (10) and 83% rate it between 8 and 10.

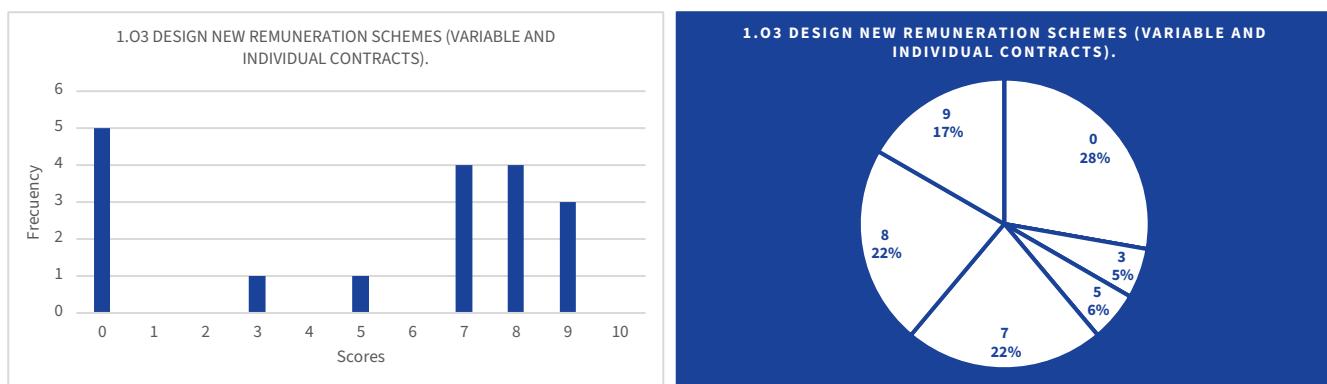
Figure 3. Opportunities for TAs in human resources: Competency-based training management.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

Among the least valued opportunities is the design of new remuneration schemes (with variable and individual contracts) (Figure 4), which is consistent with what has been observed in the ordering of the challenges. At the same time, it is one of the options that generates the least consensus: up to five administrations (28%) give it the minimum score, while, although none of them place it as the top priority, a large majority (61%) score it between 7 and 9.

Figure 4. Opportunities for TAs in human resources: Designing new remuneration schemes (variable and individual contracts).



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

3. Thematic Block II: Technology

In terms of technology, the main challenges identified (Table 3; total average 7.4; standard deviation 2.5), ordered according to their score, affect the following aspects: comprehensive security; recruitment and retention of human talent; higher levels of automation; data management for AI; incident management; inclusion and digital access; timely adaptability to changes; efficiency of technological spending; closing internal knowledge gaps; reliable and ethical AI; management of external dependencies.

Table 3. The challenges for TAs in terms of technology.

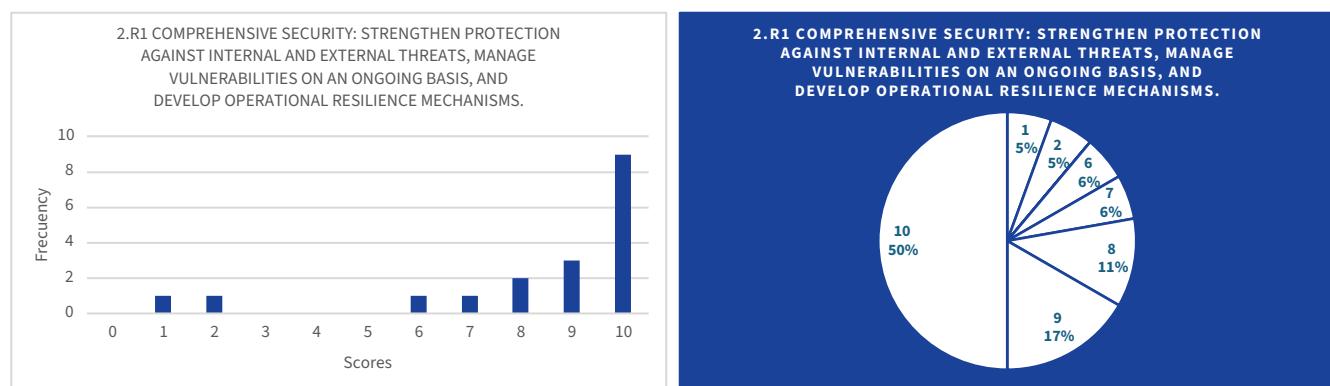
Challenges	Average	Deviation
2.R1 Comprehensive security: Strengthen protection against internal and external threats, manage vulnerabilities continuously and develop operational resilience mechanisms.	8.3	2.74
2.R9 Hiring and retaining human talent in technology.	8.1	1.53
2.R8 Greater levels of Automation: Expand the automation of taxpayer services and compliance control processes, including those associated with the exchange of information.	7.9	2.51
2.R6 Data management for AI: Use data appropriately to train algorithms, safeguarding sensitive information through anonymization and access controls.	7.7	2.67
2.R2 Incident management: Guarantee information security and anticipating impacts, with incidents response and continuity plans.	7.6	2.91
2.R4 Inclusion and digital access: Promote digital literacy across all segments of the population and ensure the viability of access to technological services, avoiding exclusion.	7.4	1.89
2.R7 Timely adaptability to changes: Ensure that the technology adapts quickly to legislative changes (internal and international) and process improvements.	7.4	2.53
2.R3 Efficiency of technological expenditure: Optimizing technology and maintenance costs, reducing inefficiencies in the use of financial resources.	7.4	2.83
2.R10 Closing gaps: Managing knowledge gaps between business and technology areas, promoting collaboration and cross-training.	7.2	1.92
2.R5 Trustworthy and ethical AI: Restrict generative AI training to official sources, and establish monitoring for ethical, auditable, and understandable use.	7.1	2.73
2.R11 Dependency management: Mitigating risks of dependency on suppliers and service providers.	6.6	3.43
TOTAL	7.5	2.5

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

3. Thematic Block II: Technology

At the top of the list is the challenge of achieving what is known as comprehensive security, understood as strengthening protection against internal and external threats, continuously managing vulnerabilities, and developing operational resilience mechanisms. With an average score of 8.3 and nine administrations (50%) giving it the maximum score, only its relatively high standard deviation (2.74) derived from the existence of two votes at the bottom of the scale can be pointed out, which shows how even faced with a fundamental challenge not all administrations are - or are considered - affected in the same way.

Figure 5. Challenges facing TAs in terms of technology: comprehensive security.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

In contrast to the above, the second of the challenges, the recruitment and retention of human talent in the technology area, although it reaches a slightly lower average grade (8.1) and fewer administrations grant it the maximum score (four, 22%), the consensus regarding its relevance is much higher when concentrating the scores in the highest range of the scale.

Figure 6. Challenges for TAs in technology: recruitment and retention of human talent.

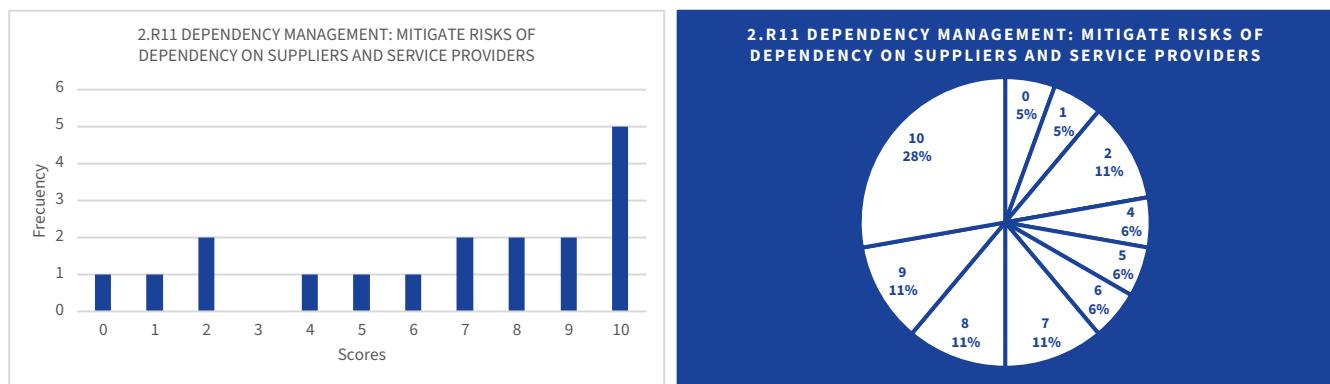


Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

3. Thematic Block II: Technology

At the bottom of the table of challenges in this block is dependency management (score of 6.6), as a means of mitigating the risks of dependency on suppliers and service providers. As we have already observed in the case of human resources, the relatively low average score of this challenge does not mean that for many administrations it is not at the highest level of the scale (28% gives it the maximum rating) but that it presents a high heterogeneity (with up to 27% giving it a score lower than five) - which may derive from its greater or lesser degree of exposure to external suppliers-.

Figure 7. Challenges for TAs in terms of technology: dependency management.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The areas of opportunity in technological matters (Table 4; total average 7.5; standard deviation 2.7) were defined with the following order: AI for taxpayer services; AI for tax control; management of a portfolio of promising technologies; guarantee of resources for technological investment; interoperability and compliance by design; data governance and lifecycle; proactive security; continuity and resilience; registration and supervision of compliance service providers; development of hybrid architecture and infrastructure (cloud and on-premise); strategic outsourcing management.

Table 4. Opportunities for TAs in the field of technology.

Challenges	Average	Deviation
2.04 AI for taxpayer services: Deploy virtual assistants and intelligent support capabilities to resolve queries and personalize the experience.	8.6	2.48
2.03 AI for tax control: Apply AI in planning, taxpayer selection/segmentation, verification, audits, and recursive management, with traceability and explainability.	8.6	1.69

(continued)

Table 4. Opportunities for TAs in the field of technology (*continued*)

Challenges	Average	Deviation
2.01 Portfolio Management of promising technologies: Identify high-impact technologies, prioritize a portfolio and schedule investments; enable the necessary regulatory frameworks.	8.0	2.40
2.09 Guaranteeing resources for technological investment. Establish a minimum standard criterion for investment in technology.	7.9	2.91
2.02 Interoperability and compliance by design: Develop interoperability mechanisms with public and private actors, reasonably managing asymmetries.	7.4	2.48
2.010 Data governance and lifecycle: Implement policies, structures, and practices for roles, quality, metadata, cataloging, anonymization, retention, and final disposition.	7.3	2.66
2.07 Proactive Security: Implement preventive monitoring of the use of information inside and outside the administration, with security technologies and processes under a zero-trust approach.	7.3	3.32
2.08 Continuity and Resilience. Establish, develop, test, disseminate and implement business continuity plans and resilience mechanisms.	7.1	2.63
2.011 Registration and supervision of compliance service providers: Implement a registry with standards and supervision mechanisms for providers that assist taxpayers.	6.8	3.45
2.05 Developing hybrid architecture and infrastructure (cloud and on-premise): Balancing the use of cloud and local data centers to optimize usability, security, and costs; raising awareness about benefits and risks of cloud computing.	6.7	3.18
2.06 Strategic management of outsourcing. Define the balance between internal capabilities and outsourced services according to criticality, risks, costs, and technological sovereignty.	6.3	3.05
TOTAL	7.5	2.7

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The first two opportunities for TAs in the field of technology achieve almost the same average score, with just a few hundredths of a point difference (8.6, with half of the administrations awarding the highest score), and both are in the field of artificial intelligence (AI) applications. The only difference is due to the greater dispersion in the case of AI applied to taxpayer services (deploying virtual assistants and intelligent service capabilities to resolve queries and personalize the experience)

3. Thematic Block II: Technology

(Figure 8), due to a single vote that gives it the lowest rating, compared to the opportunity derived from the application of AI to tax control (planning, selection/segmentation of taxpayers, verification, audits, and recursive management, with traceability and explainability) (Figure 9).

Figure 8. Opportunities for TAs in technology: AI for taxpayer services.

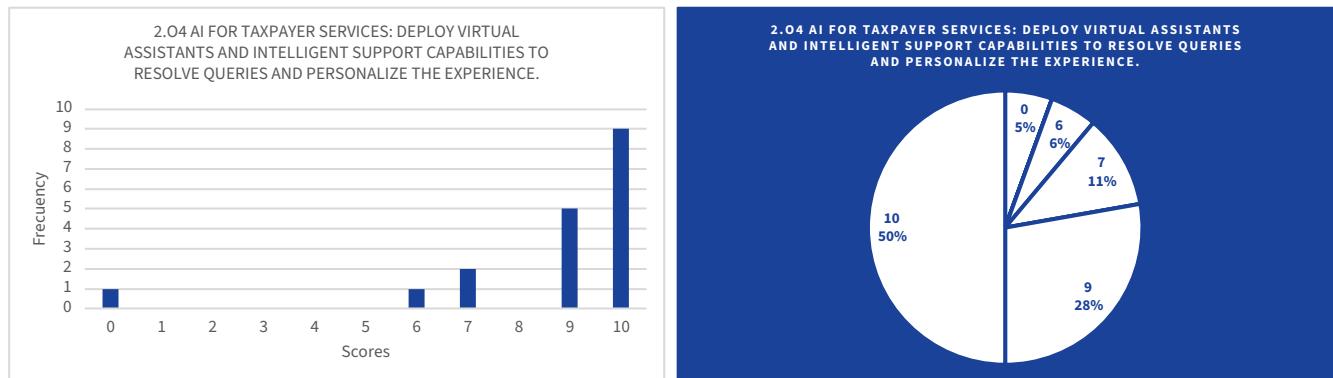
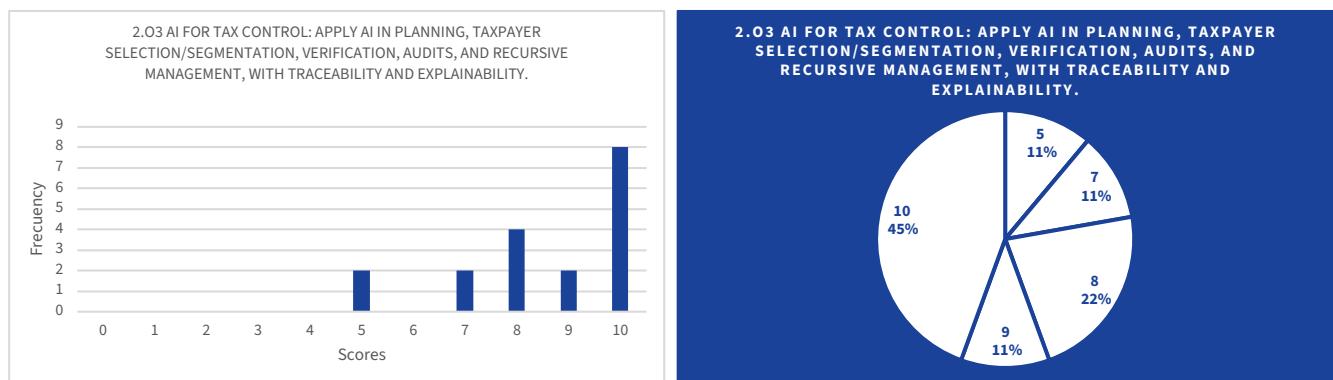


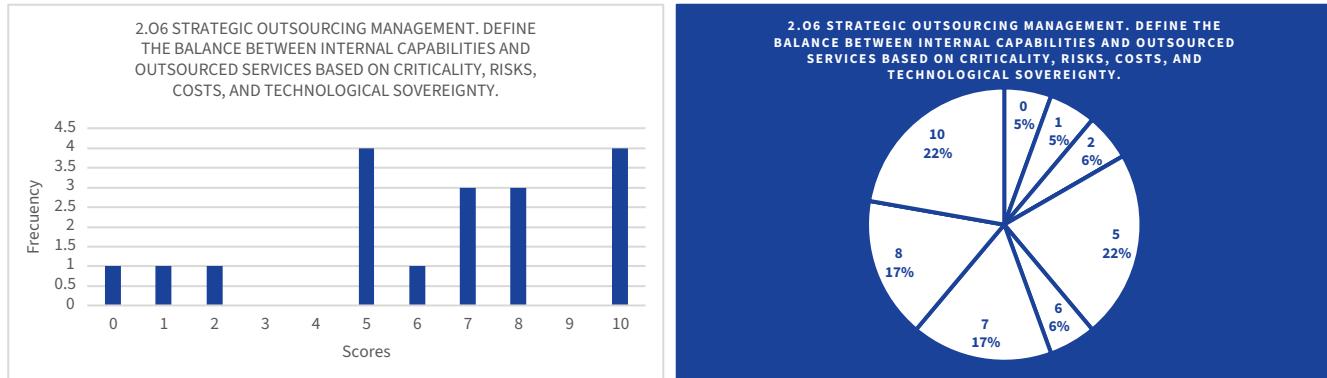
Figure 9. Opportunities for TAs in technology: AI for tax control.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

At the bottom of the opportunities table is the strategic outsourcing management (Figure 10) to define the balance between internal capabilities and outsourced services according to criticality, risks, costs and technological sovereignty (6.3 on average and 3.05 standard deviation), again a result consistent with the higher degree of dissent shown in the face of the dependency management challenge mentioned above (Figure 7).

Figure 10. Opportunities for TAs in the field of technology: strategic outsourcing management.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

4. Thematic Block III: Risk Management

Table 5 lists the main challenges identified and their ranking by assessment (total average 7.7; deviation 2.4): development of public servants' skills; impact assessment for appropriate segmentation; adoption of a preventive and forward-looking approach; timely selection of treatment actions; analysis of complex structures and corporate restructuring; legal and/or administrative adjustments to allow unrestricted access to financial information; data governance for better access and processing; consideration of illicit flows; prior agreements to align expectations and results.

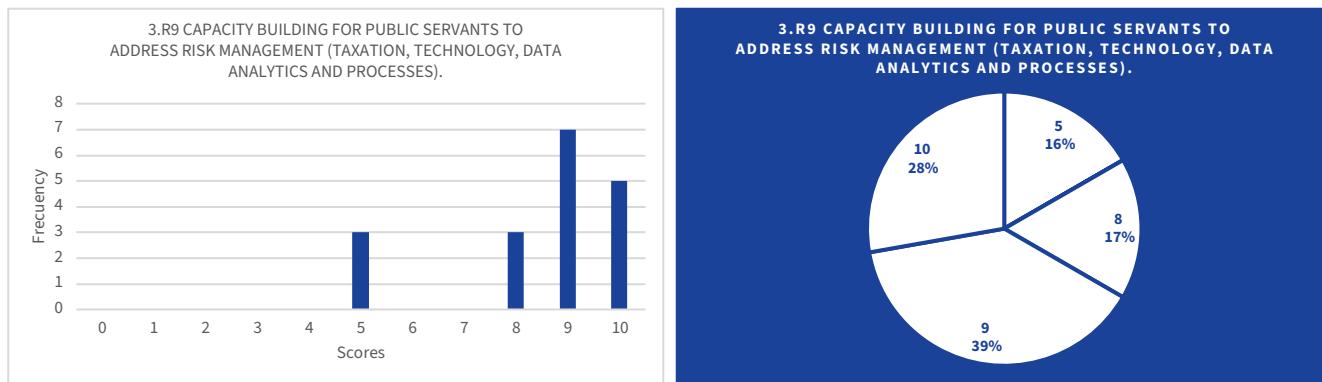
Table 5. Challenges for TAs in risk management.

Challenges	Average	Deviation
3.R9 Development of capacities of public servants to address risk management (taxation, technology, data analytics, and processes).	8.4	1.72
3.R4 Evaluation of the impact of treatment actions for continuous improvement in the risk system.	8.3	1.99
3.R1 Identification of causes of non-compliance risk for adequate segmentation.	8.2	2.12
3.R2 Adoption of preventive and prospective approach.	8.1	2.10
3.R3 Timely selection of treatment actions.	8.0	2.57
3.R5 Analysis of complex structures and business restructurings.	7.9	2.63
3.R6 Legal and/or administrative adaptations to access financial information without limitations.	7.9	3.01
3.R7 Use of data governance techniques associated with risk management (e.g., quality, security, etc.).	7.7	2.56
3.R8 Improving the capacity and speed of systems for better data access and processing.	7.2	2.73
3.R10 Consideration of illicit flows in risk management.	6.7	2.59
3.R11 Generation of prior agreements so that expectations are aligned with the results of risk management.	6.7	2.50
TOTAL	7.7	2.4

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The first of the challenges focuses on the development of personnel capabilities in this area, covering various aspects ranging from tax knowledge or technology to data analytics and processes, with a high average rating (8.4) and a low dispersion (standard deviation 1.72). 84% of administrations give this challenge scores between 8 and 10 (Figure 11).

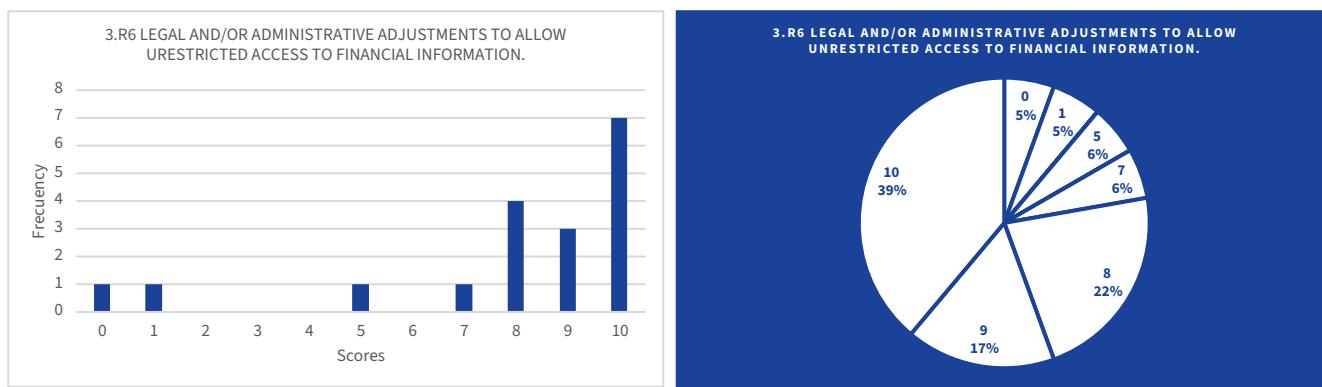
Figure 11. Challenges for TAs in terms of risk management: developing the capacities of public servants.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

Also within the scope of the challenges for risk management, it is worth highlighting how some of them, such as the legal and/or administrative adaptations to access financial information without limitations, register at the same time a high average rating (7.9) and a significant dispersion (standard deviation of 3.01), showing how a very relevant challenge for adequate risk management (78% of administrations rate it between 8 and 10), has been overcome in some administrations (10% rate it between 0 and 1) (Figure 12).

Figure 12. Challenges for TAs in risk management: adjustments for access to financial information.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

With regard to opportunities in risk management, Table 6 (total average 7.6; deviation 2.4) provides us with the following selected statements: development of algorithms to mine information and improve data quality; effective integration of risk management by customs, tax, and other authorities

4. Thematic Block III: Risk Management

at the horizontal level; access to all relevant available information; full cycle approach; prior formalization of risk-based criteria for applying treatment actions; internal/external knowledge sharing to ensure consistency of criteria and provide certainty; creation of research and development spaces and/or processes; new practices /treatment actions; use of international organizations to strengthen capacities, identify good practices, cooperate and develop tools; international instruments for mutual assistance and information exchange; creation of a risk committee.

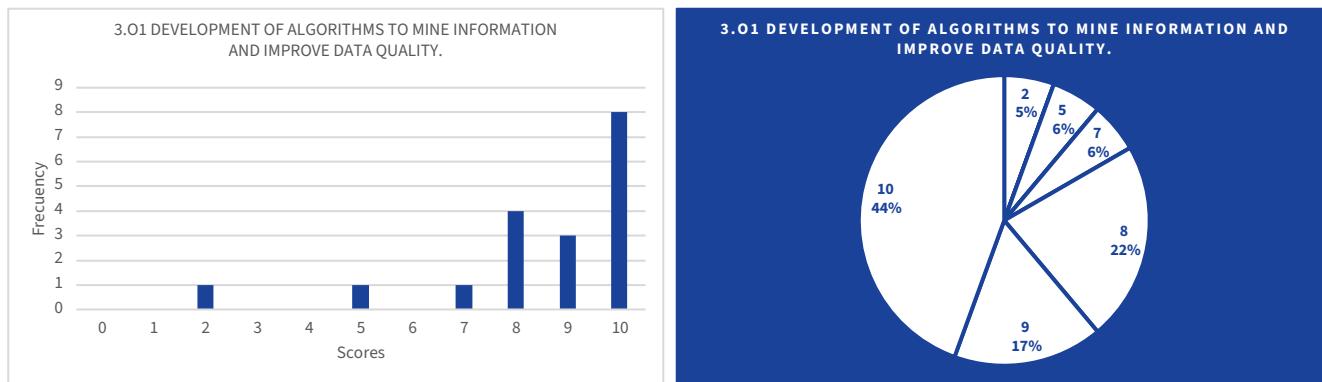
Table 6. Opportunities for TAs in terms of risk management.

Opportunities	Average	Deviation
3.01 Development of algorithms to mine information and provide quality to data.	8.5	2.12
3.02 Effective integration of risk management of customs, tax administrations, and other entities at a horizontal level.	8.4	1.50
3.011 Access all relevant information available that the tax administration is able to use.	8.4	2.25
3.09 Consideration of a full-cycle approach associated with the risk management system.	8.2	2.32
3.07 Prior formalization of risk-based criteria for applying treatment actions.	8.0	1.71
3.08 Internal/external sharing of knowledge about the risk management system, to ensure consistency of criteria and provide certainty.	7.8	2.28
3.05 Creation of research and development spaces and/or processes to optimize risk management.	7.8	2.36
3.06 Make use of new treatment practices/actions (e.g., pre-prepared statements, cooperative compliance, advance pricing agreements, etc.).	7.4	2.89
3.04 Leveraging international organizations to strengthen capacities, identify good practices, cooperate, and develop tools (e.g., tax solution CIAT).	7.2	2.16
3.03 Leveraging international tax instruments for mutual assistance and information exchange.	6.9	2.44
3.010 Creation of a risk committee.	5.3	4.06
TOTAL	7.6	2.4

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The development of algorithms for mining and improving the quality of information is the most valued opportunity (8.5 on average) - with up to eight administrations giving it the highest rating and 83% rating it between 8 and 10 (Figure 13) - although, as we see in Table 6, other areas of opportunity are very close in terms of valuation (integration of risk management with other entities; access to information; etc.).

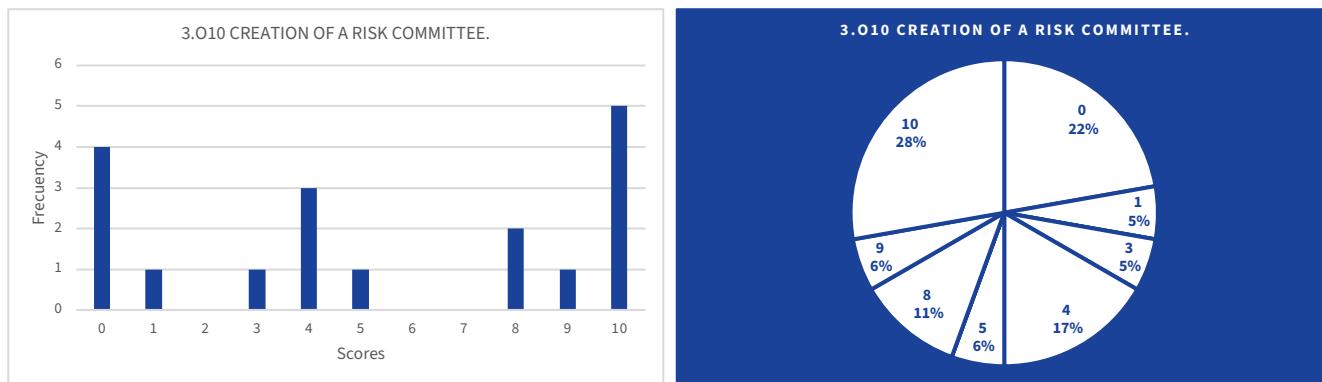
Figure 13. Opportunities for TAs in risk management: algorithms for mining and improving information quality.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

At the bottom of the table, the opportunity derived from the “creation of a risk committee” shows us again the heterogeneity between administrations in certain aspects derived from their particular circumstances, with five administrations granting the maximum score and four others the minimum (Figure 14).

Figure 14. Opportunities for TAs in risk management: creation of a risk committee.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

5. Thematic Block IV: Institutional Management

In the field of institutional management (Table 7; total mean 7; standard deviation 2.56) The following challenges were identified: simplification of processes and improvement of compliance costs; communication strategy for tax policy (tax morale); availability of the necessary staff profile; data security and correct use of data; review and updating of organizational structures; promotion of tax culture through digital media; improvement of the image of tax authorities; evaluation and monitoring to improve performance; reduction of the digital divide for the benefit of taxpayers; internal coordination at both the central and territorial levels; internal control in the areas of security, results, and conduct; autonomy for decision-making, budget management, and hiring; definition of medium-term objectives in a strategic planning document; support for other government entities at both the central and state levels.

Table 7. Challenges for TAs in institutional management.

Challenges	Average	Deviation
4.R5 Simplification of processes in TAs and improvement of compliance costs.	8.0	2.30
4.R14 Promote, through the TAs, a tax policy communication strategy for the benefit of taxpayers (Tax Morale).	7.8	2.29
4.R1 Have the necessary staff profile.	7.6	2.57
4.R7 Security of TAs data and their correct use.	7.6	2.79
4.R12 Revision and updating of the organizational structures of TAs, considering new trends.	7.6	2.04
4.R13 To promote the tax culture through digital media.	7.4	2.31
4.R9 To improve the image that taxpayers have of TAs.	7.4	2.36
4.R2 Evaluation and monitoring to know the results and improve the performance of TAs.	7.1	1.86
4.R6 Improve the digital divide in TAs, addressing the taxpayers' needs.	7.0	1.85
4.R11 Promote coordination and empowerment among TAs units and departments at both the central and territorial levels.	6.8	2.38
4.R8 Improve internal control of TAs in the areas of security, results, and conduct.	6.7	2.93

(continued)

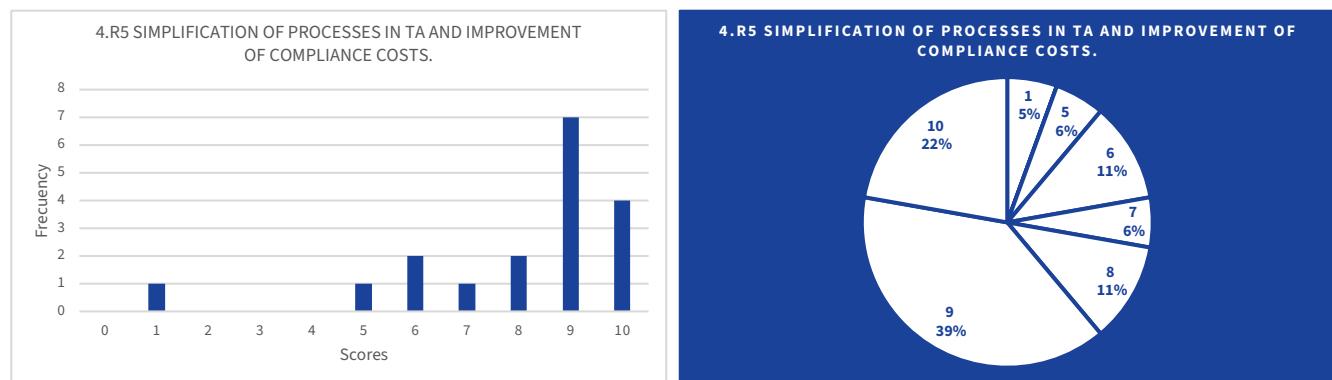
Tabla 7. Challenges for TAs in institutional management (*continued*)

Challenges	Average	Deviation
4.R3 Autonomy for decision-making, budget management, and contracting of TAs.	6.5	3.49
4.R4 Define the medium-term objectives of the TAs in a Strategic Planning document.	5.4	3.47
4.R10 Support other government entities at both the central and state levels.	5.4	3.26
TOTAL	7.0	2.56

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The simplification of processes as a way to reduce compliance costs appears at the top of the list of challenges, with thirteen administrations scoring this option between 8 and 10 (Figure 15), showing the concern of administrations for the promotion and facilitation of voluntary compliance.

Figure 15. Challenges for TAs in institutional management: simplifying processes and reducing compliance costs.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

At the bottom of the challenge table, we find support for other government entities (both at the central and state levels) (Figure 16), with a score of 5.4 and a high dispersion, which seems to indicate that this is not a particularly widespread concern among TAs.

Figure 16. Challenges for TAs in institutional management: support for other government entities.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The opportunities in this thematic block are listed in Table 8 (total average 7; standard deviation 2.61): taxpayer confidence; credibility and transparency with respect to due administrative process; traceability of information with new technologies; commitment of TA staff; continuous improvement by making efficient use of information; better use of human resources; international cooperation on AI; peer support and information exchange; creation of alliances with other public and private actors; strengthening of relations between TAs and other public administrations in the country; institutional improvement in other public administrations based on the TA model; leadership among government institutions; potential advantages of merging internal taxes and customs.

Table 8. Opportunities for TAs in institutional management.

Opportunities	Average	Deviation
4.04 Taxpayer citizen confidence in the TA.	8.8	1.66
4.03 Credibility and transparency of the TA with respect to due administrative process	8.3	2.44
4.07 Benefit from the traceability enabled by recent technologies in the use of information.	7.8	1.73
4.011 Increase the commitment of TA staff.	7.6	2.53
4.05 Continuous improvement of administration, and consequently of tax collection, through the efficient use of large data sets.	7.6	2.55
4.09 Better use of human resources for the benefit of the TA.	7.3	2.80
4.06 Possibility of creating groups led by international institutions on AI issues.	7.2	1.96
4.02 Provide support and information exchange among peers.	7.1	2.84

(continued)

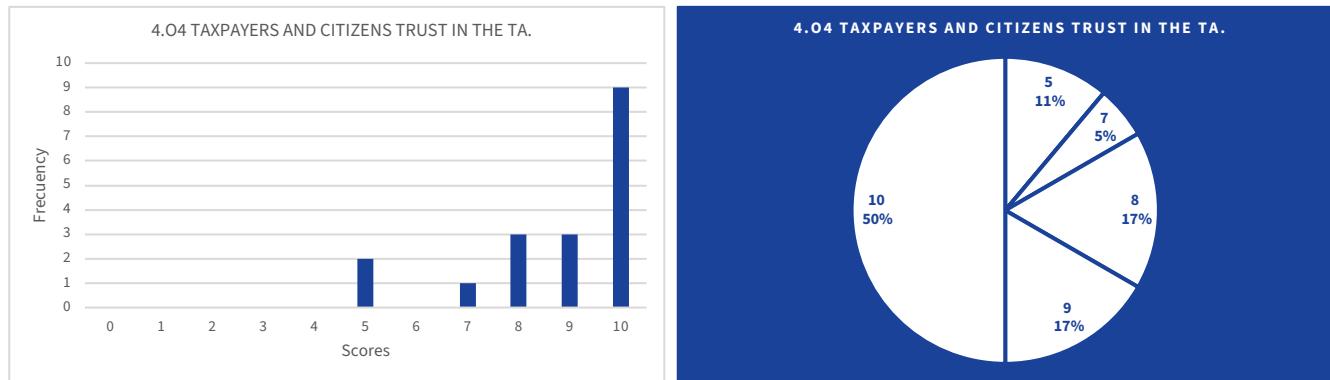
Tabla 8. Opportunities for TAs in institutional management (*continued*)

Opportunities	Average	Deviation
4.08 Create alliances with other public and private agents.	6.6	3.03
4.013 To strengthen the relations between the TAs and other public administrations of the country.	6.4	3.31
4.010 Promote institutional improvement in other Public Administrations from the TA model.	6.3	2.65
4.01 Exercise leadership among government institutions.	5.8	2.88
4.012 Institutions in which Internal Revenue and Customs are united provide advantages such as allocating seized goods for sustainable social purposes.	4.4	3.55
TOTAL	7	2.61

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

At the top of the list of opportunities in terms of institutional management is public trust in the tax administration, an intangible asset related to reputation that scores highly (8.8) and enjoys a high level of consensus (with up to nine administrations, 50%, giving it the maximum score - Chart 17).

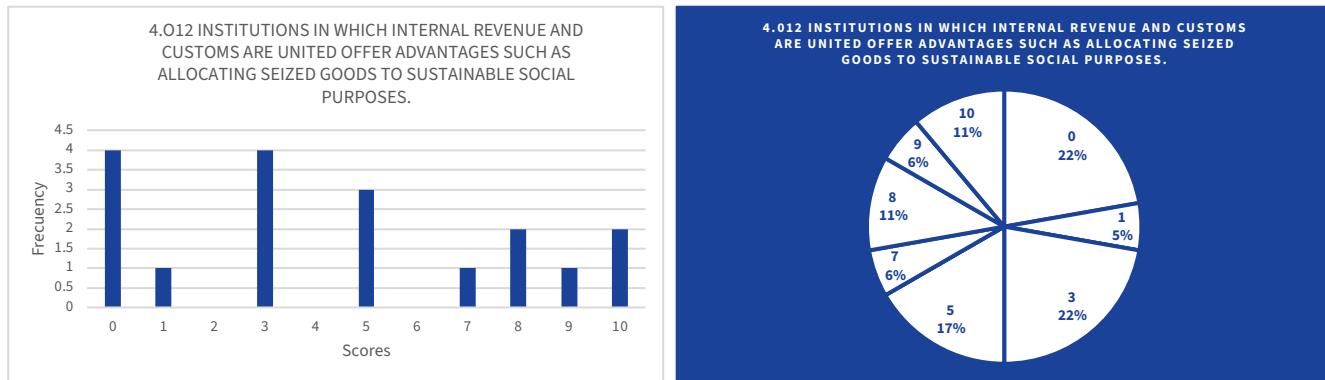
Figure 17. Opportunities for TAs in institutional management: citizen trust in TAs.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

We find the opposite result at the bottom of the list of opportunities: the potential advantages of integrating customs and internal taxes, such as the use of seized goods for sustainable social purposes, have a low average score (4.4) and high dispersion (standard deviation of 3.55), as shown in Figure 18.

Figure 18. Opportunities for TAs in institutional management: advantages of customs and internal tax integration.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

6. Thematic Block V: Tax System

The last thematic block was devoted to the challenges and opportunities that the tax system in which tax administrations operate - understood in a broad sense, both nationally and internationally - which, although it generally falls outside their sphere of competence - closer to tax policy - can significantly condition their activity.

The most relevant challenges in this field are shown in Table 9 (average 7.2; deviation 2.3) in the following order: legislation and management of crypto assets; legislation and supervision of digital services provided by non-residents; new international taxation rules; shortcomings in tax ethics and education; informality and management of simplified regimes; management of new complex tax policies due to their customized design; mutual assistance in tax collection; limitation of sovereignty (international legal frameworks); control of low-value imports; management of tax benefits and social benefits; management of green taxation; global minimum tax.

Table 9. The challenges of TAs in terms of the tax system.

Challenges	Average	Deviation
5.R11 Legislation and management of crypto assets.	8.8	1.35
5.R2 Legislation and supervision of non-residents digital services.	7.9	1.80
5.R5 New international taxation rules (transfer pricing, valuation of intangibles, etc.).	7.9	2.00
5.R9 Deficiencies in morality and tax education.	7.5	1.76
5.R1 Addressing informality and the management of simplified regimes.	7.3	2.37
5.R12 Management of complex new tax policies due to their personalized design.	7.0	2.03
5.R6 Mutual assistance in tax collection matters.	6.9	2.39
5.R7 Limitation of sovereignty (international legal frameworks).	6.9	2.67
5.R3 Control of low-value imports.	6.6	2.52
5.R10 Management of tax benefits and social benefits.	6.6	2.50
5.R4 Green tax management.	6.3	2.59
5.R8 Global minimum tax (requirements of international standards with a limited impact on collection).	6.2	3.45
TOTAL	7.2	2.3

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

6. Thematic Block V: Tax System

At the top are the challenges of the new digital economy, headed by how to deal with the taxation of crypto assets, their legislation, and the adaptation of management to their special characteristics, with a high average score (8.8) and a high degree of consensus (Figure 19).

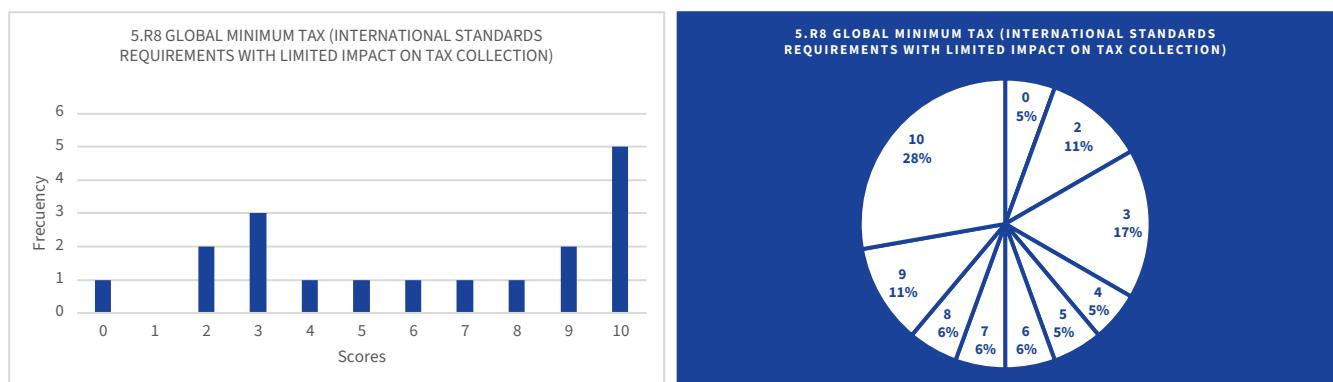
Figure 19. Challenges of TAs in terms of the tax system: crypto assets.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

At the end of the list appears the challenge of facing the requirements of the development of a global minimum tax (derived from international standards, although with a limited impact on collection in many cases) with an average score of 6.2 but with a high dispersion in valuations, which shows that, although for some administrations it is a top-order issue (five administrations, 28%, give it the maximum score), for others it is not among the most relevant challenges (seven administrations, 38%, score it below five).

Figure 20. Challenges for TAs in terms of the tax system: global minimum tax.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

As for the opportunities in this area (Table 10; average 7.5; deviation 2.3) we find the following in order of scoring: simplification and modernization of tax regulations and communication; incentives for voluntary compliance; reduction of litigation and promotion of voluntary compliance; assistance to the taxpayer and use of new technologies; mechanisms for dispute resolution and cooperative compliance; improvement of tax culture and fiscal morality; adoption of “best practices” through the exchange of experiences in international institutional forums; forecasting, monitoring, and evaluation of revenue collection; integration of customs and internal tax information; collection procedures; international information exchange agreements; challenges of informality (small taxpayers) versus challenges of evasion (with an impact on collection); gender equality.

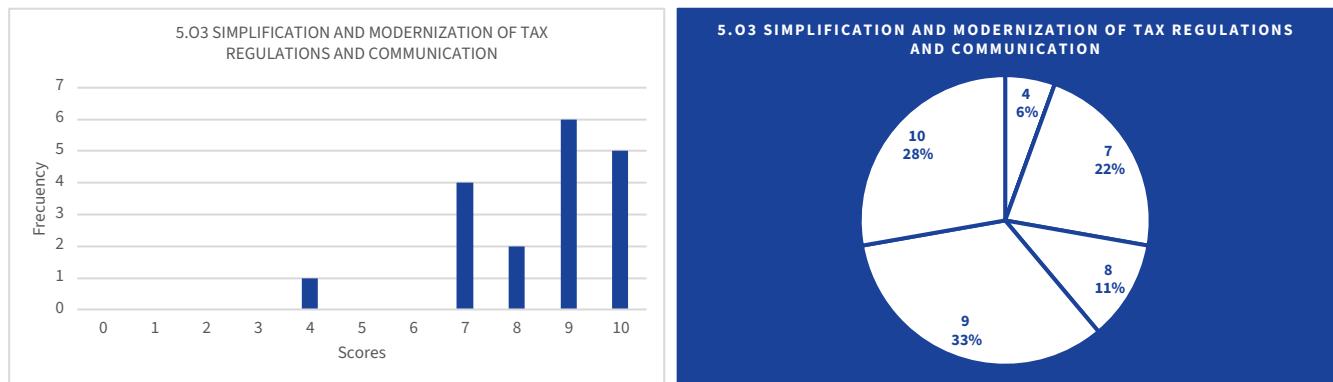
Table 10. Opportunities of TAs in the field of tax system.

Opportunities	Average	Deviation
5.03 Simplification and modernization of tax regulations and communication.	8.4	1.58
5.07 Voluntary compliance incentive programs.	8.2	2.13
5.011 Reducing litigation by promoting voluntary tax compliance with appropriate incentives and modulating the sanctioning process.	8.0	1.81
5.06 Taxpayer assistance and the use of recent technologies.	8.0	2.25
5.09 Strengthening mechanisms for dispute resolution and cooperative compliance.	7.8	1.63
5.02 Programs to improve tax culture and tax morale.	7.7	2.06
5.012 Adoption of “best practices” through the exchange of experiences in the forums of international institutions in tax and administration matters.	7.6	1.97
5.013 Improvement of revenue collection prediction, monitoring and evaluation procedures.	7.4	2.23
5.04 Integration of customs and internal tax information.	7.4	2.43
5.05 Improvement of collection procedures.	7.3	3.12
5.08 Increased access to information through international exchange agreements.	7.1	2.90
5.01 Definition and differentiated treatment of the challenges of informality (small taxpayers) with respect to the challenges of evasion (with impact on collection).	7.1	3.13
5.010 Gender equity in the preparation of statistics, codes of conduct, selection processes, and access to leadership positions.	5.3	2.67
TOTAL	7.5	2.3

Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

We can see how the TAs’ approach to the tax system is based on facilitating the voluntary compliance paradigm using all the tools at their disposal, with the simplification of regulations and tax communication topping the list of opportunities, with a score of 8.4 and a high degree of consensus (Figure 21).

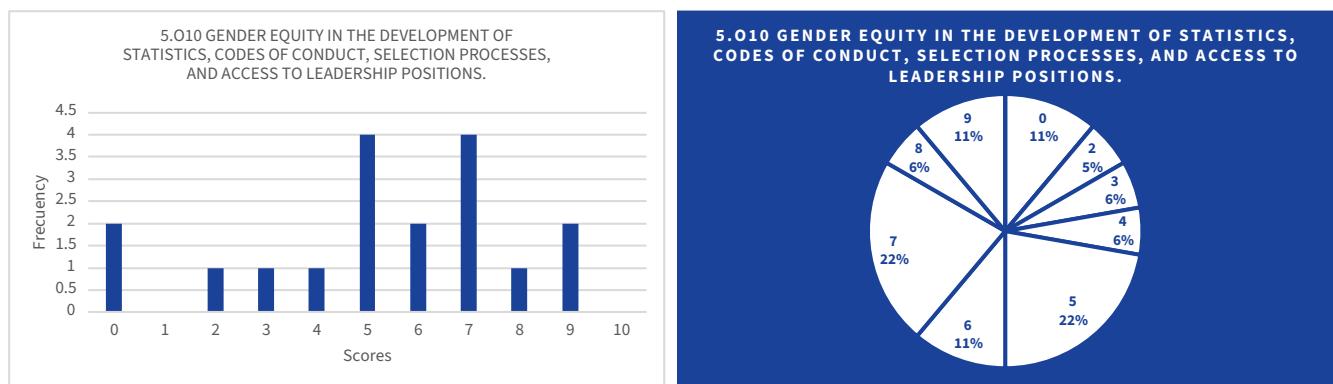
Figure 21. Opportunities for TAs in aspects of tax system: regulatory simplification and communication.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

The list of areas of opportunity for administrations concludes with their potential contribution to gender equality policies (in areas such as the compilation of statistics, codes of conduct, selection processes, and access to leadership positions), with an average score of 5.3 and individual ratings spread widely across the rating scale (Figure 22).³

Figure 22. Opportunities for TAs in the tax system: gender equality.



Source: own elaboration based on the data collected at the Meeting of Tax Administrators, Montevideo 2025.

³ At this point, it should be noted that the gender composition figures of tax administration staff derived from the ISORA survey and disseminated in the Panorama of Tax Administrations (2025) published by CIAT came to light in the debates. According to these figures, women represent, on average, 60% of the total staff in Latin American and Caribbean countries and 53% of the staff at executive levels.

7. Concluding thoughts

One hundred and twenty challenges and opportunities identified and arranged with the prominence of twenty tax administrations - practically fifty percent of CIAT's member countries, from three continents, a sample that we consider significant - and the essential contribution of five international organizations and institutions specialized in the field. This is the result that we can offer, the result of an innovative methodology and thanks to the involvement of all the participants, the real authors of this publication (See [Annex I](#)).

The attraction, retention and adequacy of human talent, innovation in the field of new technologies and the use of artificial intelligence for the best use of information and risk management, adaptation to the new digital economy, the modernization of institutional management, the facilitation of voluntary compliance or the potential advantages of international cooperation have been discussed and identified, showing the areas of consensus, but also those in which the heterogeneity of the particular circumstances of each administration make it necessary to pay individualized attention to them.

Although this is not the place to delve into the challenges or opportunities individually, we would not want to conclude without at least briefly mentioning the recent activities and products developed at CIAT—often in collaboration with other international organizations and institutions—that could be useful in addressing them (direct links to most of them can be found in the corresponding annexes, so that this publication also serves as a practical tool for accessing them).

Focusing solely on the most recently developed products and services, we can highlight:

- [Annex II Publications](#): The twenty-eight studies, manuals, and books produced and published in the last two years (2024-2025), covering the structure and characteristics of administrations, the evolution of their revenue collection, tax expenditures, tax gap estimates, innovation, digitalization, and technology indices, institutional strength indices, tax legislation, tax and administrative reforms, special regimes for small taxpayers and informality, green taxation, gender equality, adaptation to the digital economy, treatment of crypto assets, use of artificial intelligence, international tax planning, data governance, protection, and ethical use, business continuity plans, dispute resolution, etc.

7. Concluding thoughts

- Annex III CIAT Data: Seventeen continuously updated databases providing access to CIAT Tax Files, tax collection, legislation, tax rates, tax expenditures, and tax gap estimates, data on tax administration and management, useful public information for administrations, tax courts, case law, BEPS monitoring, general anti-abuse rules, transfer pricing, income and residence criteria, tax transparency and cooperation, etc.
- Annex IV Training Programs: seventeen courses and training programs for auditors, human resources management, collection, control of financial institutions and operations, information exchange, customs, managerial skills, tax code, ethics, transfer pricing, electronic invoicing, auditing, tax policy, and technique, etc.
- CIAT Center for Advanced Analytics: with the development and implementation of practical tools for tax administrations, such as software for the management and taxation of non-resident taxpayers in the digital economy (DEC-Digital Economy Compliance software), the E-invoice Anomalies Detector, the Tax Document Reception System, the International Taxpayer Identification Number Validation System for CRS, the Digital Identity Guide, the Digital Dialogue Forum, etc.
- And many other products, networks and events such as technical assistance, help desks, the consultation system, cooperation projects, the Tax Administration Magazine, General Assemblies, NTO (Network of Tax Organizations) events, Technical Conferences, or this very Meeting of Tax Administrators.

We trust that this publication and these resources will be useful for the analysis and planning of the activities of administrations and as is our case, of the organizations whose mission is to be at their service.

Annex I. Meeting participants

Participant	Name	Institution	Country / Organization
1	Leonildo Manuel	Administração Geral Tributária	Angola
2	Hipólito Guedes	Administração Geral Tributária	Angola
3	Vanina Cecilia Nazar	Agencia de Recaudación y Control Aduanero	Argentina
4	Julia Verón	Agencia de Recaudación y Control Aduanero	Argentina
5	Anthony Gittens	Barbados Revenue Authority	Barbados
6	Jason King	Barbados Revenue Authority	Barbados
7	Mónica Calijuri	Inter-American Development Bank	BID
8	Sergion Ciavolih Mota	Inter-American Development Bank	BID
9	Mario Cazón Morales	Servicio de Impuestos Nacionales	Bolivia
10	Victor Hugo Vargas Apaza	Servicio de Impuestos Nacionales	Bolivia
11	Adriana Gomes Rego	Receita Federal de Brasil	Brazil
12	João Paulo Martins da Silva	Receita Federal de Brasil	Brazil
13	Dalmiro Morán	Economic Commission for Latin America and the Caribbean	ECLAC
14	Benjamín Enrique Arias Gálvez	Servicio de Impuestos Internos	Chile
15	Mauricio Coronado Chavez	Servicio de Rentas Internas	Ecuador
16	Silvia Vasco	Servicio de Rentas Internas	Ecuador
17	Jose Ernesto Morales Olmedo	Dirección General de Impuestos Internos	El Salvador
18	Marvin Sorto	Dirección General de Impuestos Internos	El Salvador
19	Alain Cuenca	Instituto de Estudios Fiscales	Spain
20	Rosa María Prieto del Rey	Agencia Estatal de Administración Tributaria	Spain
21	Teresa Díaz-Migue Pérez	Agencia Estatal de Administración Tributaria	Spain
22	Mariano Rojo	Agencia Estatal de Administración Tributaria	Spain
23	Cristina García-Herrera Blanco	Instituto de Estudios Fiscales	Spain
24	Ignacio Corral	Instituto de Estudios Fiscales	Spain
25	Werner Ovalle Ramírez	Superintendencia de Administración Tributaria	Guatemala

(continued)

Participant	Name	Institution	Country / Organization
26	Sara Spennemann	Superintendencia de Administración Tributaria	Guatemala
27	Nilda Maribel Morales	Superintendencia de Administración Tributaria	Guatemala
28	Godfrey Statia	Guyana Revenue Authority	Guyana
29	Andrea Lemgruber	International Monetary Fund	IMF
30	Fatima Zohra Aquesbi	Direction générale des impôts	Morocco
31	Asmae Tber	Direction générale des impôts	Morocco
32	Claudia Toet	Directeur. Belastingdienst Caribisch Nederland	Netherlands
33	Daniela Amado	Dirección General de Ingresos	Panamá
34	Camilo A. Valdés M.	Dirección General de Ingresos	Panamá
35	Ever Otazú	Dirección Nacional de Ingresos Tributarios	Paraguay
36	Maria Helena Pegado Martins	Autoridade Tributária e Aduaneira	Portugal
37	Ana Mascarenhas	Autoridade Tributária e Aduaneira	Portugal
38	Luis Valdez Veras	Dirección General de Impuestos Internos	Dominican Republic
39	Carolina M. Hidalgo	Dirección General de Impuestos Internos	Dominican Republic
40	Marita Lautan-Wijnerman	Dirección de Impuestos	Surinam
41	Maikel Bruijne	Dirección de Impuestos	Surinam
42	Ricardo Guerrero	Regional Tax Specialist	UNDP
43	Victor Gustavo González	Dirección General Impositiva	Uruguay
44	Ricardo Chiesa Quijano	Dirección General Impositiva	Uruguay
45	Liliana Mella	Dirección General Impositiva	Uruguay
46	Márcio F. Verdi	Inter-American Center of Tax Administrations	CIAT
47	Decio Carretta	Inter-American Center of Tax Administrations	CIAT
BLOCK I: HUMAN RESOURCES			
Moderator	Alejandro Juárez	Director of Human Talent Development in TAs	CIAT
Assistant	Abigail Hernández	Institutional Manager	CIAT
BLOCK II: TECHNOLOGY			
Moderator	Raul Zambrano	Director of Technical Assistance and Innovation	CIAT
Assistant	Fransheska López	Project Manager	CIAT

(continued)

Participant	Name	Institution	Country / Organization
BLOCK 3: RISK MANAGEMENT			
Moderator	Gonzalo Arias	Director of International Cooperation and Taxation	CIAT
Assistant	Amanda Alvarado	Technical Assistant	CIAT
BLOCK 4: INSTITUTIONAL MANAGEMENT			
Moderator	Mariano Rojo	Agencia Estatal de Administración Tributaria	SPAIN
Assistant	Xiomara Olivares	Finance Manager	CIAT
BLOCK 5: TAX SYSTEM			
Moderator	Santiago Díaz de Sarralde	Director of Tax Studies and Research	CIAT
Assistant	Julio López	Statistics Manager	CIAT
ORGANIZATION			
Strategic Services Manager	Neila Jaén	Inter-American Center of Tax Administrations	CIAT
Publication and Communication Manager	Elizabeth Rodríguez	Inter-American Center of Tax Administrations	CIAT
Technical Assistant	Ana Larrotta	Inter-American Center of Tax Administrations	CIAT
Technical Assistant	Jessica Cardona	Inter-American Center of Tax Administrations	CIAT

Annex II. CIAT Publications 2024-2025

2025

[Del diagnóstico a la acción. Soluciones para la gestión del talento de TI en la administración](#)

[Tributaria. Un enfoque en recursos humanos](#)

Diana Marcela Silva

[Estudio de tributación y género](#)

Jameson Alejandro Mencías-Vega, Noelia Méndez Santolaria y Agustina O'Donnell

[Manual sobre control de la planeación tributaria internacional](#)

Varios autores

[Sumario de legislación tributaria de América Latina 2024](#)

Centro Interamericano de Administraciones Tributarias (CIAT)

[Dispute resolution for international tax: Reflections on arbitration, the mutual agreement procedure, and mediation](#)

Natalia Quiñones, Ubaldo González de Frutos, Edson Uribe

[Panorama de las administraciones tributarias en los países del CIAT. Resultados de la encuesta ISORA 2023. Volumen II \(Formularios especiales\)](#)

Carlos Garcimartin y Santiago Díaz de Sarralde Miguez

[Overview of tax administrations in CIAT Countries. Results of ISORA 2023. Volume II \(Special forms\)](#)

Carlos Garcimartin and Santiago Díaz de Sarralde Miguez

[Overview of tax administrations in CIAT countries. Results of ISORA 2023. Volume I \(annual questionnaire\)](#)

Carlos Garcimartin y Santiago Díaz de Sarralde Miguez

[Panorama de las administraciones tributarias en los países del CIAT. Resultados de la Encuesta ISORA 2023. Volumen I \(cuestionario anual\).](#)

Carlos Garcimartin y Santiago Díaz de Sarralde Miguez

[Observatory of fiscal reforms and the strengthening of tax administrations in Latin America \(2024\)](#)
[CIAT. English summary](#)

Darío González

[Observatorio de las reformas fiscales y el fortalecimiento de las administraciones tributarias de América Latina \(2024\)](#)

Darío González

[Guide for the protection and ethical use of information held by tax administrations.](#)

Alfredo F. Revilak De la Vega, Ana Y. Rodríguez Calderón, A. Gabriela Contreras Delgado and Evelyn Molina Bolaños

[Revenue statistics in Latin America and the Caribbean 2025 - \(1990-2023\)](#)

OCDE - CIAT- ECLAC- IDB

[Estadísticas tributarias en América Latina y el Caribe 2025 - \(1990-2023\)](#)

OECD - CIAT- CEPAL- BID

[WP-09-2025: Revenue Report CIAT \(RRC\) Year 2024](#)

Santiago Díaz de Sarralde Miguez, Julio López y Gaspar Maldonado

[DT-09-2025: Reporte de Recaudación CIAT \(RRC\) Año 2024](#)

Santiago Díaz de Sarralde Miguez, Julio López y Gaspar Maldonado

[WP-08-2025: Institutional strength index of tax administrations: A multidimensional proposal based on ISORA](#)

Carlos Garcimartín y Santiago Díaz de Sarralde Miguez

[DT-08-2025: Índice de fortaleza institucional de las administraciones tributarias. Una propuesta multidimensional a partir de ISORA](#)

Carlos Garcimartín y Santiago Díaz de Sarralde Miguez

[WP-07-2025: Taxation of crypto assets in Latin American and Caribbean countries](#)

Juan Pablo Jiménez y Andrea Podestá.

[DT-07-2025: La tributación sobre los criptoactivos en los países de América Latina y el Caribe](#)
Juan Pablo Jiménez y Andrea Podestá

[DT-06-2025: Estudio sobre Inteligencia Artificial aplicada a los precios de transferencia](#)
Jairo A. Godoy G.

[DT-05-2025: Panorama de la tributación de la economía digital en América Latina](#)
Juan Pablo Jiménez y Andrea Podestá

[WP-05-2025: Overview of the taxation of the digital economy in Latin America](#)
Juan Pablo Jiménez y Andrea Podestá

[WP-04-2025: Overview of tax expenditures in Latin America](#)
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