



STATUS OF TRANSPARENCY AND ACCOUNTABILITY

Elaborated by: Juan Francisco Redondo | Head of the
Spanish Mission before CIAT



CIAT Permanent
Committee on
Ethics

3
2019

Status of Transparency and Accountability

Series: *Working Papers of the CIAT Permanent Committee on Ethics*
ISSN 2644-4135

Status of Transparency and Accountability

WP-03-2019



© 2019 Inter-American Center of Tax Administrations - CIAT

Ethics Committee

Permanent Committee on Ethics **Working Group on Transparency**

Developed by **Juan Francisco Redondo**, Head of the Spanish Mission before CIAT for the CIAT Permanent Committee on Ethics.

Web design and layout: Training Coordination

Copyright: The Inter-American Center of Tax Administrations –CIAT, authorizes the total or partial reproduction of this work by any means or procedure, whether known or to be known, provided that the source and copyright holders are properly quoted.
www.ciat.org

Content.

INTRODUCTION.....	2
I. INSTITUTIONAL INFORMATION ON THE MANAGEMENT OF TAX ADMINISTRATIONS.....	4
I.1. Knowledge of the organizational structure.....	5
I.2. Tax revenue statistics.....	6
I.3. Activity plans.....	8
I.4. Annual reports of the results.....	10
I.5. Service charters, campaigns and information to citizens.....	13
II. PROMOTING PATHWAYS FOR CITIZENS' PARTICIPATION.	14
II.1. Public consultation prior to the adoption of legislative and regulatory acts.	14
II.2. Forums of large companies.....	15
II.3. Satisfaction surveys.....	17
II.4. Treatment of suggestions and complaints.	19
II. 5. Tax education programs.	20
III. INFORMATION ADDRESSED TO CITIZENS AND USE OF INFORMATION AND COMMUNICATION TECHNOLOGIES IN TAS.....	22
III.1. Disclosure laws and administrative doctrine.....	22
III.2. Using the technology to be closer to the taxpayer.	22
III.4. Publication of "tax consultations and binding information".....	24
III.5. Provision of information services on the state of the procedures.....	25
IV. STRENGTHENING THE INTERNAL CONTROL ENTITIES.....	26
IV.1. Treatment of complaints / denunciations.	27
IV.2. Relation with external audit entities.	30
V. STATUS OF TRANSPARENCY LAWS REGARDING THE TAX ADMINISTRATION.....	35
CONCLUSION.....	37
ANNEX.....	
.....	35

Introduction.

The Sustainable Development Goals (SDGs) included in the Agenda 2030 highlights ensuring the public access to information. In most countries in the region, laws on transparency and access to public information have been approved in this sense. However, despite these efforts, corruption remains one of the main concerns of citizens in our countries.

In this context, we must ask what tax administrations have done and what they should do, as fundamental pillars of state action, to advance in the fight against corruption and the effective implementation of transparency policies and promotion of institutional Ethics.

Promoting transparency is a key to integrate taxpayers, businesses and citizens in general in building a modern, effective and efficient tax administration, as it contributes to greater acceptance of its performance and thus to better compliance with tax obligations and less temptation to resort to tax fraud. There are many reasons why society in general should know what is happening in public governance, especially as regards the tax administration management.

This greater awareness will be reflected in the level and quality of compliance with tax obligations. In addition, the tax administration cannot be excluded from the society it serves and of which it is part. That is why it should devise and promote new forms of participation that enable citizens to express their views on the services they receive, provide them with the necessary institutional information on the objectives and results of its management and enforce the existing internal and external controls and those established through citizen representation entities.

Ethical and transparent tax administration performance, with their different profiles and implications, has been given special attention by the CIAT over its 50 years of existence. It is interesting to recall that the first official statement in the history of CIAT took place in the General Assembly held in Santo Domingo in 1996. This statement precisely underscores the “Minimum Necessary Attributes for a sound and effective Tax Administration” and clearly vouches for an “administration that ensure fair, reliable and transparent application of tax policies and laws, access, reliable service and consultation with taxpayers. “

Along with the efforts of CIAT, we must highlight the work of international organizations such as the IMF or the World Customs Organization, which have developed tools to assess the ethical and transparent performance administrations, such as TADAT, or instruments to measure and obtain data, such as ISORA, or Guidelines for implementing policies of transparency, good governance and ethical performance.

In this wake, within the CIAT Standing Committee on Ethics has elaborated a study on “Transparency and Accountability”¹ -presented in the 52nd CIAT General Assembly, accompanied by a survey of member countries that constitutes an authentic “*checklist*” of materials to be considered for the implementation of an active policy of transparency in tax administration.

This document brings information complementing the aforementioned study with an analysis of the responses to the survey conducted with Angola, Argentina, Bolivia, Brazil, Canada, Chile, Costa Rica, Spain, the Netherlands, Morocco, Paraguay, Portugal, the Dominican Republic and Uruguay.

On the following pages, therefore, we approach the state of affairs of transparency and accountability among some of the CIAT member countries. In time, we will review international best practices regarding institutional information management by tax administrations, promoting citizen participation in tax management, the information addressed to citizens and the use of information technology and communication, the strengthening of the control entities and the state of transparency laws regarding with tax administration.

¹ Redondo, J. F. (July 4, 2018). *Transparency and Accountability*. Retrieved from the Inter-American Center of Tax Administrations CIAT: <https://www.ciat.org/transparencia-y-rendicion-de-cuentas/>

I. Institutional information on the management of tax administrations.

The institutional effectiveness of Tax Administrations (hereinafter TAs.) in their essential function of collecting the public revenues that fund public policies depends largely on the public willingness to voluntarily comply with the tax obligations. Compliance with these civic duties is much higher where there is greater trust in the administration and public authorities. One aspect of promoting this trust lies in the perception that citizens have towards the administration, its public image projected showing and reflecting its compliance with the law and its engagement to the satisfaction of public interest.

As shown in Table N° 1, in most countries that participated in the survey, the Annual Activity Report is published and in all of them, the tax revenue statistics are publicized. Both instruments are essential for the implementation of the principle of open administration and constitute a test of organizational transparency.

Table N° 1
Publishing of activity report and statistics collection.

countries	Annual Activities	Revenue statistics
Angola	YES	YES
Argentina	YES	YES
Bolivia	YES	YES
Brazil	YES	YES
Canada	YES	YES
Chile	YES	YES
Costa Rica	YES	YES
Spain	YES	YES
Morocco	N.A.	YES
Netherlands	YES	YES
Paraguay	YES	YES
Portugal	YES	YES
Dominican Republic	YES	YES
Uruguay	NO	YES

In this context, it is internationally accepted that institutional information must be available and freely accessible by the public, and include at least the following management tools:

- Knowledge of the organizational structure
- Tax revenue statistics
- Plans of activities
- Annual reports of the results with particular emphasis on the result of actions to combat fraud and tax evasion
- Services letters, campaigns and information to citizens

The effective contribution to the transparency of each of these instruments depend on the reliability, accuracy and continual updating of the information published.

I.1. Knowledge of the organizational structure.

The clear definition of roles is the basis for a clear definition of both institutional and individual responsibilities and for the accountability. Opacity and secrecy of procedures and the relationships developed between officials of the tax administrations and taxpayers and economic operators pose a risk of improper practices of favoritism, with illegal or irregular counterparts. To this extent, the knowledge of the organizational structure of the organization, its competency framework and titular in functions is the visible face for the ordinary citizen of the tax administration and its chain of responsibility.

Knowing the office holders, the leaders representing administrations means knowing their career paths, and to publish biographical/resume notes is a good practice. Publishing their institutional addresses is also desirable and promotes the organization's transparency.

Table N° 2 shows the status of this issue; an unequal situation in countries is observed.

Table N° 2
Publicizing functions, organization chart and departments names

Countries	Functions	Organization chart	Holders of main departments.
Angola	YES	YES	YES
Argentina	YES	NO	NO
Bolivia	YES	YES	YES
Brazil	YES	YES	YES
Canada	YES	YES	YES
Chile	YES	YES	YES
Costa Rica	NO	YES	NO
Spain	YES	YES	YES
Morocco	N.A.	N.A.	N.A.
Netherlands	NO	NO	NO
Paraguay	YES	YES	YES
Portugal	YES	YES	YES
Dominican Republic	YES	YES	YES
Uruguay	N.A.	N.A.	N.A.

I.2. Tax revenue statistics



Statistical information, by type of tax, which documents the payment levels and allow comparative analysis over time, should be available on the website of TAs and freely accessible. Historical series for all tax concepts are important, since they allow knowing the trend of their evolution with

sufficient and objective explanations on the assessment of the revenue from each of the concepts, including revenue forecasts under the budget process, in which tax administrations participate very actively.

In this case, we can observe in Tables 3 and 4 that there is broad compliance among the countries surveyed regarding the above criteria:

Table N° 3

Countries	Detailed data on annual tax revenue	
	Gross tax collection	Refund made
Angola	N.A.	N.A.
Argentina	YES	N.A.
Bolivia	YES	NO
Brazil	YES	YES
Canada	YES	YES
Chile	YES	YES
Costa Rica	YES	YES
Spain	YES	YES
Morocco	YES	YES
Netherlands	YES	NO
Paraguay	YES	YES
Portugal	YES	YES
Dominican Republic	YES	YES
Uruguay	YES	YES

Table N° 4: Breakdown by tax concepts

Countries	Personal Income Tax			Corporate Income Tax			Sales tax		
	Monthl y	Annua l	Both of the m	Monthl y	Annua l	Both of the m	Monthl y	Annua l	Both of the m
Angola		YES						YES	
Argentina		YES			YES			YES	
Bolivia		YES			YES			YES	
Brazil			YES			YES			YES
Canada		YES			YES			YES	
Chile		YES			YES			YES	
Costa Rica		YES				YES			YES
Spain		YES			YES			YES	
Morocco			YES			YES			YES
Netherland s		YES			YES			YES	
Paraguay			YES			YES			YES
Portugal		YES			YES			YES	
Dominican Republic			YES			YES			YES
Uruguay			YES			YES			YES

I.3. Activity plans.

The strategic periodic planning, operational planning and ways of measuring results must be made available to the public, along with the services responsible for their implementation. This is an effective way for the Tax Administration (hereinafter TA) to divulgate and disseminate its main role and its public commitments.



The plans must contain indication of strategic management objectives, operational objectives, indicators and targets, responsible services and indication of the main activities to develop in order to achieve the planned objectives.

All countries who attended the survey publish their strategic plans and, in many cases, publish the operational plans in detail.

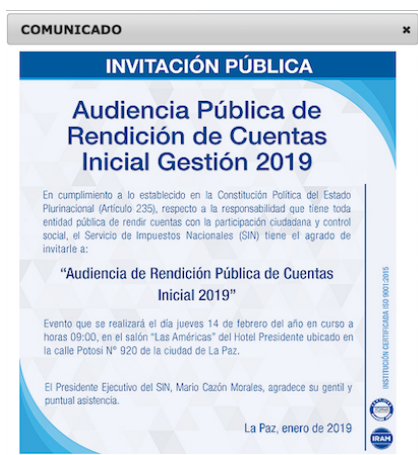


Table 6
Operational plans: Publication

Countries	Tax Administration prepares operational plans on activities to be performed in each period for each of the major work areas of the Administration.	If the answer is yes, please indicate the frequency			In connection with the publication of these plans, indicate what situation you find			
		Annual	biannual	Other	Nothing published	Only their existence is announced	a summary or general principles is published without details	Yes, they are published in full
Angola	YES	YES			X			
Argentina	YES	YES						X
Bolivia	YES	YES						X
Brazil	YES	YES					X	
Canada	YES	YES						X
Chile	YES	YES						X
Costa Rica	YES	YES					X	
Spain	YES	YES					X	
Morocco	YES	YES					X	
Netherlands	YES	YES					X	
Paraguay	YES	YES						X
Portugal	YES	YES						X
Dominican Republic	YES	YES					X	
Uruguay	YES	YES			X			

The opportunity of publishing such plans is an important factor, being desirable to happen until the end of the first quarter of the year to which it refers. Similarly, it should be noted that, for example, the Spanish legislation on transparency establishes that the degree of compliance and results of the plans must be evaluated and their periodical publication together with indicators of measurement and assessment. In addition, the current legislation also establishes the control of the entity's effectiveness as a mission of the services of inspections- Internal Audit, through compliance with the specific objectives of its specific activity and proper use of resources in accordance with the provisions of the multi-year action plan and its annual updates.

I.4. Annual reports of the results.



Accountability is inseparable from institutional transparency and strengthens the trust of civil society in the TAs. This accountability is reflected in the periodic elaboration of the report of activities, which must reflect the degree of compliance with the plan of activities based on the goals set for the objectives proposed (operational report), and annual expenses, detailing, in particular, current expenditure, personnel and services expenditures, as well as investments.

This accountability, usually annually, must be submitted to government control and supervision and, in some countries, to Parliament constituting a kind of self-assessment of the tax administration. Therefore, it is relevant to the activity report to be also a reference for evaluating the performance of TA and to be divulged, allowing public scrutiny of the activity and facilitating the perception that citizens can have of the TA through the assessment carried out by another entity. In these cases, disclosure is important for all the officers who therefore can see their contributions reflected in the assessment of the organization.

In this context, it is particularly important for the citizen or company compliant with tax obligations to know that TAs detect and act in cases of non-compliance. Therefore, information on the overall results of the control actions of -inspection- contribute to strengthening the trust of citizens and economic operators. It is a deterrent from practices of fraud and tax evasion since they show the capability of TA to detect and correct tax noncompliance and increase social perception of risk or of not complying or doing it inadequately.

The panorama offered by the surveyed countries on this matter is reflected in Table N° 7.

Table N° 7
Detail of the information published by the tax administrations on activities carried out

Countries	Detail of tax returns handled by each tax concept (e.g. number, amount, etc.)	Details of control measures (e.g. number of controlled entities, amounts paid in the year, breakdown by concepts and types of performances)	Details of the enforced collection actions	Detailed information on human resources (e.g. number of effective, functional distribution, territorial and classes or categories, etc.)	Budget information (e.g. main items)	Information on information technology.
Angola	YES	YES	YES	YES	YES	YES
Argentina	YES	YES	YES	NO	NO	NO
Bolivia	YES	YES	YES	YES	YES	YES
Brazil	YES	YES	YES	YES	YES	YES
Canada	YES	NO	YES	YES	YES	YES
Chile	YES	YES	NO	YES	YES	YES
Costa Rica	YES	YES	YES	YES	YES	YES
Spain	YES	YES	YES	YES	YES	YES
Morocco		YES*	YES*	YES**	YES***	YES****
Netherlands	YES	YES	YES	NO	YES	YES
Paraguay	NO	YES	NO	YES	YES	YES
Portugal	YES	YES	YES	YES	YES	YES
Dominican Republic	YES	YES	YES	YES	YES	YES
Uruguay						

* After any audit action, there are recommendations.

** Detailed information on human resources and functions.

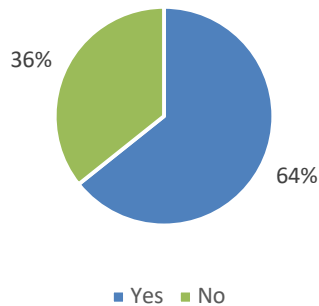
*** Does not offer details.

**** There is information by function.

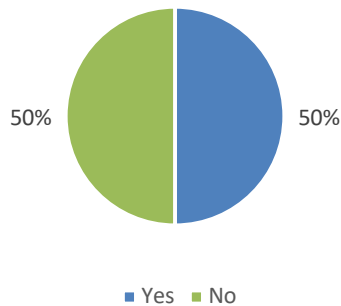
As we mentioned, one of the main instruments at the service of transparency and accountability is the presentation of the results of the activity of the tax administration to Parliament or National Assembly.

The survey data are, in this sense, somewhat uneven and that 64 % of the selected countries conduct these hearings, against 36 % who do not. As for the submission of reports to Parliament, half of the countries submit these reports.

Appearances before Parliament (National Assembly or parliamentary committees) in order of presentation of the activities and results of the activity of the Tax Administration



Document submitted to parliament (National Assembly or parliamentary committee), that relates or expose the activities of the tax administration



I.5. Service charters, campaigns and information to citizens.

Disclosure of Service Charters and other pertinent information aimed at citizens, stating in particular, the rights to be assisted you in their relationship with the public services promote attitudes responsible internally and

externally. These rights include, at least, a polite, clear and prompt attention, in order of arrival, respect and priority attention for certain segments of the population (elderly, pregnant women ...), simpler and quick information on procedures to fulfill their obligations, transfer to other services based on technical expertise, knowledge of the identity of officer in *front-office*, and the possibility of claiming attention. As evidenced by Table N° 8, publishing letters, conducting campaigns and the use of social networks is widespread in the countries surveyed.

Campaigns in the media (radio, TV, press, social networks) and on the websites also allow citizens to reach the generality of the message of Ta's proximity and transparency, promote responsible attitudes in complying with tax obligations by offering the image of a TA modern, effective and close to the citizen.

Now, the Internet portal is not the only way of knowledge. The TA cannot be away from the evolution of society and therefore must other ways to make themselves known, particularly via social networks, exploiting the potential of this means of interconnection with the society to promote its image and its contribution to general purpose as is also evidenced in this table N° 8.

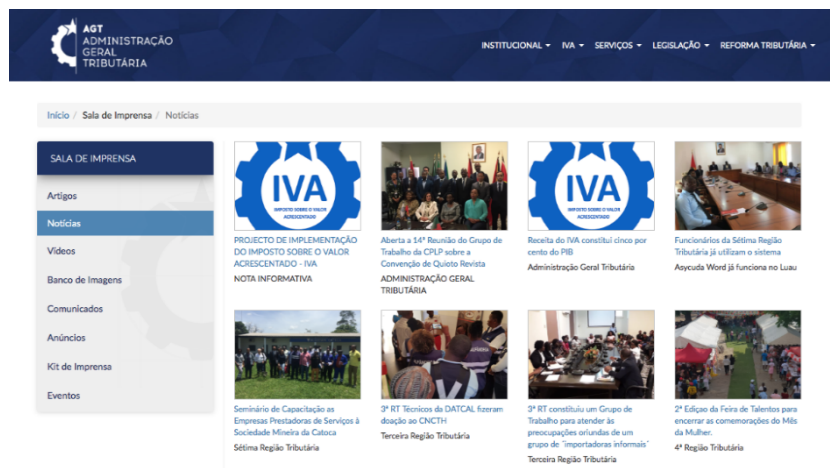


Table N° 8

Countries	Service charters	Communication campaigns	Social networks	Specific Unit	Communication plan
Angola	YES	YES	YES	YES	YES
Argentina	YES	YES	YES	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
Costa Rica	YES	YES	YES	YES	NO
Spain	YES	YES	YES	YES	YES

Countries	Service charters	Communication campaigns	Social networks	Specific Unit	Communication plan
Morocco	YES	YES	YES	YES	YES
Netherlands	YES	YES	YES	YES	YES
Paraguay	YES	YES	YES	YES	YES
Portugal	YES	YES	YES	NO	NO
Dominican Republic	YES	YES	YES	YES	YES
Uruguay	NO	YES	NO	YES	YES

II. Promoting pathways for citizens' participation.

The OECD's recommendation on Public Integrity (2017) points out, in promoting transparency, the importance of involving all stakeholders, including the private sector, the civil society and the taxpayers in the development and implementation of public policies. To do this, there are different opinions that we will now examine.

II.1. Public consultation prior to the adoption of legislative and regulatory acts.



Access in the preparation and development phases of public policies to all interested parties, including the private sector and civil society, is an indicator of transparency in public activity. This hearing or prior pronouncement on the content of legislative and regulatory acts should be favored under the current legal system and a source

of relevant information for the TAs for a better elaboration of the proposals presented to policymakers.

II.2. Forums of large companies.

Large companies' forums not only allow TAs to be closer to the taxpayers who most contribute to the public revenue, but also to know the specific proposals and expectations that most affect them. They also reduce spaces for the more or less "secret" forms of relationship between officials and companies representing group of interest, therefore, more at risk of being unduly favored or creating illegitimate counterparts.

The realization of these forums can be planned and institutionalized even by activity sectors and their results or main conclusions brought to the knowledge of decision - makers within a framework of transparency that reduces incentives for abuse of public position for private interests.



The current situation of these forums and meetings is evidenced in Table 9:

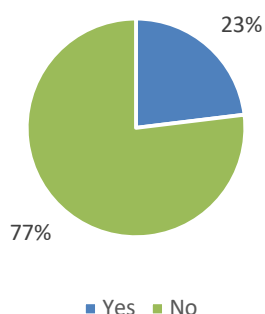
Table 9

countries	Does your country have regular meetings with key players or agents in the field of application of the tax system (large companies, professionals, businesses in general)?	If yes, please indicate whether such meetings or conversations respond to a concrete plan or, conversely, are determined for specific reasons (to expose or disclose new rules)
Angola	YES	For specific reasons
Argentina	YES	YES
Bolivia	YES	They are made for specific reasons

countries	Does your country have regular meetings with key players or agents in the field of application of the tax system (large companies, professionals, businesses in general)?	If yes, please indicate whether such meetings or conversations respond to a concrete plan or, conversely, are determined for specific reasons (to expose or disclose new rules)
Brazil	YES	YES
Canada	YES	Various
Chile	YES	YES
Costa Rica	NO	
Spain	YES*	These forums are part of the Tax Agency will strengthen the cooperative relationship with the taxpayer
Morocco	YES	both
Netherlands	YES	For specific reasons
Paraguay	YES	NO
Portugal	YES	We have two types of meetings: a) Forum of large taxpayers and their specific working groups b) face - to - face with a specific taxpayer to discuss your specific tax situation.
Dominican Republic	YES	NO
Uruguay	NO	

In the same sense, 23 per cent of countries that responded to the survey, representatives of civil society (Business associations, managers and professional associations of accountants or auditors, etc.) are involved in some way in developing strategic plans compared to 77 percent who do not. There is, therefore, an important way to go in this area of social participation.

Civil society participation in the elaboration of plans



Promoting seminars, meetings with associations representing sectors of the economy directly involved in targeted political or representatives of professional orders can involve the stakeholders in preparing the measures, in anticipation of difficulties or, when the measures are already implemented, in the quest for solutions. The feedback

from these meetings is relevant and useful for the evaluation of the measures or products and allows for the correction of limitations that can be expected.

II.3. Satisfaction surveys.

Public evaluation through surveys open to the citizen/taxpayer or special user groups, such as professional associations representing specific sectors or professionals (accountants, customs operators, notaries, among others) constitutes an important instrument of knowledge perception that society has of TAs and their performance. The survey results are available on the TA's website, are an important contribution to the continuous improvement of the services available and achieves satisfaction rates in relation to TA, conjugating the utilization levels and perceived quality with the other channels of communication and attention.

Table N° 10
Surveys

countries	Surveys and sociological studies are conducted in his country, regarding compliance with tax obligations	If the answer is yes, please indicate which body performs them:		
		Services of Statistics and Sociological Studies of the State	The Tax Administration.	Both of them
Angola	YES		YES	
Argentina	YES		YES	
Bolivia	YES		YES	
Brazil	YES		YES	
Canada	YES		YES	
Chile	YES		YES	
Costa Rica	NO			
Spain	YES	YES		
Morocco	NO*			
Netherlands	YES			YES
Paraguay	YES			YES
Portugal	YES**		YES	
Dominican Republic	YES	YES		
Uruguay	YES		YES	

* No, but there is a new project to do so.

** Studies in the field of Tax Inspection

Table 11

Countries	If so, these surveys refer to:			If the answer is yes, indicate the periodicity	
	Quality of services of the Tax Administration / Degree of satisfaction with the services provided	Fraud perception (E.g. with questions such as considering if there is much or little fraud)	Both of them	Annual	Not periodical
Angola				YES	
Argentina			YES	YES	
Bolivia	YES			YES	
Brazil			YES	YES	
Canada			YES		YES
Chile			YES		YES
Costa Rica					
Spain			YES	YES	
Morocco					
Netherlands			YES	YES	YES
Paraguay			YES		YES
Portugal	YES*	NO			YES
Dominican Republic			YES	YES	
Uruguay			YES		YES

* Evaluation of internet user satisfaction 2016

The results will be published and used internally to analyze and weigh the measures to meet the demands and expectations of the users. For example, a survey on the quality of the TA's portal shows that some relevant information is not easily accessible by a common user, and such finding may lead to a timely improvement and refinement of the portal. Good practice encourage that such surveys should be periodic (annual or biannual, preferably, depending on the internal means available for the treatment of the resulting information) and the results published on the website itself or in the annual activity report.

Table N° 12

Countries	Noncompliance levels are object of analysis or studies in your country	If the previous answer is yes, do tax authorities participate to or perform directly these studies?		If the answer is positive, are such studies published ?	Does your tax Administration performs analysis on the costs of compliance with tax obligations?	If the answer is positive, are such studies published ?
		Yes, the tax administration executes them	It is only involved in their preparation			
Angola	NO				NO	
Argentina	YES	YES		YES	YES	YES
Bolivia	YES	YES		NO	YES	NO
Brazil	YES	YES		YES	YES	YES
Canada	YES	YES		YES	YES	YES
Chile	YES	YES		YES	YES	NO
Costa Rica	YES	YES		NO	YES	YES
Spain	NO				NO	
Morocco		YES		YES	YES	YES
Netherlands	YES	YES		YES	NO	YES
Paraguay	YES		YES	YES	NO	
Portugal	YES	YES		NO	NO	
Dominican Republic	YES	YES		YES	NO	
Uruguay	YES	YES		YES	YES	YES

II.4. Treatment of suggestions and complaints.

In a modern tax administration with a vocation of service to citizens, it is essential to establish channels for citizen's participation capable of transmitting to the administration their views, concerns and demands and addressing complaints and suggestions (in the case of Spain through the Defense Council Taxpayer; other administrations have their own unit for managing the relationship with taxpayers). Mere suggestions and complaints at the taxpayer's assistance service are an important means of knowledge of the inadequacies or perceived defects. Therefore, their actual receipt, processing and communication of the results must be guaranteed.

Many administrations specifically provide a channel portal for that purpose. Others, who do not have it, admit their presentation by any mean. However, even when they are presented in local services they should be reported to the central office to facilitate their treatment and homogeneous response. It is important to have internal rules of

procedures to follow, clear and widely disseminated, to ensure their registration and treatment, since complaints are an important indicator or thermometer of the quality of the relationship between the TA and the citizen.

II. 5. Tax education programs.



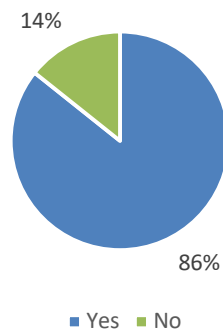
Since the late 90, tax administrations have developed programs aimed at improving the tax culture. With different approaches, they have tried to influence values associated with voluntary compliance and social responsibility of citizens and, in some cases, have

been implemented in cooperation with the ministries of education by creating curricular materials associated with the citizenship and civic studies or specific subjects of taxation.

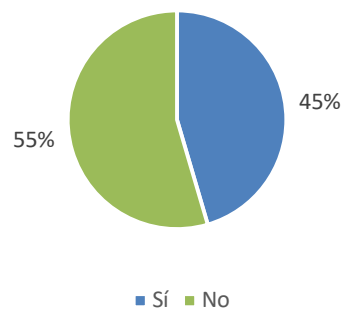
In that sense, in most countries that attended the survey, these programs have been established their insertion being different according to the education systems and offering, and we can observe disparity as well in in the agency responsible for executing these programs (Ministry of Finance, or Education).



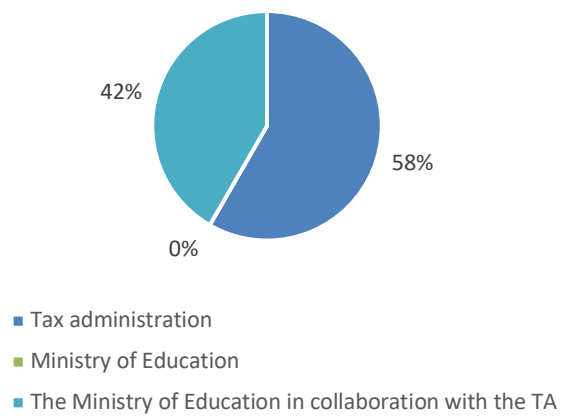
Tax Education Programs



Education program as part of the national education system



Responsible of the Program



III. Information addressed to citizens and use of information and communication technologies in TAs.

Some essential tools to increase transparency in TAs:

- Disclosure of laws and administrative doctrine.
- Disseminating queries and administrative criteria.
- Consultations on the state of procedures and electronic file (see state of refund processes, request for tax information and similar services, for example);
- The proximity to the taxpayer by electronic ways.
- The digitalization of TAS.

III.1. Disclosure laws and administrative doctrine.

Timely disclosure of laws and regulations to citizens and businesses, as well as administrative guidance for their uniform application and interpretation is an important tool for promoting transparency, equality and legal certainty and build trust in the TA. At the same time, this reduces the margin for individual interpretation and decision according to subjective criteria, especially in the exercise of discretionary powers, thereby mitigating the risk of undue favors or illegitimate counterparts.

III.2. Using the technology to be closer to the taxpayer.

The use of new information technologies in relation to the taxpayer promotes transparency and accountability while facilitating voluntary compliance with obligations. The provision of information and clarifying doubts through call centers - CAT's- and "e-counter", available on the TA's Internet portal are listed in this area, replacing traditional face-to-face. The electronic service "e-counter" is available 24 hours and allows addressing a diverse set of issues, significantly reducing the need for physical movement of the taxpayers to local services, and subsequent costs for the taxpayer and for the state.

These means of remote relationship with taxpayers also allow the formulation and availability of FAQ's – Frequently asked questions on the website - that can be directed to segments or categories of taxpayers.

The use of new technologies in providing information contributes to the increased level of trust and transparency of TAs among taxpayers, thus optimizing the source of information reported by taxpayers and the technological resources available, eliminating or reducing personal contacts. Responsiveness, quality and speed of these media are objectively measurable and trackable.

Table N° 13
TA's web procedures and processes.

countries	Registration in the Register	Filing	Presentment and payment	Request Return	Appeals and / or complaints	Track records
Angola	X		X			
Argentina	X	X	X	X	X	X
Bolivia	X	X	X	X		X
Brazil	X	X	X	X	X	X
Canada	X	X	X	X	X	X
Chile	X	X	X	X	X	X
Costa Rica						
Spain	X	X	X	X	X	X
Morocco	X	X	X		X	
Netherlands		X	*		X	
Paraguay	X	X	X	X	X	X
Portugal	X	X	X	X	X	
Dominican Republic	X	X	X	X		
Uruguay		X	X	X		X

In this sense, we must highlight the intense relationship between an open and transparent management of AT and digitalization, a relationship that goes beyond improving services tax administration and that affects or is related to all its areas of activity and how it operates.

Technological advances in recent years allow us to consolidate a new way of working on the AT in which technology is key to enable better services and utilities. Pre-filled tax returns, personalized service, electronic payments, electronic invoicing, electronic

notifications, automated systems for processing payment deferrals or agreements, electronic processing of tax procedures, new tools for risk management and taxpayer selection, use and massive data processing technology “ *big data* “ *block chain* , etc.. These developments and applications are not science fiction; they are already present in the TA and with increasing intensity. All contribute in an essential way to a more open, ethical and transparent performance of the TA.

III.4. Publication of “tax consultations and binding information”.

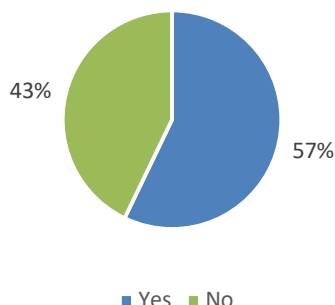
Most of the current tax system provides for the institute of “binding information” decisions taken by the TA based on the interpretation of tax norms to specific requests requested by taxpayers in relation to a particular tax situation, under legally set deadlines. The good practice of proceeding to the disclosure of the issued binding information that clarifies the doubts allows greater dissemination of the practical application of tax rules by the tax administration, as well as external control of the same application, illustrating the principle of transparency and open administration. In addition, it reduces the need for other taxpayers resort to this legal mechanism, promotes the improvement of the relationship between taxpayers and economic operators and TA, reinforces the image of the TA and reduces litigation with taxpayers.

Timely disclosure of the binding information on the TA’s website constitutes an indicator of transparency.

In this regard, the survey data which show that this information can be accessed by just over 50 percent of the countries. This leads to the conclusion that progress is needed in this area.



Countries with access to the responses of binding consultations through the website of the Tax Administration

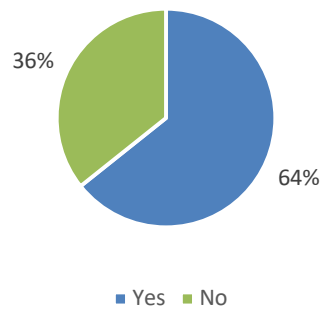


III.5. Provision of information services on the state of the procedures.

The provision of information on the state of procedures is one of the forms of guaranteeing transparency. This information is, as a rule, part of the administrative procedure regulations that restrict access to interested persons or parties having a legitimate interest in obtaining this information.

The screenshot shows the e-SIC website interface. At the top, there is a blue header with navigation links: 'Ir para o Conteúdo [1]', 'Ir para o Menu [2]', and 'Ir para o Rodapé [3]'. Below the header, the title 'e-SIC' is prominently displayed, followed by 'SISTEMA ELETRÔNICO DO SERVIÇO DE INFORMAÇÃO AO CIDADÃO' and 'Versão 3.1.2'. A button 'Entrar com Brasil Cidadão' is located on the right. The main content area is divided into several sections: 'Acesso à Informação', 'Manual do Usuário', 'Primeiro Acesso', 'Relatórios Estatísticos', and 'Download de Dados'. The 'Bem-vindo' section provides a welcome message and explains the system's purpose. The 'Destaques' section highlights key features and services. The 'Manual do Usuário' section offers a link to the user manual. The 'Primeiro Acesso' section provides a step-by-step guide for new users. On the right, there is a 'Faça seu pedido' (Make your request) form with fields for 'Usuário' (Username) and 'Senha' (Password), and a 'ENTRAR' (Enter) button. Below the form, there is a section for 'Quer fazer uma denúncia?' (Do you want to make a complaint?) with a link to the 'Lei de Acesso à Informação' (Law of Access to Information).

As evidenced in the available data, this option is present in 64% of countries that completed the survey. Upon completion of the procedures, the information on file, if it does not refer to information protected by confidentiality obligation -in particular, personal-data information is subject to the principle of open administration and, as a rule, management decisions are accessible. The best practice is to facilitate partial communication, if the document is subject to access restrictions and it is possible to expunge information concerning the reserved area.



IV. Strengthening the internal control entities.

Internal control has been broadly defined by the Committee of Sponsoring Organizations of the Treadway Commission (COSO) as *“an integral part of the management within and between ministries, and is intended to ensure that operations are reliable and comply with the laws, regulations and policies, so that the incidence of losses, waste and fraud is minimized. Internal control processes intended to balance the risk with the cost, in order to improve the likelihood that policy objectives are met. A sound system of internal control is based on a risk-based approach for internal control and is supervised by the professional and independent internal audit function, which is in place to minimize the likelihood of error, fraud and wasteful practices. In doing so, internal audit provides reasonable assurance of the adequacy of risk management and sufficient control to mitigate risk “.*


The Internal audit is an independent and objective activity of consulting and control designed to add value and improve an organization’s operations. It helps to achieve the goals, leading to a systematic, disciplined approach to improve the effectiveness of the risk management approach to processes, control and governance. (OECD Council Recommendation on governance of critical risks, 2011, adopted in 2014). Monitoring procedures and activities involving risk of corruption or related offenses and implementation of preventive measures of responsibility for services and the development of management structures that promote management responsibilities to identify and mitigate risks of public integrity are measures recommended internationally.

Table N° 14

Countries	States and Annual Accounts of the tax authorities are subject to publication under the budget rules	There is an internal financial control body in your tax administration
Angola	NO	YES
Argentina	YES	YES
Bolivia	YES	YES*
Brazil	YES	YES
Canada	YES	YES
Chile	YES	YES
Costa Rica	YES	YES
Spain	YES	YES
Morocco	YES	YES
Netherlands	YES	YES
Paraguay	YES	YES
Portugal	YES	YES
Dominican Republic	YES	YES
Uruguay	YES	YES

IV.1. Treatment of complaints / denunciations.

Complaints and denunciations are an important source of potential knowledge of abnormal and deviant conducts. The citizen who uses the services of the TA must have a clear and immediate perception that they may report conduct that violate standards of integrity and be able to trust that their story will be treated in an objective and independent manner. Therefore, effective reception, processing and communication of results must be guaranteed whenever possible. Several administrations offer a specific webpage for that purpose, admitting anonymous complaints or guaranteeing anonymity if requested.


Government of Canada / Gouvernement du Canada

MENU ▾

[Home](#) > [Canada Revenue Agency](#)

Complaints, objections, appeals, disputes, and relief measures

File a complaint, file an objection or CPP/EI appeal, confirm objections timelines, file an appeal to the Court or apply for taxpayer relief. For information on the tax implications of Phoenix payroll issues, go to [FAQ](#).

Services and information

[Make a service complaint](#)
You are not satisfied with the service you received.

[Make a reprisal complaint](#)
You believe you have experienced reprisal.

[File an objection or a CPP/EI appeal to the Minister](#)
Dispute an assessment or a determination, or a CPP/EI decision.

[Processing times and complexity levels](#)
For income tax and GST/HST objections.

Others, who do not have this system, admit their presentation by any means and the central office must be informed of them, even when they are presented in local services.

It is important to have rules of procedures to follow internally, clear and disseminated, to ensure their registration and treatment of the facts reported, by either internal audit, internal supervision or another competent body for independent investigation. In parallel with existing reporting schemes in different TAs, with a view to fulfilling the purposes of accountability and transparency, as well-defined, credible and adequately promoted objectives should be developed internally for the control and monitoring of complaints. These should provide the TAs with a considerable source of information on disciplinary infringements and corrupt behaviors that manage more objectively the risks inherent of their occurrence. Therefore, it is important to give indicators that can be warning signs, especially regarding complaints from taxpayers, anomalous procedures or misguided decisions.

PLANO DE GESTÃO DE RISCOS DE CORRUPÇÃO E INFRAÇÕES CONEXAS



It is interesting, in this regard, to see the disparate situation in countries regarding the communication and treatment of complaints shown in Table N° 15.

Table N° 15

Countries	Secure communication and treatment of complaints and reclamations against the services or the conduct of officials, whatever channel is used (paper, electronic mail, website):	
	Totality of communications	Only when they are identified
Angola	YES	
Argentina	YES	
Bolivia		YES
Brazil		YES
Canada	YES	
Chile	YES	
Costa Rica	YES	

Countries	Secure communication and treatment of complaints and reclamations against the services or the conduct of officials, whatever channel is used (paper, electronic mail, website):	
	Totality of communications	Only when they are identified
Spain	YES	
Morocco	YES	
Netherlands	YES	
Paraguay	YES	
Portugal	YES	NO
Dominican Republic	YES	
Uruguay	YES	

If practices that show situations of corruption or related offenses are detected, the reaction and monitoring provided by TAs in the challenge of fighting corruption goes through a rapid, effective and convincing response through:

- The establishment of appropriate disciplinary action;
- Organization of investigative or joint procedures;
- Immediate participation of the competent judicial authorities for any practice suspicious of constituting in a corruption crime.



The publication of statistics on these actions demonstrate the will, resilience and commitment of the TA to public integrity and promotes the transparency of the organization.

In return, the TA must ensure support and legal assistance to its officials and workers when, because of acts performed in the exercise of functions, they are accused or victims of complaints or actions for compensation, until the final judicial decision. At this point, the situation of the countries surveyed is reflected in Table 16:

Table N° 16

Countries	Defense of officials victims of complaints, actions for compensation or accused in criminal proceedings for acts performed in the exercise of their duties are covered by the administration
Angola	YES
Argentina	
Bolivia	NO
Brazil	
Canada	YES
Chile	
Costa Rica	
Spain	YES*
Morocco	YES
Netherlands	
Paraguay	YES
Portugal	YES
Dominican Republic	
Uruguay	

IV.2. Relation with external audit entities.

The external audit is an external and independent activity designed to provide an opinion on the compliance of financial statements with regulations and accounting standards giving a true and fair picture of reality. Certification of financial statements is a legal requirement. In the public sector, an external audit is performed by superior institutions of audit.

Audit and control procedures are carried out by a large number of bodies: the Parliaments, the Ombudsman, the Court of Auditors, for example, setting a variety of controls of different nature - political and financial - that allow citizens to verify the corrective actions conducted by the Tax Administration.

Table N° 17
Publications or actions of the tax administration

Countries	Parliamentary Control	Accountability to external control bodies (Court of Auditors, Comptrollers	Control by the Ombudsman	Taxpayer Advocate control	Handling complaints and suggestions
Angola	YES	YES	NO	NO	YES
Argentina	YES	YES	NO	NO	YES
Bolivia	NO	YES	NO	NO	YES
Brazil	YES	YES	YES	YES	YES
Canada	YES	YES	YES	YES	YES
Chile	NO	YES	NO	NO	YES
Costa Rica	NO	YES	YES	NO	YES
Spain	YES	YES	YES	YES	YES
Morocco	YES	YES	YES	NO	YES
Netherlands	YES	YES	YES		YES
Paraguay	YES	NO	NO	NO	YES
Portugal	NO	YES	NO	NO	YES
Dominican Republic	YES	YES	NO	NO	YES
Uruguay	YES	YES	NO	NO	NO

In this regard, the state of situation among CIAT countries is uneven in connection with the figure of the Ombudsman or equivalent as shown in the following tables:

Table N° 18


Countries	Your country has a similar institution to the Ombudsman	If any, indicate whether it must resolve complaints regarding operation of the TA	In the process of resolving these complaints, the TA intervenes preparing reports at the request of Ombudsman or equivalent institution	The Ombudsman makes recommendations on the TA's services operations	A figure similar to the Taxpayer 's Advocate either individual or collegial exist in your country
Angola	YES	YES	YES	NO	NO
Argentina	YES	YES	YES	YES	YES
Bolivia	NO				NO
Brazil	YES	YES	YES	YES	YES
Canada	YES	YES	YES	YES	YES
Chile	NO				NO
Costa Rica	YES	YES	YES	YES	NO
Spain	YES	YES	YES	YES	YES

Countries	Your country has a similar institution to the Ombudsman	If any, indicate whether it must resolve complaints regarding operation of the TA	In the process of resolving these complaints, the TA intervenes preparing reports at the request of Ombudsman or equivalent institution	The Ombudsman makes recommendations on the TA's services operations	A figure similar to the Taxpayer 's Advocate either individual or collegial exist in your country
Morocco	YES	YES	YES	YES	YES
Netherlands	YES	NO	YES	YES	NO
Paraguay	YES	NO	YES	NO	NO
Portugal	YES	NO	NO	YES****	NO
Dominican Republic	NO				NO
Uruguay	YES	NO	NO	NO	NO

Table N° 19

Countries	If existing, this figure coexists with the Ombudsman	Specify the relationship	The Taxpayer Advocate has some dependence on the executive or is an independent body. Explain their nature
Angola	NO		
Argentina	YES	The figure of the Ombudsman coexists with the figure of the Taxpayer Assistant under the Citizens' Assistance Program. Its functions are independent and unrelated. The program establishes a fast, effective and reliable communications channel to detect and solve the problems and suggestions raised by taxpayers, customs service users and the public to fulfill their obligations. The support service to citizens is limited to the internal sphere of the administration.	It is an independent body. The Citizen Assistance Program is a program administered by AIP specialized personnel - Assistants, which can make complaints and suggestions officially. In the facilities of DGI and DGA, the assistant will serve the taxpayer, regardless of their domicile or the place where they operate normally, or are registered. It is not an independent government body nor under the Executive branch.
Bolivia			
Brazil	YES	The Public Defender deals fundamentally with the legal guidance in all judicial and extrajudicial aspects of individual and collective rights, In a comprehensive way and free of charge to the needy, as considered by the law. The Administrative Board of Tax Appeals (CARF) is to judge appeals as well as the appeals of a special nature, that relate to the implementation of legislation regarding taxes administered by the Secretariat of the <i>Receita Federal</i> of Brazil.	It is an independent body. The Administrative Board of Tax Appeals (CARF), a collegiate body, formed by representatives of the Treasury and taxpayers. It is part of the structure of the Ministry of Finance, but is not linked to the Brazilian tax authorities, i.e. the <i>Federal Revenue Secretariat</i> of Brazil).
Canada	NO		Independent government body.
Chile			
Costa Rica			
Spain	YES	The same complaints submitted to the Ombudsman are usually presented to the Council for the Defense of the Taxpayer	It is an advisory body attached to the Ministry of Finance.
Morocco	YES	There is no relationship.	The CNRF depends on the executive.
Netherlands			
Paraguay			
Portugal			
Dominican Republic			
Uruguay			

The publication of the reports of the supervisory bodies on the TA's website on Internet, respecting the legal secret, reinforce the perception of citizens on the TA's Ethics, and allow citizens to verify the correctness and efficiency of the action. There are countries that publish audit reports of the external control bodies integrally. In other countries, such bodies publish a summary of the main conclusions and recommendations.



ACESSO RÁPIDO

Agendamento

Agenda Tributária

Dados e Estudos

Educação Fiscal

Legislação

Processos

Tributos

RFB 50 Anos

ORIENTAÇÃO

Aduaneira

Tributária

ACESSO À INFORMAÇÃO

Institucional

Ações e Programas

Consultas Públicas e Editoriais

Acordos e Convênios

Prestações de Contas

Nesta seção são divulgadas informações referentes ao resultado das inspeções, auditorias, prestações e tomada de contas realizadas na Secretaria da Receita Federal do Brasil (RFB).

Processos de Contas Anuais

Em atenção à Lei nº 12.527, de 18 de novembro de 2011, conhecida como "Lei de Acesso à Informação", a qual prevê, no art. 7º, VII, "b", o direito de obter "informação relativa ao resultado de inspeções, auditorias, prestações e tomadas de contas realizadas pelos órgãos de controle interno e externo, incluindo prestações de contas relativas a exercícios anteriores", a RFB divulga o Relatório de Gestão, o Relatório de Auditoria, o Certificado e Parecer do Dirigente de Controle Interno e o Pronunciamento Ministerial.

A divulgação dessas informações constitui etapa do Processo de Contas Anual e objetiva cumprir o caput do art. 20-B do Decreto nº 3.591, de 6 de setembro de 2000, incluído pelo Decreto nº 5.481, de 30 de junho de 2005, e a Portaria CGU nº 262, de 30 de agosto de 2005.

Exercício

2005 | 2006 | 2007 | 2008 | 2009 | 2010

2011 | 2012 | 2013 | 2014 | 2015 | 2016

Relatório Anual de Auditoria Interna

Em cumprimento ao disposto no artigo 19 da Instrução Normativa CGU nº 24, de 17 de novembro de 2015, a Secretaria da Receita Federal do Brasil tem até 30 (trinta) dias da conclusão do RAIANT para publicá-lo na página do órgão na internet em local de fácil acesso pelos órgãos e cidadãos interessados, assegurada a proteção da informação sigilosa e da informação pessoal, nos termos do art. 6º, inciso III, da Lei nº 12.527, de 18 de novembro de 2011.

Exercício

2016 | 2017

DIANAtención al ciudadanoTrámites y ServiciosTransaccionalNormatividadImpuestosAduanasViajerosFiscalización y ControlPrensa

Portal DIAN/ DIAN/ Rendición de Cuentas y Gestión Institucional

INFORMES DE CONTROL INTERNO

InformesCreado

CERTIFICACIÓN SISTEMA ÚNICO DE GESTIÓN E INFORMACIÓN DE ACTIVIDAD LITIGIOSA DEL ESTADO (9)

INFORME DE LEY SIGEP (4)

INFORME EJECUTIVO (9)

INFORME ESCI CONTABLE PAGADORA (5)

INFORME ESCI CONTABLE RECAUDADORA (5)

INFORME PORMENORIZADO (21)

INFORME SEGUIMIENTO EJECUCIÓN PRESUPUESTAL Y PLAN DE AUSTERIDAD (13)

INFORME SEGUIMIENTO PLAN ANTICORRUPCIÓN Y ATENCIÓN AL CIUDADANO (15)

INFORMES PQSR (9)

InformesCreado

AUDITORÍAS INTERNAS (57)

OTROS INFORMES (5)

adequate evidence to decisions and evidences the formal assessment by the supervisory entities.

Accompanying the recommendations made to TAs by external control bodies should, however, be evidenced by either accepted or either justifying their non-implementation. This attitude promotes organizational learning; it shows the accountability of the organization; provides

V. Status of transparency laws regarding the tax administration.

As indicated, virtually all countries in the region have adopted laws of transparency and access to public information that not only regulate the cases of active advertising but also cases of exercise of access to public information rights. In the case of active advertising, strategic plans, operational plans, TAs functions, applicable regulations, organizational structure, responsible bodies and the degree of implementation of plans are subject to publication.

Because of the active advertising, in virtually all countries who attended the survey, information is published on public biddings (object of the contract, duration, amount of the tender, number of bidders, ID the successful bidder and budgetary information in detail); however, several options exist for the detail of this budget information:

afip.gob.ar	
INFORMACIÓN GENERAL	
>	Derecho a la información pública
>	Funciones y estructura orgánica
>	Autoridades y personal
>	Escalas salariales
>	Declaraciones Juradas
>	Compras y contrataciones
>	Presupuesto
>	Resultados y Recaudación
>	Subsidios y otras transferencias
>	Actos administrativos
>	Gestión de la información
>	Permisos y concesiones
>	Auditorías
>	Trámites y servicios
>	Participación ciudadana
>	Responsable de acceso a la información Pública de AFIP
>	Portal de datos abiertos

Table N° 20
Contents of budget information

Countries	budgets								
	Main budgetary items	Implementation degree	Annual accounts	Audits reports	High positions remunerations	Agents' remunerations	Relation work positions and remunerations	Compatibility statements regarding conflicts of interest	List of properties owned by the Administration
Angola									
Argentina									
Bolivia	X	X	X	X	X	X	X		
Brazil	X	X	X	X	X	X	X	X	X
Canada				X					
Chile	X	X	X	X	X	X			
Costa Rica	X	X	X						
Spain	X	X	X	X	X		X	X	X

Countries	budgets								
	Main budgetary items	Implementation degree	Annual accounts	Audits reports	High positions remunerations	Agents' remunerations	Relation work positions and remunerations	Compatibility statements regarding conflicts of interest	List of properties owned by the Administration
Morocco	X	X	X	X		X		X	X
Netherlands	X	X	X	X	X	X	X	X	X
Paraguay	X	X		X	X	X			
Portugal			x						
Dominican Republic	X	X	X	X	X	X	X		
Uruguay	X	X	X	X	X	X	X		

Moreover, in all countries surveyed, the right of access is regulated so that the tax administration is bound to answer, with exceptions derived from confidential tax information, on control plans and related tax control – to questions asked in the exercise of this right, with a widespread recourse in case of disagreement with the response, or lack of response. About the way in which the obligations are met under the rules of transparency, the situation of countries who attended the survey is also uneven.

Table N° 21

Countries	The information that TAs must provide is available		
	In a single Web Portal on Transparency for the Public Administration	In a specific section of the website of the TA or its supervising organization	On a single portal, accessible from a link from the website of the TA
Angola			X
Argentina		X	
Bolivia		X	
Brazil	X		X
Canada		X	
Chile		X	
Costa Rica	X		
Spain			X
Morocco			X
Netherlands	X	X	X
Paraguay	X		X
Portugal	X	X	X
Dominican Republic	X		
Uruguay		X	

Conclusion.

Although most countries in the region have passed laws on transparency and access to public information, the perception of corruption has increased considerably among citizens.

In this context, the promotion of transparency via the effective implementation of policies of transparency and accountability is the first step to deepen the fight against corruption. This effectively requires other coordinated and integrated efforts in many areas but they must be based on firm and resolute foundations to achieve the highest standards of ethical performance of tax administrations, given their direct relation to the improvement of voluntary compliance with tax obligations.

The CIAT, through its Standing Committee on Ethics has shown over many years its commitment with member countries to work together to achieve higher levels of ethical performance, prevent internal corruption and promote the fight against external corruption through policies that emphasize transparency and accountability, as a first step to achieve these ends.

Panama, May 2019.

ANNEX

SURVEY ON TRANSPARENCY

CIAT ETHICS STANDING COMMITTEE

Working sub-group on Transparency and Accountability

Questionnaire to the CIAT member countries

The survey focuses on the investigation of the existence in each of the countries of Latin America of the different instruments that demonstrate the commitment of the tax administrations management to the internal transparency and Ethics.

The first block or section of questions raises whether the tax administration is subject to the laws of transparency and access to information that have been approved in different countries of the region, that is to say, regardless of whether or not this standard is in force or is not enforced to the tax administration.

However, since the adoption of laws on transparency and access to information may impose active advertising obligations on tax administrations, a second block of questions included in this questionnaire specifically intends to know the application of these laws in relation to tax administrations. This is both in relation to the so-called active advertising as in relation to the exercise of the right of access.

For better handling, this questionnaire has been prepared in Excel format in which the answers must be recorded. However, in case it is useful, this word format is provided too, that we requested not to complete, it is only a help or support the answers in Excel.

At this time, 14 countries have answered the survey, and we are thankful for their collaboration. We hope to receive more answers throughout the present year, and after the verifications and adjustments, we will publish the answers of the survey.

Block 1

1.-Among the various instruments in the service of transparency, indicate whether your tax administration carries out the following publications or undertake the following actions:

- Annual report of activities.....YES/NO
- Statistics of tax collection ... YES /NO
- Letters of serviceYES/NO
- Communication campaigns..... YES/NO
 - Press
 - Radio
 - TV
 - Social networks
 - All of the above

- Surveys or sociological studies on the degree of satisfaction with services of the Tax administrationYES/ NO
- Sociological surveys or studies on perception of tax fraud or non-complianceYES/ NO
- There are Tax Education Programs.....YES/NO
- Information on the processing stage of the procedures.....YES/NO
- Publication of tax consultations and administrative criteria..... YES/NO
- Strategic planningYES/NO
- Operational planning.....YES/NO
- Parliamentary control.....YES/NO
- Accountability before external control bodies (Court of Auditors, Comptrollers)..... YES/NO
- Control by the ombudsmanYES/NO
- Control by the taxpayers' advocateYES/NO
- Attention to complaints and suggestions..... YES/NO

2.-Indicate if your Administration publishes an **annual report** detailing the Activities.....YES/NO

3.-If the previous answer is positive, indicate the time when the publication takes place in each period:

- 3.1. In the month following the end of the year....
- 3.2. In the following three months...
- 3.3. In the six months...
- 3.4. At a random date....

4. If your tax administration publishes an annual report of activities, please indicate whether this activity report includes the following information sections:²

- 4.1. Functions
- 4.2. Organizational Chart
- 4.3. Heads of the main departments.
- 4.4. Detailed annual tax collection data
 - Gross tax collection
 - Cash Collection
 - Refunds completed
- 4.5. Activities in relation to the taxpayers ' register
 - Taxpayer Census
 - Census detail (e.g. individuals, legal entities/segments: small, medium and large enterprises)
 - High.
 - Low
 - Information on activities of updating the census
- 4.6. Details of tax returns managed for each taxation concept (e.g. number, amount, etc...)
- 4.7. Details of auditing actions

² The question specifically refers to whether the memory incorporates that information, not the specific data included.

(E.g., number of audited subjects, amounts liquidated in the financial year, breakdown by concepts and types of proceedings)

4.8. Details of the enforced collection actions ... YES/NO

4.9. Detailed information on human resources (e.g. number of agents, functional, territorial and class/category distribution, etc.)

4.10. Budgetary information (e.g. main items)

4.11. Information on computer systems and technologies.

4.12. Indicate any other published concept (s) you consider of interest.

5.-Does your tax administration publish **tax collection statistics** ... YES /NO

6.-If your answer is affirmative, indicate whether the specific dates of publication of the different tax statistics are pre-determined in a plan or standard.... YES /NO

7.-With respect to the different tax concepts that are the subject of the different statistical publications, indicate the periodicity:

-Personal Income Tax: Monthly/Annual/Both

-Corporate Income Tax: Monthly/Annual/Both

-Sales tax: Monthly/Annual/Both

8.-The statistical information published reaches:

-The last 10 years.

-The last 15 years.

-Over the previous 15 years.

-Since there are existing records.

9.-Analysis or studies on the level of non-compliance are performed in your county ... YES/ NO

10.-If the answer is positive, does the tax administration participate or carry out directly such studies?

-Yes, the TA makes them directly.

-The TA only participates in their elaboration.

11.-If the answer is positive, such studies are the subject of publication... YES/NO

12.-Does your tax administration carry out analysis on the costs of compliance with the tax obligations?YES/NO

11.-If the answer is positive, are such studies published?YES/NO

13.-In your tax administration, are there letters of services or similar instruments of information to the citizen published, on the services that the tax administration provides detailing questions such as the schedule of attention to the public, the addresses of the different offices, the channels of communication available, the services available (issuing certificates, presentation of statements, forms of payment ...) YES /NO

14.-Are **Campaigns of communication** in the social media carried out in your country
.....YES/NO

15.-If the answer is positive, indicate whether such communication actions are permanent and systematic (e.g. within the time limit for filing the income tax return) or only sporadic:

15.1. Sporadic

15.2. Permanent and systematic

15.3. Both

16.-If the response in connection with the communication campaigns is positive, indicate the character or nature of such campaigns

16.1. Institutional (e.g. To reinforce the fight against fraud).

16.2. Information on services (deadlines for submission of statements, operational campaigns, etc.)

16.3. Both modalities

17.-Specify the means in which these campaigns are carried out in an order of **greater to lesser** use of media such as radio, TV, print, Web page, in an order from 1 to 4, where 4 is the highest and 1 is the lowest.

18.-Are the Social networks (Facebook, etc.) used to communicate messages from the tax administration? YES /NO

19.-Is there in your institution a cabinet or press team responsible for external communication and media relations YES/NO

20.-Is there an external communication plan in the tax administration to promote the institution, its achievements, to educate citizens, etc.?

21.-Briefly indicate the main communication lines that have been made in recent years and their orientation (informative press conference, dissemination of results, institutional campaigns, etc.)

22. - Are **Surveys and studies of a sociological nature** carried out in relation to the compliance with tax obligations in your country... YES/NO

23.-If the answer is positive, indicate which agency perform them:

- Statistical and sociological studies services of the state.
- The tax administration itself.
- Both

24.-If they are performed, these surveys refer to:

- Quality of the services of the tax Administration/degree of satisfaction with the services it provides

- Perception of fraud (e.g. with questions such as do you think there is much or little fraud)
- Both.

25.-If the answer is positive indicate the periodicity

- Annual
- It is not periodic

26. - Is there a tax education program in your country? YES/NO

- If yes, is it part of the National educational system? YES/NO

27.-Who carry it out?

- The tax administration itself.
- The Ministry of Education
- The Ministry of Education in collaboration with the tax administration.

28.-Indicate the recipients,

- Children
- Young
- Adults

29.-Indicate the number of accesses to the website of your tax administration in the period 2011-2016.

30.-In connection with the website of your tax administration please indicate:

- It has a purely informative character.
- It allows performing a great part of the tax offices and procedures.
- New utilities and services are gradually incorporated.

31.-In case the website allows to carry out procedures, indicate them which ones with an X:

- Registration of taxpayers.
- Presentation of returns
- Submission and payment.
- Request for refunds.
- Presentation of appeals or/and claims.
- Tracking or follow-up of files.
- Others: Specify which

32. - It is possible to know the state of processing of the different procedures through the web of the tax administration in your country ...YES/NO

33.-If there are binding tax consultations, the answers can be accessed through the website of the tax administration ... YES /NO

34.-If yes, indicate how tax consultations are published.

- Ordered by taxes and subjects
- In chronological order
- Other criteria

35.-Is there a database of frequently asked questions in your administration....YES/NO

36.-If the answer is positive, is this database available on Tax Administration website..... YES/NO

37.-The tax administration of your country elaborates multiannual strategic plans in which it documents the large lines of the mission and vision of its administration.... YES /NO

38.-In the elaboration of these strategic plans, do other agencies of the administration different from the tax administration participate?

39.-If the answer is positive, specify what this participation is.

40.-In the elaboration of these strategic plans intervene or participate representatives of the civil society (groupings of entrepreneurs, managers and professional associations of accountants or auditors, etc...)..... Y/N

41.-If the above response is positive, specify what this participation is (Queries, only sent for information, joint preparatory meetings, etc. ...)

42.-The tax administration develops operational plans in which the activities to be carried out in each period for each of the large areas of work of the administration are established.

43.-If the answer is positive, indicate the periodicity

- Annual
- Biannual
- Another

44.-In relation to the publication of these plans, point out what situation you would find:

- Nothing is published.
- only their existence is divulgated.
- A summary or general principles are published without any details.
- Yes, they are published in full.

45.-If the above response is negative, i.e., if these operational plans exist but are not divulgated, indicate how they are executed and disseminated internally in the administration and to what level (e.g. by indicating if only the head office and high

responsible know them, or the officials of each area, that each official only knows his service orders, etc.)

46.-In your country, are there appearances made before the Parliament (National Assembly, or parliamentary commissions) for presenting the activities and results of the tax administration activities ... Y/N

47.-If the answer is positive, express the periodicity

- Annual-Once the activity period is closed-
- Twice a year
- Other

48.-If the answer is negative, is there a document that presents or exposes the activities of the tax administration submitted to the Parliament (National Assembly or parliamentary Committee).YES /NO

49. - Is there an institution similar to the Ombudsman in your country ... Y/N

50.-If it exists, indicate whether it is appropriate to resolve complaints regarding the functioning of the tax administration

51.-In the process of resolving these complaints, the tax administration intervenes by elaborating reports at the request of the Ombudsman or equivalent institution.... Y/N

52.-The Ombudsman makes recommendations on the functioning of the services of the tax administration....Y/N

53.-In your country, there is a figure similar to the taxpayer's defender or ombudsman-whether he is a unipersonal or collegiate-.... YES /NO

54.-If it exist, does it such figure coexist with the Ombudsman.... Y/N

Specify the relationship

55.-Has a taxpayer's advocate any dependence on the executive or is an independent governmental body. Explain its nature.

56.-If affirmative specify its functions

- Resolve complaints
- Attends suggestions
- Intervenes in processes as mediator and/or arbitrator
- Other: Specify

57.-There are periodic meetings in your country with main actors or agents in the field of the application of the tax system (large companies, professionals, companies in general) ... Y/N

58.-If your answer is yes,, indicate whether such meetings or conversations respond to a specific plan or, on the other hand, are determined for specific reasons (to expose or disclose new standards, ...).

59.-There are channels of communication in your country that promote citizen participation in the legislative process... YES/NO

60.-If you are positive, briefly indicate in what it consists

61.-In the elaboration of the secondary regulations (executive decrees, Resolutions of the tax administration, etc.) is there a channel of communication or participation of the private sector (business organizations, advisory organizations ...) ... Y/N

62.-If your answer is yes, indicate how such participation is.

63.-In relation to the financial performance of the tax administration, either as a Ministerial department or a semiautonomous organism, does an external control body exist?Y/N

64.-Specify which body is in charge of external control

65.-If your answer is yes, indicate the type of control to be performed:

- Previous
- Concomitant (during the budgetary execution process)
- A posteriori
- Combination of the above

66.-The annual accounts and budgets of the tax administration are published, as stated in the budgetary rules ... YES/NO

67.-There is an internal control body, non-financial, in your tax administration ... YES/NO

68.-Specify its name and its position in the chart of the tax administration

69.-briefly indicate the principal functions of the internal control body (prevention and detection of irregular behavior, control of the information security, evaluation and monitoring of the administration departments, etc.).

70.-Internal control reports are delivered

- To the head of the ministerial department
- To the director of the Tax administration
- To both

71.-There is a law in force concerning "transparency and access to public information" in your country..... YES/NO

72.-In what year did it enter into force?

73.-If your answer is yes, indicate the standard:

74.-Indicate the link to be able to access that standard.

75.-If there is a law of transparency in force in your country, the tax administration- as an autonomous or semiautonomous entity, or as a ministry-dependent agency-is among the subjects obliged to comply with that standard..... YES /NO

76.-The aforementioned standard contains obligations of "active advertising", i.e. periodic and regular publications of information that is considered relevant to guarantee the transparency of the activity of the tax administration by means of a Web page Y/N

77. - How is the information published by the tax administration available?: Indicate with an X

- On a single web portal on transparency for public administration
- In specific section of the website of the Administration tax or related organization Y/N
- There is a single portal, with a link to that portal from the website of the Tax administration.

78.-If this obligation of "active advertising" exists, indicate whether according to, based on the above, the following contents are available in your country. Point with an x:

Institutional and organizational advertising and planning

Functions that are developed.

Application regulations.

Organizational structure:

Organizational Chart
Responsible for each organ
Profile
Professional career

Planning

Annual or multi-year plans and programs with objectives and Indicators

Strategic plans

Degree of fulfillment of the plans. Evaluation and results.

Information of legal relevance

Guidelines, instructions, agreements and circulars with legal effects.

Consultations

Draft law or Government decrees
Regulatory development Project
Mandatory reports or sustainability reports accompanying these projects.

Economic, budgetary and statistical information

Public procurement information

Object of the procurement.
Duration of contracts,
Tender Amount
Procedure used,
Number of bidders
Identification of the winning bidder

Budgets

Main budget items
Degree of execution.
Annual accounts
Audit reports
High officials' remunerations
Officials' remunerations.

Relationship between positions and remuneration ladder

Declarations of compatibilities and others for the purpose of conflicts of interest.

Reports on Real estate/assets owned by the administration.

79.-Is the so-called "right of access" to public information regulated in your country?

80.-If your answer is yes, indicate the standard:

81.-Is the tax administration compelled to comply with this obligation to attend to the questions posed in the exercise of the right of access?

82.-For the exercise of this right, is there in your country a single office responsible for attending the petitions or on the contrary each liable subject answers to the questions raised?

83.-It is possible to present an appeal in case of disagreement with the answer or the lack of response.

84.-Specify the body to which the resolution of such appeals corresponds.

85.-Specify if there are cases in which the reserved nature of tax information-tax secrecy-exempts the tax administration of transparency obligations. Detail such assumptions.

86.-In addition to the information derived from the law of transparency, specify whether your administration publishes other information (e.g. defaulted debtors relationship, tax planning schemes, taxpayer registration, invoice validation or others) Specify which one

87.-What information published do you consider that it may be of interest to other tax administrations?

88.-Indicate which guiding and/or control instruments within the framework of the rules of conduct and of the information security policies, which exist in your tax administration, such as:

- Code of Conduct;
- Chart of user and services;
- Manual of incompatibilities and conflicts of interest;
- Risk management plan for corruption and related infringements;
- Information security plan, personal data protection and confidentiality;
- Others-indicate which ones.

89.-Public servants and servants are sensitized on the regulations indicated in the previous question. Y/N

90.-If the response was positive, what kind of campaigns were used to raise awareness? Training actions;

- Seminars;
- Only through publication.

91.-Internal control mechanisms are envisaged with regard to the risk of undue access to personal data available in computer applications. Y/N

92.-The safe communication and treatment of suggestions, complaints and claims against the functioning of the services or the conduct of the officials is guaranteed, when presented by any means (paper, via electronic, in portal):

- All communications; Y/N
- Only when they are identified. Y/N

93.-Means of defense are insured by the administration to officials' victims of complaints, actions of compensation or indicted in penal process for acts practiced in the exercise of their functions. Y/N