



# 50 years

# CIAT







# 50



*years*

# CIAT





50 Years

CIAT







# Statement by the Executive Secretary

In my capacity of CIAT Executive Secretary and as a tribute to the work of the former Executive Secretaries, it is a very special honor to present this Review commemorating the 50th Anniversary of the CIAT Constituent Assembly; an account of our achievements, CIAT General Assemblies and Technical Conferences, Executive Council meetings and the institutional and technical activities carried out by the Executive Secretariat with the collaboration of the member countries.

This publication is a special condensed edition of the history of the Inter-American Center of Tax Administrations – CIAT, in its mission of collaborating with the improvement of the tax administrations of its member countries, in particular, the promotion of international cooperation materialized through the transmission of knowledge and exchange of experiences; the economic and tax studies carried out, the rendering of technical assistance services, as well as the specialized staff training courses and seminars in the virtual as well as face-to-face modalities.

Through the contents of this Review it is evidenced that the objectives and goals of the Bylaws approved in 1967, still continue in force and that the original group of tax administrators who participated in the establishment of CIAT, headed by the then Commissioner of the United States of America, Sheldon Cohen, had already perceived that promoting cooperation and the exchange of information between the tax administrations was among the future challenges, with increasing importance being attributed to it.

Throughout the years, CIAT has endeavored to become a model of reference in the promotion of international tax cooperation, by coordinating joint activities with its member countries and related international organizations

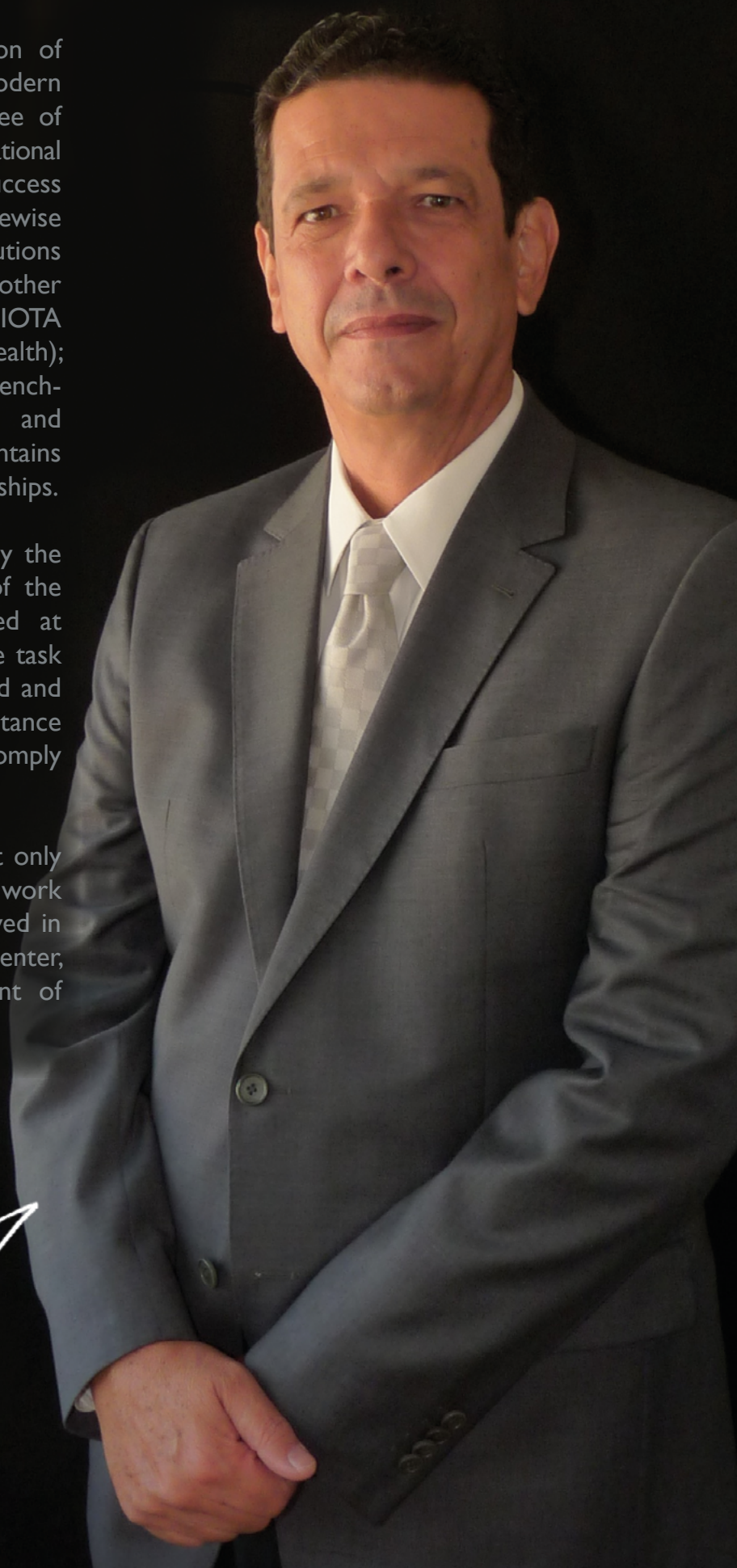
in the field of taxation. The evolution of societies and the economies call for modern tax administrations with a high degree of effectiveness and efficiency, while international tax cooperation is ever more a key success factor for a tax administration. We likewise coordinate actions with other institutions that group tax administrations from other regions and parts of the world such as: IOTA (Europe); CATA (British Commonwealth); COTA (Caribbean); CREDAF (French-speaking countries); SGATAR (Asia) and ATAF (Africa) with whom CIAT maintains close institutional cooperation relationships.

Thus all these factors are undoubtedly the driving force of the modernization of the tax administrations, which are aimed at promoting productivity in their double task of combatting and preventing tax fraud and evasion, as well as improving assistance services and helping the taxpayer to comply with his tax obligations.

We trust that this publication will not only be a mere historical account of the work carried out by so many officials involved in the creation and development of our Center, but that it may become a document of reference for future generations.

A stylized, handwritten signature in white ink, appearing to read 'M. FERREIRA VERDI', positioned above the printed name.

Márcio Ferreira Verdi  
*CIAT Executive Secretary*









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## *CIAT and its Institutional Evolution*

# 1



# **CIAT** *and its Institutional Evolution*





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# Background

**I**n 1965, tax administration authorities from the countries of the Americas were invited to learn about and discuss in the United States of America the fundamental tax administration problems. On that occasion, *Messrs. Sheldon Cohen and Harold Moss*, Commissioner and Director of the International Assistance Service of the U.S. Internal Revenue Service, respectively, had the vision of creating an organization that could serve as permanent forum for considering the tax administration problems.



In April 1966, within the Alliance for Progress program and with the sponsorship of the U.S. Internal Revenue Service, tax administrators from 16 countries of the Americas met in Washington, D. C. in a seminar designed to familiarize them with the organization and functions of the U.S. Internal Revenue Service. On being faced with situations, problems and conditions that were familiar to all of them, it was determined that it would be very useful not only to maintain bilateral relations arising from the observation of said tax office in particular, but also to promote a multiple open exchange of ideas between all the participants on matters of common interest.

As a result thereof, a Committee was spontaneously and unanimously chosen and entrusted with the task of exploring means for institutionalizing a permanent forum for the exchange of ideas with the ultimate objective of improving tax administration in all the countries. The group called “Planning Committee” was formed by: Sheldon Cohen and Harold Moss (U.S.A.), Roberto Hoyo and Alfredo Gutiérrez (Mexico), Jaime Ross and Tomás Aguayo (Chile), Menalco Solís and Targidio Bernal (Panama) and Edison Gnazzo and Emilio Vidal (Uruguay). Said committee successively met in Washington, D.C. and in Santiago de Chile between 1965 and 1966.

Participants who attended the meeting held in Santiago on October 3-6, 1966, as guest councilors were Dr. Manuel Rapoport, Assistant Director of the OAS Economic Affairs Department and Director of the Joint OAS/IDB Taxation Program and Mr. Nathan Gordon, Director of the International Fiscal Affairs Office of the U.S. Treasury Department.

Said Committee analyzed the possible structure of the organization, including such aspects as its legal nature, affiliation, objective, internal administration and financing. The group concluded this working session with the drafting



Mr. Sheldon Cohen, First CIAT Executive Council President.



**“The Role of the Tax Administrator”,  
main theme of the 1<sup>st</sup> Assembly.**



**19 founding countries met in Panama.**



**42 Delegates from 20 countries of  
the Americas participated in the  
1<sup>st</sup> Assembly.**





of the Bylaws and in November met in Panama City to prepare the technical program for the “1<sup>st</sup> Assembly”, for which the main theme selected was “The Role of the Tax Administrator”. The Republic of Panama was selected as venue for the “1<sup>st</sup> Assembly” which was held on May 1-10, 1967.

The Bylaws of the “Inter-American Center of Tax Administrators – CIAT”, drafted by the “Planning Committee” were approved by 19 countries (founders) at the session of the Panama Assembly held on May 2, 1967. CIAT was created as a nonprofit, public international organization, to promote the development of the Tax Administrations through the exchange of experiences between the tax directors. A total of 42 delegates from 20 countries of the American continent participated in the CIAT Constituent Assembly. Also attending as observers were taxation directors from Jamaica, Philippines, South Korea, Trinidad and Tobago and Turkey, as well as representatives from the Agency for International Development, the International Monetary Fund, the United Nations, the Organization of American States, the Secretariat of Economic Integration of Central America and other multinational organizations.

It is worth noting that through resolution of the Buenos Aires Assembly held in 1968 a Technical Consultative Committee was established, whose function was to advise the Executive Council and Executive Secretariat in relation to the Center’s different activities. Initially, the members were Messrs. Carl Choup, Harold Moss, Oliver Oldman, Nicolás Ardito Barletta, Felipe Pazos, Manuel Rapoport and Karl Latcham.

Until 1977, CIAT had focused its activity mainly on the organization of the annual assembly, technical conference and seminars.

In 1989, during the 23rd General Assembly held in Montevideo, Uruguay the amendment of the bylaws which provided for the establishment of the Associate Member category was approved. It was thus determined that countries from continents other than that of the Americas could become part of CIAT in the capacity of



Associates. Thus, Spain and Portugal joined the organization in 1990, France in 1991, Italy in 1992 and The Netherlands in 1996.

Another event worth mentioning in CIAT's institutional evolution is the amendment of its bylaws at the administrative session of the 31<sup>st</sup> General Assembly of Argentina held on May 13, 1997 when the name was changed from "*Inter-American Center of Tax Administrators*" to "*Inter-American Center of Tax Administrations*". As a result of this reform the membership consists of the countries and no longer of the tax directors, thereby allowing the consolidation of CIAT as an international public organization.

It is also important to note that the volume and scope of CIAT's activity has been significantly expanded since its creation. It has endeavored to become a dynamic organization, going beyond



**At the administrative session of the 31<sup>st</sup> General Assembly the name was changed from "*Inter-American Center of Tax Administrators*" to "*Inter-American Center of Tax Administrations*".**

the proposals, limits and trends of a specific time frame or period and has known how to adjust and adapt itself to the challenges posed by taxation to the countries, by investigating and developing tools that may contribute to strengthen it as a better and more modern organization.



First Constituent Assembly. Panama, May 1967.

Minutes of the  
Constituent Assembly  
of the Inter-American  
Center of Tax  
Administrators.

Acta de la Asamblea Constituyente del  
Centro Interamericano de Administradores  
Tributarios

En la Ciudad de Panamá, el primero de mayo de mil novecientos sesenta y siete, convocados por el Comité de Planificación y con el propósito de formar el Centro Interamericano de Administradores Tributarios, las siguientes personas:

Raúl E. Cuello, Director General, Dirección General Impositiva; y Pedro F. J. Pavese, Director de Coordinación, Organización y Métodos de dicha Dirección, de Argentina;

Guido Ocampo Castruello, Director General, Dirección General de la Renta Interna, de Bolivia;

Eleazar Patricio da Silva, Director do Departamento de Rendas Internas; Orlando Travancas, Director do Departamento do Imposto do Renda; Chianti Teixeira Nunes, Assessor do Director do Imposto do Renda; y Arthur S. Xavier Ferreira, Secretario - Executivo do Conselho de Planejamento, del Ministério da Fazenda, de Brasil;

Rafael Izaza G., Director, División de Impuestos Nacionales; y Miguel Bermudez, Asesor Económico del Ministerio de Hacienda y Crédito Público, de Colombia;

Francisco Contreras M., Jefe, Departamento de Impuestos sobre la Renta, Dirección General de la Tributación Directa, de Costa Rica;

Tomas Aguayo M., Tesorero General de la República, Servicio de Tesorería; Jaime Ross B., Director Nacional, Servicio de Impuestos Internos; José Manuel Soto C., Jefe, Departamento de Organización y Métodos; y Míchea Casanegra P., Sub-Directora de Estudios, del Ministerio de Hacienda, de Chile;

Arturo Cabrera L., Director General, Dirección General de Rentas, Ministerio de Finanzas, de Ecuador;

José Vides Sigüí, Director General, Dirección General de Contribuciones Indirectas, de El Salvador;

Ambal de León M., Director, Dirección General del Impuesto sobre la Renta; y Donald Estrada C., Director,

On May 1st, 1967, Mr. Olmedo Rosas, Comptroller General of the Republic of Panama, officially inaugurated the session, on behalf of the President of the Republic.



organismo y supermetió su mas amplio apoyo.

El Dr. Solís, para cerrar, agradeció las palabras de la delegación, la designación de Panamá como sede del Centro y su propia elección como Secretario Ejecutivo. Brindó un obsequio a los participantes como recuerdo de la reunión.

Acto seguido, el Dr. Cabrera, encargado de la Presidencia, declaró oficialmente clausurada la Asamblea Constituyente del C.I.A.T.

(Nota blue: las correcciones efectuadas en las paginas que se indican, valen:

- Pagina diez, linea quince y diez y seis: "los países cuyos funcionarios sean miembros del Centro"
- Pagina doce, lineas 31, 32 y 33: "salvo la parte pertinente al nombramiento del secretario Ejecutivo y"
- Pagina 25, linea 12: "accesibilidad"
- Pagina 26, linea 10 y 11: "un periodo"
- Pagina 35, linea 2: "Gonzalez"
- Pagina 35, linea 30: "Prime")

Para Instancia, se firma esta Acta por todas las personas que intervinieron en ella.

HUGO DE MARCO

JOSE V. DE LA JUE  
JOSE MANUEL SOTO CERDA  
NOEL RAMIREZ  
FRANCISCO CONTRERAS  
LUIS M. ADAME P.  
FRANCISCO GARCIA HERGLES  
D. DOMINIC RIVERA  
V. EFRAIN SUAZO  
MENALCA SOLIS  
TARGIDO BERNAL  
DR. ARTURO CABRERA L.  
ESTE DOCUMENTO ES MIEL COPIA DEL ORIGINAL QUE REPOSA EN LOS REGISTROS DEL C.I.A.T.

On May 10, Dr. Arturo Cabrera, who was in charge of the Presidency, officially closed the Constituent Assembly

# Headquarters and Legal Nature

**A**t the session held in Panama on May 4, 1967, the Assembly unanimously designated Panama as permanent headquarters of CIAT. Through resolution of that same Assembly and while arrangements were made for establishing the headquarters in Panama, the Executive Secretariat had its provisional headquarters in Washington, D.C., from 1967 to 1969.







*Signing of contract for the construction of the CIAT building.*



*Internal Revenue Service of the United States of America Building in Washington, D. C., first CIAT headquarters.*

# CIAT

The Government of Panama, through Cabinet Decree (Law No. 26 of January 30, 1969) recognized CIAT as a nonprofit, public international organization and currently its headquarters still continue to be in Panama City.



*Placing of first foundation piles.*

# CIAT Logo



**T**he blue color represents the influence of Spain in the Western Hemisphere and the green color the Anglo-Saxon influence. In this respect, the emblem is similar to that of the OAS (Organization of American States).

The scale represents the equitable fairness of the tax administration and the lamp, understanding or knowledge, since the purpose of the Center is to disseminate information.

# Mission and Vision

## Mission

Promote international cooperation and the exchange of experiences and information and render technical assistance services, studies and training, thus contributing to the strengthening of the tax administrations of its member countries.

## Vision

Become the center of reference in the best tax administration practices of its member countries.

# Strategic Guidelines

**T**he two basic documents that determine the objective and guide the activities of CIAT are the *bylaws* and its *strategic plan*, and thus, its different programs must be framed therein. Both documents strongly emphasize cooperative actions between the Tax Administrations of its member countries, thereby allowing for defining our Center, from a macro approach, as an organization for promoting international cooperation in the field of Tax Administration.

## Bylaws and Regulations

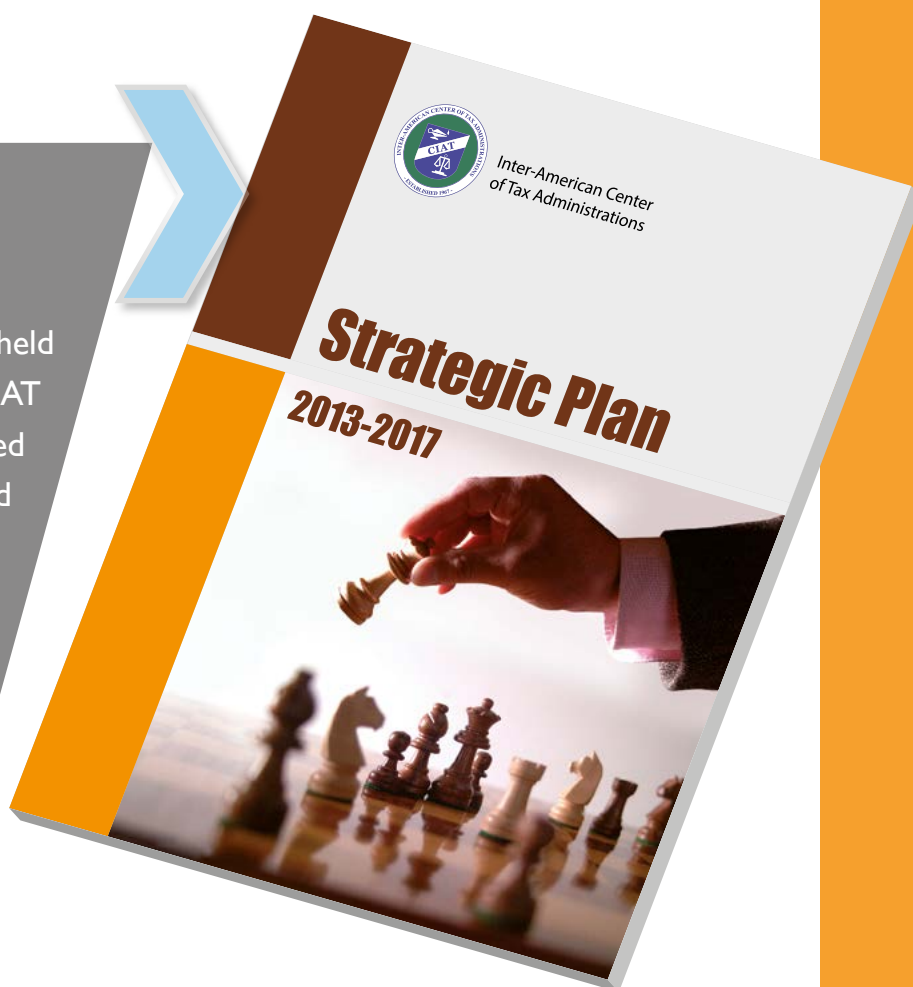
The CIAT Bylaws were approved in 1967, during the first General Assembly held in Panama City. They stipulated the objectives of the Center, the institutional bodies and their responsibilities.





## Strategic Plan

During the 13th CIAT Assembly held in Quito, Ecuador in 1979, the CIAT members recognized that based on the experience acquired and for the purpose of positively orienting the allocation of resources available, it was convenient to establish a strategic working plan.



In November 1986, the first Strategic Planning working group was established. Subsequently, the organization's *"First Strategic Plan"* was approved by the CIAT members at the General Assembly held in Brasilia, in April 1988 and then updated in 1989 in Quito, Ecuador.

Strategic planning is being used by CIAT as tool for guiding the course and action to be followed for fulfilling its mission. All the countries participate therein, by contributing their ideas and experiences and expressing their concerns in relation to the ever more complex task which CIAT must carry out as an institution in the field of taxation.

The 2013-2017 Strategic Plan is being executed since July 1st, 2013. It was approved by the Executive Council at the 47th General Assembly held in Buenos Aires, Argentina, on April 22 to 25, 2013.

New more synthetic definitions of the *"vision"* and *"mission"* of CIAT were proposed in this plan and likewise a new section was included regarding the context wherein CIAT should carry out its future action, in addition to the systematic and orderly presentation of the sections regarding the Strategic Directions and Initiatives.

# Strategic Guidelines and Initiatives

**Develop cooperative actions to facilitate compliance and promote fiscal citizenship.**

**Develop cooperative actions to prevent and combat all forms of fraud, tax evasion and avoidance.**

**Develop and disseminate information, studies, research and development of good and innovative practices to improve tax policy and administration.**

**Develop internal management policies and external coordination for the institutional strengthening of CIAT.**

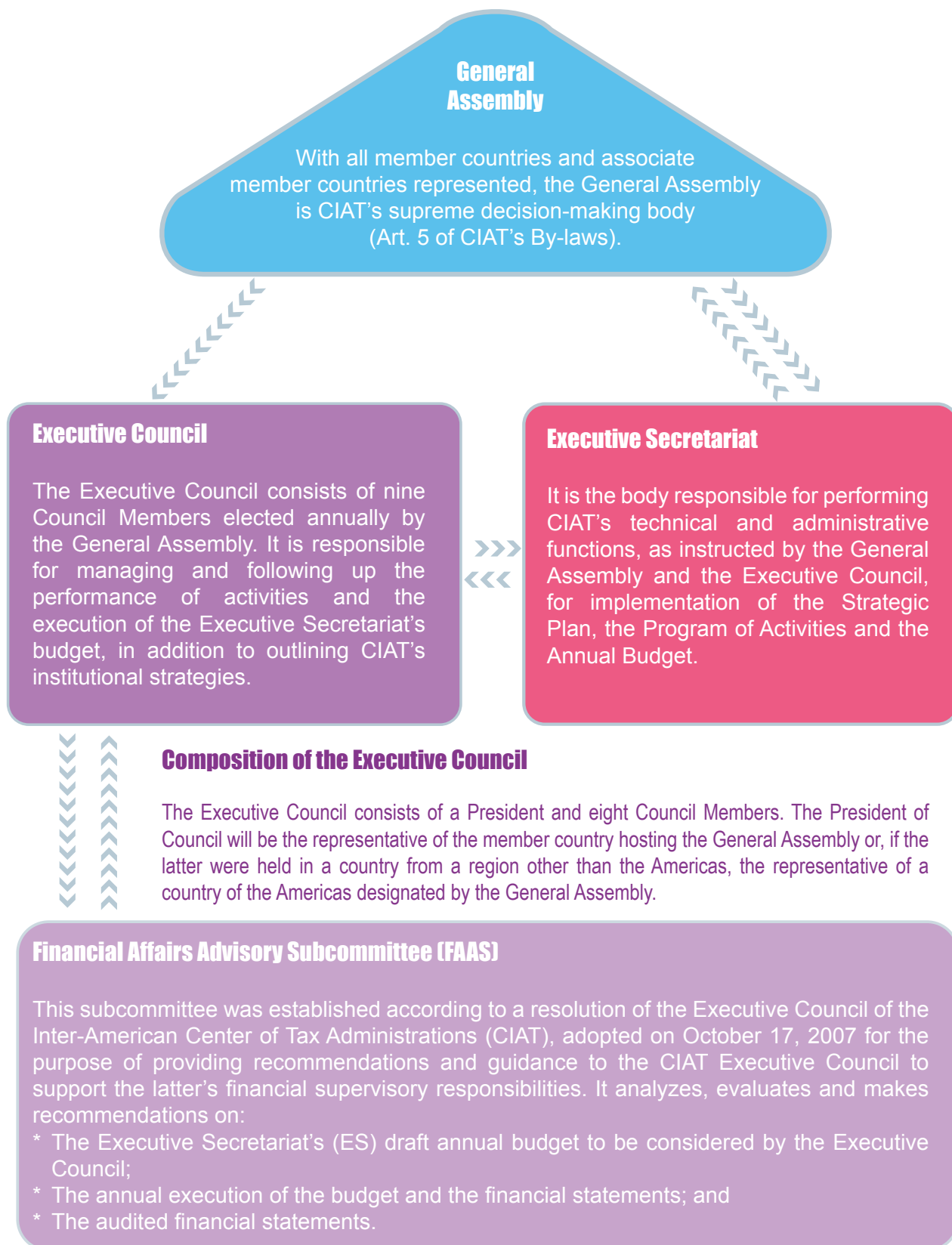
**Support and execute the implementation of technical assistance projects to strengthen tax administrations.**



**Design, promote and implement training of human talent in coordination with the tax administrations, to assist in improving the ethics and standards of professionalism of their staff.**



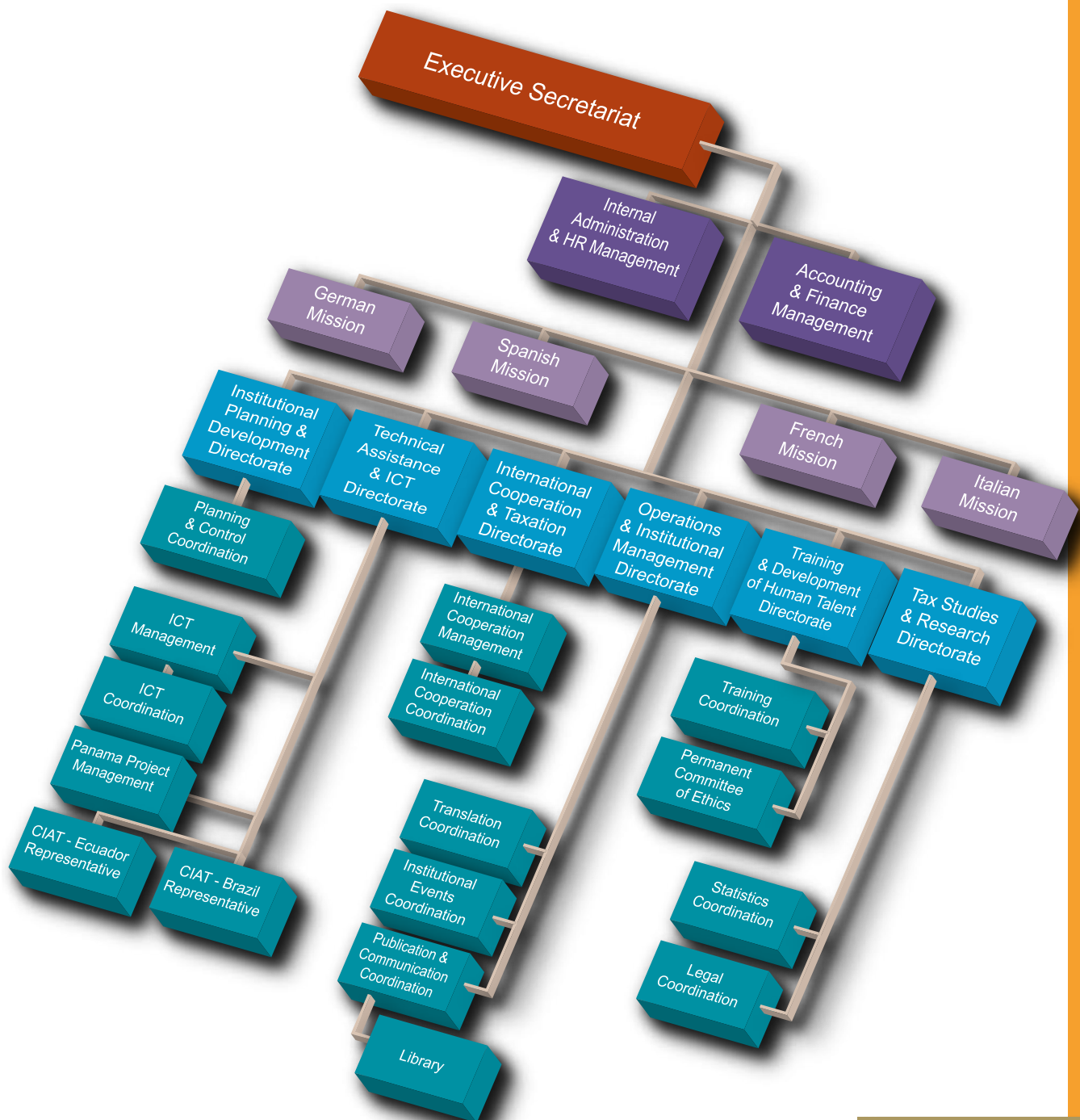
# Bodies





# Structure of the Executive Secretariat

In order to fulfill its mission, CIAT has an organizational structure that consists of Directorates, Management Offices, Coordination Offices and Permanent Missions, which have made it an international organization of reference in the tax sphere.



# Executive Secretaries Gallery



**Márcio Ferreira Verdi**  
Brazil  
(2010 / Up to the present)



**Claudino Pita**  
Argentina  
(2005/2009)



**Jorge Cosulich Ayala**  
Bolivia  
(1993/2005)



**Edison Gnazzo**  
Uruguay  
(1983/1992)



**Menalco Solís**  
Panama  
(1967/1982)

# Directorates



**Socorro Velázquez**



**Francisco Beiner**



**Raúl Zambrano**



**Isaác Gonzalo Arias  
Esteban**



**Miguel Eduardo Pecho  
Trigueros**



**Alejandro Juárez Espíndola**



# Planning and Institutional Development Directorate

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**Socorro Velázquez**

Planning and Institutional Development Director

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The establishment of the Planning and Institutional Development Directorate was formalized in 2012. It is responsible for coordinating CIAT's strategic and operational planning processes.

This directorate is in charge of all the Planning and Control Coordination functions, as well as of all the Executive Secretariat's Programs dealing with the formulation and implementation of the Annual and Pluri-annual Operational Plan, with its projects, activities and budget, in addition to proposing the corresponding management indicators, in order to promote the institutional development through quality results.

The Annual Operational Plan-AOP or system for measuring performance, provides the Executive Secretariat's management with the information on progress toward achievement of its goals and budgetary execution, thus allowing for timely decision-making that may ensure compliance with the institutional objectives and goals, in order that the organization may consolidate itself and become an administratively efficient and economically sustainable entity through transparent management.

It also promotes CIAT's presence in other International Organizations with common interests, as well as coordinates the relationships, activities and actions carried out jointly with other Regional Tax Administration organizations.

In addition, it assists the Executive Secretary in supervising the Internal Administration and Human Resources functions, as well as annually evaluates the Executive Secretariat's organizational structure and proposes the necessary modifications according to the institutional development strategies, administrative changes and their implementation in the Organization.

# Operations and Institutional Management Directorate



**Francisco Beiner**

Operations and Institutional Management Director

The Operations and Institutional Management Directorate organizes the Center's annual international meetings, as well as the periodic institutional meetings and directly and permanently supports the Executive Secretary's Cabinet in all internal and institutional affairs dealing with the member countries.

Its tasks are carried out with the support of three Coordination Offices, namely: Institutional Events, Publications and Communications, which is responsible for CIAT's Virtual Library and Translation.

Its coordination takes place transversally, mainly receiving input from the Planning and Institutional Development Directorate (Technical Program for international meetings); the Tax Studies Directorate (Report for the Topics Committee); the International Taxation Directorate (follow up of institutional and technical aspects of missions to member countries); and the Accounting and Finance Management Office (Financial Statements and reports on budgetary execution for the institutional meetings).

The following are its basic activities:

## **International meetings**

Annual General Assembly and Technical Conference; as well as the biannual joint Seminar-Workshop with the World Bank and GIZ / ITC German Cooperation.

## **Institutional Meetings**

Annual Administrative Session of the General Assembly of member country representatives; Executive Council meetings; Executive Council Elections Committee;

Topics Committee, Executive Council's Finance Subcommittee and the Correspondents Network.

## **Institutional Matters**

- Permanent support to the Executive Secretary's Cabinet: Communications and relationship with the member countries and organizations related to CIAT; programming, preparation of technical documents, organization and participation in institutional meetings; representation of the Secretariat in missions and international events determined by the Executive Secretary.
- Contributions from member countries: determination of country ranks based on the previous year's GDP; communications and follow-up of payments.
- Bylaws and Regulations: Update of texts based on Assembly agreements, as well as General Assembly and Executive Council Resolutions regarding application of benefits to member countries.

## **Internal Matters**

- Publications, maintenance of the CIAT Web Site and EXTRANET: permanent update of institutional information and documents that are available to the member countries in both dissemination / information media.
- Coordination of translation of CIAT technical and institutional documents, reports, studies and presentations of countries participating in the CIAT Assemblies and Conferences, as well as requirements for simultaneous interpretation in international and institutional meetings.

# Technical Assistance and Information and Communication Technology Directorate



**Raúl Zambrano**

Technical Assistance and ICT Director

CIAT has a long standing tradition providing technical assistance to the tax administrations of several of its member countries, including subnational tax administrations, customs and by way of exception, to non-CIAT member countries.

There are different types of technical assistance, namely:

Through mutual cooperation between tax administrations, facilitated or coordinated by the Executive Secretariat or technical assistance provided by CIAT permanent officials.

Also, through projects managed by consultants, most of whom are or have been tax administration officials with extensive knowledge of different processes and scopes of action.

There are multiple areas of technical assistance and these include: the optimization of substantial Tax Administration processes, covering, without being restrictive, collection, compliance control, examination, recovery, taxpayer assistance; incorporation of risk management models and techniques; design and implementation of organizational structures; design and implementation of tax careers and other human management processes; and the use of information and communication technologies, in specific

aspects as well as in the development of integral management systems. In some cases technical assistance tasks have included the preparation of reform projects dealing with specific or global aspects of tax policy; institutional consolidation and improvement of the tax administrations, including the creation of agencies with varying levels of autarchy and the merger of the latter with other tax management areas such as customs.

Technical assistance is an activity carried out by CIAT only by express requests from the administrations, thus the Executive Secretariat does not carry out these projects on its own account.

## INFORMATION AND COMMUNICATION TECHNOLOGY

Its purpose is to strengthen the Executive Secretariat's internal computerization and communication function in order to provide, support and improve the programs carried out by the Center for complying with its institutional objectives, as well as identifying new technological developments that may improve or expand the solutions adopted by the tax administrations of the member countries.



# International Cooperation and Taxation Directorate

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**Isaác Gonzalo Arias Esteban**

International Cooperation and Taxation Director

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The International Cooperation and Taxation Directorate is a CIAT transversal area created within the framework of its last structural reform, in order to respond to the challenges posed by the current context in both spheres of action: international cooperation and taxation; as well as to increase the organization's level of action and reaction.

The following are the main purposes of the “international cooperation” function: monitor the needs and demands of the tax administrations of the CIAT member countries, the existence of cooperation programs to which CIAT may apply in order to respond to the needs or demands and, if appropriate, design technical and financial proposals; manage, follow up and evaluate the results of said support programs; coordinate the participation of other areas of the CIAT Executive Secretariat in said programs or of other organizations; promote seminars, workshops, working groups and forums, in coordination with other tax administrations and/or other players in the tax field.

Another of its functions, which is shared with other CIAT areas is to promote the coordination of efforts with several players, to

arrive at synergies involving “coordination and cooperation” that may allow for maximizing the efforts displayed.

The main purpose of the “international taxation” function are: to develop technical documents on issues of interest to the CIAT member countries, carry out comparative analyses on regional or international experiences, follow up and disseminate achievements occurring in the international sphere in relation to this subject matter, coordinate discussion forums, coordinate short-term technical assistance on aspects which the tax administrations may consider a priority; maintain networks of experts in the different international taxation specialties, in order to generate the previously mentioned products and services; support actions in other areas whose characteristics may involve international taxation aspects; for example, Training or Technical Assistance.

# Tax Studies and Research Directorate

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**Miguel Eduardo Pecho Trigueros**

Tax Studies and Research Director

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The Tax Studies and Research Directorate is responsible for the preparation and/or coordination of tax policy and administration studies and research. It is also responsible for the continuous update of tax data bases. In recent years, it has been increasing its technical assistance tasks and developing tools for tax analysis.

The Directorate's program is annually approved by the CIAT Executive Council as part of the Executive Secretariat's Operational Plan. The topics are selected on the basis of needs indicated by the member countries, the recommendations of the international fiscal community and the Directorate's own experience.

For carrying out its activities the Directorate counts on the invaluable support of the colleagues from the CIAT Tax Studies and Research Areas Network as well as the Juridical Areas Network. The purpose for the launching of these networks was to support the exchange of experiences, mutual cooperation and the training of officials in charge of tax analysis related tasks.

In recent years, the Directorate has increased its scientific production. It developed a series of working documents, promoted the updating of models and manuals and relaunched the CIAT-IEF-AEAT Tax Administration Review. In addition, it has increased its collaboration with regional or global tax initiatives headed by other organizations and institutions such as OECD (CTPA and Development Center), IMF (FAD), IDB, UN (FfDO-DESA and ECLAC), among others.

# Training and Development of Human Talent Directorate

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**Alejandro Juárez Espíndola**

Training and Development of Human Talent Director

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Since 2004, the Inter-American Center of Tax Administrations (CIAT) has been carrying out virtual and face-to-face educational activities. Given the experience acquired up till now, CIAT has been able to satisfactorily achieve one of its main objectives: the development of a permanent training program for the tax administration officials of its member countries.

Currently, CIAT's training and development of human talent program is one of the Center's key programs for complying with its strategic objectives. CIAT endeavors to contribute to the tax administrations' own efforts through specific development/training actions.

In this context, the Center's strategy is aimed at the preparation or design of training materials in keeping and adjusted to the needs expressed by the countries, by means of training surveys or specific requests, which are achieved through interaction between the Center and its tax administrations.

All tax officials from a tax administration of a member country may participate in these

courses and starting in 2010, these virtual training events have been made available to the general public. Evidently the priority is to provide assistance to the tax administrations of the member countries.

Likewise, CIAT acts as agent for promoting and supporting the implementation and strengthening of the Training Centers existing in the tax administrations, which are facilitators of the process of transfer and exchange of knowledge obtained either from the Training Centers or through its own development.

An important element within the role of the organization as training agent is to establish and maintain a Tutors Data Base that may assist in carrying out the scheduled events and likewise, allow the exchange of tutors between the tax administrations, according to the programs being executed or to be executed.



# Collaborators



**T**he organization's human resource and shared work culture affords great flexibility in the composition of our professional and specialized working team which is highly committed to serve the international community, in particular, the member countries of CIAT.

# Member Countries

Nineteen countries joined the Center as of the 1st Assembly of 1967 (Argentina, Bolivia, Brazil, Colombia, Costa Rica, Chile, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Mexico, Nicaragua, Panama, Paraguay, Peru, United States, Uruguay and Venezuela).

In 1989, during the Uruguay General Assembly, the amendment of the Bylaws was approved, thereby creating the category of Associate Members which was adopted in 1990 by Spain and Portugal, in 1991 by France, in 1992 by Italy and in 1996 by The Netherlands.

In the nineties, the European associate member countries began reiterating their interest in a greater participation and commitment with the projects and programs being carried out by CIAT. Thus, in 2001,

during the 35th CIAT General Assembly in Santiago de Chile they requested to become and were accepted as full members.

Currently, CIAT consists of the tax administrations of 38 member countries and associate members: 31 countries from the Americas, five European countries, one African country and one Asian country. India is an associate member country.

The representatives of the member countries and associate members before the Center are the incumbents of high level positions of the tax administration at the national level, designated by the Ministry of the Treasury, Finance or Economy of the respective countries.

Argentina	Aruba	Barbados	Bermuda
Bolivia	Brazil	Canada	Chile
Colombia	Costa Rica	Cuba	Curaçao
Ecuador	El Salvador	Spain	USA
France	Guatemala	Guyana	Haiti
Honduras	India	Italy	Jamaica
Kenya	Mexico	Nicaragua	Netherlands
Panama	Paraguay	Peru	Portugal
Bolivarian Republic of Venezuela	Dominican Republic	Sint Maarten	Suriname
Trinidad and Tobago	Uruguay		

# Member Countries and their



**1967**

Argentina  
Bolivarian Republic of Venezuela  
Bolivia  
Brazil  
Colombia  
Costa Rica  
Chile  
Dominican Republic  
Ecuador  
El Salvador  
Guatemala  
Honduras  
Mexico  
Nicaragua  
Panama  
Paraguay  
Peru  
Uruguay  
USA

**1968**

Trinidad & Tobago

**1969**

Canada  
Jamaica

**1971**

Barbados

**1972**

Surinam

**1973**

Haiti

**1974**

Netherlands  
Antilles  
(Curaçao)

**1982**

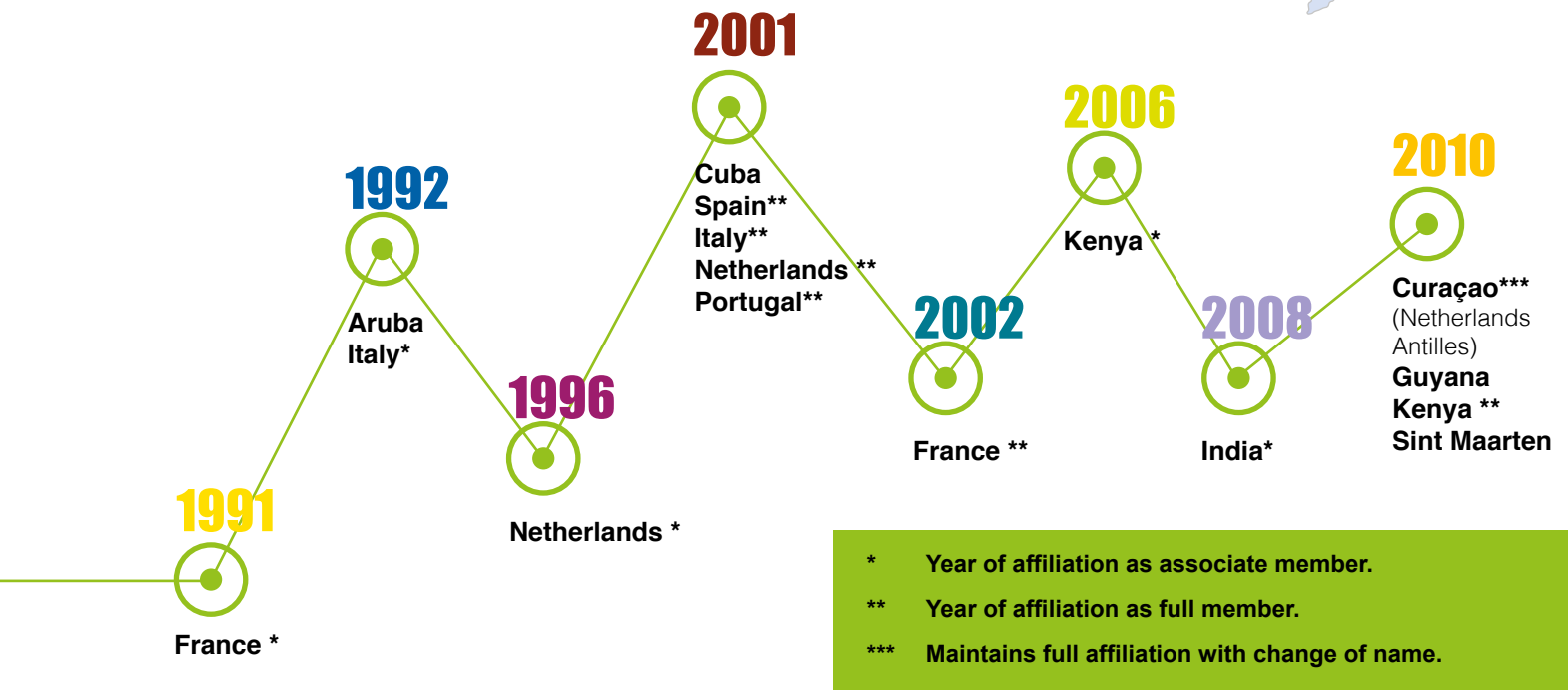
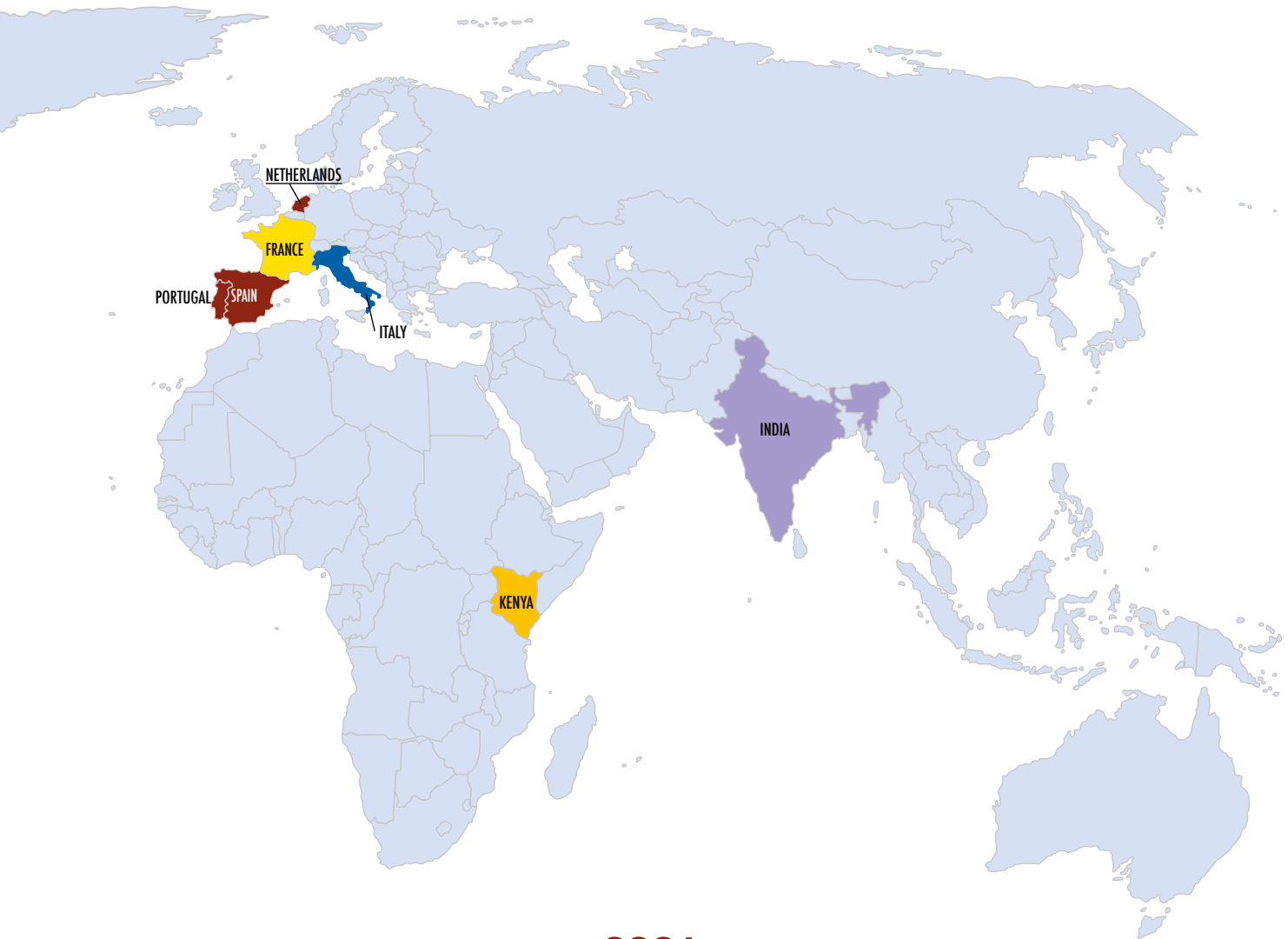
Bermuda

**1990**

Spain\*  
Portugal\*



# incorporation to CIAT



Some opinions  
regarding CIAT since  
its establishment.

**President Lyndon B. Johnson from the United States (May 1st, 1967)**

*"The meeting of tax administrators from the Western Hemisphere, which is inaugurated today in Panama City, is of great importance for the Alliance for Progress. The mere fact that this meeting is being held highlights one of the basic elements of the Alliance; that is, the principle of one's own efforts, without which objectives cannot be achieved".*

**President Juan C. Onganía from Argentina (May, 1968)**

*"... tax administration is one of the fields where it is essential to resort to modern and speedy systems for arriving at a fair and balanced taxation, in keeping with the purpose of settling debts with genuine resources. For this reason, since the beginning, Argentina has been enthusiastically supporting CIAT".*

**President Marcos Robles from Panama (September 18, 1968)**

*"...CIAT, on being concerned about improving the training of those resources by the public sector, has been called upon to perform an important role in the work of the governments of the Americas within the spirit of the Alliance for Progress".*

**President José J. Trejos from Costa Rica (October 14, 1968)**

*"... undoubtedly CIAT constitutes an effort for further and better motivating our administrators to improve the procedures and techniques of our taxation offices".*

**Prime Minister Eric William from Trinidad and Tobago (May 21, 1969)**

*"... I take note, with interest, of the working program which CIAT is planning to carry out and I wish it success".*

**Minister of Finance of Brazil (note of 1971)**

*"...the activities promoted by the Inter-American Center of Tax Administrators, whose dynamic and objective action is providing considerable benefits to all the member countries".*

**President of IDB, Antonio Ortíz Mena (May 1972)**

*"... Since its establishment, I have been familiar with and supported because of their value, the activities of CIAT ... Thus, you may be assured that personally and as President of IDB, you may count on a friend in the Financial Organization of the Region".*

**Minister of Finance and Treasury of Panama, (September 1972)**

*"... I would be failing to comply with the standards of justice if I would remain silent with respect to the work carried out by CIAT in holding these meetings. We must express our recognition and encourage it so that with increasing interest it may continue to promote them on a timely basis".*

# Correspondents

**T**here is also a body of Correspondents formed by a high level official designated by the Tax Director of each member country and associate member country. Said official is the permanent liaison between his respective Administration and CIAT and it is very important to facilitate the permanent interaction between the Center and each of its member countries.

Lastly, one fundamental aspect and success factor of CIAT worth noting, which is derived from the organizational structure adopted, is the possibility which all representatives of the member countries have to participate in the programming, decision-making and management of the Center's activities, whereby what CIAT does, is exclusively that which is of interest to its member countries and in the manner in which they consider it most adequate.



*Correspondents meeting, Panama 1982*



*Correspondents meeting, Panama 2004*



*Correspondents meeting, Panama 2014*



# Permanent Missions

As a result of the agreements on technical cooperation between CIAT and the Ministries of Finance of Spain, France, Italy and the German Agency for international Cooperation, these countries have a permanent mission at the CIAT Executive Secretariat, with a senior official who works on the development of various activities of the Center.

The participation and support afforded by these European countries have been very important in CIAT's development and consolidation and will be even more important in the future, because of their contribution of technical and financial resources, as well as the great possibilities for using the knowledge and successful experiences of these countries for the benefit of the CIAT tax members.



# Germany



**giz** Deutsche Gesellschaft  
für Internationale  
Zusammenarbeit (GIZ) GmbH



**itc**

CIAT and the Federal Government of Germany have gone a long way in the sphere of cooperation and mutual trust. It began with Germany's support for the creation of CIAT, through a technical cooperation project carried out with the Germany Agency for Technical Cooperation - GTZ between 1977 and 1997, during which period significant projects were undertaken, one of them being the ADP (Automated Data Processing) Center at the CIAT Executive Secretariat. It was a program for improving the tax administrations through technical assistance, as well as the strengthening of CIAT as international technical cooperation center. The activities were basically focused on training, technical assistance and the holding of conferences and seminars.

In the period between 1977 and 1983, the Federal Republic of Germany's technical cooperation with CIAT was based on the strengthening of the internal functional structures, which allowed for working with a high level of effectiveness. Nevertheless, in 1983 a new era in the GTZ-CIAT technical assistance was begun, which changed from the strengthening of CIAT as organization to direct activities in the member countries.

Later on, in September 2011, CIAT approached the Federal Ministry of Economic (BMZ) in Bonn to express its interest in the Federal Government of Germany's

support in order to carry out an institutional strengthening program for the Center and to improve, through different actions, the tax performance of the member countries.

The German government expressed its willingness to provide the assistance and actively follow up the efforts underway for strengthening and institutionalizing the regional cooperation mechanisms and the development of the CIAT member country capabilities.

Currently CIAT continues to receive support from the GIZ within the framework of the International Tax Agreement (ITC-International Tax Compact).

## Heads of Mission

• **Werner Kohl**

• **Jochen Weidner**

• **Dieter Siehr**

• **Hans Fuchs**

• **Joerg Wisner**





# Spain



On July 22, 1982, a Technical Cooperation Agreement was signed between CIAT and the Ministry of Economy and Finance of Spain, for the purpose of establishing technical cooperation mechanisms.

Spain has a permanent Mission at CIAT since 1982.

The Spanish Mission serves as liaison between the Spanish institutions and CIAT and coordinates the technical assistance programs as well as the training and research activities. Along said line of action, worth noting is its activity in the sphere of International Forums, Seminars, Courses, Working Groups, Permanent Committees and particularly, the International Public Finance and Tax Administration Master's Program. Also significant is the coordination of the biannual "Research Scholarship" and "Essay Contest" programs sponsored by AEAT, IEF and CIAT, as well as the "CIAT Review".

On June 25, 2014, the current four-year Technical Cooperation Agreement between the Inter-American Center of Tax Administrations (CIAT) and the State

Secretariat of Finance, the State Agency of Tax Administration (AEAT) and the Institute of Fiscal Studies (IEF) was signed in Madrid, Spain.

## Heads of Mission

- **Javier Paramio**
- **José Luis García**
- **Cristóbal Marmolejo Oña**
- **Manuel Gala Casal**
- **Rafael Salinas**
- **Raúl Félix Junquera Varela**
- **José María Guillen Mariscal**
- **Luis Cremades Ugarte**
- **Juan Francisco Redondo Sánchez**





# France



France was the first European country to join the Inter-American Center of Tax Administrators (currently Inter-American Center of Tax Administrations) in 1982 through the establishment of a permanent mission that was in charge of coordinating the relationships with this organization in Panama City.

France joined CIAT as Associate Member during the 25th General Assembly held in Washington, D.C., United States of America in May 1991.

In 2002, the European countries were given the option of changing their status from associate member to full member of CIAT. France acquired said status in May 2002 at the 36th General Assembly in Quebec, Canada.

The first CIAT/France tax cooperation agreement was signed on May 23, 1982 between the General Directorate of Taxes (currently the General Directorate of Public Finances) and C.I.A.T, which has

been renewed periodically. The latest renewal of this Tax Cooperation Administrative Agreement was held on October 15, 2001, at the Sevilla (Spain) Technical Conference.

This alliance between the General Directorate of Public Finances (DGFiP) and CIAT, based on the common willingness to enrich the international experiences in the sphere of tax administration (tax base, control, collection, user service, HRM), has the French mission at CIAT as permanent liaison.

The French Mission actively participates in all the CIAT projects in order to promote the signing of international technical cooperation agreements, carrying out professional training actions, technical exchanges, the dissemination of every type of information supports and facilitating the organization of international events.

## Heads of Mission

- Daniel Vernhet
- Claude Valdés
- Edmond Lacroix
- Marc Amouroux
- Ángel González
- Isabelle Gaetan

# Italy



Italy joined CIAT as associate member on July 1st, 1992 following approval at the 26th General Assembly held in Jamaica.

The Commander General of the Guardia di Finanza has been appointed by the Minister of Economy and Finance of Italy as the Representative of Italy before CIAT.

Currently, Italy has a Permanent Mission at CIAT, by virtue of the Agreement signed in Santiago, Chile in April 2012 during the 46th General Assembly.

The Italian Mission serves as liaison between the Italian Tax Administration and CIAT and to that end, collaborates and coordinates the technical assistance programs as well as the training and research actions, thereby contributing to promote international cooperation and the development of the administrations, intervening in all the CIAT activities.

## Head of Mission

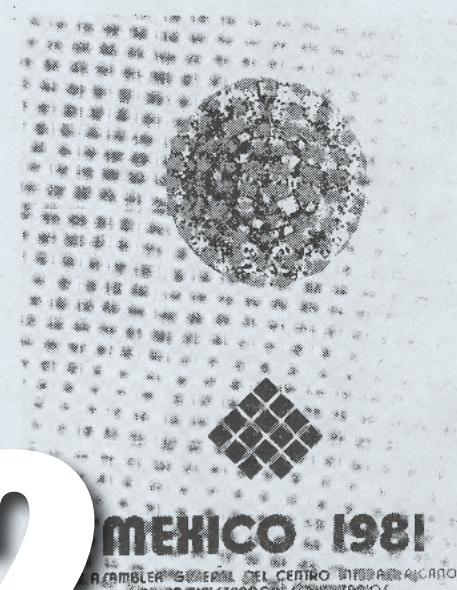
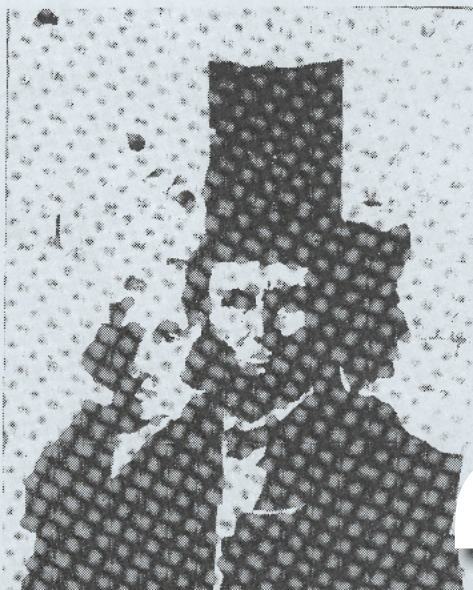
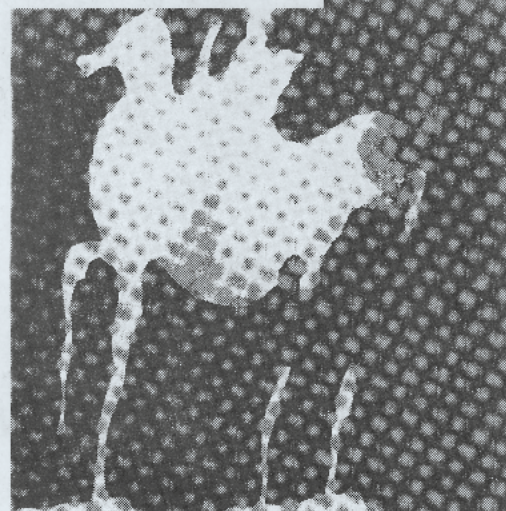
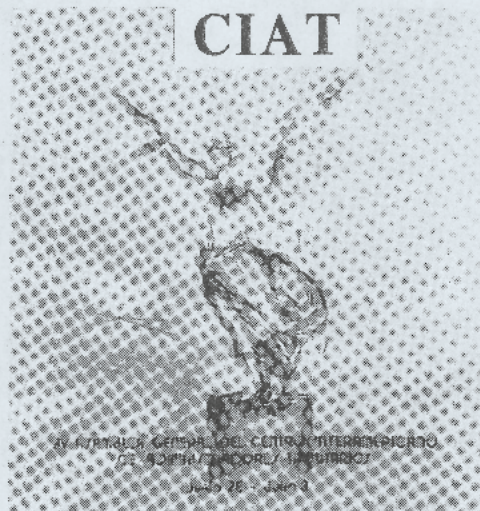
• **Stefano Gesuelli**





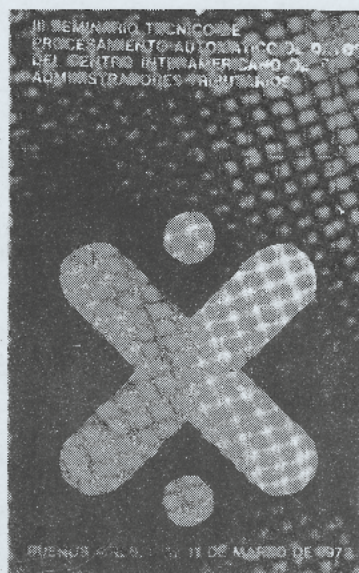
# CENTRO INTERAMERICANO DE ADMINISTRADORES TRIBUTARIOS

CIAT



## International Meetings

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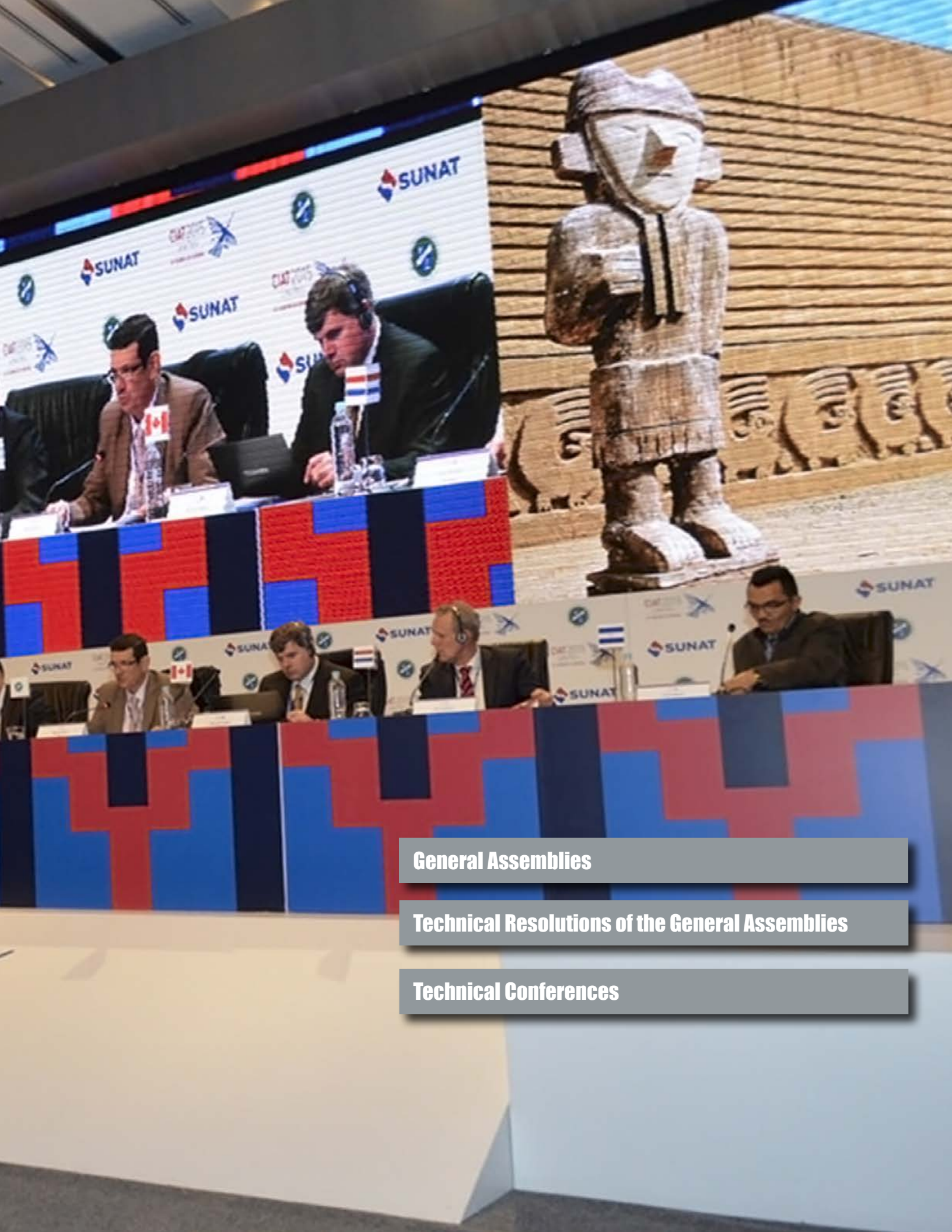




# INTERNATIONAL MEETINGS







**General Assemblies**

**Technical Resolutions of the General Assemblies**

**Technical Conferences**

**A**s a dynamic organization that goes beyond and faces the economic and social realities permanently posed by the world, CIAT has understood and assumed the role of transmitter of ideas, as well as provider of support in their execution. That is why it has been adapting itself and moving ahead of the challenges that are every day imposed on the tax administrations, through the creation of spaces that may facilitate the dialogue and the technical and academic discussion, wherein the selection of the discussion topics up to their assignment and development, are carried out with the active participation of the representatives of the member countries.





This group exercise has been successfully reflected in over hundred international events promoted by the Center, some of which, worth highlighting are the *General Assemblies* that are held in a member country of the Americas and the *Technical Conferences* that take place in a European member country, thus being the most important tax forums at the world level. The technical documents resulting from these events on specific topics of current importance have been highly appreciated and recognized by other organizations and the countries themselves.



48th. CIAT General Assembly, Brazil, 2014



CIAT Technical Conference, Spain, 2014



CIAT Technical Conference, Kenya, 2013

# General Assemblies

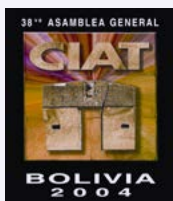
General Assemblies are international technical meetings of the CIAT member countries and other especially invited countries and international organizations to exchange experiences as well as to discuss and analyze a specific central issue dealing with problems and trends that affect the tax administration.

These have been held annually since the first Constituent Assembly in 1967.

CIAT GENERAL ASSEMBLIES	
No. 1	Panama, Republic of Panama, 1967 The Role of the Tax Administrator
No. 2	Buenos Aires, Argentina, 1968 Promoting Efficiency in Tax Administration
No. 3	Mexico D.F., Mexico, 1969 Planning in Tax Administration
No. 4	Montevideo, Uruguay, 1970 Sales Tax Administration and Taxpayer Relationships
No. 5	Rio de Janeiro, Brasil, 1971 The Tax Administrator and Economic Development
No. 6	Asuncion, Paraguay, 1972 Planning for Tax Administration. Problems of Sales Tax and Income Tax Administration
No. 7	Guatemala, Guatemala, 1973 Relations between the Tax Office and the Taxpayer. Decentralization in Tax Administration
No. 8	Kingston, Jamaica, 1974 Management Information for the Tax Administrator

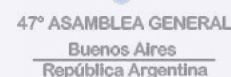


No. 9	Ottawa, Canada, 1975 Taxpayer Master File. Value Added Tax Administration. Audit of Multinational Corporations
No. 10	San Salvador, El Salvador, 1976 The Role of the Tax Administrator. Problems of International Taxation and Inflation
No. 11	Caracas, Venezuela, 1977 Present Problems in Tax Administration
No. 12	Port of Spain, Trinidad y Tobago, 1978 Legal Aspects of the Tax Administration
No. 13	Quito, Ecuador, 1979 Taxpayer Control and the Effectiveness of the Tax Administration
No. 14	Washington, D.C., United States of America, 1980 Fundamental Tax Audit Considerations
No. 15	Mexico D.F., Mexico, 1981 The Challenge of Tax Administration until the end of the 20th Century
No. 16	Asunción, Paraguay, 1982 Tax Evasion
No. 17	Curaçao, Netherlands Antilles, 1983 Impact of the Application of New Technology in the Tax Administration
No. 18	Cartagena, Colombia, 1984 Measures for Improving the Level of Voluntary Compliance with Tax Obligations
No. 19	Puerto Principe, Haiti, 1985 Planning and Control in Tax Administration
No. 20	Buenos Aires, Argentina, 1986 Tax Simplification
No. 21	Ottawa, Canada, 1987 Taxpayer Assistance, Information and Education-Staff Development in the Tax Administration



No. 22	Brasilia, Brazil, 1988
	Administration, Policy and Cooperative Approaches to Discourage Avoidance and Evasion
No. 23	Montevideo, Uruguay, 1989
	Information Systems in the Tax Administration
No. 24	Oaxaca, Mexico, 1990
	Measurement of the Efficiency and Effectiveness of the Tax Administration
No. 25	Washington, D.C., United States of America, 1991
	Strategies of the Tax Administration for the 1990's
No. 26	Montego Bay, Jamaica, 1992
	Taxation vis-à-vis Trends in the World Economy
No. 27	Santiago de Chile, Chile, 1993
	Modern Trends in Taxation and the Tax Administration
No. 28	Quito, Ecuador, 1994
	Success Factors for the Administration of the Tax Systems
No. 29	Lima, Peru, 1995
	Problems in the Struggle against Corruption in the Tax Administration
No. 30	Santo Domingo, Dominican Republic, 1996
	Impact of the Process of Modernization in the Tax Administration
No. 31	Buenos Aires, Argentina, 1997
	Necessary Attributes for a Sound and Effective Tax Administration
No. 32	Salvador de Bahia, Brazil, 1998
	Taxation within a Context of Economic Globalization
No. 33	San Salvador, El Salvador, 1999
	The Tax Administration as an Organization Focused on External and Internal Customer Service

No. 34	Washington, D.C., United States of America, 2000
	A Tax Administration for the New Millennium: Scenarios and Strategies
No. 35	Santiago de Chile, Chile, 2001
	The Tax Administration's Examination Function and the Control of Evasion
No. 36	Quebec, Canada, 2002
	Opportunities for Improving Tax Compliance through Interaction and Cooperation
No. 37	Cancun, Mexico, 2003
	Strategies and Instruments for Increasing the Effectiveness and Efficiency of the Tax Administration
No. 38	Cochabamba, Bolivia, 2004
	The Examination Function of the Tax Administration
No. 39	Buenos Aires, Argentina, 2005
	The Role of The Tax Administration in the Society
No. 40	Florianópolis, Estado de Santa Catarina, Brazil, 2006
	Potential Collection as a Goal of Tax Administration
No. 41	Bridgetown, Barbados, 2007
	Key Structural Aspects of the Tax Administrations
No. 42	Antigua Guatemala, Guatemala, 2008
	Strategies for the Promotion of Voluntary Compliance
No. 43	Santo Domingo, Dominican Republic, 2009
	A Modern Vision of the Tax Administration
No. 44	Montevideo, Uruguay, 2010
	The Role of the Tax Administrations in the Global Crisis
No. 45	Quito, Ecuador, 2011
	Tax Morale as Determining Factor in Improving the Effectiveness of the Tax Administration
No. 46	Santiago, Chile, 2012
	Improving the Performance of the Tax Administration: Evasion Control and Taxpayer Assistance
No. 47	Buenos Aires, Argentina, 2013
	International Taxation Aspects that affect the Management of Tax Administrations
No. 48	Rio de Janeiro, Brazil, 2014
	The use of Information and Communication Technologies in the Tax Administration
No. 49	Lima, Peru, 2015
	Risk Management as a Tool for Improving Compliance
No. 50	Mexico City, 2016
	Past, present and future of Tax Administration





# Technical Resolutions of the General Assemblies

In order that the papers and case studies presented during the working sessions of the General Assembly may contribute to support the adoption and justification of measures for strengthening the participating tax administrations, the General Assembly issues a resolution whereby it “recommends” certain practices or actions, that become Technical Guidelines, based on the consensus achieved when considering the different topics.

The first resolution was issued during the 30th CIAT General Assembly held in the Dominican Republic in 1996, which was entitled: “*Charter-Document on the Necessary Minimum Attributes for a Sound and Effective Tax Administration*”.

As of the 33rd General Assembly held in El Salvador in 1999, it has been called “*Technical Resolution*”.

Version	Topic	Country	Year
No.49	Risk Management as a Tool for Improving Compliance	Lima, Peru	2015
No.48	The use of Information and Communication Technologies in the Tax Administration	Rio de Janeiro, Brazil	2014
No.47	International Taxation Aspects That Affect the Management of Tax Administrations	Argentina	2013
No.46	Improving the Performance of the Tax Administration: Evasion Control And Taxpayer Assistance	Chile	2012
No.45	Tax Morale as Determining Factor in Improving the Effectiveness of the Tax Administration	Ecuador	2011
No.44	The Role of the Tax Administrations in the Global Crisis	Uruguay	2010
No.43	Modern Vision of the Tax Administrations	Dominican Republic	2009
No.42	Strategies for the Promotion of Voluntary Compliance	Guatemala	2008
No.41	Key Structural Aspects of the Tax Administrations	Bridgetown, Barbados	2007
No.40	Potential Collection as a Goal of Tax Administration	Florianopolis, Brazil	2006
No.39	The Role of the Tax Administration in the Society	Argentina	2005
No.38	The Examination Function of the Tax Administration	Bolivia	2004
No. 37	Strategies and Instruments for the Improvement and Efficiency of the Tax Administration	Mexico	2003
No.36	Opportunities for Improving Tax Compliance through Cooperation	Canada	2002
No.35	The Tax Administration's Examination Function and Control of Evasion	Chile	2001
No. 34	A Tax Administration for the New Millennium: Scenarios and Strategies	United States of America	2000
No. 33	The Tax Administration as an Organization Focused on External and Internal Customer Service	El Salvador	1999
No. 30	Minimum Necessary Attributes for a Sound and Effective Tax Administration	Dominican Republic	1996

# Technical Conferences

The technical conferences constitute the forums for discussing specialized tax issues, intended for the representatives and directors of the technical areas of the tax administrations of the CIAT member and associate member countries.

Likewise, expert officials from other tax administrations and/or international organizations are invited to make presentations.

The first Technical Conference was held in 1969 in San Jose, Costa Rica and the topic was “Tax Audit”.

## CIAT TECHNICAL CONFERENCES

<b>1969</b> (January)	<b>San Jose, Costa Rica</b> Tax Audit
<b>1970</b> (January)	<b>Bogotá, Colombia</b> Automated Data Processing
<b>1970</b> (January)	<b>Panama</b> Tax Audit
<b>1971</b> (September)	<b>Lima, Peru</b> Automated Data Processing
<b>1971</b> (September)	<b>Panama</b> Territorial Tax Administration
<b>1972</b> (March)	<b>Buenos Aires, Argentina</b> Automated Data Processing
<b>1972</b> (August)	<b>Panama</b> Tax Delinquency: Problems and Solutions
<b>1973</b> (February)	<b>Tegucigalpa, Honduras</b> Training in the Tax Administration
<b>1973</b> (September)	<b>Berlin, Germany</b> Automated Data Processing Applications in the Tax Administration
<b>1974</b> (February)	<b>Quito, Ecuador</b> Tax Audit



CIAT Technical Conference held in San Jose, Costa Rica. 1969.  
Topic: Tax Audit

<b>1974</b> (November)	<b>Madrid, Spain</b> Functions to be Performed by the Legal Department of the Tax Administration: Basic Principles of Tax Legislation
<b>1975</b> (February)	<b>Port-of-Spain, Trinidad and Tobago</b> Information for Management
<b>1975</b> (April)	<b>Santiago de Chile</b> Automated Data Processing
<b>1975</b> (September)	<b>Berlin, Germany</b> Organization and Methods in Tax Collection
<b>1976</b> (January)	<b>Puerto Principe, Haiti</b> Tax Audit
<b>1976</b> (March)	<b>Bogotá, Colombia</b> The Electronic Computer in Public Finance
<b>1976</b> (October)	<b>La Paz, Bolivia</b> Management Information in the Tax Administration
<b>1977</b> (March)	<b>Montevideo, Uruguay</b> Taxation Aspects of the Activities of Transnational Companies
<b>1977</b> (September)	<b>Curaçao, Netherlands Antilles</b> The Exchange of Information under Tax Treaties
<b>1978</b> (March)	<b>Buenos Aires, Argentina</b> Main Aspects of Tax Collection
<b>1978</b> (June)	<b>Germany</b> Data Bases in the Tax Administration: Possibilities, Restrictions and Alternatives
<b>1979</b> (January)	<b>San Jose, Costa Rica</b> Tax Audit
<b>1979</b> (February)	<b>Mexico</b> The Electronic Computer in Public Finance
<b>1980</b> (February)	<b>Bogotá, Colombia</b> VAT Administration
<b>1981</b> (February)	<b>Caracas, Venezuela</b> Fiscal Policy, Legislation and Administration

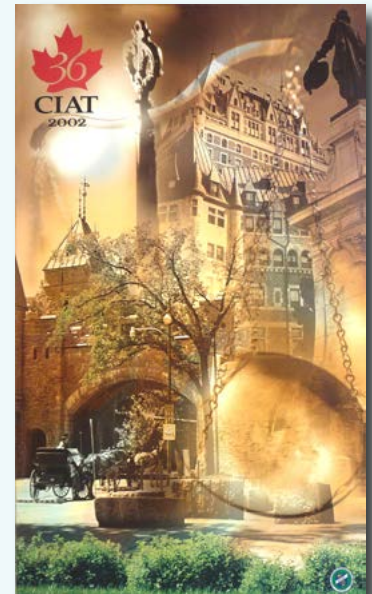


<b>1981</b> (March)	<b>Curaçao, Netherlands Antilles</b> Training in Tax Administration
<b>1981</b> (Mayo)	<b>Berlin/Munich, Germany</b> Training of Tax Administration Officials
<b>1982</b> (April)	<b>Caracas, Venezuela</b> Training in Tax Administration
<b>1982</b> (Julio)	<b>Mexico</b> Main Problems and Solutions in the Development and Implementation of a Computerized Tax Collection System
<b>1982</b> (February)	<b>Santo Domingo, Dominican Republic</b> Tax Verification
<b>1983</b>	<b>Paris, France</b> Administration of Value Added Tax
<b>1984</b>	<b>Madrid, Spain</b> Policy and Administration in Tax Reforms
<b>1985</b>	<b>Buenos Aires, Argentina</b> Identification of Specific Formulas for Increasing Tax Collection
<b>1986</b>	<b>Atlanta, United States</b> Application of Automation for the Increase of Revenue in the Modern Tax Administration
<b>1987</b>	<b>Madrid, Spain</b> Organization, Functions and Powers of a Modern Tax Administration
<b>1988</b>	<b>Munich, Germany</b> Managerial Responsibility of the Tax Administrator
<b>1989</b>	<b>Paris, France</b> Measures for Ensuring the Acceptance of Taxes



1990	<b>Madrid, Spain</b> Technological Innovation and Tax Management
1991	<b>Taipei, Taiwan</b> The Role of Tax Policy and Tax Administration in the Course of Economic Development
1992	<b>Benalmadena, Spain</b> Tax Harmonization Economic in the Integration Processes
1993	<b>Venice, Italy</b> Combating Tax Abuse and Fraud
1994	<b>San Carlos de Bariloche, Argentina</b> Solution of Critical Aspects in Tax Control, with Particular Reference to VAT
1995	<b>Paris, France</b> Fiscal Control
1996	<b>Viterbo, Italy</b> Evaluation of the Tax System and the Tax Administration
1997	<b>Madrid, Spain</b> Perspectives for Integrating the Administration of Internal Taxes, Customs Duties and Social Security: Effects in a Decentralized States
1998	<b>Amsterdam, The Netherlands</b> Organizational Structure and Management of Tax Administrations
1999	<b>Oporto, Portugal</b> Taxation Vis-A-Vis International Relations and the Use of New Technologies
2000	<b>Taormina, Italy</b> The Taxable Capacity, Legal Assumption and Basis of Taxation
2001	<b>Seville, Spain</b> The Tax Administration at the Service of the Citizen
2002	<b>Paris, France</b> Management of the Tax Administration, Performance Evaluation and the New Technologies
2003	<b>Lisbon, Portugal</b> Key Aspects in Control Actions of the Tax Administrations

2004	<b>Amsterdam, The Netherlands</b> The Role of Tax Administrations in Tax Legislation: Control as Key Management Function in Tax Administration
2005	<b>Cartagena de Indias, Colombia</b> Viable Tax Administration, Viable State
2006	<b>Madrid, Spain</b> An Integral Approach in Preventing and Combating Tax Evasion
2008	<b>Johannesburg, South Africa</b> Topics Emerging from the Agenda of the Tax Administrations
2009	<b>Naples, Italy</b> Strengthening of the Tax Administration's Capacity
2010	<b>Paris, France</b> Improvement of the Effectiveness of the Tax Administration through New Organizational Models
2011	<b>Lisbon, Portugal</b> Administrative Collection Process as Effective Mechanism for Increasing Revenues
2012	<b>Amsterdam, The Netherlands</b> Smart Cooperation
2013	<b>Nairobi, Kenya</b> Prevention and Control of Tax Evasion
2014	<b>Santiago de Compostela, Spain</b> The Optimization of Resources and Processes of the Tax Administrations
2015	<b>Roma, Italy</b> The Tax Administration's Examination Function







**Publications**

**3**

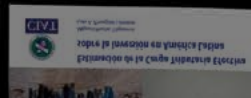
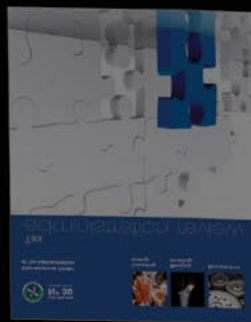
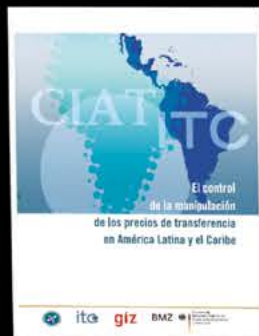





# Publications

Since its establishment in 1967, CIAT has been the vehicle whereby its members have been able to analyze and discuss the most varied topics of interest to the tax administrators, as well as the exchange of knowledge and experiences.








# Inter-American Center of Tax Administrations


ISSN 1684-9833 • Year 7 / No. 15 / October 16,

## News from the Executive Secretariat




### The 50th General Assembly of CIAT will take place in Mexico on April 25 to 28, 2016

In the framework of the recent CIAT 2015 Technical Conference in Roma, Italy, the meeting Executive Council was chaired by Martin Ramos, Superintendent of the SUNAT from Peru.... [More](#)




### The Tax Administration of Suriname Receives Technical Assistance from CIAT on risk Management

Through this assistance, Suriname hopes to implement a risk management tool in the medium term, allowing to control tax evasion, consequently increasing their revenue... [More](#)




### Tax Administrations of the world meet to discuss access to information sources to improve compliance and prevent tax evasion

Thanks to the collaboration between the "International Tax Compact", the World Bank, CIAT and the Guardia di Finanza of Italy, a workshop has taken place in Rome On October 2, 2015. Its main objective was to discuss methodologies for accessing information sources and its design of structures, with the aim of achieving higher levels of tax compliance and preventing tax evasion and tax fraud... [More](#)




### Tax Administration of Guyana receives technical assistance on Auditing Large Companies under the Cooperation Agreement CIAT – GIZ


With the aim of improving audit techniques of Large Companies, the Tax Administration of Guyana receives technical assistance from CIAT and the German Cooperation Agency - GIZ.... [More](#)




### Newsletter




### Essay Contest




### Working Papers




### Manuals




### Models




### CIAT/AEAT/IEF Tax Administration Review




### Research Scholarship



### Books



### Social Perceptions Regarding Tax Noncompliance



### Tax Transaction Costs



## Newsletter

**A**fter the initial year of effective operations of CIAT, a meeting was held in Buenos Aires, Argentina, in May 1968, sponsored by the Government and the General Directorate of Taxation of said country, to consider important tax administration related issues. One of the plans considered was the publication of a newsletter to keep all CIAT members informed.

In September 1968, the first issue of the monthly “*Informativo/Newsletter*” was published. It consisted of 4 sections: CIAT Activities, comparative legislation, bibliography and general information. It was printed on paper and distributed free of charge among officials of all the member countries, both in Spanish and English, and also to institutions and persons interested in tax issues, as well as exchanged with publications from other countries.

As information technology evolved, starting in August 1996, the newsletter went from a paper printed format to an electronic one, thus beginning the electronic publications.

In 2010, by initiative of the Executive Secretary, Mr. Márcio Ferreira Verdi, a new communication and information policy was established, by taking advantage of the dynamics of the technological changes and communication systems, thereby giving a new image to said newsletter, which is disseminated on a fortnightly basis to all the member countries and users of the My CIAT Community.





# informativo / newsletter

Centro Interamericano de Administradores Tributarios

Vol. I - No. 1

September 1968

## FIRST NEWSLETTER

The Inter-American Center of Tax Administrators (CIAT), created at the Meeting of Tax Directors held in Panama in May, 1967, is an organization composed of all high ranking tax administrators in the Americas. According to its Statutes, all tax administrators who have been so designated by their respective Finance Ministers may become members of CIAT; each country has only one vote in the deliberations of its bodies (Executive Council and General Assembly). At present, CIAT is composed of 20 member countries.

Among its basic objectives, as defined in its Statutes, CIAT shall:

- a) Hold meetings to provide for the exchange of ideas and experiences,
- b) Organize seminars,
- c) Compile and distribute information,
- d) Coordinate requests of technical assistance and the means of complying with said requests,
- e) Work in collaboration with other organizations in the field of taxation,
- f) Edit publications,
- g) Promote the exchange of experts among the different countries

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Secretaría Ejecutiva — Executive Secretariat

Centro Interamericano de Administradores Tributarios  
Inter-American Center of Tax Administrators  
1111 Constitution Avenue NW, Room 1120  
Washington, D.C. 20226

# Essay



## Essay Contest

**D**uring the 7<sup>th</sup> Assembly held in Guatemala in 1973, the holding of a CIAT- sponsored Essay Contest on tax administration issues and open to the tax administration officials of the CIAT member countries was approved. It was created as a speedy and practical mechanism for encouraging said officials to analyze and investigate tax issues directly related to their daily activities.

The first contest dealing with: “*The professionalization of the Tax Administration*” was held in 1974, with 21 entries from 10 member countries.

Since its establishment, CIAT has been permanently involved with several administrations from the area of the Americas, as well as national and international, public and private entities specialized in taxation. On July 22, 1982 the Technical Cooperation agreement was signed between the Inter-American Center of Tax Administrators (CIAT) and the Ministry of Economy and Finance of Spain, through the Institute of Fiscal Studies of Spain (IEF), thereby creating the IEF/CIAT Essay Contest which continued between these institutions until 1998. The State Agency of Tax Administration (AEAT) became part of the contest and its name was then changed to “CIAT/AEAT/IEF Essay Contest”.

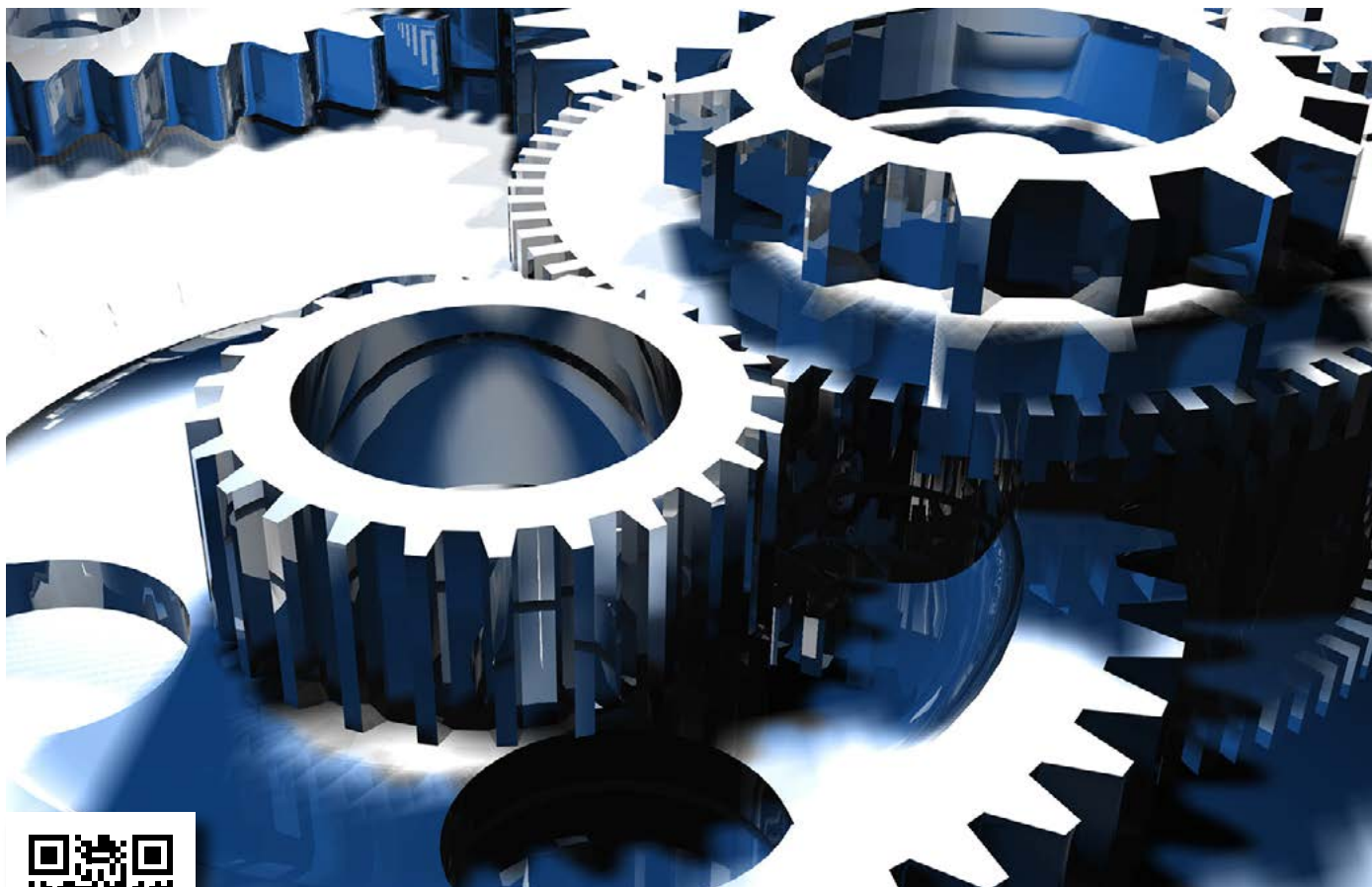
As a result of the technical cooperation agreements signed with Spain, said contests have become one of the most effective means whereby the best experts on taxation which are the officials themselves generate ideas and tax mechanisms.

The award winning papers have become an important source of information, ideas and concerns that have contributed to the evaluation of specific cases of relevance to any tax administration.

❖ **List of winners.**







## Working Papers

One of the first CIAT publications was the “Tax Administration Studies series”, which was intended for the members and experts in general. It consisted of studies and articles, most of which were especially prepared for the Center and dealt with tax administration problems that were of interest to the officials of said administrations. This series consisted of 18 booklets until 1976. Currently these publications are called “Working Papers”.

Estimate of Tax Effort in Latin American and the Caribbean  
*Darío Rossignolo*

**WP 03-2015**

*(Spanish Only)*

Cooperative Tax Relationship or Compliance: Current Situation in the CIAT Member Countries of Latin America, the Caribbean, Africa and Asia.

**WP 02 - 2015**

*Luis Cremades Ugarte,  
Isaac Gonzalo Arias Esteban,  
David Vargas*

Analysis of the Main Legal Bases used in Latin America and the Caribbean for the Exchange of Information for Tax Purposes: One Standard, Different ways to Enforce it.

**WP 01-2015**

*Isaac Gonzalo Arias Esteban  
(Spanish Only)*

**WP 02 - 2014**

Tax Expenditures in Latin America:  
2008–2012.  
*Miguel Pecho Trigueros*

**WP 01 - 2014**

Trends in Consumption Taxation in Latin  
America: 2000–2012  
*Miguel Pecho Trigueros*  
*Gustavo González Amilivia*

**Putting  
Pressure:**

Estimating the Real Fiscal Burden  
in Latin America and the Caribbean.  
Concept, Development and International  
Comparisons (2013).  
*Alberto Barreix, Juan Carlos Benítez,*  
*Martín Bes, Miguel Pecho Trigueros y*  
*Fernando Velayos.*  
*IEF / CIAT/ IDB*

*(Spanish Only)*

**WP 03-2013**

Recent Progresses in Transparency  
and Exchange of Tax Information  
*Domingo Carbajo Vasco*  
*Pablo Porporatto*

*(Spanish Only)*

**WP 02-2013**

Stylized Facts of Taxes on Financial  
Transactions in Latin America: 1990-  
2012  
*Miguel Pecho Trigueros*

*(Spanish Only)*

**WP 01-2013**

The Adjusted Fiscal Pressure in Latin  
America and the Caribbean: Estimate  
Proposal for Selected Countries and  
International Comparison  
*Martín Bès*

*(Spanish Only)*

**WP 04-2012**

Application of the International Financial  
Reporting Standards (IFRS) and their  
Impact on the Tax Administration Scope.  
*International Taxation and Cooperation*  
*Directorate – CIAT*

*(Spanish Only)*

**WP 03-2012**

Estimating Tax Noncompliance in  
Latin America: 2000–2010  
*Miguel Pecho Trigueros,*  
*Fernando Peláez Longinotti,*  
*Jorge Sánchez Vecorena*

**WP 02-2012**

Simplified Tax Regimes for Small  
Taxpayers in Latin America  
*Miguel Pecho Trigueros*

*(Spanish Only)*

**WP 01-2012:**

Double Taxation and Tax Conventions.  
A special reference to the Conventions  
Network of Panama  
*Isabel Chiri Gutiérrez*

*(Spanish Only)*

**WP 03-2010**

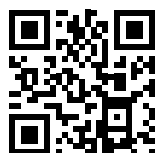
Prevision of Tax Collection in Ecuador  
*Victor Hugo Ruales Pazmiño*

*(Spanish Only)*

**WP 02-2010**

Taxation and Tax Administration in the  
CIAT Member Countries  
*Miguel Pecho Trigueros*

*(Spanish Only)*



## Manuals

The research involving new developments and the identification of best tax practices are fundamental elements for the countries, inasmuch as there are different and ever more difficulties to be faced. For this reason, the composition of specialized Working Groups for analyzing specific and current issues that may result in products of great usefulness such as manuals and models, contribute to structure viable solutions for the tax organizations.

All the CIAT member countries grouped by regions, (Europe, North America, Central America, the Caribbean, Andean Zone and South America) are always represented in these groups.

In 1979, at the 13th CIAT General Assembly held in Quito, the first “CIAT Tax Administration Manual (MAT/CIAT)” was approved.

### 2016 - Manual on Tax Collection and Recovery

This Manual is divided into two main sections; one deals with the collection process and the other with the enforced collection processes. This work has been coordinated by the CIAT Executive Secretariat with the support of experts in tax collection and/or recovery from Argentina, Bolivia, Brazil, Chile, Colombia, Costa Rica, Ecuador, Spain, Honduras, Mexico, Nicaragua, Peru, Portugal and Uruguay. The study was carried out with the support and collaboration of German Cooperation (GIZ), the Inter-American Development Bank (IDB) and the Tax Administration Service of Mexico (SAT).

### 2011 - Handbook of Best Practices on Tax Expenditure Measurements

This handbook explores the definition of the tax expense concept and explains the main existing types. It also presents general and specific aspects regarding the measurement of tax expenses and is the result of the work of the Tax Expenses Working Group that was presented at the CIAT Technical Conference in Lisbon, Portugal in 2011.



### **2011 – IBFD/CIAT Handbook on Tax Administration**

This international manual provides a complete and systematic overview of the modern tax administration, based on the effective and efficient experiences of best practices. Three editions of this manual have been published up till now.

### **2010 – CIAT Manual on Human Resources Management in the Tax Administrations**

This manual is a compilation of the practices contributed by the countries participating in the group in relation to their own experiences in issues dealing with the Human Resources Management Strategy. The work was carried out by the CIAT Executive Secretariat's Human Resources Working Group and the General Directorate of Public Finances of France. It was presented at the 44th General Assembly in Montevideo, Uruguay in 2010.

### **2008 - Manual on Internal Control of the Tax Administrations – Regulated Internal Control System (RICS)**

This is a Regional Project RG-TI079 of the Inter-American Development Bank for strengthening the internal control services of the Latin American tax administrations. It is also the result of the CIAT Internal Control Working Group with the support and collaboration of the Spanish Agency of International Cooperation for Development and the State Agency of Tax Administration of Spain.

### **2007 - Manual on International Tax Planning Control**

This manual is focused on supporting and maximizing the work of the tax administrations in combating the consequences derived from harmful tax planning. Each of the Tax Administrations in the working team contributed pertinent comments and experiences.

### **2006 – CIAT Manual on the Implementation and Practice of the Exchange of Tax Information**

This Manual provides a general overview of the application of the information exchange provisions, especially those of the CIAT Model Agreement for the Exchange of Tax Information. It was presented at the Technical Conference in Madrid, Spain in 2006.

### **2006 – CIAT Internal Audit Manual**

This is a compilation of the principles, rules, procedures and standards that should guide the action of the Internal Auditing body. It is the result of the Working Group formed by officials from the Executive Secretariat and the State Agency of Tax Administration of Spain. It was presented at the CIAT General Assembly in Florianopolis, Brazil in 2006.

### **2006 – CIAT Tax Policy and Techniques Manual**

The Manual includes a series of lessons that explain the way and the criteria that may be used for organizing the public sector's financing. It was drafted by Dr. José Sevilla Segura for CIAT in 2006. Likewise, it is the basis of the CIAT Specialized Course on Tax Policy and Technique.

### **2006 – CIAT Manual on Tax Intelligence**

This Manual identifies areas of special interest for the implementation of said activity as well as its improvement. It was developed by the Working Group consisting of officials from the Executive Secretariat and the Secretariat of Revenue of Brazil and was presented at the CIAT General Assembly held in Florianopolis, Brazil in 2006.

### **2003 – CIAT Examination Manual**

The manual describes the risk management process and the necessary resources. Likewise, it is the result of the Working Group on Examination sponsored by The Netherlands and was presented at the CIAT Technical Conference in Lisbon, Portugal, in 2003.

### **2000 - Manual for the Tax Administrations: Organizational Structure and Management of the Tax Administrations.**

This is a manual written for and about the Tax Administrations whose main theme is the Organizational Structure and Management of the Tax Administration.



## Models

**W**ithin the framework of its working philosophy, its institutional evolution strategy for the tax administrations and the technical knowledge base, resulting from its international experience, CIAT has developed the following models.



**The models have been developed by the Working Groups**

Title	Agreement	Description
<b>CIAT Tax Code Model</b> 3rd. Edition 2015 (Sponsor: IDB/GIZ) 2nd. Edition 2006 1st. Edition 1996	<b>GIZ / German Cooperation: Project:</b> Strengthening of fiscal sustainability of the tax administrations of Latin America and the Caribbean through CIAT.	Its purpose is to serve as reference framework for the coding efforts in the region. Tax coding is essential for regulating the treasury-taxpayer relationships, in addition to favoring the appropriate functioning of the tax systems.
<b>Promotion of Ethics Tool Kit</b> 2007	Canada Revenue Agency-CRA and CIAT	Tools required for carrying out a program on ethics in a Tax Administration
<b>CIAT Model Code of Conduct</b> 2005	Canada Revenue Agency - CIAT	Tool for assisting in the development and implementation of a code of conduct
<b>Integral Management Model, IMM-TA</b> 2004	CIAT	Uses structured operational concepts and systematic processes, based on a series of instruments to support the work of the Tax Administration.
<b>Information Systems Model, ISM-TA</b> 2004	CIAT	Computerized components that may allow the tax administration to establish work and information flows.
<b>Tax and Customs Indicators</b> 2002	France/CIAT Agreement	System of performance indicators to evaluate the results of the tax administrations.
<b>CIAT Model Agreement on the Exchange of Tax Information</b> 2nd. Edition 1999 1st. Edition 1990	Ministry of Finance of Italy and according to the terms of the Administrative Cooperation Agreement on Taxation. Rome, Italy.	Expressly anticipates ways of tax information exchange between the administrations of different countries such as, automatic, spontaneous and upon request exchanges, in addition to including provisions regarding simultaneous examinations as well as abroad.



# Tax administration review



## CIAT/AEAT/IEF Tax Administration Review

**T**his review was the result of a Technical Cooperation Agreement between the Inter-American Center of Tax Administrators (CIAT) and the Institute of Fiscal Studies of Spain (IEF), signed on July 22, 1982.

The first issue of the “IEF/CIAT Tax Administration Review” which consisted of eleven (11) papers, was edited in March 1985 under the title of “Administration of Individual Income Tax”.

The purpose of this serial publication was to serve as a means for describing the different tax approaches in force in the Americas and Europe.



**The first issue of the IEF/CIAT Tax Administration Review was published in 1985.**



**40 issues published since 1982.**

In 1993, the structure originally established for this series was changed. That is, beginning with the IV CIAT/ IEF Essay Contest, summaries of the winning entries of said Contest were included in the articles section of this publication.

An agreement was signed between CIAT, the State Secretariat of Finance and Budget, the State Agency of Tax Administration (AEAT) and the Institute of Fiscal Studies (IEF) of the Ministry of Economy and Finance of Spain in 1997. These institutions decided to work together in drafting, editing and publishing the CIAT/AEAT/ IEF Tax Administration Review series.

Since it was originally published in July 1982, the image, style and contents of the Review have been evolving, although the original title has been maintained.

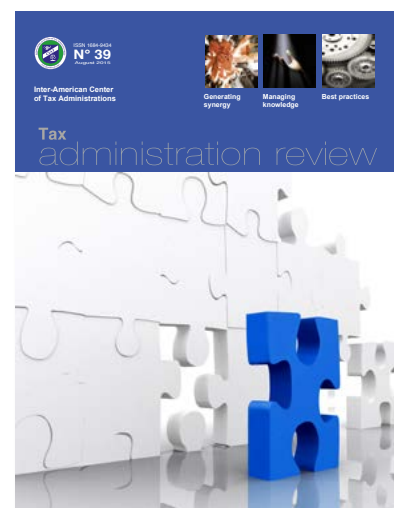
In December 2010, CIAT presented a new format for the CIAT/AEAT/IEF Tax Administration Review and its periodicity changed from annual to biannual. This edition implies a new era for the Tax Administration Review, since its format has been adapted to CIAT's new communication policy, whose objective is to promote the transfer of knowledge, the transformation of information into learning and the latter, in turn into a useful resource of practical applicability by the international tax community.



Nº1 - Nº8

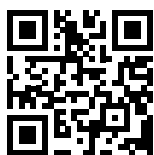


Nº9 - Nº29



Nº30 - Nº40

# Research Scholarship



## Research Scholarship

**CIAT**, interested in promoting academic research on relevant issues that constitute a challenge for the Tax Administrations and with the support and sponsorship of Spain, announced the first Research Scholarship. This was done in accordance with the Technical Cooperation Agreement signed in Buenos Aires, Argentina, on April 19, 2005, by the State Secretariat of Finance and Budget as well as the State Agency of Tax Administration (AEAT) of Spain and the Inter-American Center of Tax Administrations.



**The first scholarship was granted in 2006.**



<b>First Edition</b>	<b>Topic: Management of Individual Income Tax</b>
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<b>(Spanish Only)</b>	<i>Patricio Barra Aeloiza</i> <i>SII – Chile</i>
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<b>Second Edition</b>	<b>Topic: Control, Assessment and Collection of Non-Residents Income Tax</b>
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<b>(Spanish Only)</b>	<i>Renee Antonieta Villagra Cayamana</i> <i>SUNAT – Peru</i>
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<b>Third Edition</b>	<b>Topic: Enforced Collection in the Tax Administration: Power, Timeliness and Efficiency</b>
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<b>(Spanish Only)</b>	<i>Flora Ma. Castillo Contreras</i> <i>SAT - Mexico</i>
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<b>Fourth Edition</b>	<b>Topic: : Gathering and Processing Third Party Information. Sources and Strategic Alliances of the Tax Administration with Public and Private Entities.”</b>
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<b>(Spanish Only)</b>	<i>Marlon Many Orellana</i> <i>SRI – Ecuador</i>
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<b>Fifth Edition</b>	<b>Topic: Green Tax Reform for South America</b>
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<b>(Spanish Only)</b>	<i>Daniel Irwin Yacolca Estares</i> <i>CIAT/AEAT/IEF</i>
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**T**he books are the result of studies and research work of the Executive Secretariat or collaborators sponsored by cooperating entities.



## Books

### Revenue Statistics in Latin America and the Caribbean 1990-2014 (2016)

OECD - CIAT - ECLAC - IDB



### Estimate of Tax Expenditures in the Republic of Paraguay: 2013-2016

Sponsor: GIZ; Author: SET - CIAT  
(Spanish Only)



### Revenue Statistics in Latin America and the Caribbean 1990-2013 (2015)

OECD - CIAT - ECLAC - IDB



### Measuring Tax Transaction Costs in Small and Medium Enterprises (2014)

Authors: UN - CIAT

### Value Added Tax in Latin American Countries (2014)

Author: CIAT  
(Spanish Only)



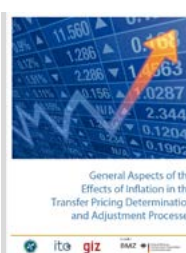
### Estimate of the Effective Tax Burden on Investment in Latin America (2014)

Author: CIAT  
(Miguel Pecho Trigueros; Luis A. Peragón)  
(Spanish Only)



### Revenue Statistics in Latin America 1990 - 2012 (2014)

OECD - CIAT - ECLAC



### General Aspects of the Effects of Inflation in the Transfer Pricing Determination and Adjustment Processes (2013)

Sponsor: ITC-GIZ; Author: CIAT

## Availability of Public Information of Tax Interest in Latin American Countries: Balance sheet (2013)

Sponsor: ITC-GIZ; Author: CIAT  
(Spanish Only)



## Income and Capital Gains Taxation, Tax Treatment and Control of Financial Institutions in Latin America (2013)

Sponsor: ITC - GIZ; Author: CIAT  
(Spanish Only)



## Capital Income Taxation in Latin America (2013)

Sponsor: ITC - GIZ  
Author: CIAT (Domingo Carbajo Vasco)  
(Spanish Only)

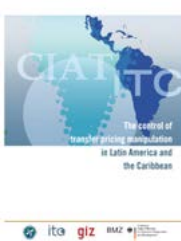


## Exploratory Study on the Impact of Conventions to Avoid Double Taxation to Attract Foreign Direct Investment: The Case of Latin America (2013)

Sponsor: ITC-GIZ  
Author: CIAT (Luis A. Peragón)  
(Spanish Only)

## The Control of Transfer Pricing Manipulation in Latin America and the Caribbean (2013)

Sponsor: ITC-GIZ; Author: CIAT



## Study on Tax Treatment and Control of Financial Institutions in Latin America (2013)

Sponsor: ITC - GIZ  
Author: CIAT (Pablo Porporatto)  
(Spanish Only)



## State of Tax Administration in Latin America: 2006 -2010 (2012)

Sponsor / Author:  
IDB - CAPTAC-RD - CIAT



## Revenue Statistics in Latin America 1990 - 2010 (2012)

OECD - CIAT- ECLAC

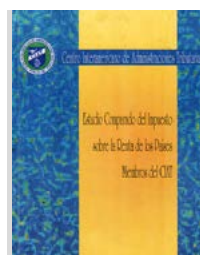
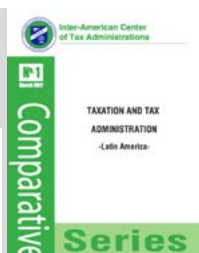
## Revenue Statistics in Latin America 1990 - 2009 (2011)

OECD - CIAT- ECLAC



## Taxation and Tax Administration – Latin America (2011)

Sponsor and Author: CIAT



## Comparative Study on Income Tax in CIAT Member Countries (1997)

Author: CIAT (Darío González)  
(Spanish Only)





## Social Perceptions Regarding Tax Noncompliance

In recent years, CIAT has been promoting some initiatives for structuring effectiveness metrics based on the social perceptions of the citizens-taxpayers. The development of these metrics not only implies a forward-looking task in the region, inasmuch as one cannot frequently find activities using these methodologies; but also allows for the in-depth consideration of the determinants of the tax noncompliance phenomenon.



### Study “Main Factors and Drivers of Tax Noncompliance in Panama” (2013)

Sponsor : ITC- GIZ; Author: CIAT  
(Spanish Only)



### Study “Main Factors and Drivers of Tax Noncompliance in Bolivia” (2013)

Sponsor : ITC- GIZ; Author: CIAT  
(Spanish Only)

## Tax Transaction Costs

Tax transaction costs consist of compliance costs incurred by the taxpayer for complying with his tax obligations, as well as the costs faced by the Tax Administration for ensuring compliance with the tax system. Based on a methodology developed jointly with the UN, CIAT has been providing technical assistance intended to determine the amount of such costs.



### Measuring Tax Transaction Costs in Small and Medium Enterprises in Chile (2015)

Sponsor: EUROsocial - ITC- GIZ;  
Author: CIAT



### Measuring Tax Transaction Costs in Small and Medium Enterprises in Brazil (2015)

Sponsor: Receita Federal - SEBRAE;  
Author: CIAT



### Measuring Tax Transaction Costs in Small and Medium Enterprises Case Study: Costa Rica (2013)

Sponsor: UN - DESA  
Author: CIAT



### Measuring the Tax Transaction Costs in Small and Medium-sized Enterprises Case Study: Uruguay (2013)

Sponsor: UN - DESA  
Author: CIAT



## Institutional Positioning

# 4

**Agreements**

**Training**

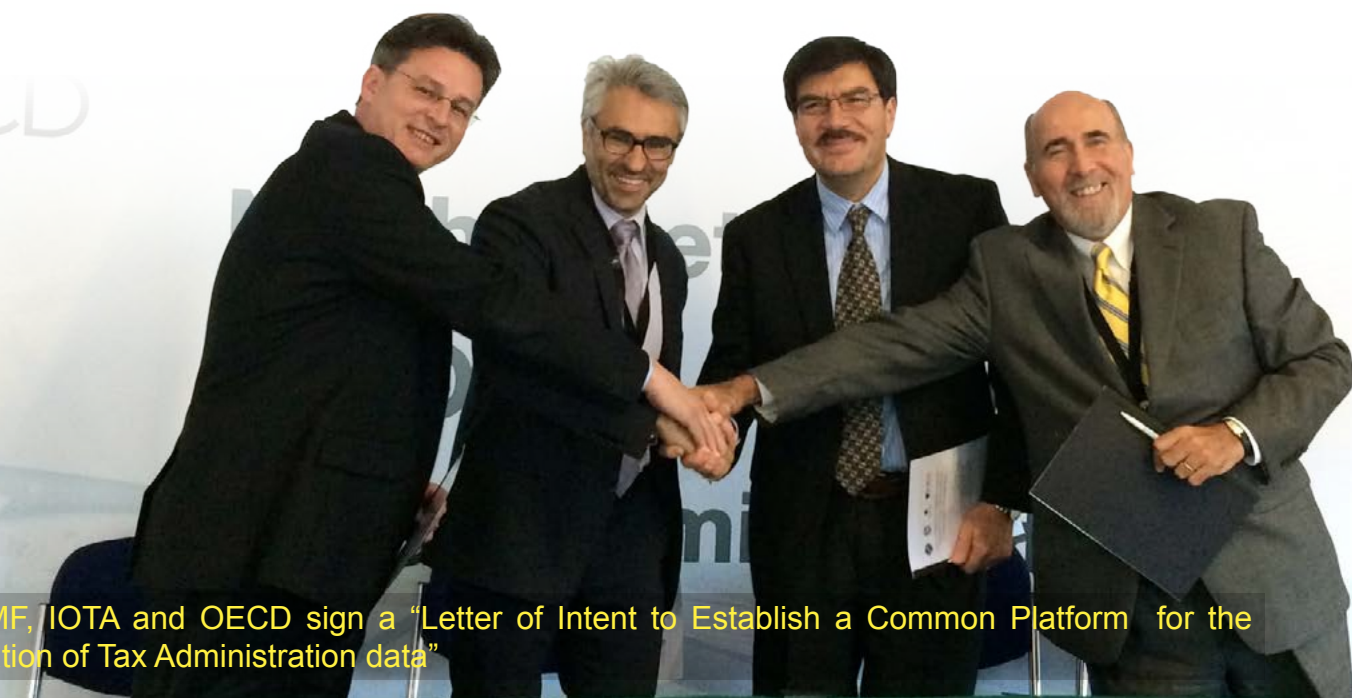
**Technical Assistance**

**Short-term Technical Assistance**

**Information & Communications**

# Agreements

Agreements	Place of subscription
SECO / CIAT - Financing Agreement	Panama City, Panama
Cooperation Agreement - IEFPA / CIAT	Lima, Peru
ITC / CIAT - Collaboration Program for the Development of the Tax Administrations of Developing Countries	Panama City, Panama
Institute for Austrian and International Tax Law WU Vienna / CIAT - Cooperation Agreement	Panama City, Panama
CIAT / GIZ - Financing Contract	Panama City, Panama
GIZ / CIAT - Execution Contract for Technical Cooperation Projects	Panama City, Panama
IDB / CIAT - Technical Cooperation Agreement	Washington D.C., United States
CIAT / TAT Panama - Framework Agreement on Collaboration and Technical Assistance	Panama City, Panama
CEDDET / Mercosur virtual school / CIAT - Agreement	Spain, Uruguay and Panama
CEATS / CIAT - Cooperation Agreement	Buenos Aires, Argentina (47th CIAT General Assembly)
ECLAC / GIZ / CIAT - Executive Contract	Panama City, Panama



CIAT, IMF, IOTA and OECD sign a "Letter of Intent to Establish a Common Platform for the Compilation of Tax Administration data"



Agreements	Place of subscription
MH from Costa Rica / CIAT - Framework Agreement on Cooperation and Technical Assistance	Amsterdam, The Netherlands
UN / CIAT - Memorandum of Understanding	New York, United States
GDF of Italy / CIAT Memorandum of Understanding	Santiago, Chile (46th CIAT General Assembly)
World Bank / CIAT - Letter of Intent	Santiago, Chile (46th CIAT General Assembly)
ITD / CIAT - Membership	October 21, 2011
IBFD / CIAT - Cooperation Agreement	Lisbon, Portugal
ICEFI / CIAT - Cooperation Agreement	Quito, Ecuador (45th CIAT General Assembly)
ECLAC / CIAT – Agreement for the Coordination and Implementation of Joint Activities	Santiago, Chile
Universidad de la Republica de Uruguay / CIAT - Agreement	Montevideo, Uruguay
DGII of Dominican Republic / CIAT - Technical Cooperation Agreement for Custody and Administration of Data Backups	Montevideo, Uruguay (44th CIAT General Assembly)
CTPA (OECD) / CIAT - Cooperation Program	Montevideo, Uruguay (44th CIAT General Assembly)
SRI of Ecuador / CIAT Framework Agreement on Technical Assistance, Training and Mutual Cooperation	Quito, Ecuador
Universidad de la Matanza / CIAT - Agreement	Panama City, Panama



Cooperation Program between the State Secretariat for Economic Affairs of the Government of Switzerland and the Inter-American Center of Tax Administrations

# Training

## Courses offered by CIAT

- ◆ Taxation Program
  - Module I. Tax Policy and Technique
  - Module II. Tax Law
  - Module III. International Taxation
  - Module IV. Tax Administration
  - Course on Transfer Pricing
  - Module I. Theoretical Aspects
  - Module II. Practical Aspects
  - Module III. Advanced Aspects
- ◆ Tax Administration Program
- ◆ Specialized Course on Tax Policy and Technique
- ◆ Course on Tax Management
- ◆ Tax Audit Fundamentals Course
- ◆ Basic Customs Course
- ◆ Basic Human Resource Course
- ◆ Course on Human Resources Management
- ◆ Course on the Control of Financial Institutions and Operations
- ◆ Tax Ethics Course
- ◆ Course on Information Exchange
- ◆ Course on Tax Sociology
- ◆ Course on General Principles of Public Finances and Tax Systems
- ◆ Course on Electronic Invoicing
- ◆ Course on Administrative Collection
- ◆ Accreditation – Diploma in Taxation



UN – CIAT Course on Transfer Pricing

## Students distribution per country (2004-2015)

Argentina	298	France	4	Portugal	3
Barbados	72	Guatemala	272	Dominican Republic	1004
Bolivia	696	Haiti	6	Trinidad & Tobago	413
Brazil	494	Honduras	68	Uruguay	288
Canada	4	Jamaica	96	Venezuela	271
Chile	569	Kenya	179	South Africa	12
Colombia	737	Mexico	509	IDB	4
Costa Rica	552	Nicaragua	212	Mozambique/Cape Verde	2
Ecuador	1228	Netherlands	4	New Zealand	4
USA	9	Panama	194	Sweden	4
Spain	18	Paraguay	495	CIAT	48
El Salvador	428	Peru	1923	Angola	54





# Technical Assistance

## TECHNICAL COOPERATION PROJECTS

COUNTRY	NAME OF PROJECT	PERIOD
Argentina	Program for Supporting the Institutionalization of AFIP Information System. Data Base for the Directorate of Studies	Nov. 98- Apr. 99
Argentina	Tax Current Account	Jun. 06- Jan. 08
Argentina	Strategic Planning	Mar. 07- Jan. 08
Bahamas	Program for Improving the Revenue Collection System.	Feb. 93- Dec. 96
Bahamas	Improvement of the Revenue Collection System	Sept. 96

COUNTRY	NAME OF PROJECT	PERIOD
Barbados	Program for Tax Administration and Management of Public Expenditures.	Jan. 95- Nov. 98
Barbados	Program for the Modernization of the Tax Administrative Processes	Oct. 97- Aug. 98
Barbados	Project for the Modernization of the Tax and Financial Administration	Jun. 98 - Aug. 98
Barbados	Project for the Modernization of the Tax and Financial Administration	Aug. 98 - Dec. 01
Barbados	Barbados CARTAC- Stage 1. Program for the evaluation of Current Systems and Procedures and Preparation of the General Design of a New Administration System	May. 03- Jun. 03
Barbados	Barbados CARTAC - Stage 2. Development of systems to support tax management.	Aug. 03- Dec. 04
Barbados	Modernization Program	Oct. 06



Panama: Workshop on Electronic Invoicing

## TECHNICAL COOPERATION PROJECTS

COUNTRY	NAME OF PROJECT	PERIOD
Banco de Previsión Social (Uruguay)	Implementation of the Integrated Module for Tax Processing of Affiliates (MITTA) to Banco de Previsión Social	Mar. 96 Oct. 97
IDB-CIAT- Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Dominican Republic 1 <sup>st</sup> stage	Regional Project – Taxpayer Master File and Tax Current Account System	1983
Bolivia	Income Tax Evasion Diagnosis	Feb. 78 – Mar. 78
Bolivia	Program for Supporting Tax Policy and Administration Management.	Jun. 95 - Oct 97
Bolivia	Counseling in the Establishment of an Internal Auditing System	Apr. 03 – Jul. 03
Brazil	Program for the Modernization of the Tax Administrative Processes	Oct. 97 – Aug. 98
Brazil	Project for the Modernization of the Tax and Financial Administration	Jun. 98 – Aug. 98
Brazil	Project for the Modernization of the Finance Secretariat – Integrated Tax Administration System SATI.	Jul. 04 – Dec. 04

COUNTRY	NAME OF PROJECT	PERIOD
Brazil (Goias)	Project for the Modernization of the Secretariat of Finance	Oct. 00- May. 02
Brazil (Maranhao)	Program for the Modernization of the Administrative Tax Processes	Sept. 97- Oct. 98
Brazil (Maranhão)	Review of the Public Management Model and the Enforced Collection Model	Nov. 11 – Nov. 14
Brazil (Maranhão)	Design of the Financial Competencies Development Model and the Strategic Knowledge Management Model	Jan. 13 - May. 15
Brazil (Tocantins)	Tocantins Tax Administration Modernization Project	Jan. 14 - May. 17
Brazil (Maranhão)	Design of the Assistance Model	Aug. 15 - Aug. 16
Brazil (Maranhão)	Evaluation and Adaptation of the Structure and 2016-2019 Strategic Planning	Oct. 15 - May. 16
Brazil (Para)	Program for the Modernization of the Fiscal/ Procedures Administration	Jun. 98 - Sept. 98
Brazil (Para)	Program for the Modernization of the Integral Tax Administration	Jul. 98 - Dic. 01
Central America and Dominican Republic	TMF/CA	1980-1982



Surinam: Design of new computerized system for internal tax management



## TECHNICAL COOPERATION PROJECTS

COUNTRY	NAME OF PROJECT	PERIOD
Central America and Dominican Republic	Reformulation and Approval of the Project	1982-1983
Chile	Diagnosis and Evaluation of the computerized processes and systems Program (Taxpayer file, collection and recovery).	Apr. 01- Jul. 01
Colombia	Current Account	Dec. 79 – 82
Colombia	Withholders Control	1982-1983
Colombia	Strengthening of electronic invoicing	Aug.15 –Dec. 15
Costa Rica	Financial Data Base	Feb. 81 – Apr. 81
Ecuador 2 <sup>nd</sup> stage	Tax System Modernization Program	Jan. 94- Mar. 97
Ecuador 3 <sup>rd</sup> stage	Tax System Modernization Program	Jun. 98- Jun. 02
El Salvador 1 <sup>st</sup> stage	Integral Tax Strengthening Program	Apr. 91- Sep. 95
El Salvador ATI 2 <sup>nd</sup> stage	Project for the Integral Strengthening of the Tax Administration	Aug. 96- Dec. 98
El Salvador AFI	Project for the Integral Strengthening of the Tax Administration	Aug. 96- Dec. 01
FOMIN-IDB-CIAT- Countries of Latin America and the Caribbean	Regional Project for the Implementation of Customs Measures to facilitate international trade between the Latin American and Caribbean countries	Dec. 00- Dec. 02
Guatemala	Redesign of the income tax system	Nov. 77 – Dec. 77

COUNTRY	NAME OF PROJECT	PERIOD
Guatemala	TMF	Feb. 79 – Mar. 79
Guatemala 1 <sup>st</sup> stage	Program for the Consolidation of the Integral Tax System	May 89 – May. 92
Guatemala 2 <sup>nd</sup> stage	Program for Strengthening the Tax Administration	Mar. 95 - Dec. 97
Guatemala	Strengthening of the Superintendency of Tax Administration - SAT.	Jun. 04 – Jul. 05
Guatemala	Technical Assistance for Strengthening the Tax Administration	Feb. 06 – Jan. 08
Guyana	Program for the Modernization of the Tax and Customs Administration	Nov. 97 – Jan. 99
Guyana	Preparation of the Fiscal and Financial Administration Program.	Oct. 03 – Dec. 03
Haiti 1 <sup>st</sup> stage	First Stage –Strengthening of the tax administration and the control unit.	Feb. 96 – Nov. 96
Haiti 2 <sup>nd</sup> stage	Second Stage – Program for the institutional strengthening of the General Directorate of Revenues	Sept. 96 – Dec. 98
Honduras	Use of the computer in the Ministry of Finance	Nov. 77
Honduras	Diagnosis of the CENI	1979 - 1980
Honduras	Current Account and the NTF	1980-1981
Honduras	NTF and Current Account	1981-1982
Honduras	Development and Implementation of the Income System	1982-1983
Honduras	Program for the Strengthening of the Tax Administration	Jul. 93 – Jun. 95
Jamaica	CEE	Sept. 82





## TECHNICAL COOPERATION PROJECTS

COUNTRY	NAME OF PROJECT	PERIOD
Jamaica	Training Program for the Tax Administration Officials	Apr. 94-Jun. 96
Mexico	Program on Management of Enforced Collection	Feb. 99- Nov. 00
Nicaragua	Counseling of DGI Planning Programs	Mar. 82
Nicaragua 1 <sup>st</sup> stage	Program for Strengthening the General Directorate of Revenues	Dec. 91- Jul. 95
Nicaragua 2 <sup>nd</sup> stage	Program for the Modernization of the General Directorate of Revenues	May. 96- May. 99
Nicaragua PPF y 3 <sup>rd</sup> stage	Program for the Institutional Strengthening of the Tax and Customs Administrations	Aug. 99- Dec. 03
Nicaragua	SF and Fourth Stage – Program for the Institutional Strengthening of the Tax and Customs Administration.	Jan. 01 – Jan. 04
Panama	Counseling in the Use of the CICS	Jun. 78
Panama	PAD	Jul. 78 - Aug. 78
Panama	Methodology for Income Tax Calculation and Projection	Jul. 78 – Aug. 78
Panama	Delinquency Control	Jan. 79 - Sept. 79
Panama	Expansion of Computer Facilities	Mar. 79 – Apr. 79
Panama	Automation	Jun.79 – Dec. 79

COUNTRY	NAME OF PROJECT	PERIOD
Panama	Specific Aspects in Administration and Legislation	1979-1980
Panama	DGI – Automation	1980-1981
Panama	Administration and Legislation	1980-1981
Panama	Auditing/PAD ITBM Support	1982-1983
Panama I	Program for the Integral Improvement of the General Directorate of Revenues	Nov. 91- Jun. 95
Panama II	Program for the Strengthening of Economic and Fiscal Management. Subprogram for the Modernization of the T.A. General Directorate of Revenues and Information Technology and Financial Control Directorate.	Jan. 98- Sept. 99
Panama III	Program for the Integral Modernization of the Panamanian Tax System. 194. on November 13, 2000. Financing by Panama	Dec. 00 - Dec. 02
Panama	Strengthening the “tax system”, of the program for strengthening economic and fiscal management. Stage II. IDB financing. Contract N° 351. MEF / CIAT	2003- 2008
Panama	Emergency Project of ITC assistance and support to DGI. Contract N° 066 / 2011. MEF /CIAT	Mar. 11 – Oct. 11



## TECHNICAL COOPERATION PROJECTS

COUNTRY	NAME OF PROJECT	PERIOD
Panama	IDB-PN-L1066 Program for Strengthening Tax Management corresponding to the tax administration of Panama. MEF/CIAT Contract	Nov. 11 – Jul. 14
Panama	Extension of the Consultancy Service Contract to modernize ANIP (August - November 2014. ANIP/CIAT Contract N° 006 / 2014 )	Ago. 14 - Dec. 14
Panama	Short-term Consultancy for strengthening collection. MEF/CIAT Contract N° 024/ 2015	Jul. 15 – Apr. 16
Paraguay	Alcoholic and Soft Drinks	Sept. 82
Paraguay	Program for the Strengthening and Modernization of the Tax Administration.	Jan. 06 – Oct. 07
Paraguay	Implementation of modifications resulting from the tax reform	Dec. 13 – Feb.16
Peru	Auditing	Jul. 79 - Jun. 80
Peru	Auditing	1980-1982
Peru 1st stage	Program for strengthening implementation at SUNAT	Nov. 91- Nov. 94
Peru 2nd stage	Program for the Institutional Strengthening of SUNAT	Jan. 95- Dec. 96
Peru 3rd stage	Program for the Institutional Strengthening of SUNAT	Apr. 98- Mar. 02

COUNTRY	NAME OF PROJECT	PERIOD
Peru	Technical assistance to support the SUNAT / SUNAD merger	Nov. 02 – Jun. 03
Peru	Specialized services and Technical Support Contract for the strengthening of the administrative management and modernization of operational processes.	Mar.05 – Sep-08
Dominican Republic	Diagnosis on the Income Directorate Information System	Mar. 78
Dominican Republic	Feasibility Studies regarding the Automation of Importers, Exempt, Plates and Commercial Patents	Jul. 79 – Oct. 79
Dominican Republic 3ª fase	Program for the Modernization of the Tax Administration	Feb.95- Jun. 98
Dominican Republic	Reengineering Project, development and implementation of the DGII's new National Taxpayer File (NTF) system.	May. 02 – Dec. 03
Dominican Republic	Project regarding Tax Collection through the Banks	May. 03 – Jun. 03
Dominican Republic	Technical Assistance for the preparation of a draft bill to provide the DGII autonomy in terms of the administration of its human and financial resources.	Jul. 03





## TECHNICAL COOPERATION PROJECTS

COUNTRY	NAME OF PROJECT	PERIOD
Dominican Republic	SGT. Implementation of services for taxpayers via Internet	Feb. 04 – Jun. 04
Dominican Republic	Technical Assistance for responding to requirements of the DGII with respect to maintenance of the Virtual Office, Bank Collection, Payment and maintenance of the SGT system	Jun. 05 – Feb. 06
SITRIBA-RG	Program for the establishment of the Tax Information System for Latin America and the Caribbean	Jan. 01- Sep. 01
Surinam <i>1st stage</i> <i>2nd stage</i>	Strengthening of the Administration of the Integral System	Oct. 90- Dec. 01
Surinam PPF	Program for the Decentralization and Strengthening of the Local Government	Jan. 00- Apr. 01
Trinidad y Tobago	Data Processing	Aug. 79 – Oct. 79
Uruguay <i>2nd stage</i>	TMF/Current Account	Jun. 90- Dec. 93
Uruguay <i>3º etapa</i>	Program for the Strengthening of the General Directorate of Taxation of the Ministry of Economy and Finance	Jul. 94- Jul. 96
Uruguay BPS <i>2nd stage</i>	Implementation of a Project aimed at Improving Collection and combating Evasion	Jan. 95- Sep. 95

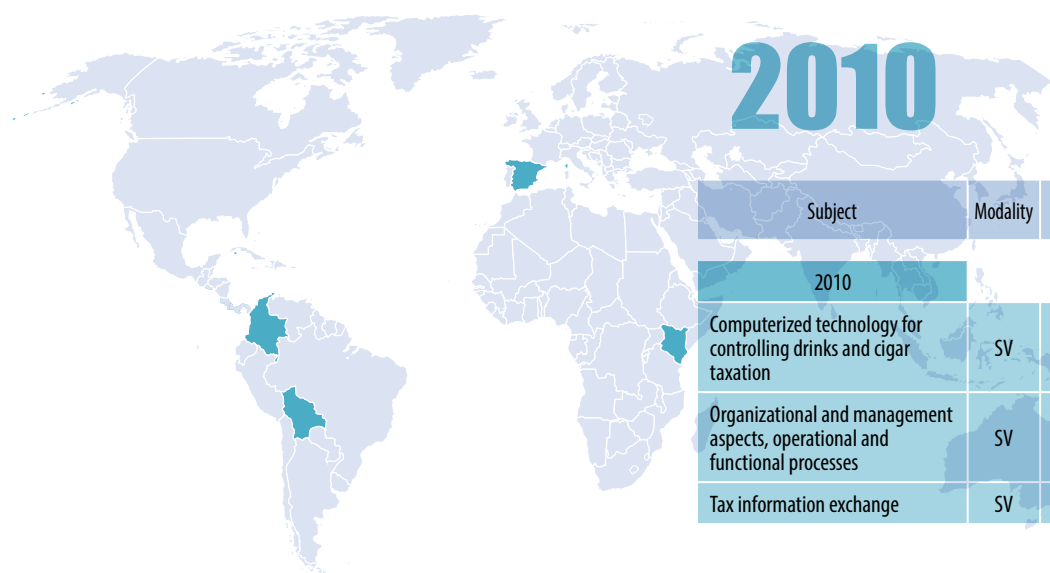
COUNTRY	NAME OF PROJECT	PERIOD
Venezuela	Analysis of the Income Tax Filing Process	Apr. 78
Venezuela	Self-assessment and immediate Payment of Income Tax	Nov. 79
Venezuela	Managerial Strengthening for Latin American Tax Administrators	May. 91– May. 94
Venezuela <i>2nd stage</i>	Project for Supporting the Implementation of the Tax Reform and Modernization of the Integral System	Jul. 99- Dec. 01



TADAT: joint IMF-CIAT-World Bank mission to Paraguay



# Short-term Technical Assistance



Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
2010				
Computerized technology for controlling drinks and cigar taxation	SV	Kenya	Brazil	n/a
Organizational and management aspects, operational and functional processes	SV	Bolivia	Colombia	n/a
Tax information exchange	SV	Several	Spain	n/a

SV=Study visit, Assist.= Assistance



# 2011

Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
2011				
Tax intelligence	SV	Several	Italy	n/a
Operational and structural aspects for the application of transfer pricing regulations	SV	Several	Mexico	GIZ

# 2012

Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
Examination of telecommunications sector	Assist.	El Salvador	Ecuador	ITC
Examination of financial sector	Assist.	Nicaragua	Peru	ITC
Transfer pricing	Assist.	Guatemala	Venezuela	ITC
APAs	Assist.	Uruguay	Mexico	ITC
Transfer pricing	Assist.	Trinidad & Tobago	Dominican Rep.	ITC
Transfer pricing	Assist.	Guyana	Chile	ITC
Process of implementation of fiscal printers	Assist.	Haiti	Panama	ITC
Auditing of large businesses, transfer pricing, undercapitalization	Assist.	Jamaica	Spain	ITC
Rules and procedures of the financial sector	Assist.	Nicaragua	Peru	ITC
Entrepreneurial restructuring of large businesses	Assist.	Panama	Brazil	ITC
VAT, implementation of automated facilities and processes of the TAs involved	Assist.	Surinam	CIAT	ITC
IT Security	Assist.	Curaçao	Brazil	ITC
Electronic invoicing and special taxes for tax control of tobacco and alcoholic drinks	SV	Kenya	Brazil	n/a
Simplified taxation system for small taxpayers	SV	Guatemala	Chile	n/a
Simplified taxation system for small taxpayers	SV	Guatemala	Peru	n/a
Best current account practices	SV	Bolivia	Argentina	n/a
Best current account practices	SV	Bolivia	Dominican Rep.	n/a

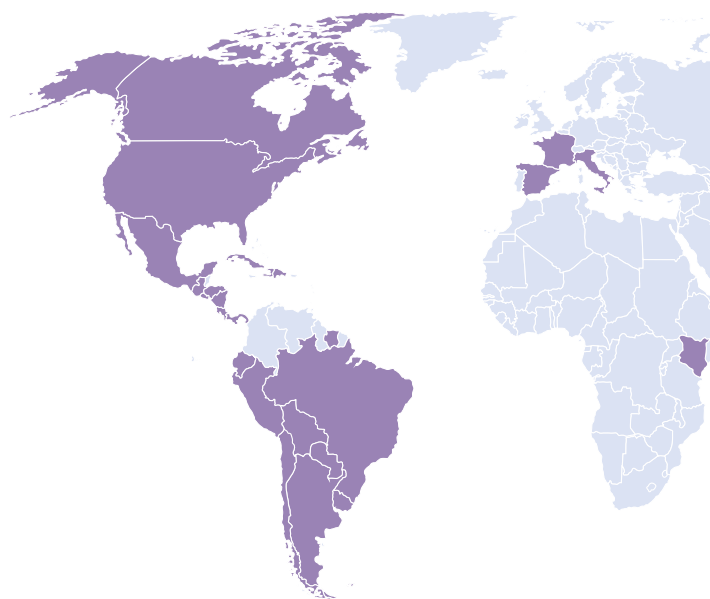
Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
2012				
Tax information exchange	Assist.	Jamaica	Italy,United States,BM,FG	n/a
Transfer pricing	SV	Argentina	Several	GIZ
Technological management and development	Assist.	Bolivia	Spain	GIZ
Transfer pricing	Assist.	Paraguay	Ecuador	ITC
Examination of intra-group Services between Multinational Companies	Assist.	Peru	Canada	ITC
Examination of international trade	Assist.	Costa Rica	Argentina	ITC
Examination of multinationals	Assist.	Panama	Brazil	ITC

Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
2013				
Tax information exchange	Assist.	Peru	Italy, Spain	ITC
Tax information exchange	Assist.	Costa Rica	Italy, Spain, Mexico	ITC
Tax information exchange	Assist.	Guatemala	Italy, Spain, Venezuela	ITC
Tax information exchange	Assist.	Dominican Rep.	Italy, Spain	ITC
Examination of economic sectors	Assist.	Guatemala	CIAT	ITC
Examination of economic sectors	Assist.	El Salvador	Uruguay	ITC
Examination of economic sectors	Assist.	Kenya	Brazil	ITC
Examination of economic sectors	Assist.	Nicaragua	Ecuador	ITC
Examination of economic sectors	Assist.	Dominican Rep.	Mexico	ITC
Examination of economic sectors	Assist.	Surinam	IBFD	ITC
Examination of economic sectors	Assist.	Nicaragua	Spain	ITC
Examination of economic sectors	Assist.	Bolivia	Peru	ITC
Control of international operations and international harmful tax planning	Assist.	Uruguay	Mexico	ITC
Control of international operations and international harmful tax planning	Assist.	Peru	Canada	ITC

Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
Control of international operations and international harmful tax planning	Assist.	Costa Rica	CIAT	ITC
Control of international operations and international harmful tax planning	Assist.	Kenya	Brazil	ITC
Control of international operations and international harmful tax planning	Assist.	Paraguay	CIAT	ITC
Control of international operations and international harmful tax planning	Assist.	Chile	Spain	ITC
Control of international operations and international harmful tax planning	Assist.	Ecuador	Mexico	ITC
Information Security Management System	Assist.	Nicaragua	CIAT	ITC
Installation and Configuration of the Tax Solutions Computerized System	Assist.	Haiti	CIAT	ITC
Implementation of Tax Solution (technical aspect)	Assist.	Haiti	CIAT	ITC
Tax intelligence	Assist.	El Salvador	Italy	ITC
Tax intelligence	Assist.	Barbados	Italy	ITC
Exchange of tax information	SV	Several	Argentina	Eurosocial
Massive Control	SV	Several	Argentina	Eurosocial



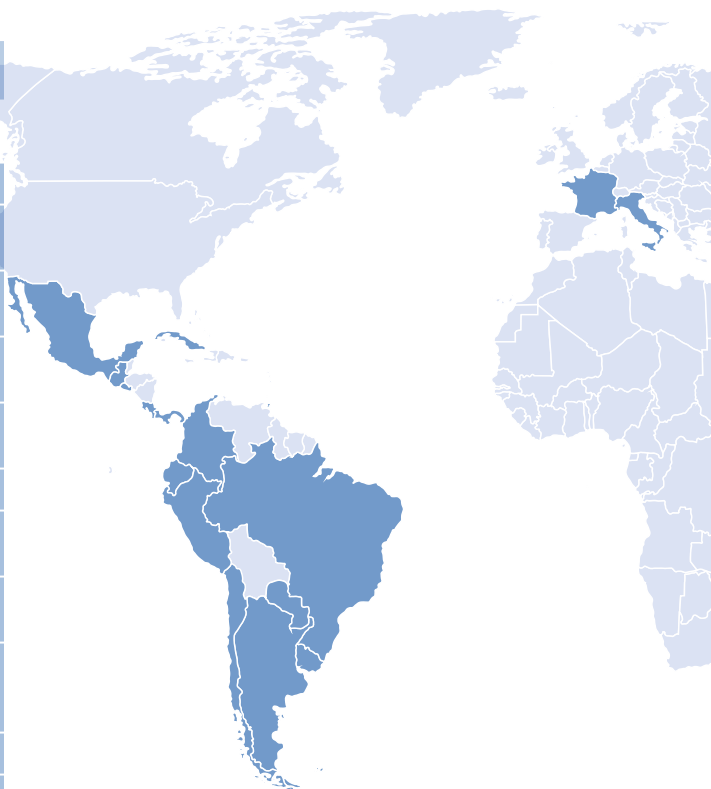




Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
Taxpayer information and assistance services	SV	Several	Argentina	Eurosocietal
Transfer pricing	SV	Several	Argentina	Eurosocietal
Human resources in tax administration	Assist.	Costa Rica	France	Eurosocietal
Electronic Invoicing	Assist.	Paraguay	Brazil	Eurosocietal
Computerized tool for facilitating compliance - MIPYME	SV	Mexico	Chile	Eurosocietal
Electronic Invoicing	SV	Guatemala	Chile	n/a
Best practices in Human Resources	SV	Guatemala	Chile	n/a
Examination Manuals	SV	Bolivia	Peru	n/a
Large Taxpayer Assistance	SV	Guatemala	Argentina	n/a
Transfer pricing	SV	Mexico	Several	GIZ

# 2014

Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
SV=Study visit, Assist.= Assistance				
2014				
Tax information exchange	SV	Brazil	Argentina	Eurosocietal
Strengthening of Human Talent in the tax administration	Assist.	Costa Rica	France	Eurosocietal
Advance pricing arrangements (APAs)	SV	Ecuador	Mexico	Eurosocietal
Creation of the Tax Intelligence Unit	Assist.	Guatemala	Italy	Eurosocietal
Implementation of Electronic Invoicing	Assist.	Guatemala	Brazil	Eurosocietal
Price Adjustment	SV	Paraguay	Argentina	Eurosocietal
Control of transfer pricing in the mining sector	Assist.	Peru	Chile	Eurosocietal
Preparation of the taxpayer assistance manual	SV	Uruguay	Chile	Eurosocietal
Measurement of compliance costs for the Internal Revenue Service of Chile	Assist.	Chile	CIAT	Eurosocietal
Transfer pricing	SV	Panama	Mexico	Eurosocietal
Annual examination plan	SV	Guatemala	Peru	GIZ
Annual examination plan	SV	Guatemala	Argentina	GIZ
Implementation of the tax account	SV	Peru	Argentina	n/a



Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
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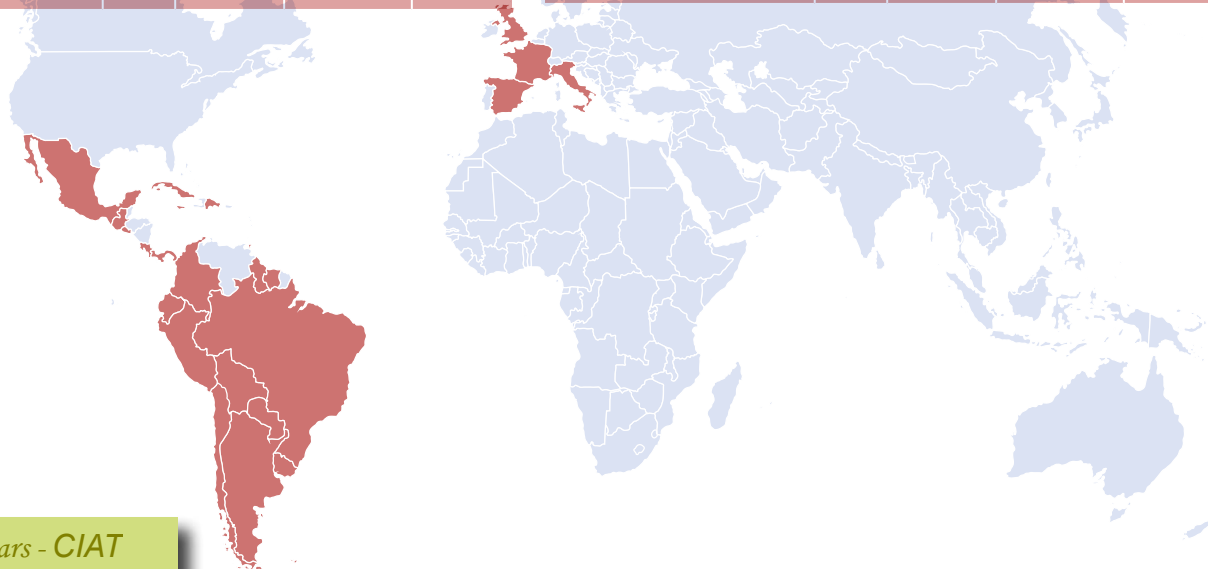
SV=Study visit, Assist.= Assistance

2015				
Income Tax on profit from the sale of stock and other capital representative rights	Assist.	Ecuador	Chile	ITC
Information Sources	Assist.	Guatemala	Peru	ITC
Tax intelligence	Assist.	El Salvador	Italy	ITC
Risk Management	Assist.	Surinam	CIAT	GIZ
Risk Management	Assist.	Jamaica	CIAT	GIZ
Transfer pricing	Assist.	Trinidad & Tobago	CIAT	GIZ
Taxpayer Assistance - Web page	SV	Cuba	Ecuador	GIZ
Paperless office and computerized techniques	SV	El Salvador	Brazil	GIZ
Examination of large businesses	SV	Jamaica	Dominican Rep.	GIZ
Advance pricing arrangements (APAs)	SV	Trinidad & Tobago	Mexico	GIZ
Tax Expenses	Assist.	Paraguay	CIAT	GIZ
Examination of large businesses	Assist.	Guyana	CIAT	GIZ
Integration of computerized tax systems	Assist.	Barbados	CIAT	GIZ
Application and interpretation of Agreements to Avoid Double Taxation	Assist.	Ecuador	Mexico	GIZ
Tax information exchange	Assist.	Colombia	CIAT	GIZ
Risk Management	SV	Ecuador	Mexico	n/a
Advance pricing arrangements (APAs)	SV	Mexico	France	n/a
Taxpayer administration according to tax importance (control actions according to taxpayer categories)	SV	Argentina	Italy	Eurosocietal
Registration and location of taxpayers	SV	Argentina	Mexico	Eurosocietal

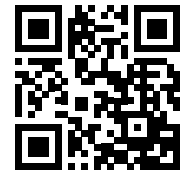
Subject	Modality	Beneficiary/ Country	Transmitter	Int'l Collaborator
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SV=Study visit, Assist.= Assistance

Implementation of transfer pricing regulation	Assist.	Bolivia	Uruguay	Eurosocietal
Use of mobile devices for taxpayer assistance	Assist.	Brazil	Bolivia, Mexico	Eurosocietal
Electronic examination system	SV	Colombia	Argentina	Eurosocietal
Information exchange to avoid double taxation	Assist.	Costa Rica	Mexico	Eurosocietal
Implementation of electronic invoicing	Assist.	Guatemala	Mexico	Eurosocietal
Management of enforced collection	Assist.	Uruguay	Mexico	Eurosocietal
Management of International Agreements for Tax Information Exchange	Assist.	Bolivia	CIAT	Eurosocietal
Anti-avoidance rules	Assist.	Chile	France, Great Britain	Eurosocietal
Transfer pricing	Assist.	Bolivia	CIAT	SECO
Compliance control	Assist.	Bolivia	Peru	SECO
Massive Control	Assist.	El Salvador	Peru	SECO
Management of tax information exchange	Assist.	El Salvador	CIAT	SECO
Examination of large businesses	Assist.	Guyana	CIAT	SECO
Tax intelligence and financial analysis procedures	Assist.	Guyana	CIAT	SECO
Collection and recovery	Assist.	Guyana	Argentina	SECO
Information sources and intelligence platform	Assist.	Honduras	CIAT	SECO
International Taxation	Assist.	Honduras	CIAT	SECO
Taxpayer assistance services	Assist.	Nicaragua	Spain	SECO
Electronic invoicing	Assist.	Guatemala	CIAT	SECO
Transfer pricing	Assist.	Guatemala	Ecuador	SECO
Combating international tax evasion and avoidance	SV	Latin America	Italy	GIZ



# Information & Communications



Technological evolution in recent years has been really accelerated and has allowed for the speedy, current, instantaneous, reliable and truthful handling of communication and information and CIAT has taken advantage of the tools offered in order to support its member countries and the international community.

On April 23, 1996, CIAT launched its Web site in Internet on a permanent basis and at the corporate level, thereby strengthening and speeding up the exchange of information between CIAT and the member countries. It began with five areas: Information about the Center, list of publications, information about international meetings, technical cooperation projects and tax information system. In August of that same year, electronic access to the Newsletter was provided, in Spanish and English. In other words, it was CIAT's first digital document in the Internet.

❖ **Social networks are a fundamental channel for increasing interaction with a view to achieving a greater tax dialogue.**

CIATalk



Today our site in Internet has made a complete turnaround in CIAT communications with the international tax community, by incorporating digital resources that allow the user direct consultation of electronic documents and such interactive elements as images, animation and sound which facilitate the handling of the information found therein.

Another important aspect is “*The communication strategy*” which is complemented with CIAT’s participation in the digital social networks, through which you may follow us.

It is also worth noting that CIAT has the “*Jorge Eduardo Corradine*” virtual library with specialized information on tax issues, which is electronically visited on a monthly basis by approximately 25,000 users, mainly specialists, officials, professionals, students, etc.

❖ **Blog: site for discussing tax administration and policy issues.**

❖ **The CIAT [www.ciat.org](http://www.ciat.org) Web site has become the best source of information and communication for the country’s officials.**



# Recognition



We wish to express our special recognition to the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) / German Cooperation for its financial contribution to the publication of this review.







CIAT

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