

Tax Administration

REVIEW



MARCH 1985 - MARCH 2023



Inter-American Center
of Tax Administrations
CIAT



Agencia Tributaria
State Agency of
Tax Administration
AEAT



Institute of Fiscal Studies
MINISTRY OF FINANCE AND PUBLIC ADMINISTRATION
IEF

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Tax Administration REVIEW

EDITORIAL POLICY

The Technical Cooperation Agreement signed by CIAT and the State Secretariat of Finance, the State Agency of Tax Administration (AEAT) and the Institute of Fiscal Studies (IEF) of Spain, provided for the commitment of editing a review that would serve to disseminate the different tax approaches in force in Latin America and Europe.

An Editorial Board formed by CIAT officials (the Executive Secretary, the Director of Tax Studies and Research, the Director of Training & Human Talent Development and Head of the Spanish Mission) is responsible for determining the topics and selecting the articles for each edition of the Review.

The articles are selected, through a public announcement made by the CIAT Executive Secretariat for each edition of the review. It is open to all officials of the Tax, Customs Administrations and/or Ministries of Economy and Finance of the CIAT member countries and associate member countries. Likewise, those members of the MyCiat Community not belonging to any of the aforementioned entities may also participate, following evaluation by the Editorial Council.

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Content

Editorial

3

Interamerican Center
of Tax Administration

MÁRCIO FERREIRA VERDI

4

State Agency of
Tax Administration

SOLEDAD FERNÁNDEZ DOCTOR

5

Institute of Fiscal Studies

ALAIN CUENCA

7

Chronological Evolution

12

Editions 1 - 29



19

Editions 30 - 41



22

Editions 42 - 49



Remarks by the Executive Secretary of the Inter-American Center of Tax Administrations

Dear Readers,

In my capacity as CIAT Executive Secretary, it is an honor to present to all the officials of the tax administrations of the member and associate countries of our organization and, in general, to the entire international tax community, the special edition No. 50 of the Tax Administration Review, which is published as part of the Technical Cooperation Agreement that CIAT maintains with the State Secretariat of Finance, the Institute of Fiscal Studies (IEF) and the State Agency of Tax Administration (AEAT) of Spain.

This journal originated within the framework of a technical cooperation agreement signed on June 22, 1982, between the Inter-American Center of Tax Administrators -CIAT and the Institute of Fiscal Studies of Spain. Thanks to this cooperation, the first issue of the Tax Administration Review was published in March 1985 and since its creation it has maintained its commitment to be a channel for the expression of different current tax approaches.

This edition No. 50 is a historical compilation of the editions from 1985 when the first edition was published, to March 2023. Each edition consists of articles and/or papers presented by various international specialists in tax and related topics.

We are grateful to the State Secretariat of Finance, the Institute of Fiscal Studies (IEF) and the State Agency of Tax Administration (AEAT) of Spain with whom CIAT maintains a close relationship of institutional cooperation.

We reaffirm our commitment to disseminate information of interest that contributes to learning and stimulates the transfer of useful knowledge to the international tax community.



Márcio Ferreira Verdi
Executive Secretary
Inter-American Center of Tax Administrations

Remarks by the Director General of the State Agency of Tax Administration

The Inter-American Center of Tax Administrations (CIAT) has among its main objectives to strengthen the cooperation and technological processes of its member countries tax administrations. Since 1985, the Tax Administration Review has been one of the key tools to achieve this objective, becoming, over 38 years and 49 issues, a mandatory meeting point for the entire international tax community. The State Agency of Tax Administration (AEAT) is proud to have participated actively and in a committed manner in achieving this objective together with the Institute of Fiscal Studies (IEF), a relevant partner of the Journal since its foundation. Undoubtedly, the world has changed since 1985, borders are becoming more and more tenuous, and globalization has taken hold. Taxation has not been oblivious to this global trend, so the role of the Review, now and in the future, as a meeting and debate point is even more relevant.

In this global context, the promotion of international cooperation between Tax Administrations through the exchange of experiences and technical

assistance is of paramount importance to modernize and improve Tax Administrations, in order to face the challenges posed by a global and complex future. The AEAT has always been and will always be committed to this objective. This is demonstrated by the many activities conducted in recent years in collaboration with CIAT, in which the AEAT has participated by providing technical assistance to other Tax Administrations in matters as varied as the planning, the use of emerging technologies in Public Administration or on tax services and control of large taxpayers.

It is fitting, therefore, to congratulate the Tax Review and all the people who have collaborated in it for having reached the present 50th issue, and to wish and encourage that this important collaboration continues in the future as brilliantly as it has been done so far. There is no doubt that the AEAT will keep contributing actively to this important task of disseminating the actions developed to contribute to a fairer and more supportive world in terms of taxation.

Soledad Fernández Doctor
Director General
State Agency of Tax Administration

Remarks by the Director General of the Institute of Fiscal Studies

Looking to the future.

When the Inter-American Center of Tax Administrations (CIAT) and the Institute of Fiscal Studies of Spain (IEF) launched the Tax Administration Review for the first time in March 1985, they did so with the illusion of projecting into the future the modernization of the administrations that support the public services. Well, the future has arrived, and 38 years later, the 50th issue of the Journal is published, reinforced with the incorporation of the Spanish Tax Administration Agency (AEAT).

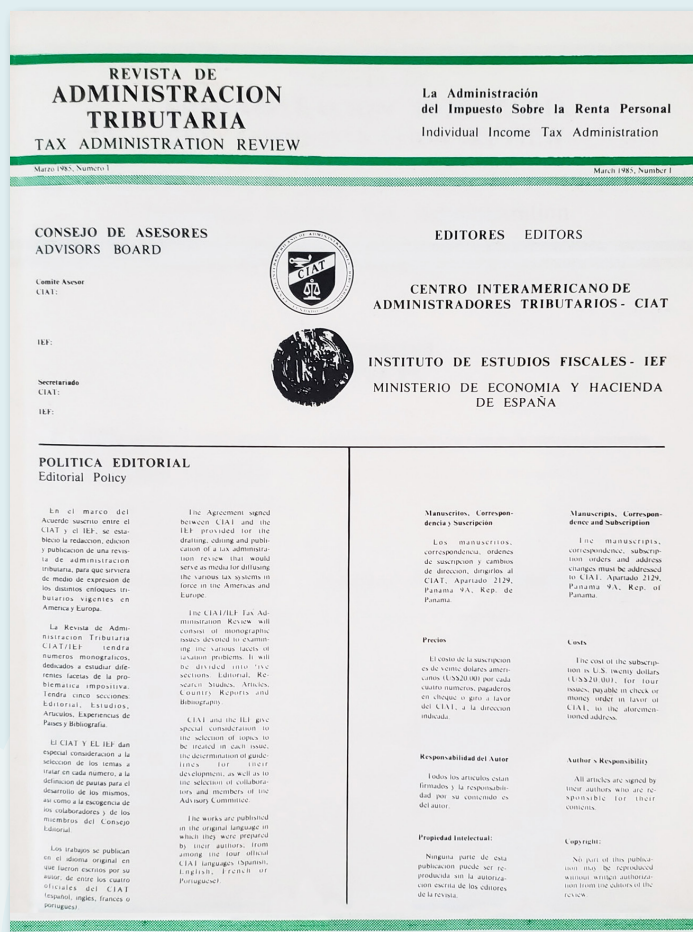
The work conducted during these years is based on the importance we attach to the training of personnel in the service of the tax administrations and on the need to transfer knowledge through the articles published in the Journal. Regardless of

the design of a country's tax system, the success of its application depends crucially on the training of its personnel. Conversely, the better trained the tax administration staff is, the better the tax system can be expected to be. In this task, we can assure that the IEF of Spain is a relevant partner for all the CIAT activities and I can state with satisfaction that it is a priority partnership for us.

All of us who work at IEF today are proud to see in this issue of the Tax Review a synthesis of so many years of mutually beneficial collaboration, both personal and institutional. And we look forward with the same enthusiasm to continue strengthening the capacities of our tax administrations, from the conviction that institutional cooperation is a powerful tool that we must maintain to guarantee the future of our countries.

Alain Cuenca
Director General
Institute for Fiscal Studies

Front page of the Tax Administration Review editorial policy.



The first edition of the Tax Administration Review was published in March 1985.

REVISTA DE ADMINISTRACION TRIBUTARIA TAX ADMINISTRATION REVIEW	
La Administración del Impuesto sobre la renta personal Individual Income Tax Administration	
CONTENIDO CONTENTS	
I Editorial / Editorial	
II Estudios / Studies	
La Imposición Personal Sobre la Renta: Equidad Versus Simplificación <i>Julio Banacloche</i>	1
III Artículos / Articles	
Asistencia e Información al Contribuyente en un Impuesto sobre la Renta Personal <i>Juan Eduardo Azzi</i>	11
La Liquidación del Impuesto sobre la Renta Personal <i>Rodolfo Balbi</i>	21
The Collection of Individual Tax <i>Sandra L. DeGraw and Oliver Oldman</i>	35
La Inspección o Auditoría del Impuesto sobre la Renta Personal <i>Francisco Rebellero Nieto</i>	49
Marzo / 1985 / Número 1 March 1985, Number 1	

1982

The Review originated through 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.

In March 1985, the first issue of the “IEF/CIAT Tax Administration Review” was published, entitled “Administration of the Personal Income Tax” and consisting of eleven (11) papers. The purpose of this serialized publication was to be a Tax Administration Review that would serve as a means of expression of the different tax approaches in force in America and Europe.

1985

1997

In 1997, an agreement was signed between CIAT, the State Secretariat of Finance and Budgets, the State Agency of Tax Administration (AEAT) and the Institute of Fiscal Studies (IEF) of the Ministry of Economy and Finance of Spain. These institutions decided to work together in the drafting, editing and publication of the Series under the title: CIAT/AEAT/IEF Tax Administration Review.

In December 2010, the issue No. 30 represented a milestone in the edition and presentation of the CIAT/AEAT/ IEF Tax Administration Review: with a new format, its periodicity changed from annual to semi-annual and it began to be presented in two languages (Spanish and English), in its 30th edition. It was a new era for the Tax Administration Review since its format was adapted to CIAT's new communication policy, whose objective is to serve as a stimulus for the transfer of knowledge, the transformation of information into learning and this, in turn, into a useful resource of practical applicability for the international tax community.

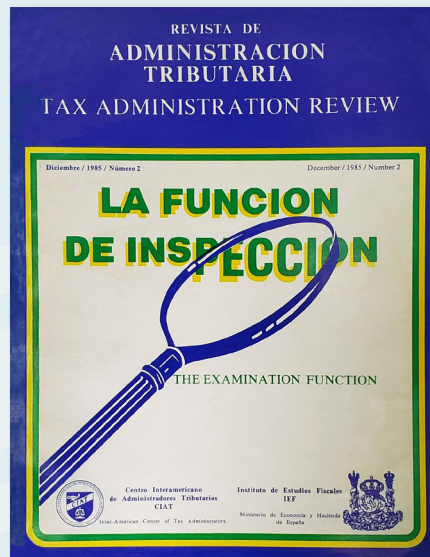
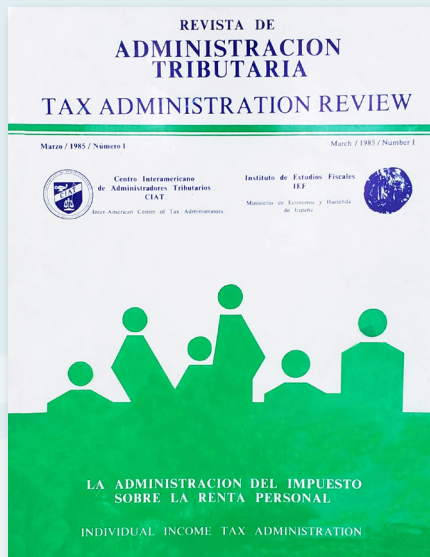
2010

2017

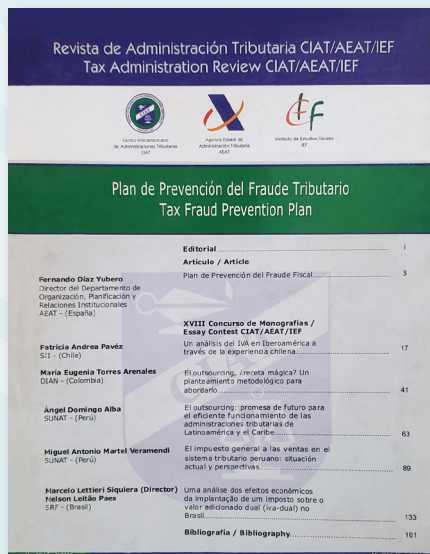
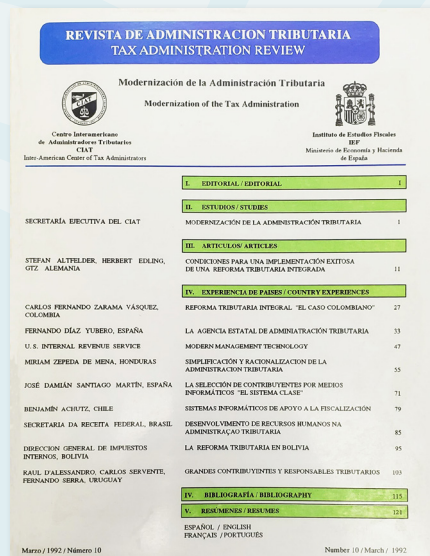
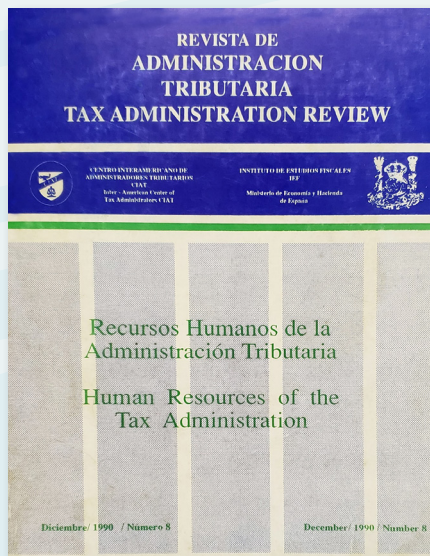
In June 2017, with the edition N° 42, a new image was given to the CIAT/AEAT/IEF Tax Administration Review, maintaining its biannual periodicity in both Spanish and English.

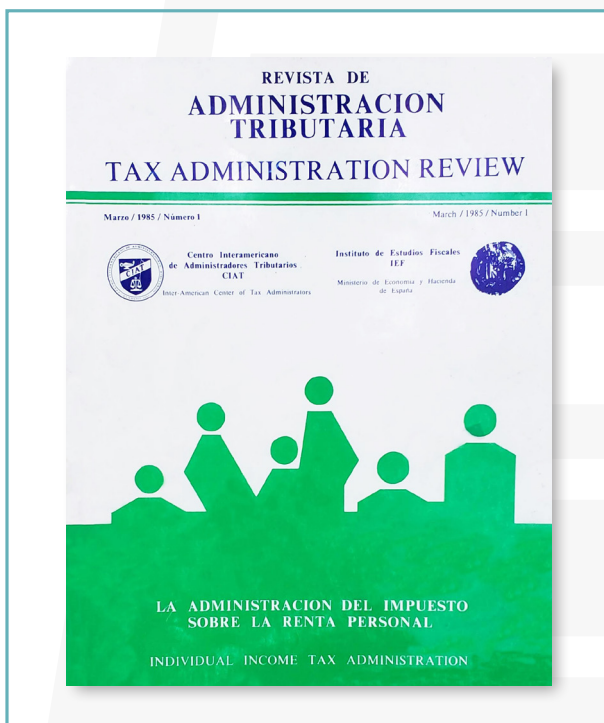
In 2023, on occasion of this issue No. 50, we present a special edition. Since its inception in March 1985, the Review has evolved in image, style and content, while maintaining its original title. It is a constant source of reference for our user in digital format.

2023



Covers





1

La Administración del Impuesto sobre la Renta Personal

March 1985

Each article is published in its original language



2

La Función de Inspección

December 1985

Each article is published in its original language



3

Simplificación Tributaria

January 1987

Each article is published in its original language



4

**La Estructura y Administración
del Impuesto sobre el Valor Agregado**

January 1988

Each article is published in its original language



5

La Reforma Tributaria

January 1989

Each article is published in its original language



6

**Información, Asistencia y Educación
del Contribuyente**

July 1989

Each article is published in its original language



7

**Nuevos Enfoques de la
Recaudación de los Tributos**

March 1990

Each article is published in its original language



8

**Recursos Humanos de la
Administración Tributaria**

December 1990

Each article is published in its original language



9

**Dirección de la Administración Tributaria:
Planificación, Ejecución y Control**

November 1991

Each article is published in its original language



10

**Modernización de la
Administración Tributaria**

March 1992

Each article is published in its original language



11

**Presenting the winning entries
in the V CIAT/IEF Essay Contest**

September 1992

Each article is published in its original language



12

**El Cumplimiento Voluntario
de las Obligaciones Tributarias**

March 1993

Each article is published in its original language



13

**Administración y Control
de Grandes Contribuyentes**
(Presenting the winning entries
in the VI CIAT/IEF Essay Contest)

December 1993

Each article is published in its original language



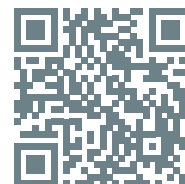
14

Sistema de Información Integral para la Administración Tributaria

(Presenting the abstracts of the winning paper in the VII CIAT/IEF Essay Contest)

September 1994

Each article is published in its original language



15

Modelo Recaudatorio del Estado Español

(Presenting the abstracts of the winning paper in the VIII CIAT/IEF Essay Contest)

March 1996

Each article is published in its original language



16

Consolidación Administrativa de los Impuestos Internos Aduaneros

(Presenting the abstracts of the winning paper in the IX CIAT/IEF Essay Contest)

June 1997

Each article is published in its original language



17

Reflexiones en torno al Combate contra la Corrupción en el Ámbito de la Administración Tributaria

(Presenting the winning entries in the X CIAT/IEF Essay Contest)

October 1998

Each article is published in its original language



18

La Fiscalidad de la Pequeña y Mediana Empresa

(Presenting the winning entries in the XI CIAT/AEAT/IEF Essay Contest)

October 1999

Each article is published in its original language



19

Resultados del Análisis Comparado de las Administraciones Tributarias

(Presenting the winning entries in the XII CIAT/AEAT/IEF Essay Contest)

July 2000

Each article is published in its original language



20

Los Procesos de Coordinación e Integración de las Administraciones Tributarias y Aduaneras: Situación en los Países Iberoamericanos y Propuestas de Futuro

(Presenting the winning entries in the XIII CIAT/AEAT/IEF Essay Contest)

January 2001

Each article is published in its original language



21

Regímenes Especiales de Tributación para las Pequeñas y Medianas Empresas en América Latina

(Presenting the winning entries in the XIV CIAT/AEAT/IEF Essay Contest)

January 2002

Each article is published in its original language



22

Sistemas Tributarios y Administración Tributaria en Iberoamérica

(Presenting the winning entries in the XV CIAT/AEAT/IEF Essay Contest)

December 2002

Each article is published in its original language



23

Aspectos más Destacados de las Administraciones Tributarias Avanzadas

(Presenting the winning entries in the XVI CIAT/AEAT/IEF Essay Contest)

December 2003

Each article is published in its original language



24

**Instrumentos de Apoyo para el
Acompañamiento de las Fiscalizaciones**

(Presenting the winning entries in the
XVII CIAT/AEAT/IEF Essay Contest)

September 2005

Each article is published in its original language



25

Plan de Prevención del Fraude Tributario

(Presenting the winning entries in the
XVIII CIAT/AEAT/IEF Essay Contest)

April 2006

Each article is published in its original language



26

**Desafíos y Tendencias Mundiales
en Administración Tributaria**

(Presenting the winning entries in the
XIX CIAT/AEAT/IEF Essay Contest)

April 2007

Each article is published in its original language



27

**Gestión del Impuesto a la Renta
de las Personas Naturales**

(Presenting the winning paper of the
1st Scholarship Research and the winning papers
of the XX CIAT/AEAT/IEF Essay Contest)

October 2008

Each article is published in its original language



28

**(Presenting the winning papers of
the 2nd and 3rd CIAT/AEA/IEF
Scholarship Research)**

June 2009

Each article is published in its original language



29

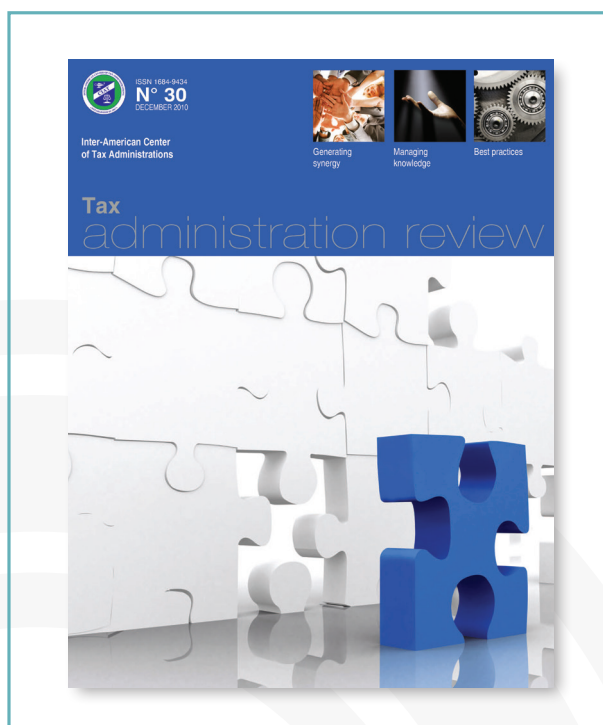
(Presenting the winning papers
of the IV Scholarship Research and
the XXII CIAT/AEAT/IEF Essay Contest)



July 2010

Each article is published in its original language

EDITION



30

Tax Administration Review
CIAT/AEAT/IEF
December 2010



31

Tax Administration Review
CIAT/AEAT/IEF
June 2011



32

Tax Administration Review
CIAT/AEAT/IEF
December 2011



33

**Tax Administration Review
CIAT/AEAT/IEF**

June 2012



34

**Tax Administration Review
CIAT/AEAT/IEF**

December 2012



35

**Tax Administration Review
CIAT/AEAT/IEF**

June 2013



36

**Tax Administration Review
CIAT/AEAT/IEF**

January 2014



37

**Tax Administration Review
CIAT/AEAT/IEF**

July 2014



38

Tax Administration Review
CIAT/AEAT/IEF

February 2015



39

Tax Administration Review
CIAT/AEAT/IEF

August 2015



40

Tax Administration Review
CIAT/AEAT/IEF

March 2016

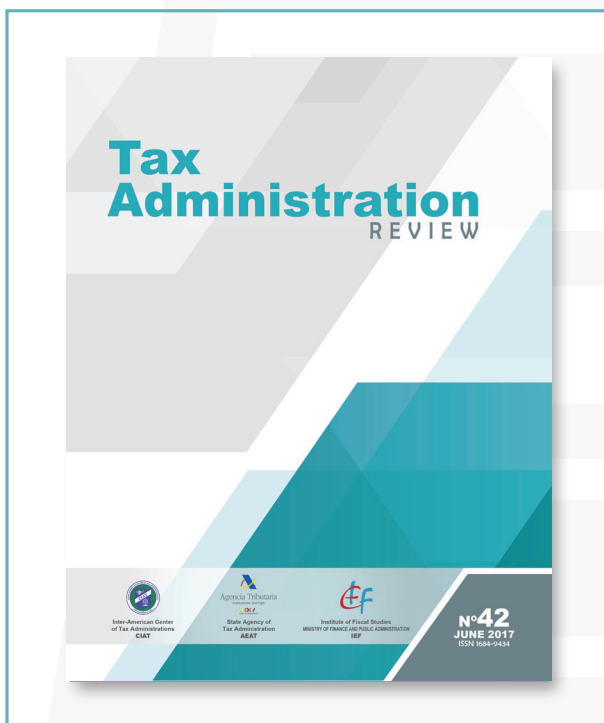


41

Tax Administration Review
CIAT/AEAT/IEF

August 2016





42

Tax Administration Review
CIAT/AEAT/IEF
June 2017



43

Tax Administration Review
CIAT/AEAT/IEF
January 2018



44

Tax Administration Review
CIAT/AEAT/IEF
October 2018



45

Tax Administration Review
CIAT/AEAT/IEF
September 2019



46

Tax Administration Review
CIAT/AEAT/IEF
October 2020



47

Tax Administration Review
CIAT/AEAT/IEF
January 2021



48

Tax Administration Review
CIAT/AEAT/IEF
July 2021



49

Tax Administration Review
CIAT/AEAT/IEF
November 2021





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