Call for Contributions to the CIAT/AEAT/IEF Tax Administration Review, No. 54

WHO IS THIS INVITATION FOR?

This invitation is addressed to:

- Officials of tax, customs and subnational government administrations
- Social security contribution administrations.
- Prosecutor's offices or ministries related to taxation or fiscal matters.
- Academics and specialists from related institutions.

The invitation is open to national and international stakeholders who share the objective of fostering a constructive debate on tax administration.

CONTENT PROFILE

The *Tax Administration Review* seeks to promote dialogue among specialists and meet the needs for information and analysis on tax policy and administration, with special attention to CIAT member and associate member countries.

The articles must:

- Analyze tax experiences or practices that facilitate international comparison.
- Contribute to the development and strengthening of the tax administration.

DEADLINES

Deadline for submission of articles: **December 14, 2026.**

Articles should be sent to the following e-mail address: revista@ciat.org and jlopez@ciat.org

The Review will be published in **July 2027**, in Spanish and English.

PRESENTATION OF THE ARTICLES

General

Articles must be submitted in Word file and meet the following requirements:

1. **Title of the work.**
2. **Name(s) of author(s)** and institution to which they belong.
3. **Biographical note** of each author ***(max. 86 words).***
4. **Synopsis of the article** ***(approx. 100 words),*** including the objective, main contribution, methodology used, results and any relevant considerations.
5. **Key words** ***(max. 5)*** to identify the subject.
6. **Table of Contents**, with introduction, development, conclusion and bibliographical references.

- **Document review**

  The article must be submitted in its final version, with the content properly reviewed for style, spelling, grammar, and punctuation. For this purpose, authors may utilize artificial intelligence (AI) tools, while maintaining full responsibility for the final content presented at all times.

- **Maximum extension**

  Articles should be up to ***thirty (30) pages,*** including graphs, tables and bibliographical references.

- **Formats and fonts**

  Papers should be submitted in Word format, including graphs, tables and references. The typeface for the entire document (including titles, tables and footnotes) should be **Aptos 12, pt.**

CARACTERISTICS OF THE ARTICLE

- **Original and unpublished**

  The articles submitted must be original and unpublished.

  Authors must complete and sign the declaration of originality**. (attached at the end of this call for proposals),** in which they certify that their work has not been previously published and is not subject to any publication restrictions by funders, employers or other entities.

- **About the introduction**

  The introduction should orientate and motivate the reader to the subject of the article. At a minimum, it should include the same elements indicated in the synopsis (objective, main contribution, methodology and results). It should also close with a brief description of the outline of the article, indicating the organization of its main sections.

- **About the technical annexes**

  The Tax Administration Review is aimed at a broad audience, including policy makers, academics, tax administrators and tax professionals. To facilitate the reading of this diverse audience, authors are requested to place in annexes those contents that require specialized technical expertise (e.g., details of regression analysis or optimization models).
  In this way, the reader will be able to decide whether to go deeper into the technical sections or limit himself to the main development of the article, without losing relevant information.

- **About graphs and charts**

  Articles may include up to a ***maximum of eight (8)*** graphs, charts or other illustrations.

  Each element must:

  - Be properly numbered.
  - Indicate its source clearly.

- Include, if from the Internet, the corresponding links so that the reader can verify the results.

Note: it is important to send us an editable version of graphs or tables file.

- **About illustrations**

  Illustrations (photographs, drawings, engravings or videos) from third parties must have the corresponding authorizations for their inclusion in the publication. These authorizations must be documented once the article has been approved.

  As an electronic magazine, it is also possible to incorporate material in video format.

- **About references**

  The work must be properly documented and conform to the ***APA Manual of Style, 7th Edition.***

  The number of documents cited in the bibliographical references section ***shall not exceed fifteen (15) sources.***

ACEPTANCE OF THE ARTICLES

The **Editorial Board** is in charge of analyzing the contributions received and determining which ones will be published and under what conditions.

The Board is composed of:

Márcio F. Verdi (CIAT Executive Secretary).

Santiago Díaz de Sarralde Míguez (Director of Tax Studies and Research).

José Luis Martínez (Head of the Spanish Mission).

Alejandro Juárez Espíndola (Director of Human Talent Development of the TAs)

Acceptance of articles for publication will be based on the following criteria:

1. **Technical quality and originality.**
2. **Relevance** for the management of tax administrations and policy formulation.

3. **Contribution** to the identification of practices that can be replicated in other administrations**.**
4. **Inter-institutional collaboration**. All other things being equal, preference will be given to works prepared in cooperation between tax administrators and other authors (academics, international officials, colleagues from other countries or independent tax advisors).

The Editorial Board may invite, on an anonymous basis, external specialists to support the evaluation of the articles.

Approved articles will proceed to the editing and publication process. Once the submitted version is approved, no substantial content modifications will be permitted, except for those requested by the Editorial Board during the editing process.

NOTE: Only the authors of articles selected for publication will be contacted. We thank all participants in advance for their interest and valuable contributions.

CIAT/AEAT/IEF Tax Administration Review

To the Editorial Board

I, ..., of nationality ....., identified with identity document (ID) No. ....., declare under my responsibility that the contribution submitted to the CIAT/AEAT/IEF Review of Tax Administration, entitled:..... .....

it is **original and unpublished**, and that there are no restrictions of any kind from sponsors, employers or other entities that limit its publication.

Sincerely,

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Signature

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