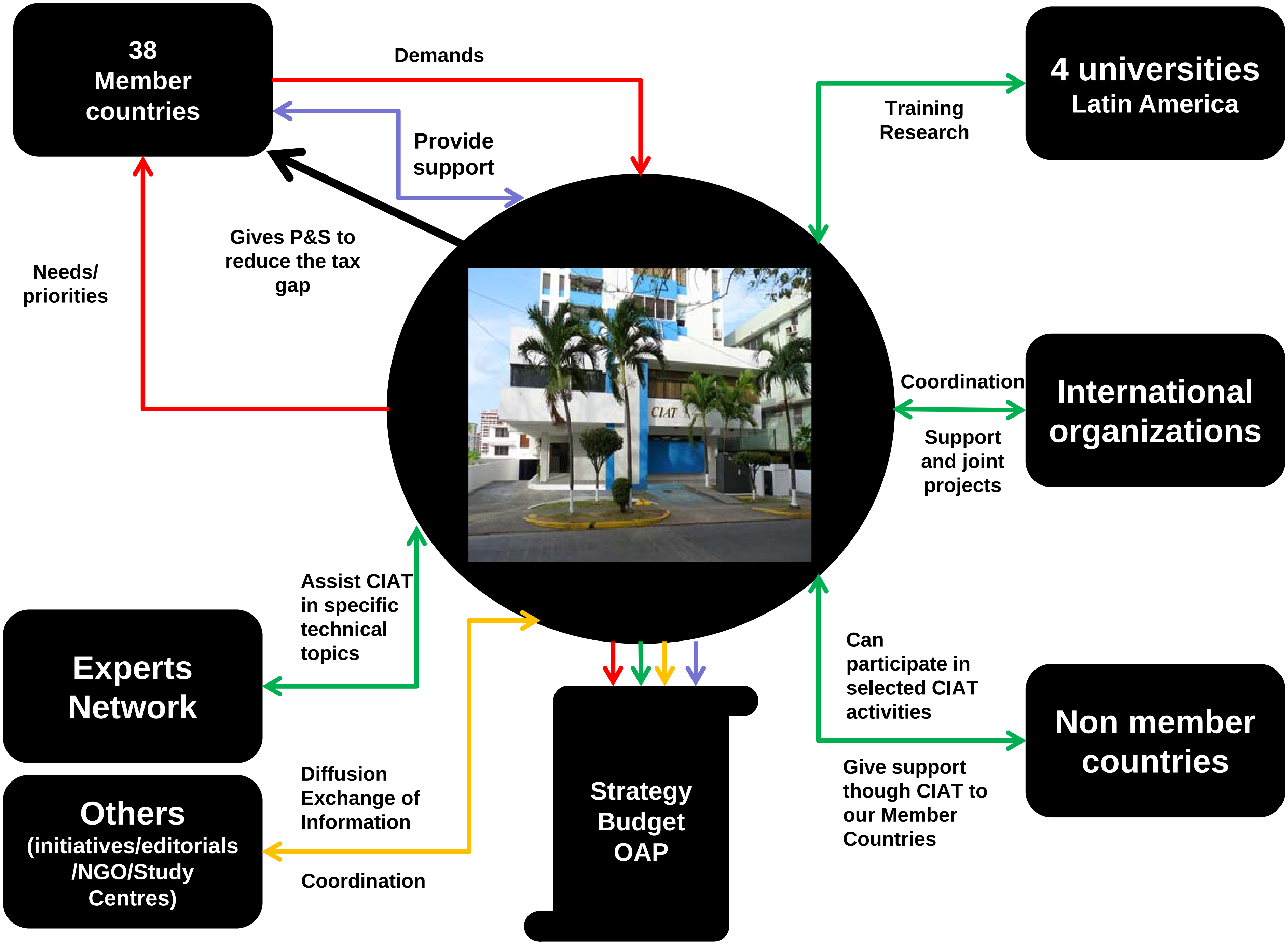
A Perspective from Latin America and Caribbean

Marcio F. Verdi
Executive Secretary


38
Member
countries
Demands
Provide
support
Gives P&S to
reduce the tax
gap
Needs/
priorities
4 universities
Latin America
Training
Research
CIAT
Coordination
International
organizations
Support
and joint
projects
Assist CIAT
in specific
technical
topics
Experts
Network
Diffusion
Exchange of
Information
Others
(initiatives/editorials
/NGO/Study
Centres)
Coordination
Strategy
Budget
OAP
Can
participate in
selected CIAT
activities
Non member
countries
Give support
though CIAT to
our Member
Countries

Which are the main problems of the LAC TA´s?

Low level of tax moral

Transactional costs

Reliable sources of information

Tax studies and data bases

Corruption

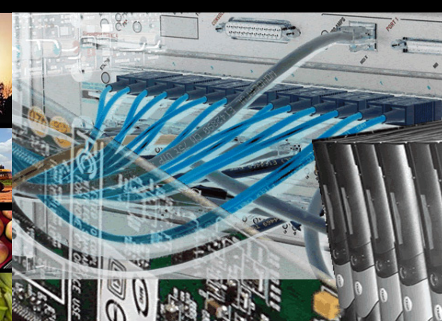
Change the tax policy

Risk Assessment

Efficient HR politics

Audit of international transactions

Audit of particular industries

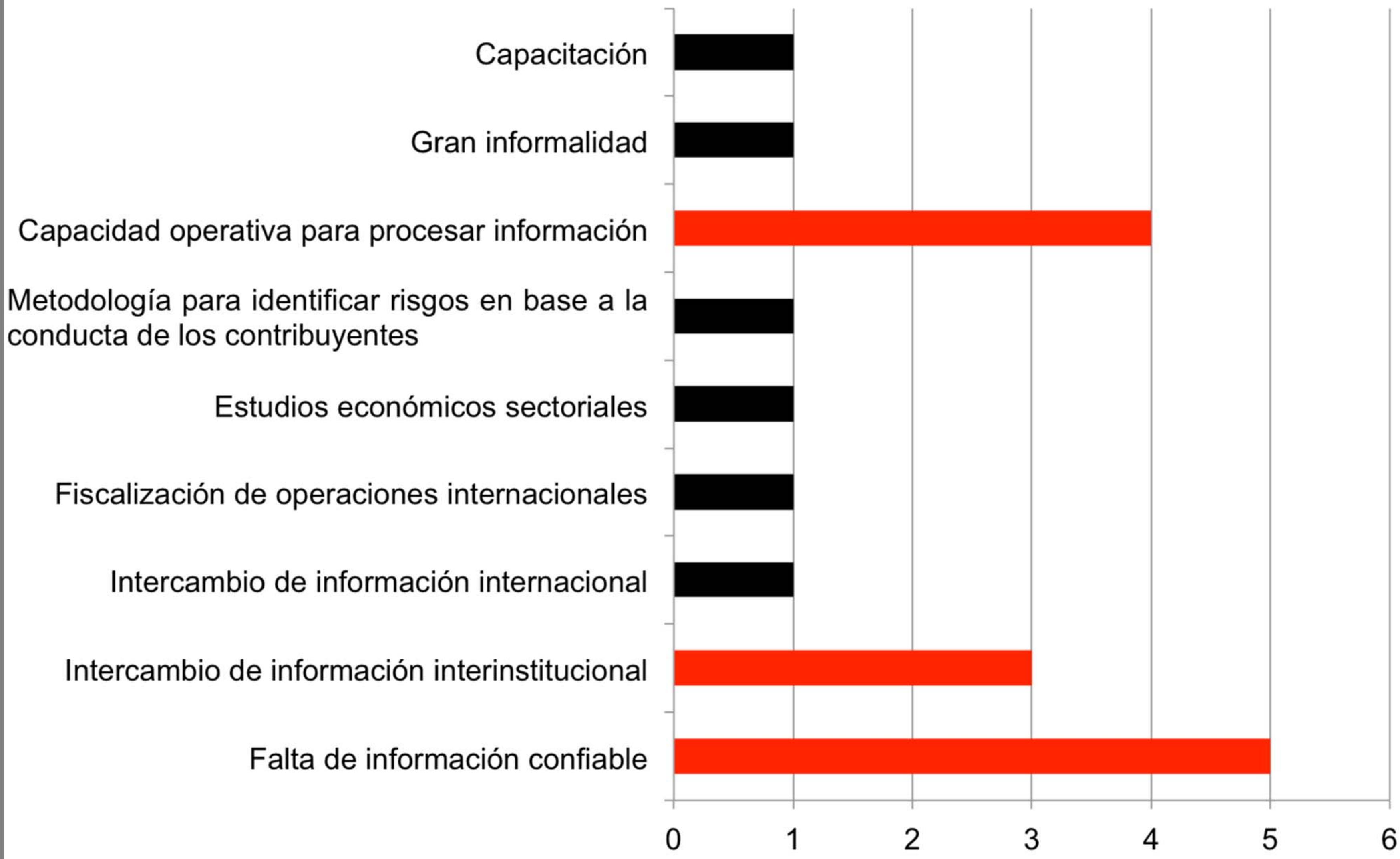


Infrastructure and IT

Political stability and budget

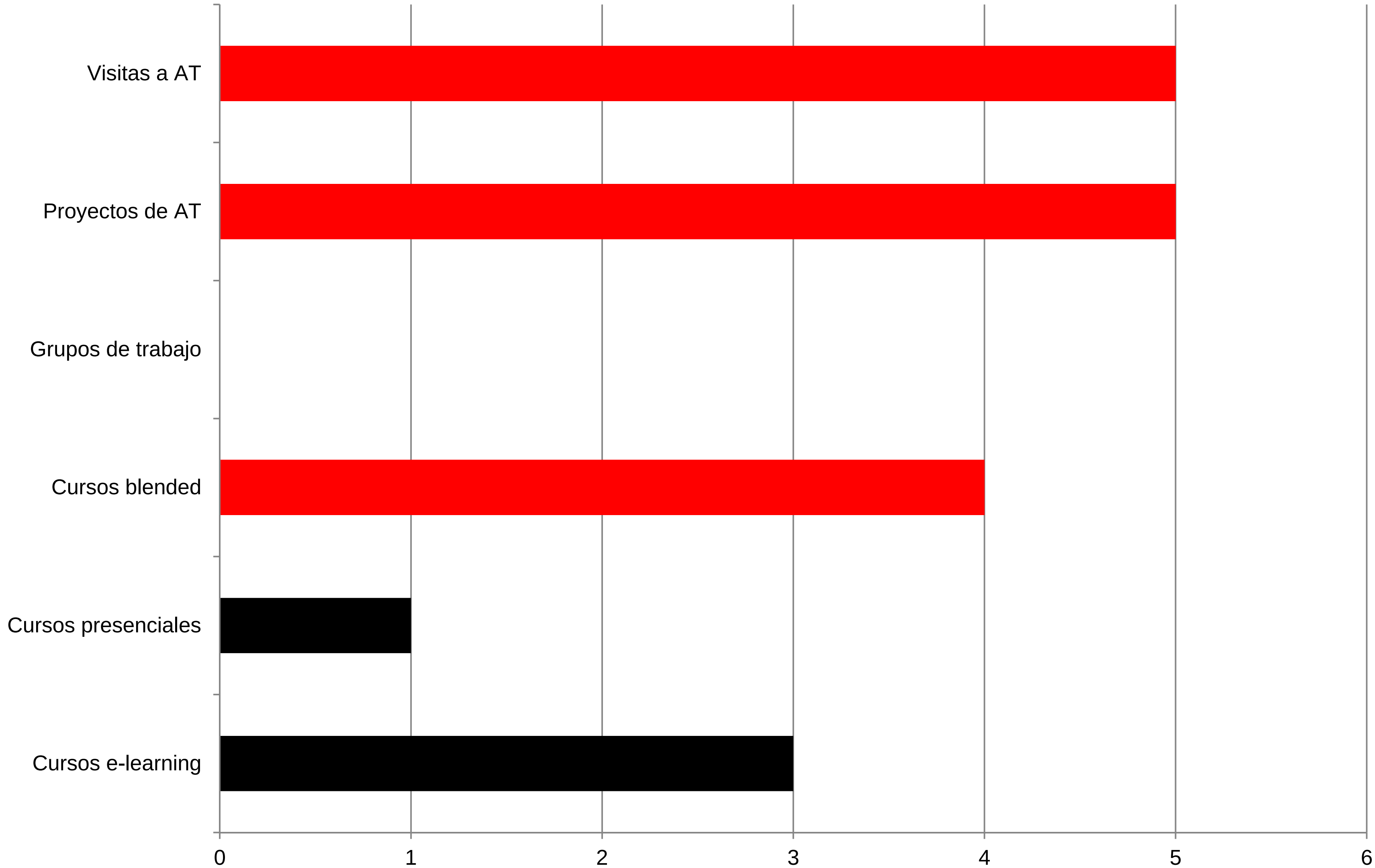
Demands of some LA TA

Main barriers

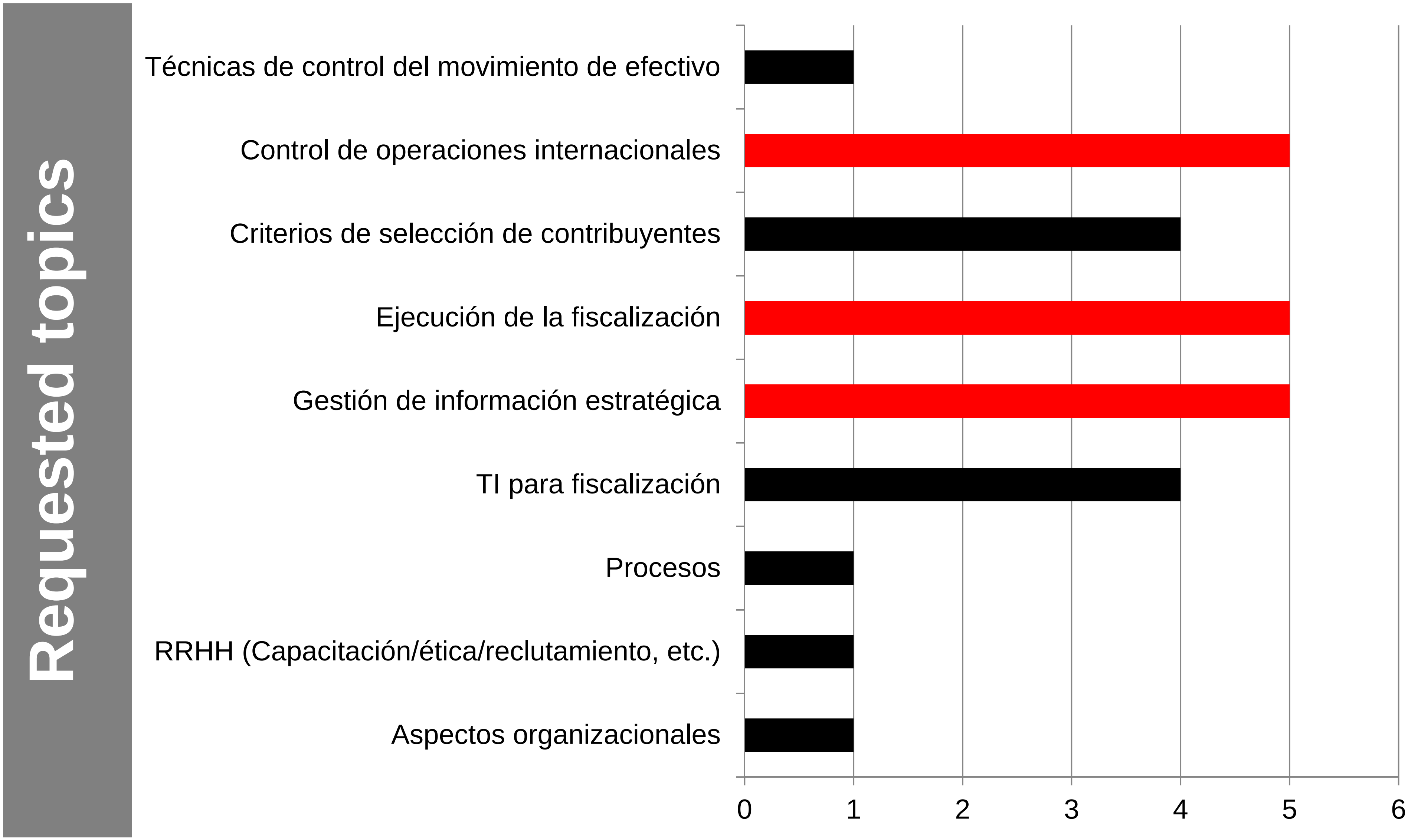


Demands of some LA TA

Forms of assistance

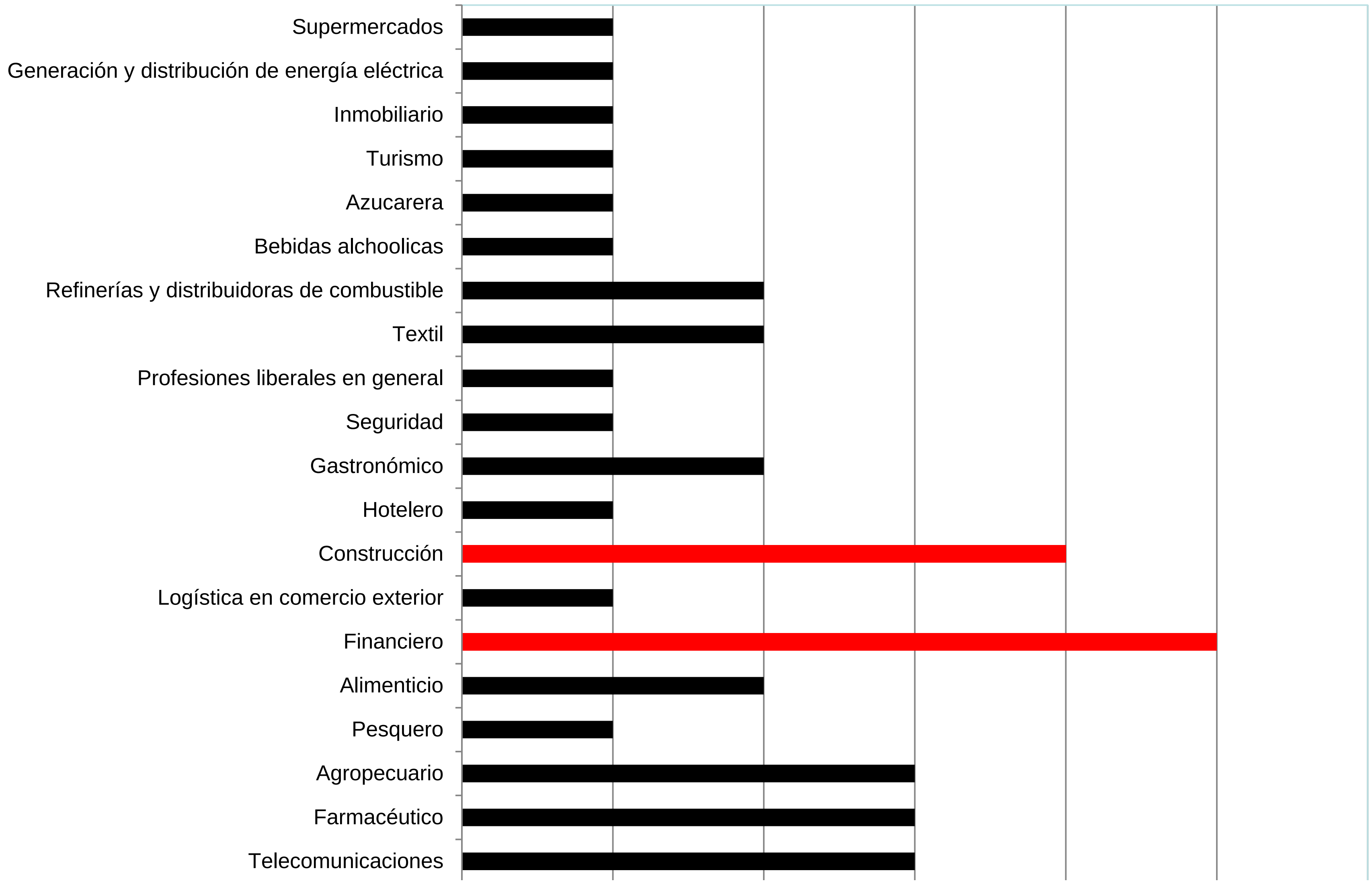


Demands of some LA TA



Demands of some LA TA

Requested industries



Demands of some LA TA – Some CIAT actions

PARAGUAY
Electronic invoice
International Taxation

GIZ

PANAMA
TA modernization
Transfer pricing
EoI
Human resources
Fiscal machines

BID/AEAT
/DGFIP

COLOMBIA
International taxation

GIZ

VENEZUELA
International taxation

ARGENTINA
Multilateral EoI

GUATEMALA
Transfer pricing
EoI
Tax reform
(VAT-Income Tax)

GIZ/OECD

Virtual courses on audit of financial institutions and transactions (10)

ITC

GIZ/
BID

Tax Study network (Colombia)

ITC-GIZ/
IMF/OTA/
DGFIP

OECD/BID/
SAMBITO/CRA

ECUADOR

IFRS
Tax collection
Ethics
International taxation
Tax Studies
Enviromental taxation

AEAT/
CRA

URUGUAY
EoI
Ethics

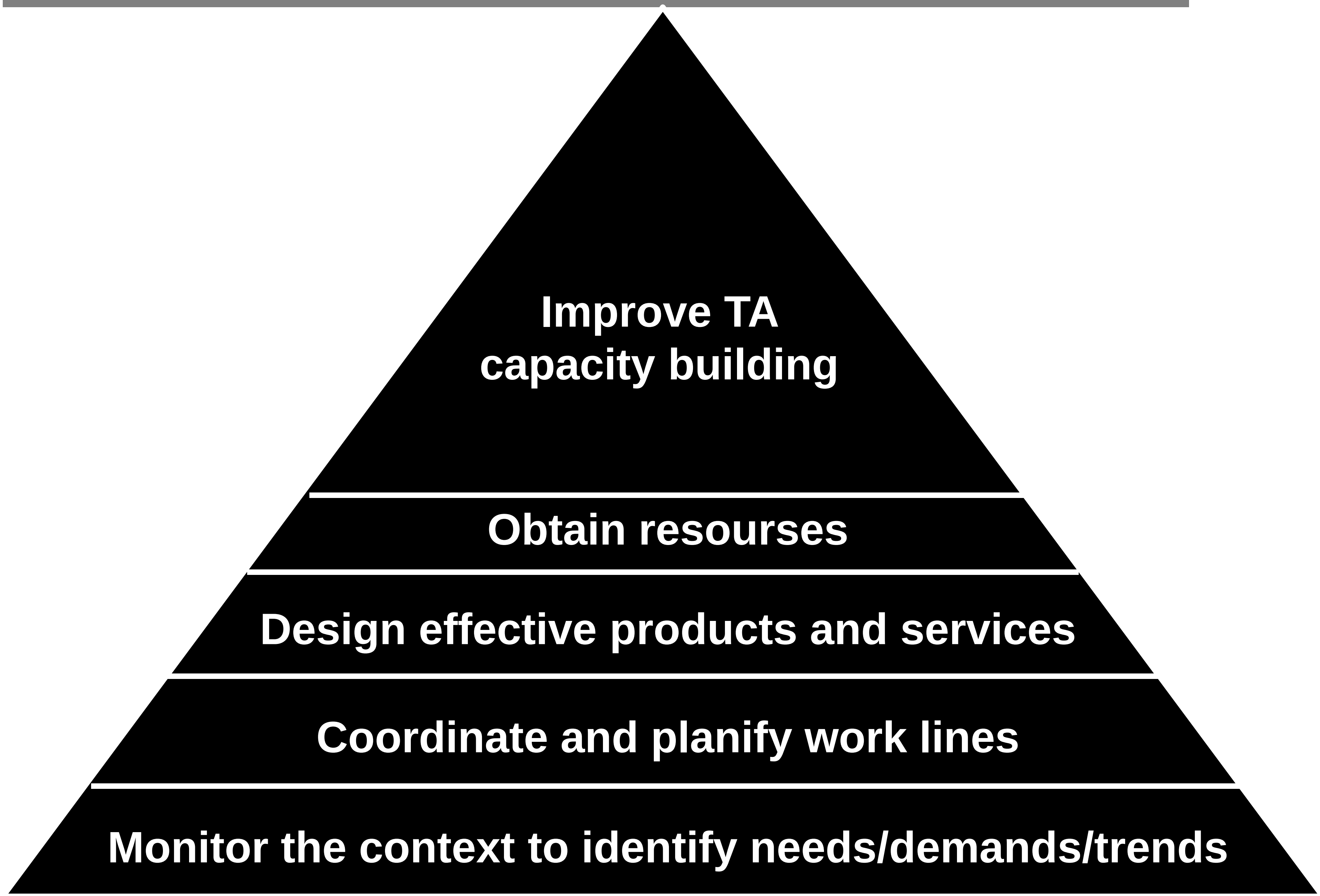
BRAZIL
Tax intelligence

GIZ

PERU
Electronic invoice
Transfer pricing

EL SALVADOR
Sectorial tax audit/
telecommunications
Training department
Human resources

CIAT Plan


Improve TA
capacity building
Obtain resourses
Design effective products and services
Coordinate and planify work lines
Monitor the context to identify needs/demands/trends

Forthcoming and ongoing CIAT initiatives

The control of TP manipulation ub Latin America and the Caribbean: Update 2015. CIAT-GIZ-IBFD	Tax administration´s information sources. CIAT-GIZ	The so called “6th Method”: legal and administrative aspects. CIAT-GIZ-OCDE
Access to public information of tax interest: implamentation stage. CIAT-GIZ-Receita Federal do Brasil	Administrative and judicial tax courts: legal and admisistrative aspects. CIAT-TAT Panama	Cooperative compliance intiatives in developing countries. CIAT
Tax collection manual: legal and administrative aspects. CIAT-GIZ	SECO-CIAT Project	EUROsociAL II Voluntary compliance and tax policy actions
GIZ-CIAT Cooperation Program		