



Capacity building on international taxation topics: CIAT and LATAM countries

MEPecho

Group Meeting on “Capacity Building on Tax Treaty Administration”
Rome, Italy
January, 2013

Topics of major interest for NTAs of CIAT member countries

- **DTT negotiation and administration**
- **Control of transfer pricing manipulation**
- **Cooperation and mutual assistance between NTAs to tackle tax evasion**



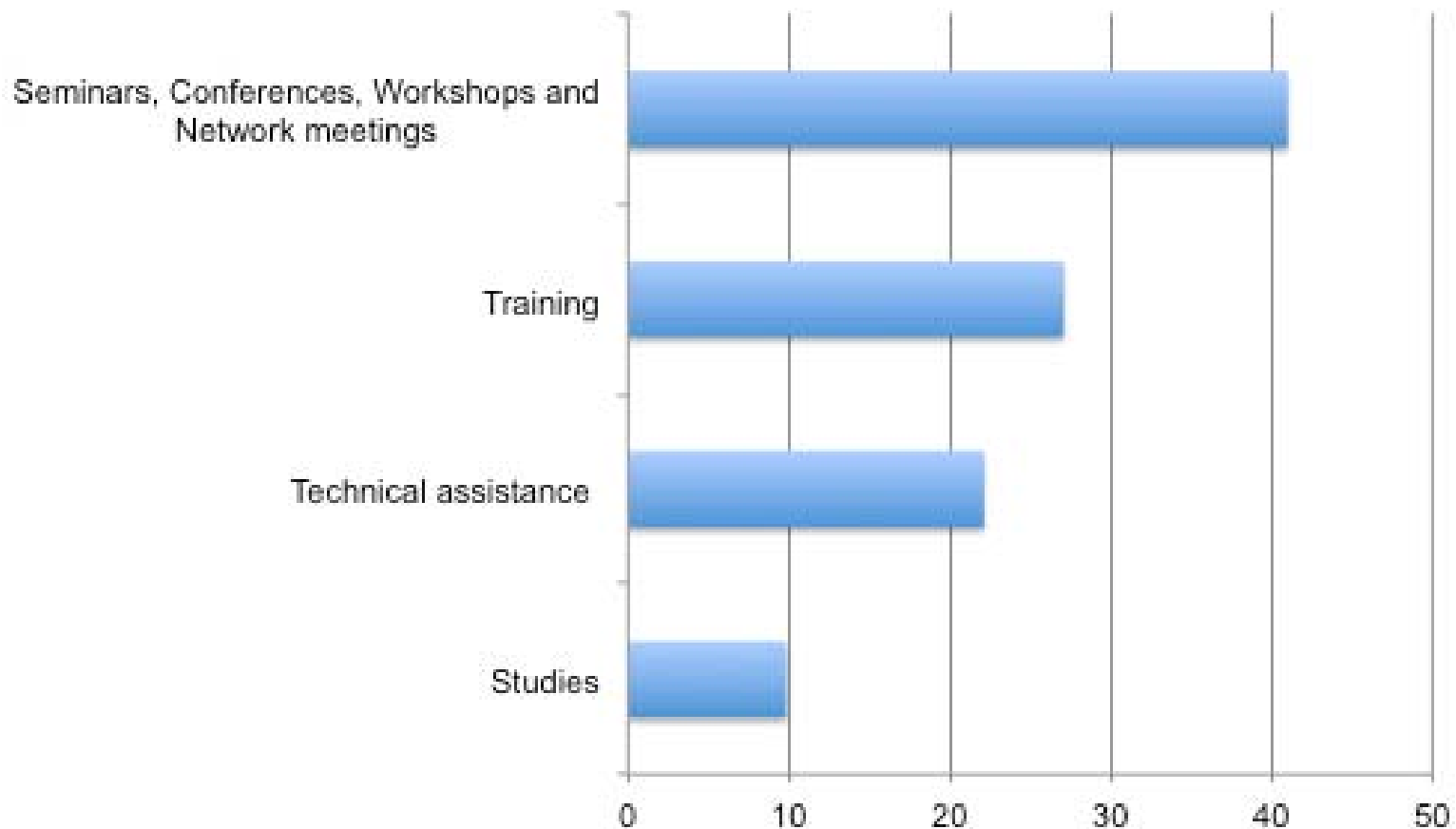
International Taxation Units within NTAs

	Created before 2008	Created after 2008
Argentina (AFIP)	Yes	-
Bolivia (SIN)	-	-
Brazil (RFB)	Yes	-
Chile (SII)	Yes	-
Colombia (DIAN)	Yes	-
Costa Rica (DGT)	-	-
Dominican Rep. (DGII)	-	Yes
Ecuador (SRI)	Yes	-
El Salvador (DGII)	-	-
Guatemala (SAT)	-	-
Honduras (DEI)	-	-
Mexico (SAT)	Yes	-
Nicaragua (DGI)	-	-
Panama (DGI)	-	Yes
Paraguay (SET)	-	Yes
Peru (SUNAT)	Yes	-
Uruguay (DGI)	-	Yes
Venezuela (SENIAT)	Yes	-



Types of capacity building provided by CIAT, 2010-12

In percentages of the total of activities



DTTs in LATAM

(Through January 1, 2013)

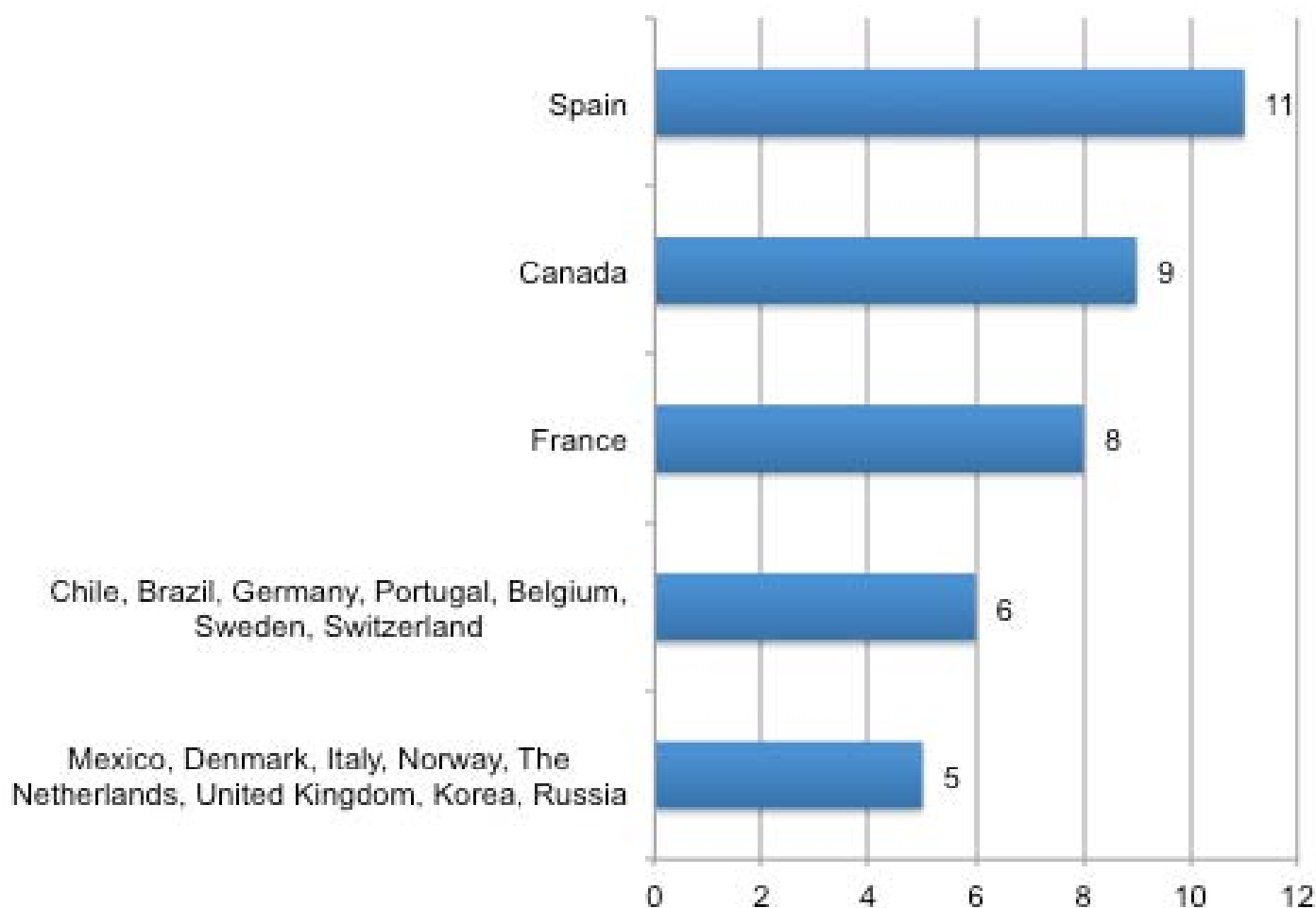
	DTTs in force	DTTs signed, but not in force
Argentina	15	2
Bolivia	7	
Brazil	31	2
Chile	25	3
Colombia	5	5
Costa Rica	1	2
Dominican Rep.	1	1
Ecuador	13	2
El Salvador	1	
Guatemala		
Honduras		
Mexico	45	10
Nicaragua		
Panama	10	5
Paraguay	2	
Peru	4	5
Uruguay	9	7
Venezuela	31	1



DTTs in force in LATAM

(Through January 1, 2013)

Main “capital exporters” signatory countries





The control of transfer pricing manipulation in Latin America and the Caribbean.



itc

giz



In trust of
Federal Ministry
for Economic Cooperation
and Development

Development in the control of transfer pricing

- High (Arg, Bra, Mex)
- Good (Chi, DR, Ecu, Ven)
- Medium (Col, Per, Uru)
- Regular (ELS, Gua, Hon, Pan)
- Low (Bol, CR, Nic, Par)



TIEAs (and others) in LATAM countries

(Through January 1, 2013)

	TIEAs in force	TIEAs signed, but not in force	Agreements according to CIAT Model	Multilateral Agreements
Argentina	12	4	4	1
Bolivia				
Brazil		4	1	1
Chile		2	2	
Colombia		1		1
Costa Rica	6	9		2
Dominican Rep.	1			
Ecuador	1			
El Salvador				1
Guatemala		7		2
Honduras	1			1
Mexico	12	1		1
Nicaragua				1
Panama	1	7		
Paraguay				
Peru	1		1	
Uruguay	1	9		
Venezuela				



CIAT initiatives on Eol

- On-line course on Eol
- NATI – A service for competent authorities
- Technical assistance to Eol units
- Exchange of public information for tax purposes
- Statistics on Eol



INTER- AMERICAN CENTER OF TAX ADMINISTRATIONS



47° ASAMBLEA GENERAL

Buenos Aires

República Argentina

**"INTERNATIONAL TAXATION ASPECTS THAT AFFECT MANAGEMENT
OF THE TAX ADMINISTRATIONS"**

April 22 - 25, 2013



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