



**Centro Interamericano de Administraciones Tributarias**  
**Secretaría Ejecutiva**  
**Inter - American Center of Tax Administrations**  
**Executive Secretariat**

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Alexander Trepelkov  
Director, Financing for Development Office  
Department of Economic and Social Affairs  
United Nations  
Two UN Plaza, Room DC2-2170  
New York, NY 10017, USA

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Dear Mr. Trepelkov,

In answer to your request for input to the Report of the Secretary-General on the Role and work of the Committee of Experts on International Cooperation in Tax Matters in promoting international tax cooperation, I am pleased to send you CIAT's contribution:

**II. The role of international tax cooperation in financing for development**

Given the current context, the international cooperation is not an optional action, but a need to increase the efficiency of the international organizations. This situation not only applies to projects that require the financing or technical support of institutions, but also to the harmonization of the working methods. This harmonization allows us to carry out, for example, comparable studies for different regions and provides assistance to countries in a coordinated way and under compatible methodologies.

In this sense, in the last years CIAT:

- Signed agreements with ECLAC, ICEFI, IBFD, OECD, ITC/GIZ
- Coordinated joint activities with IDB, IMF, European Commission, EUROSOCIAL II y World Bank, IEF from Spain, ESAF from Brazil.
- Became partner of ITC and ITD

**III. Activities by multilateral bodies in promoting international tax cooperation**

**A. Overview of activities**

Since 2010, the CIAT has been associated with different organizations, to deal with the following issues:



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Teamworks/Organizations and initiatives	ECLAC	ICEFI	IBFD	OECD	GIZ	IDB	IMF	EUROSOCIAL	WB	IEF of Spain	ESAF of Brazil	EC	ITC	ITD
Technical attendance					X.	X.		X.	X.				X.	
Seminaries/Workshops	X.	X.		X.	X.	X.	X.	X.	X.	X.	X.	X.	X.	X.
Training			X.							X.			X.	
Work groups/Committees							X.							
Tax studies/Product Development	X.		X.	X.	X.	X.			X.	X.		X.	X.	

**B. Collaboration between the United Nations and other multilateral bodies**

The CIAT is working to integrate more and more organizations to its Work, which consists basically in the development of:

- Projects of technical assistance
- Tax studies and statistics
- Virtual training courses
- Virtual and on-site Masters/
- Seminars and workshops
- Working groups and committees in order to elaborate handbooks, models and studies

The main work areas are policies and tax administration (tax administration being our main focus). The topics to deal with are those requested by our countries. These requests are considered to be based on pre-established criteria and procedures.

The CIAT could collaborate with the UN in all these modalities, the following critical factors are to be considered by the CIAT in order to decide if it becomes involved in a project: the specific topic, its approach, the beneficiary countries and the resources needed to cooperate.



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**IV. Addressing gaps and deficiencies in international tax cooperation**

For more than 2 years, the CIAT Executive Secretariat has made important efforts to be associated to international organizations, with the purpose of contributing in a reciprocal way with common interest projects, focused in aspects related to policy and tax administration. In this process, we consider that we have reached a high degree of maturity, having achieved more successes than failures, which can be perceived when consulting the CIAT Web site.

With the United Nations, to date, we have not been able to consolidate a joint work plan. However, given to the compatibility between the objectives of the Committee of Experts in International Cooperation and the CIAT, we hope to be able to build a strong relationship that achieves results.

For this purpose, we consider appropriate to consider the following issues when initiating processes of mutual collaboration:

- To keep close contact, not only in formal, but also in informal areas that allow us to know how the organization works, its culture, the expectations of the people who integrate it, and the barriers that may exist (Eg: budget, availability of experts, inflexible work plan, etc.).
- To clearly define the interests of both organizations.
- To clearly establish the risks or barriers for each of the projects developed
- To clearly define all the actors that will be part of the project and the role of the cooperating organizations, before to start planning the project.
- To inform all strategic and operational aspects related to the actions that will be jointly carried out, especially when these actions are part of a more ambitious project.
- To avoid generating at any moment false expectations that involves disproportionate and useless efforts by any of the cooperating partners.
- To define well-structured operational plans.
- To clearly define the available resources, the responsibilities and the rights of each of the organizations.
- To properly keep the partner informed about all the relevant issues or the risks arising in the execution of the projects, and these risks should not be based on radical changes in strategy and operations of the project by any of the cooperating partners.

Should you need more information or any clarification on the content of the information provided, please feel free to contact me.

Sincerely,

  
Márcio F. Verdi  
Executive Secretary