

ECOSOC

“Special Meeting on International Cooperation in Tax Matters”

UN ECOSOC Chamber, 9 December 2016



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Director, Planning and Institutional Development
CIAT Executive Secretariat

In 1967 CIAT was founded on the premise of
“International Cooperation in Tax Matters.”

After 50 years of existence, cooperation
continues to be the cornerstone of its mission.

* Artículo 2.º OBJETO. El objeto del Centro será
promover la ayuda mutua para el perfeccionamiento
de las administraciones tributarias. Para este

**Article 2. Purpose. The purpose of the Center will be to promote
mutual assistance for the improvement of tax administrations.**

* Founding Charter, 10 May 1967



How does CIAT support its members?



DIRECTION GÉNÉRALE DES
FINANCES PUBLIQUES



IMPUESTOS NACIONALES



Government of the Netherlands



Kenya Revenue Authority



How we work

- **Building partnerships with international and regional organizations**
 - **Share knowledge of common services to members and their needs**
- **Obtaining funding from donor agencies**
- **Strengthening CIAT international networks of expertise for greater “South-South” cooperation**
- **Designing and implementing technical assistance programs focused on the demands of the tax administrations**
- **Updating and expanding the CIAT Taxation Training Program**
- **Making tax studies and tax research**



International Cooperation and Strategic Alliances

- ITD
- CIAT international regional networks and alliances
 - OECD, UN, ECLAC, IADB, World Bank Group, ITC, EC and others
- Regional Organizations
 - ATAF
 - CATA
 - COTA
 - CREDAF
 - IOTA
 - SGATAR



CIAT Cooperation Networks

Integrated by specialist of CIAT Member Countries TA's

- **Correspondents network**
- **Tax Administrations Studies Areas network**
- **TA's Legal Areas network**
- **Network of Competent Contacts for tax information exchange purposes**
- **International taxation network**



Cooperation in Publications

Revenue Statistics CIAT - IDB - ECLAC - OECD



Revenue Statics in Latin America and the Caribbean Publication

UN-DESA

Tax Transaction Costs Measurement

CIAT Publications in Cooperation with other International Organizations



September 2013



May 2013



May 2013



May 2013



May 2013



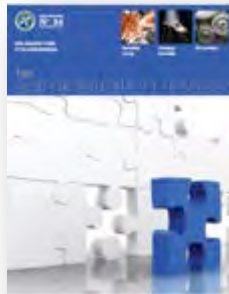
April 2013



April 2013



July 2013



January 2013



July 2013



July 2013



March 2013



March 2013



April 2013



September 2013



May 2013



April 2013



January – August, 2013

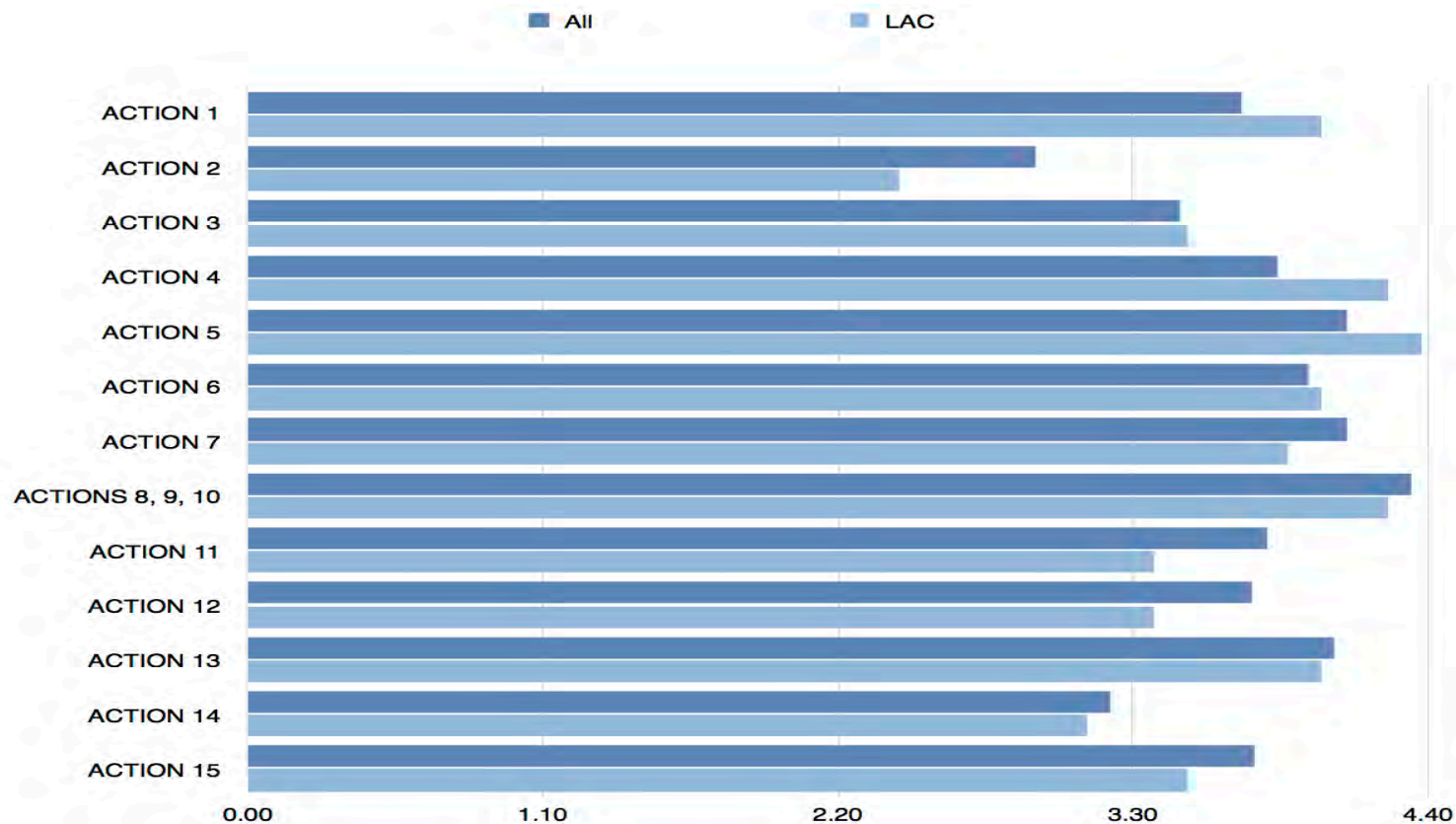


January and August, 2013

OECD BEPS Action Plan

Importance of each action according to a survey to countries participating in the CIAT / WBG / ITC Seminar – Spain 2015

From 0 (not important) to 5 (most important)



What role has cooperation with international organizations played so far? What has worked well and what could have worked better?



Principal activities realized by CIAT during 2015 - 2016

International Taxation topics

Capacity building of the Tax Administration

“South to South” Cooperation between CIAT Members



SECO

Staatssekretariat für Wirtschaft
SECO





SEMINARS, WORKSHOPS AND WORKGROUPS

CO-SPONSORS

OCDE
World Bank
ITC
GIZ
EUROsociAL II
IADB
LATINDADD
UN

CO-SPONSORS

Peru
Italy
Mexico
Colombia
Chile
Costa Rica
Ecuador
Argentina



NUMBER OF EVENTS

14

FINANCED

64%

PARTICIPANTS

Latin America
Caribbean
Europe
Africa
Asia

AVERAGE PARTICIPANTS

20

TOPICS DISCUSSED

- International Taxation
- Combating corruption and financial crimes
- Combating tax evasion and tax avoidance
- Recovery and Collection
- Information sources to improve compliance and prevent tax fraud
- GAAR
- Taxation and environment





STUDY VISITS

FINANCED

70%

QUANTITY

10

SPONSORS

GIZ + EUROSOCIAL II

TOPICS DISCUSSED

- Control of Large Companies
- Taxpayer service
- Transfer pricing
- Risk management
- Electronic invoicing
- Management of taxpayer by tax relevancy
- Registry and location of taxpayers



BENEFICIARIES

Jamaica
Cuba
T&T
Colombia
Argentina
Mexico
Ecuador

PROVIDERS

Dominican Republic
Ecuador
México
Uruguay
Argentina
France
India



SHORT TERM TECHNICAL ASSISTANCES

FINANCED

100%

Quantity

27

SPONSORS

GIZ + ITC + EUROSOCIAL II + SECO

Topics discussed

- International taxation
- Taxpayers service
- Enforced collection
- Electronic invoicing
- GAAR
- Income tax – capital
- Tax intelligence
- Information access
- Risk management
- Audit of large companies
- Technology
- Collection
- Massive controls



BENEFICIARIES

Costa Rica, Brazil, Bolivia, Uruguay, Guatemala, Bolivia, Chile, Ecuador, El Salvador, Surinam, Guyana, Barbados, Nicaragua, Honduras.

PROVIDERS

CIAT Executive Secretariat, CIAT Network Members, Mexico, Bolivia, Uruguay, United Kingdom, France, Chile, Italy, Peru, Spain and Ecuador.

How could the Platform improve cooperation with regional organizations in general and with CIAT in particular?



Involve us on the front end

Keep us informed

Cooperation

Communicate

Coordinate

Collaborate



Will we ever have an ideal World through International Cooperation?



That is uncertain but we should never stop trying.

Thank You!

