ECOSOC

“Special Meeting on International Cooperation in Tax Matters”

UN ECOSOC Chamber, 9 December 2016

Socorro Velazquez, Jr.
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.

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?
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 Statics 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
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
SEMINARS, WORKSHOPS AND WORKGROUPS

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

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World Bank
ITC
GIZ
EUROsociAL II
IADB
LATINDADD
UN

CO-SPONSORS

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Italy
Mexico
Colombia
Chile
Costa Rica
Ecuador
Argentina

NUMBER OF EVENTS
14

FINANCED
64%

PARTICIPANTS
Latin America
Caribbean
Europe
Africa
Asia

AVERAGE PARTICIPANTS
20

FINANCED
64%

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UN

ITALY
COSTA RICA
ARGENTINA
### STUDY VISITS

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<td>GIZ + EUROSOCIAL II</td>
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### 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

### PROVIDERS

- Dominican Republic
- Ecuador
- México
- Uruguay
- Argentina
- France
- India

### BENEFICIARIES

- Jamaica
- Cuba
- T&T
- Colombia
- Argentina
- Mexico
- Ecuador

### QUANTITY

- 10
### SHORT TERM TECHNICAL ASSISTANCES

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**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!