



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

The 3rd Belt and Road Initiative Tax Administration Cooperation Forum

—Enhancing Tax Administration Capacity Building in
the Post-pandemic Era

19-21 September 2022
Algiers Algeria



3rd BRITACOF 19-21 September 2022, Algiers Algeria
BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

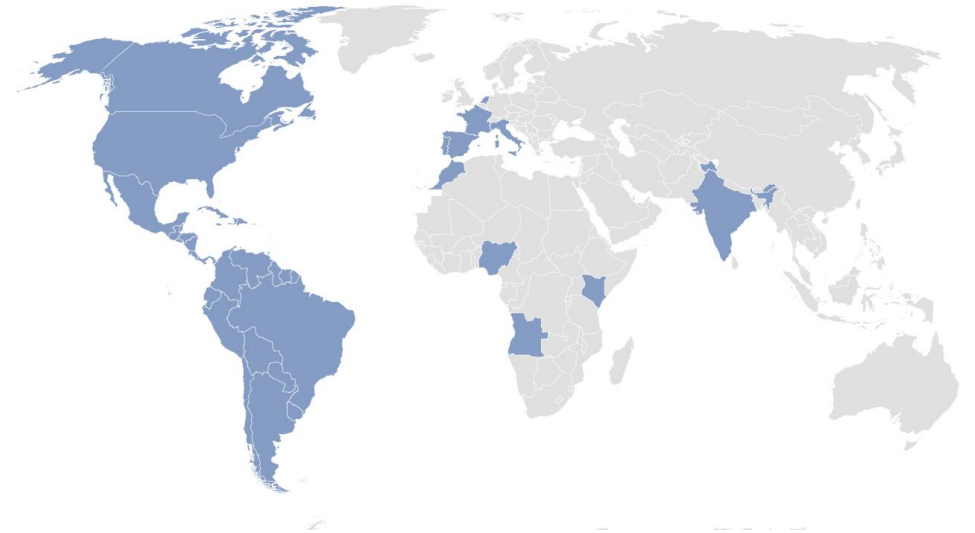
Interamerican Center of Tax Administrations

CIAT

Santiago Díaz de Sarralde
Tax Studies and Research Director
CIAT

About CIAT

- International Organization. 1967
- National tax administrations
- 42 countries
 - Some integrated with customs
- Governance
 - General Assembly
 - Executive Council
 - Secretariat



CIAT: Member countries Tax Administrations

Some institutional logos





CIAT Strategic Plan

Promote international cooperation and the exchange of experiences and information and deliver technical assistance services, studies and training, contributing in this manner to the strengthening of the tax administrations of its member countries.

Our activities

- General Assembly and Technical Conference
- Networks
- Data bases
- Publications
 - Papers
 - Manuals and handbooks
 - Books
 - Blog
- Tools
 - DEC
 - E-IAD
- Cooperation Programs
- Technical Assistance
- Training



Technical Assistance

What are we talking about?

Subjects

Process Improvement

Auditing

Collections

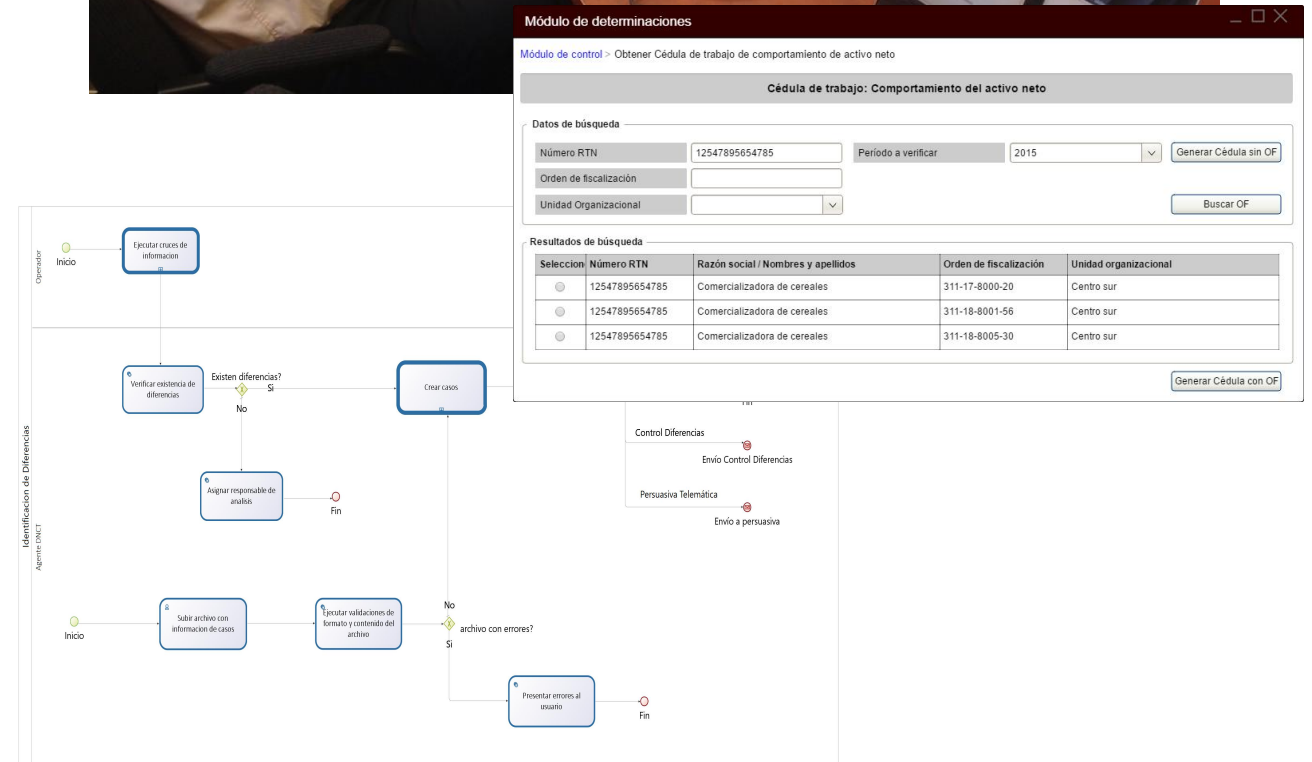
International Taxation

Technology

Studies

Training

Tax policy



Training

Auditors Program
Human Resource Course
Course on General Principles of Public Finance and Tax Systems
Course on Tax Revenue Forecasting
Course on Administrative Collection
Course on Tax Code
Course on Information Exchange
Course on the Control of Financial Institutions and Operations
Course on Tax Ethics and Tax Sociology
Customs Course
Course in Managerial Skills
Course on Transfer Pricing
Course on e-Invoicing
Tax Audit Fundamentals
Tax Policy and Technique Program
Tax Administration Program
Taxation Program



Face-to-face modality

It is implemented through a course at a specific place, date and time. The face-to-face training is focused on meeting the specialized and specific needs of TAs.



Virtual modality

It is implemented through the CIAT virtual campus, <https://capacitacion.ciat.org>, which requires access to the internet, have the basic knowledge of computer and management of word.



Blended modality

It can be defined as a combination of the above and is developed in order to deepen, analyze, clarify specific issues of the tax area.

Studies and Research

Tax Administrations



Tax Revenue



Tax Expenditures and Tax Gap



Legislation



Sumario de Legislación Tributaria

Autor: CIAT
Luis Peragón
2022

Digital Taxation



Finanzas subnacionales y economía digital. La tributación indirecta sobre las actividades digitales en los gobiernos subnacionales

Juan Pablo Jiménez
y Andrea Podestá
DT-03-2022

Tax Reform



Studies and Research



Administraciones Tributarias Tax Administrations

Contenido

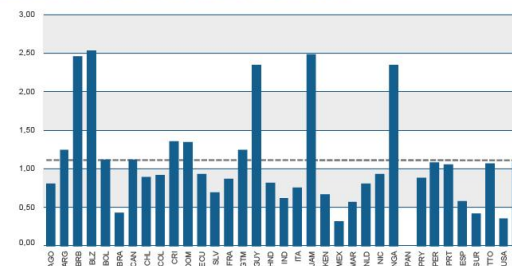
Agradecimientos	9
Resumen ejecutivo	10
Introducción	21
1. La encuesta ISORA 2020 y los países del CIAT en el contexto internacional de las administraciones tributarias	23
2. Ingresos administrados y recursos financieros	26
2.1 Instrumentos bajo responsabilidad de las AT	26
2.2 Magnitud de los ingresos administrados	29
2.3 Estructura relativa de los ingresos administrados	32
2.4 Presupuesto disponible y costo de recaudación	34
3. Características del personal empleado	39
3.1 Tamaño de la dotación de personal	39
3.2 Dinámica del personal empleado	42
3.3 Distribución por funciones	44
3.4 Composición según rangos de edad	46
3.5 Composición según antigüedad (años de servicio)	48
3.6 Composición según género y formación académica	49

4. Organización y funcionamiento operativo	52
4.1 Segmentación de los contribuyentes	52
4.2 Registro de los contribuyentes	56
4.3 Canales de contacto por servicios al contribuyente	58
4.4 Presentación de las declaraciones de impuestos	60
4.5 Pago efectivo de los impuestos	62
4.6 Deudas tributarias y pagos atrasados	65
4.7 Auditorías de fiscalización y control tributario	67
5. Transformación digital e innovación tecnológica	70
5.1 Técnicas y estrategias avanzadas para mejorar el cumplimiento	70
5.2 Tecnologías e instrumentos innovadores para la gestión tributaria	73
6. Comentarios finales	78
Referencias bibliográficas	80

Content

Acknowledgments	9
Executive summary	10
Introduction	21
1. The ISORA 2020 survey and CIAT countries in the international context of tax administrations	23
2. Administered revenue and financial resources	26
2.1 Instruments collected and administered by the TAs	26
2.2 Magnitude of administered revenue	29
2.3 Relative structure of administered revenue	32
2.4 Available financial budget and cost of collection	34
3. Main characteristics of the employed staff	39
3.1 Staff size	39
3.2 Staff dynamics	42
3.3 Staff distribution by TA function	44
3.4 Staff composition according to age ranges	46
3.5 Staff composition by seniority (years of service)	48
3.6 Staff composition by gender and educational background	49

Cost of collection of TA (in percentages). CIAT member countries. Year 2019



4. Organization and operational performance	52
4.1 Taxpayer segmentation	52
4.2 Taxpayer registration	56
4.3 Contact channels for taxpayer services	58
4.4 Filing of tax returns	60
4.5 Effective payment of taxes	62
4.6 Tax debts and arrears	65
4.7 Tax audits	67
5. Digital transformation and technological innovation	70
5.1 Advanced techniques and strategies to improve compliance	70
5.2 Innovative technologies and tools for tax management	73
6. Final comments	78
Bibliographical references	80

Gráfico 1: Países participantes de la encuesta ISORA 2020, clasificados según nivel de ingreso (criterio Banco Mundial)

