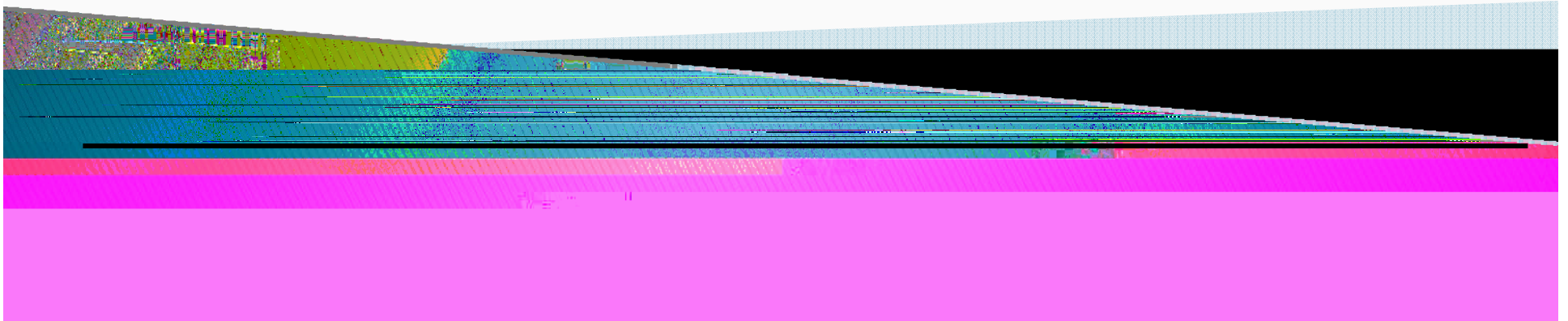


Capacity building on international taxation topics: CIAT and LATAM countries

MEPecho



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

Country	Unit
Argentina (AFIP)	Yes
Chile (SII)	Yes
Colombia (DIAN)	Yes
Costa Rica (COTI)	Yes
Guatemala (COTI)	Yes
Honduras (COTI)	Yes
Paraguay (COTI)	Yes
Peru (SUNAT)	Yes
Venezuela (SIVIC)	Yes



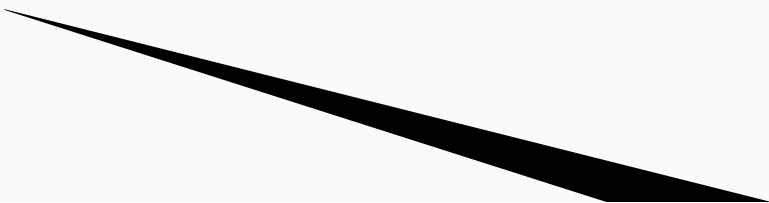
Types of capacity building provided by CIAT, 2010-12

In percentages of the total of activities



DTTs in LATAM

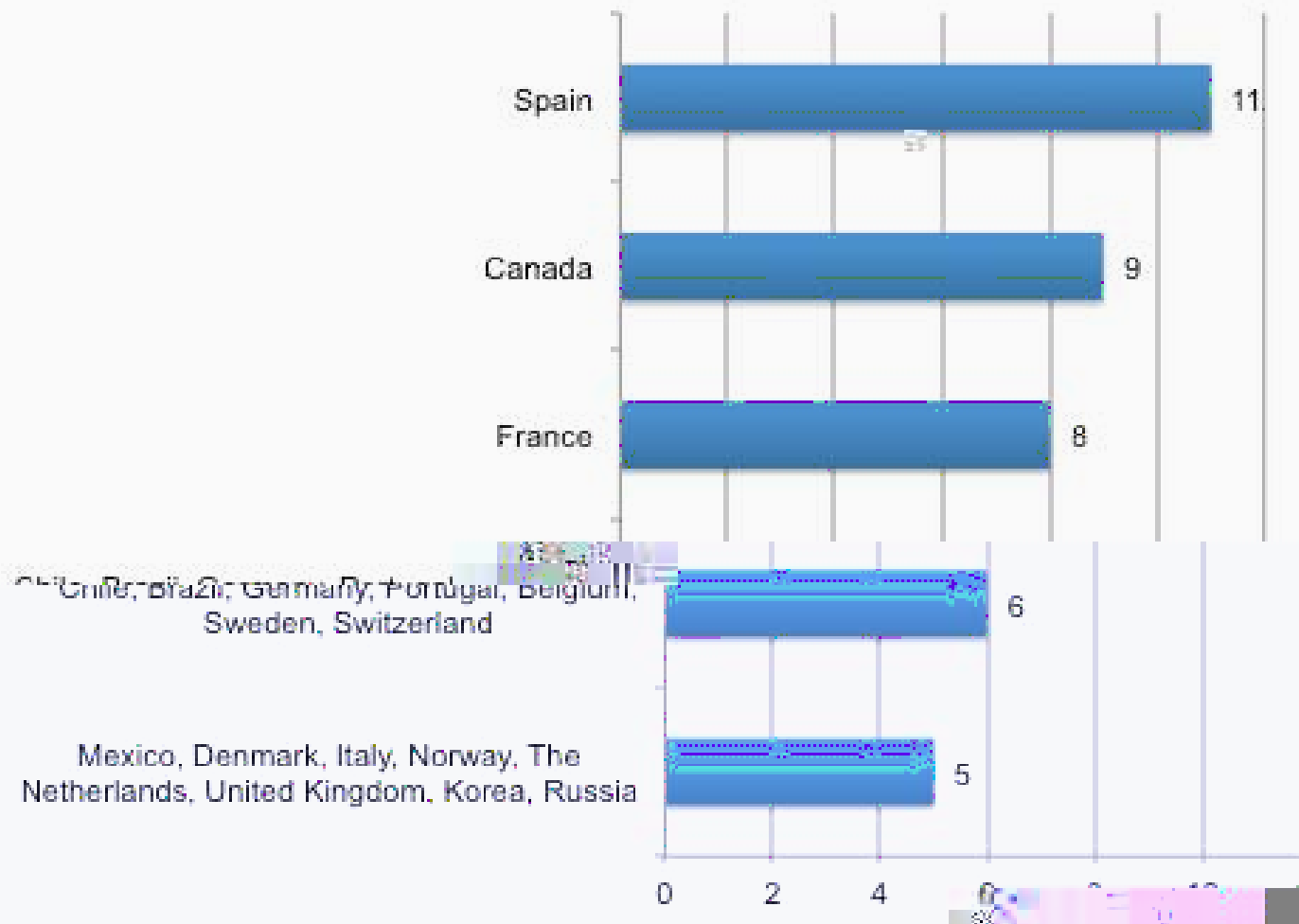
(Through January 1, 2013)

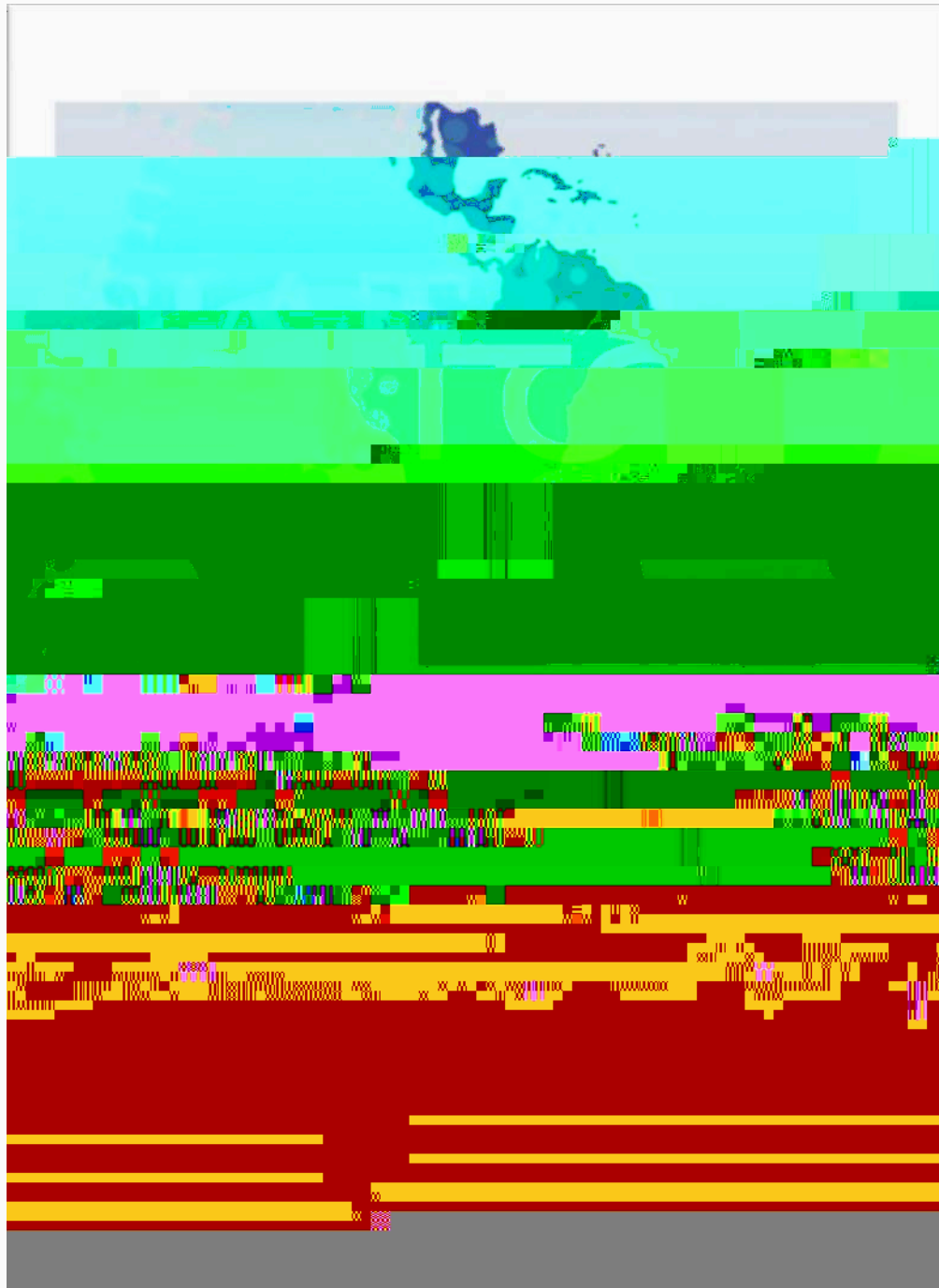


DTTs in force in LATAM

(Through January 1, 2013)


Main “capital exporters” signatory countries





Capacity building on international taxation topics: CIAT and LATAM countries

MEPecho



Group Meeting on “Capacity Building on International Taxation Topics: CIAT and LATAM Countries”