

“The Platform for Collaboration on Tax: A major step to boost international Cooperation in tax matters”

**Organized by UN-DESA
in cooperation with the IMF, OECD and WBG**

UN Headquarters, New York, October 21, 2016

**How does CIAT go about
supporting member countries?**



- **How we work**

- **Knowing demands and offers on technical assistance from member countries**
- **Building partnerships with international and regional organizations**
- **Strengthening CIAT international networks**
- **Designing and implementing technical assistance programs focused on the demands of the tax administrations**
- **Obtaining funding from donor agencies**
- **Updating and expanding the CIAT Taxation Training Program**
- **Making tax studies and tax research**



CIAT Cooperation Networks

Integrated by specialist of CIAT Member Countries TA's

- **Correspondents network**
- **Tax Administrations Studies Areas network**
- **TA's**



What are the capacity development needs of LAC countries in the area of tax?



-
- Thin capitalization
 - Financial instruments hybrids and others
 - Management expenses
 - Abuse of treaties

-
- Knowledge management
Research, data processing and tax intelligence
 - Human resources management
New studies and audit officials profiles
Specialization of Auditors by sectors of the economy
 - The continuous improvement of the processes of audit
Analysis and risk management
Cooperative compliance
National and international inter-agency coordination
Mutual administrative assistance



•

•

•

•

•

•

•

•

•

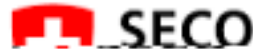


Principal activities realized by CIAT during 2015 - 2016

International Taxation topics

Capacity building of the Tax Administration

South to South Cooperation between CIAT Members



SEMINARS, WORKSHOPS AND WORKGROUPS

CO-SPONSORS

OCDE
World Bank
ITC
GIZ
EUROsociAL I(r)-1.5-7J

CO-SPONSORS

Peru
Italy
Mexico
Colombia
Chile
Costa Rica
Ecuador
Argentina



NUMBER OF EVENTS

14

PARTICIPANTS

Latin America
Caribbean
Europe
Africa
Asia

AVERAGE PARTICIPANTS

20

-
-
-
-
-
-
-





STUDY VISITS

FINANCED

70%

QUANTITY

10

SPONSORS

GIZ + EUROSOCIAL II

- **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



- **Dissemination of the inclusive framework (Montevideo, Sept. 21 to 23)**



There is also consensus among the CIAT members that all elements of the G20 - OECD Base Erosion and Profit Shifting project be considered key elements in their endeavor to improve their tax administrations.

As we commemorate our 50th anniversary this declaration voices our main



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



Main sources:

CIAT: Time Control of Transfer Pricing Manipulation in A

CIAT: The Control of Transfer Pricing Manipulation in A

CIAT / CEPAL / OECD / ADB: Tax Revenue Statistics

CIAT: The Control of Transfer Pricing Manipulation in A

