

The objective of this Report is to detect and analyze relevant aspects that arise from the domestic experience in countries where the institution of the Tax Ombudsman has been operating through different models, such as an Agency, Unit, Department or Office, but in every case as the governmental entity in charge of the defense of the rights of taxpayers in their relationship with the tax authorities.¹

This concentration of data and experiences will be summarized for two main objectives:

- a) Detect the best practices at worldwide level that make a Tax Ombudsman a key institution to avoid and solve tax disputes and

relevant administrative matter of the Tax Ombudsman. The **last five inquires** refer to its substantive powers, influence and communication with tax authorities and the representative achievements on behalf of taxpayers.

In case the rapporteur considers that additional information is needed to clarify the answers provided, the rapporteur is free to present it.

If you have any doubt or questions regarding this Report, please email:

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