

COGEF

Comissão de Gestão Fazendária

50ª REUNIÃO DA COGEF 13<sup>TH</sup> September 2021

Santiago Díaz de Sarralde Miguez

Director de Estudios Tributarios e  
Investigaciones

Tax Studies and Research Director

CIAT

ISORA

Encuesta Internacional sobre  
las Administraciones  
Tributarias

International Survey on  
Revenue Administrations





## International Survey on Revenue Administration



The survey uses common questions and definitions developed collaboratively by international organizations, to provide comparable information on tax administration



A survey providing annual data on tax administration at the national-level; data are collected through an on-line survey



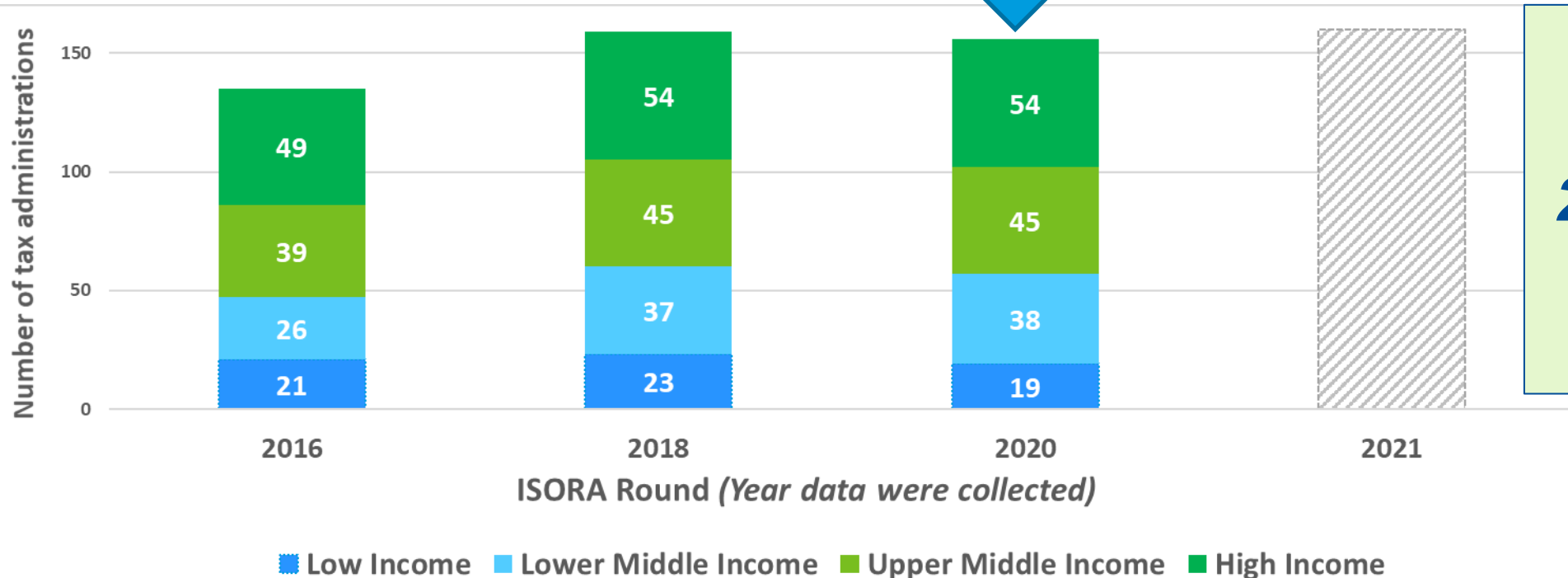
The survey relies on

- voluntary participation and
- self-reporting by tax administrations

ISORA is the product of a *partnership* of IMF, OECD, IOTA, ADB and CIAT– and the active participation of tax administrations around the world

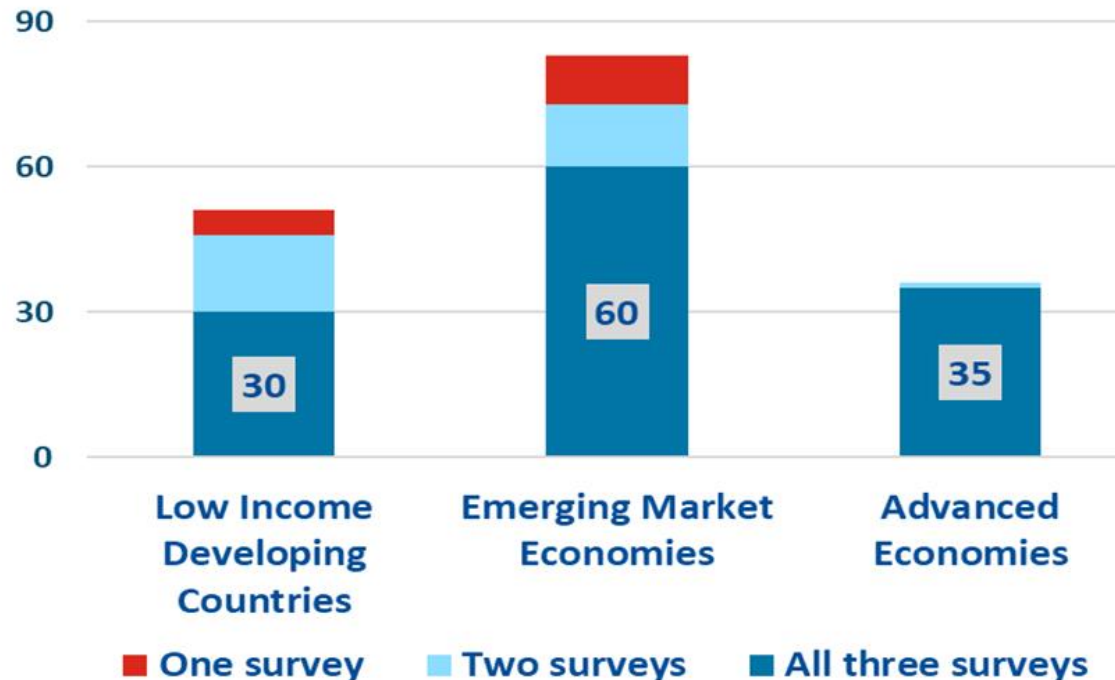


***ISORA 2020 data is now available to ISORA partners and participants***



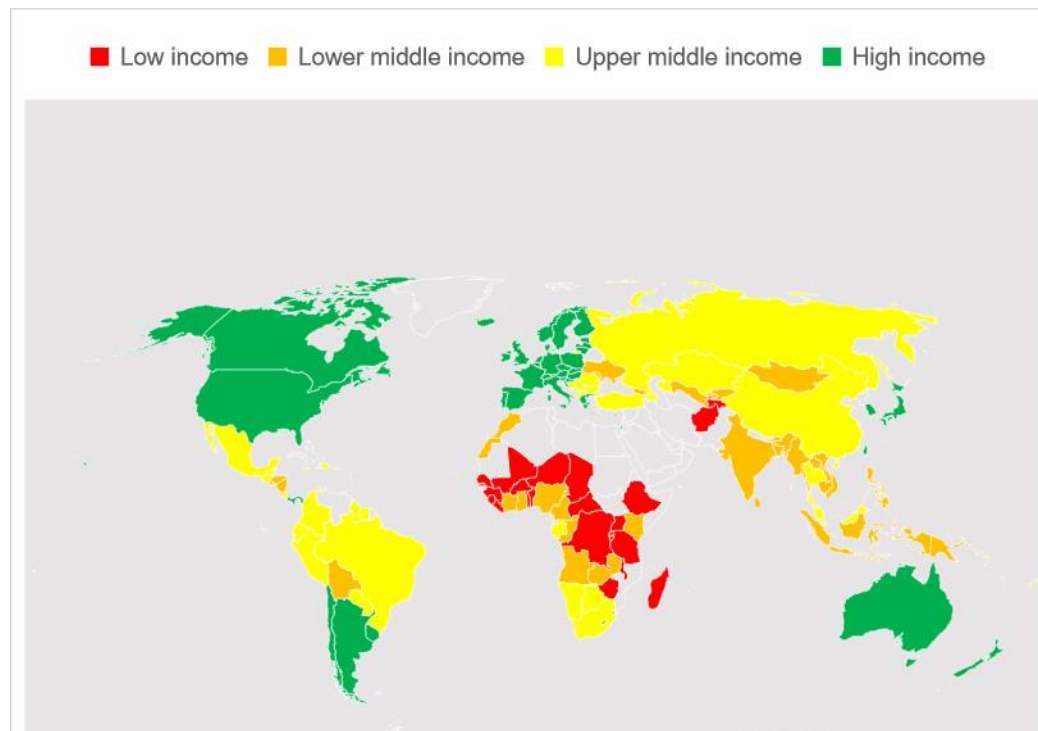
***2. ISORA 2021 will run in the 2<sup>nd</sup> half of 2021, to collect data for FY2020***

## *170 tax administrations have completed at least one round of ISORA – and 125 have completed all three rounds*



- The **collaborative effort of the ISORA partners** – ADB, CIAT, IMF, IOTA and OECD has led to an ISORA database with wide coverage of tax administrations
- The **sustained participation of tax administrations in ISORA** makes the growing and increasingly valuable time-series of tax administration data possible

***170 tax administrations have completed at least one round of ISORA  
– and 125 have completed all three rounds***



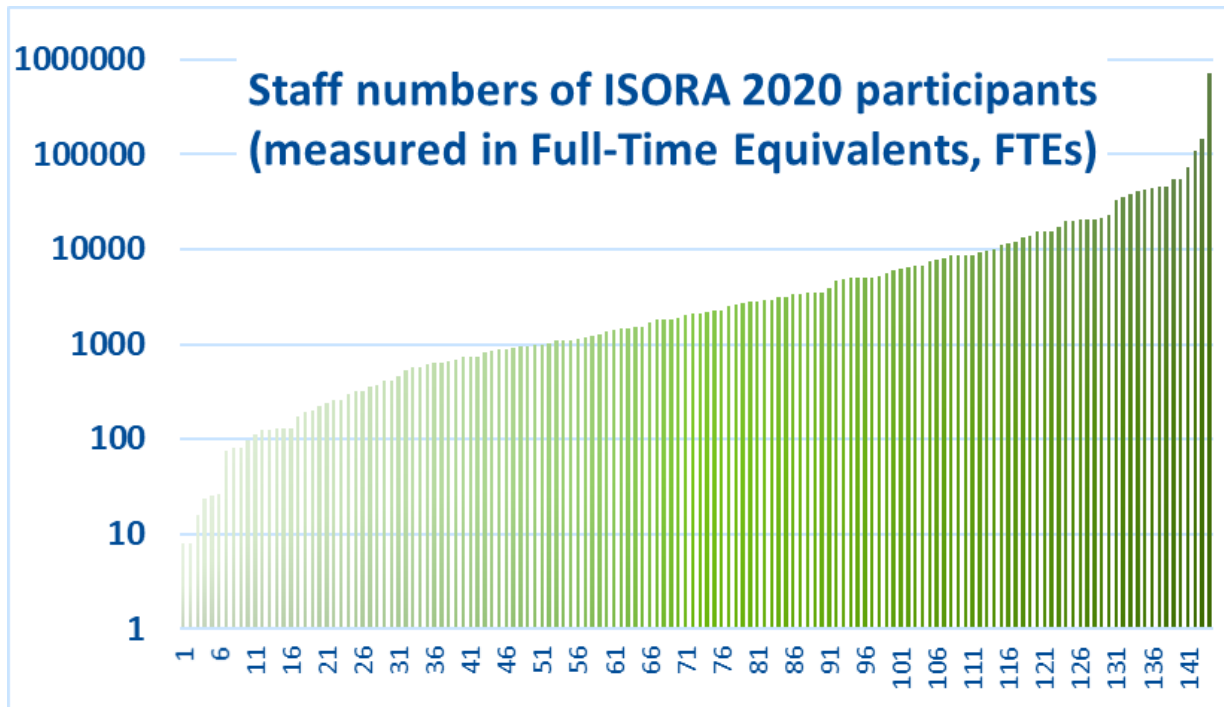
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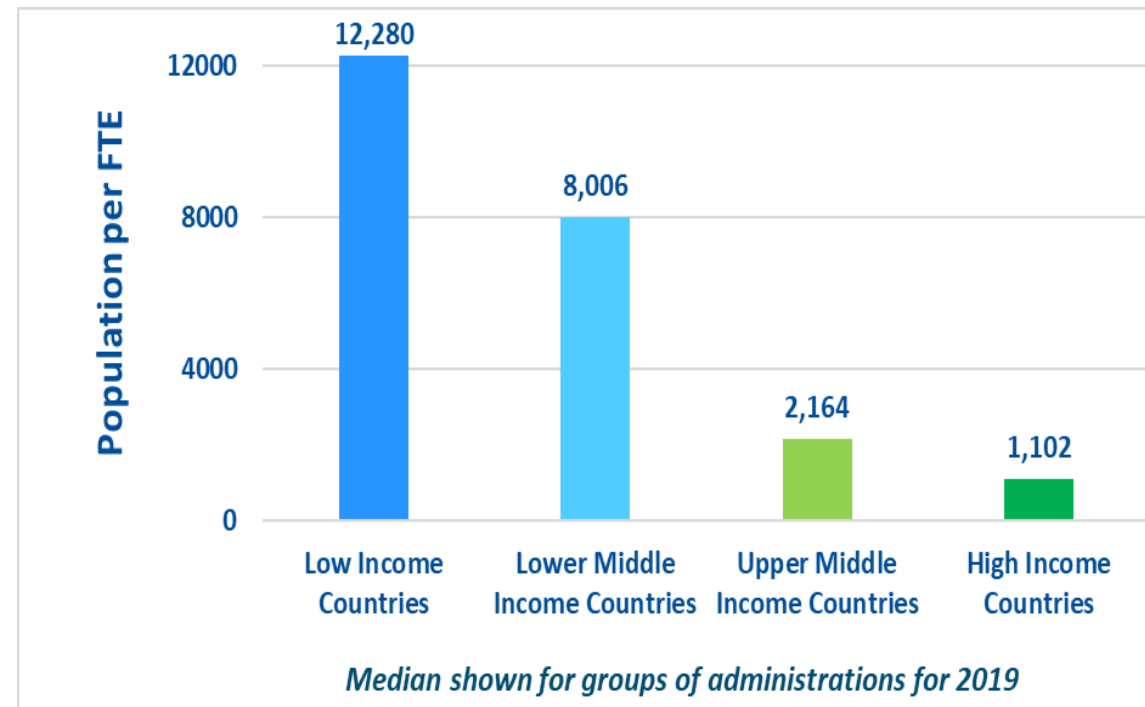


## ISORA 2020 covers tax administrations that differ considerably

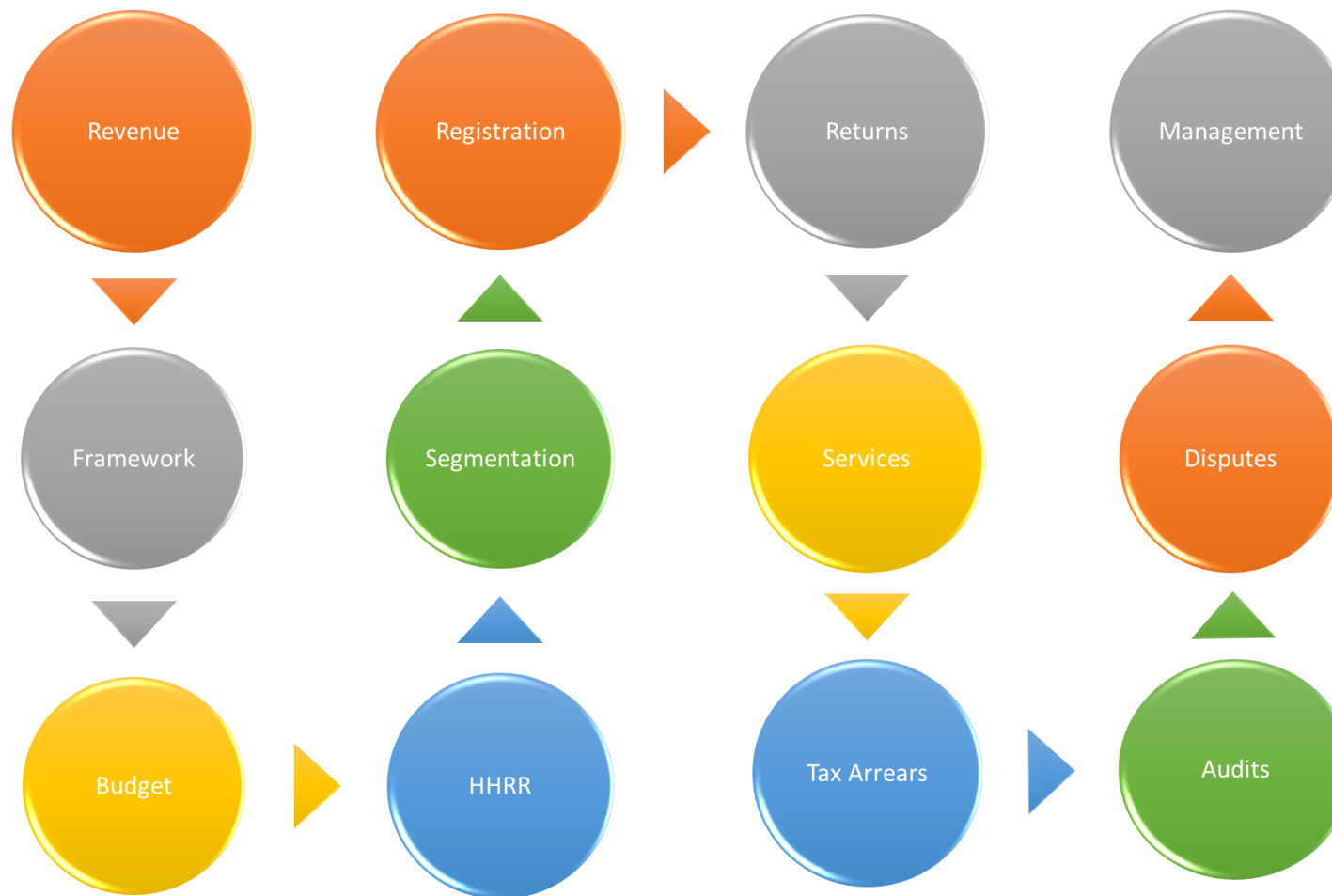
In size...



...and in resourcing...

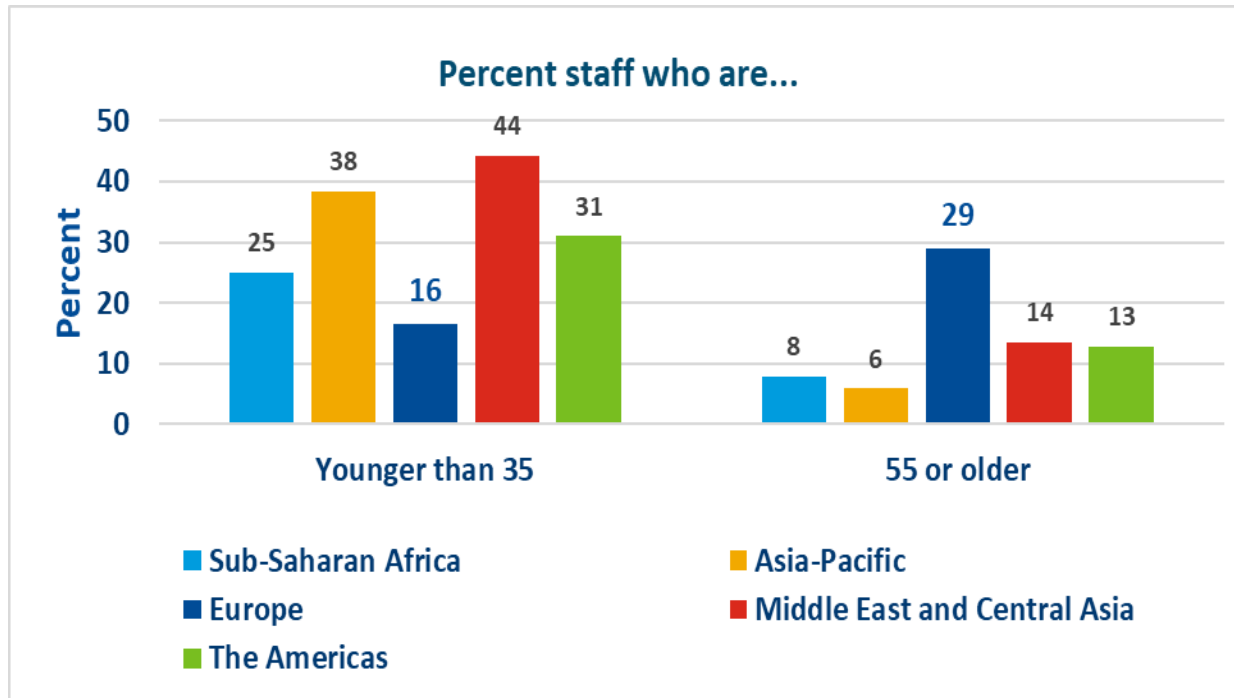


## ISORA 2020 covers all basic dimensions of tax administrations

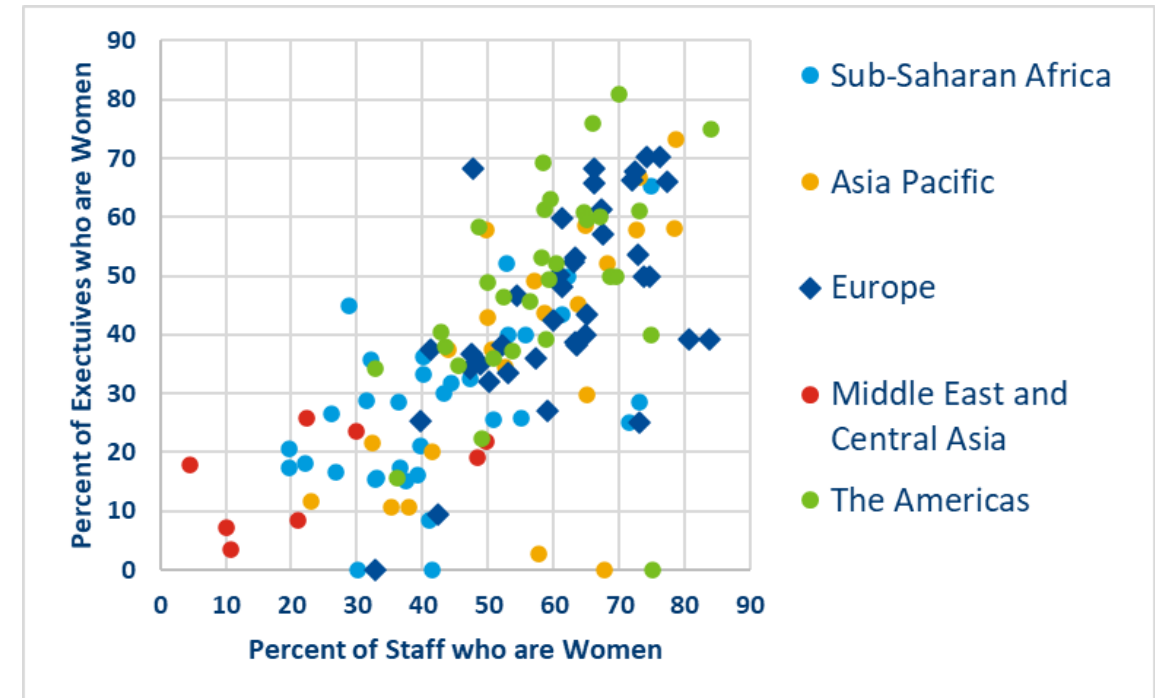


## ISORA data supports comparisons among countries and groups of countries...

Proportions of younger staff and staff nearing retirement



Percent executives who are women



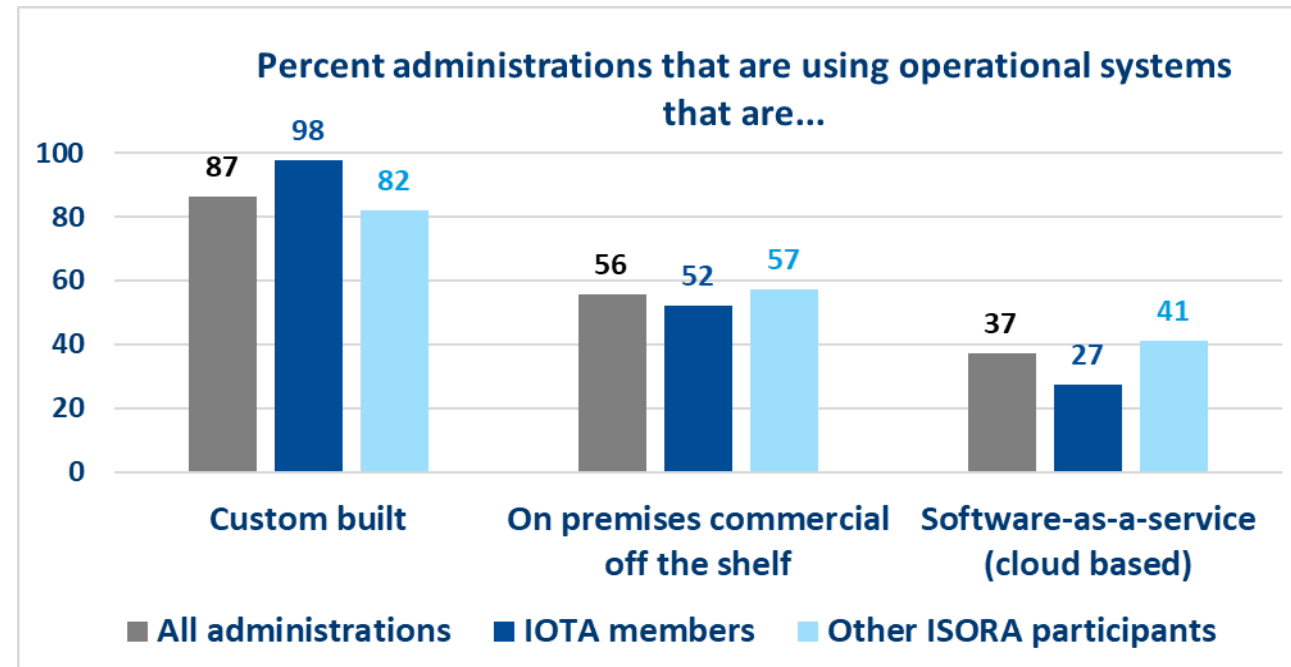
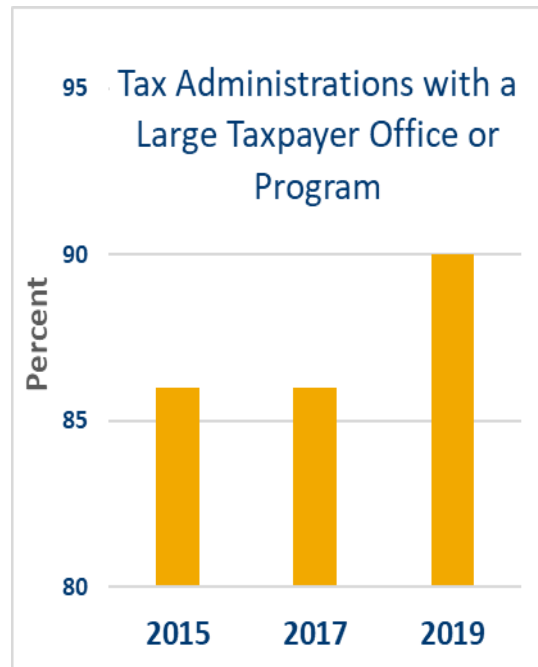
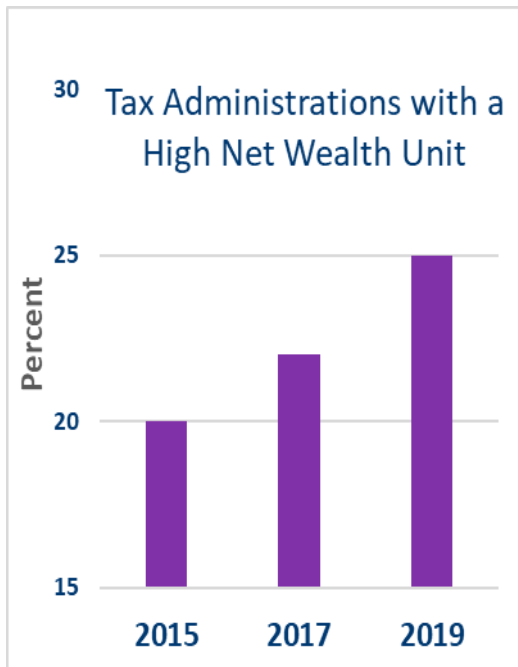




## ISORA data provides information on trends and developments, including those relating to technology

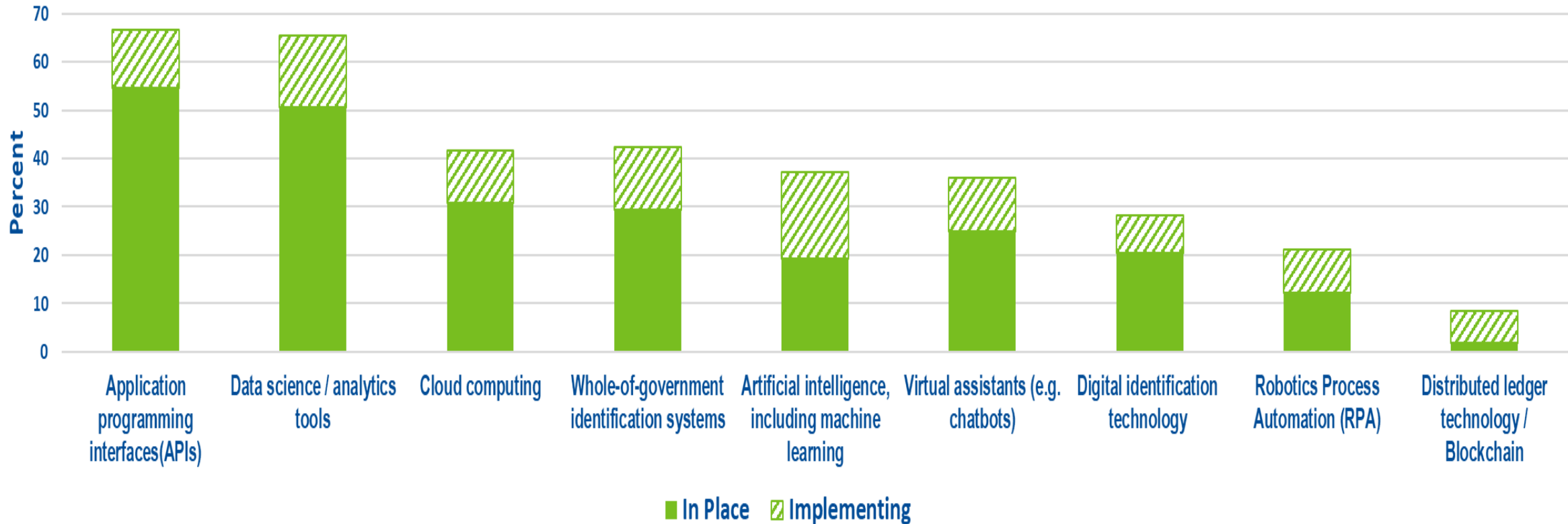
A growing proportion of tax administrations have a unit dedicated to High Net Wealth Individuals, as well as a Large Taxpayer Office or Program

An appreciable proportion of administrations are using cloud-based operational systems

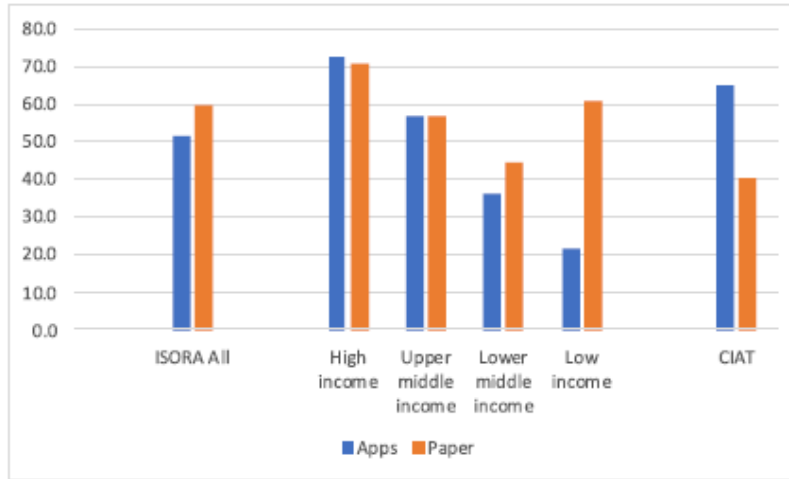


## Most tax administrations are applying one or more innovative technologies

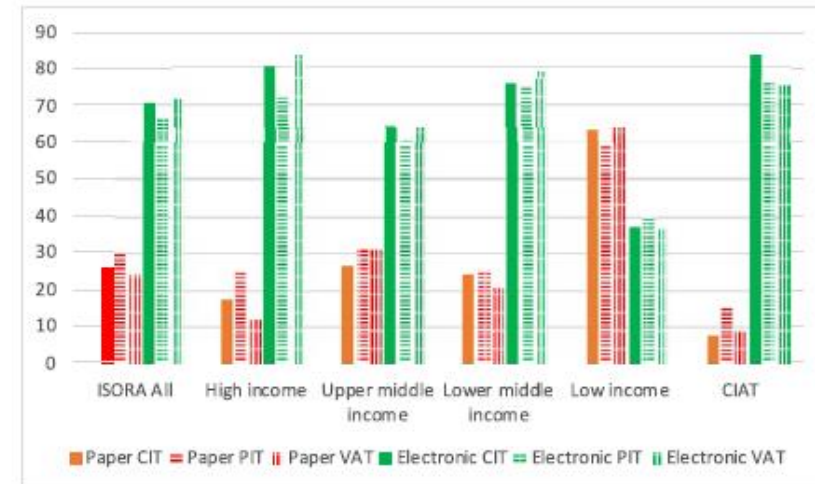
Innovative technologies in use by tax administrations



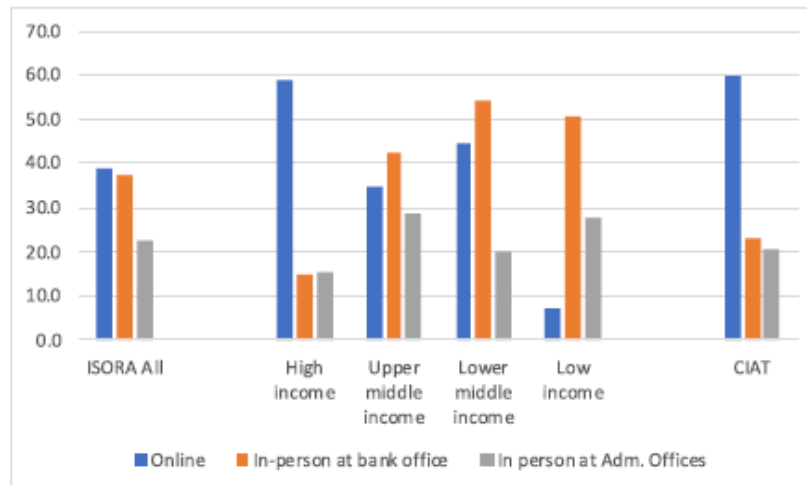
**Graph 15: Registration Channels (% of countries)**



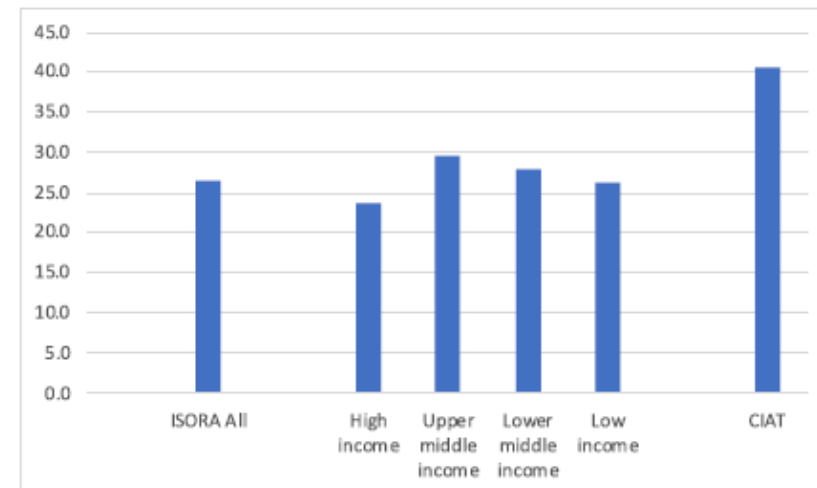
**Graph 18: Presentation channels for tax returns**



**Graph 19: Modes of payment: the three main channels (in % of value)**



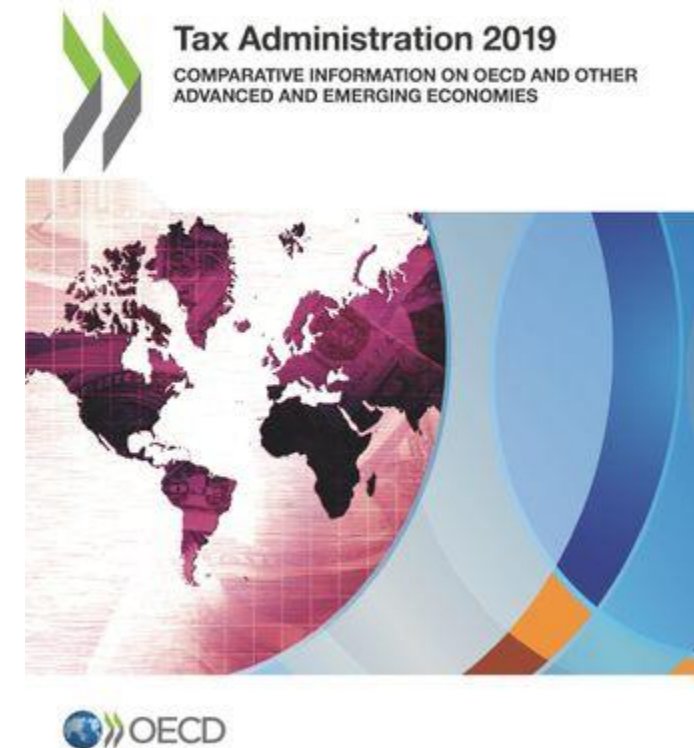
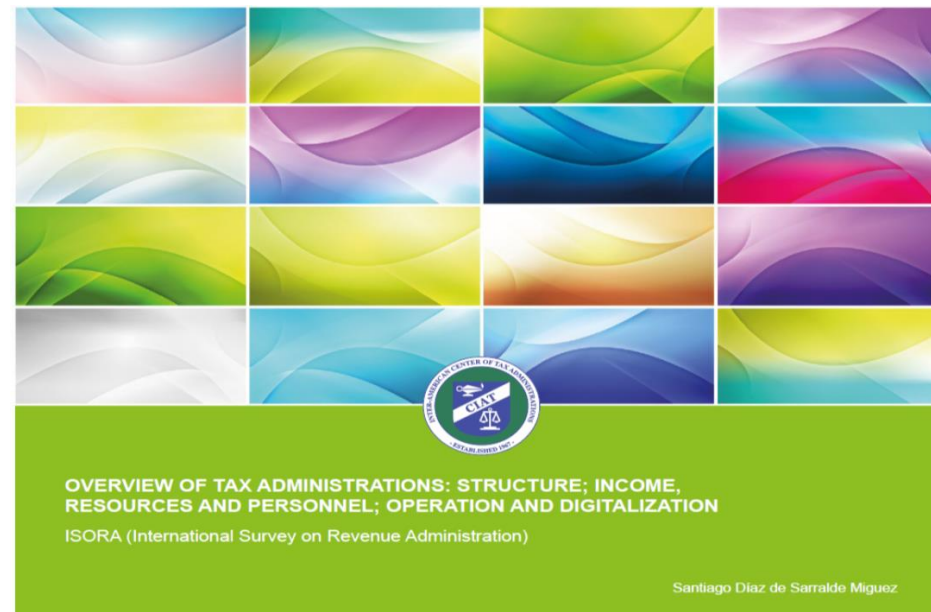
**Graph 21: Electronic invoicing systems (percentage of countries)**







## ISORA RESULTS ARE USED TO ADVISE TAs AND ANALYZED IN SEVERAL PUBLICATIONS BY ISORA PARTNERS





## Next steps in the ISORA journey...

- All participating countries can register staff to access ISORA 2020 data now available from the ISORA portal, <https://data.rafit.org>
  - Sets of tables covering the 156 tax administrations can be downloaded
  - There are also two tools available to search the database and create tables including variables of interest
- **ISORA 2020 data will become publicly available in November 2021**
- ISORA 2021 will be the first of the annual cycle of surveys that will cover a single year
- The survey questionnaire will be similar to ISORA 2020 (but will cover only one year – Fiscal Year 2020)





Just before finishing ...

## DIGITAL ECONOMY COMPLIANCE


### SOFTWARE

### CIAT-NORAD

- Goal:
  - Software solution that could help in the collection of digital VAT by non-resident enterprises.
  - Facilitate adoption by tax administrations
  - Common interface for companies.
- Simplified registration, return filing, information filing, inbox to exchange documents.
- Characteristics
  - On-prem and Cloud based
  - Highly parameterized
  - Interfaces for both: tax administrations and taxpayers.
  - Interfaces thru the Web or via Web-services
  - Multilingual
  - Eventually will become an open-source solution open to all interested parties.



en-US



**Digital Economy Compliance**  
Developed by CIAT / IDEAD

Username

Password

**LOGIN**

[Recover password](#)

Not registered yet? [Sign up now](#)

Talking:

11:27 09/03/2021



Browser tabs: Digital Economy Compliance, Curso: Martin Ingersy - Outlook

Address bar: <https://dec.ideati.net/public/taxpayer-request>

### TAX PAYER REGISTRY

**General** | Tax | Contacts | Operations | Tax vector | Report | Documents | Acceptance

Person type: INDIVIDUALS

Full name: TAXPAYER DEMO

Address: 2034 North Street

Country: United States of America | Political division: Washington

City: Washington | Zip Code: 11200

Web Site: www.demo.com

Localization:

Windows taskbar: 11:16 09/03/2021

Talking: Adebayo Adefeegbe



205 - Email @  
martin.irigaray@ideati.net

**SUPPLEMENTARY DATA**

301 - Number of sales transactions @	100	302 - Amount of sales with national cards @	0.00
303 - Amount of sales with foreign cards @	20,000.00		

**SALES DATA**

401 - Taxable base of the tax passed on sales @	120,000.00	402 - Tax that is obtained by applying the rate on the tax base @	8,400.00
403 - Returns, discounts, cancellations on sales. These concepts are considered as discounts @	0.00	404 - Tax on returns, discounts, cancellations on sales @	0.00

**PURCHASE DATA**

501 - Tax base of input tax on purchases @	0.00	502 - Tax that is obtained by applying the rate on the tax base @	0.00
--------------------------------------------	------	-------------------------------------------------------------------	------

**DETERMINATION OF TAX AND TOTAL TO PAY**

601 - Determined tax @	8,400.00	602 - Previous credit @	0.00
603 - Fines @		604 - Tax interest @	

Talking: Martin Irigaray



Browser: Digital Economy Compliance | URL: http://dec-admin.ideati.net/parameters/taxpayer-fields

Menu | admin

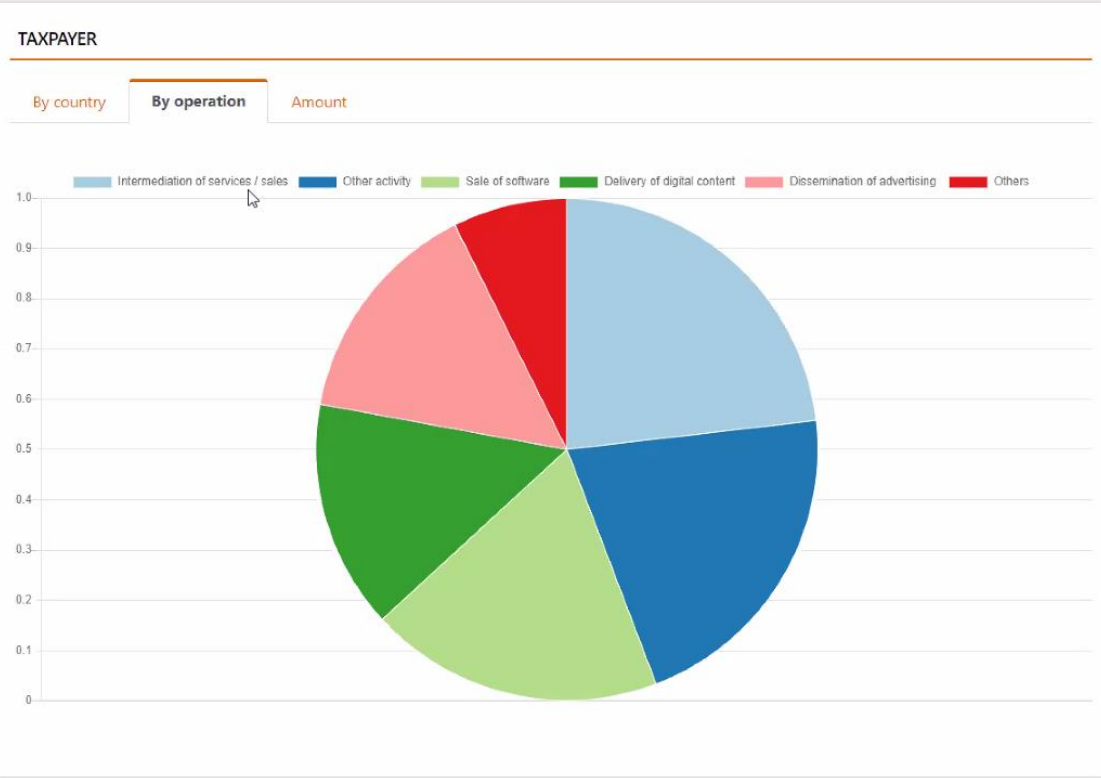
### TAXPAYER FIELDS

Contact ADDRESS Enabled <input checked="" type="checkbox"/>	Contact CITY Enabled <input checked="" type="checkbox"/>
Contact IDENTIFICATION Enabled <input checked="" type="checkbox"/>	Contact IDENTIFICATION TAX NUMBER Enabled <input checked="" type="checkbox"/>
Contact PHONE NUMBER Enabled <input checked="" type="checkbox"/>	Contact POLITICAL DIVISION Enabled <input checked="" type="checkbox"/>
Contact ZIP CODE Enabled <input checked="" type="checkbox"/>	Documents CONTACT IDENTITY IN THE RESIDENCE COUNTRY Enabled <input checked="" type="checkbox"/>
Documents LOCAL CONTACT REGISTERED IDENTITY Enabled <input checked="" type="checkbox"/>	General Data ADDRESS Enabled <input checked="" type="checkbox"/>
General Data CITY Enabled <input checked="" type="checkbox"/>	General Data COMMERCIAL NAME Enabled <input checked="" type="checkbox"/>
General Data POLITICAL DIVISION Enabled <input checked="" type="checkbox"/>	General Data WEB SITE Enabled <input checked="" type="checkbox"/>

Talking: Martin Irigaray

Windows Taskbar: 11:36 09/03/2021





Talking: Martin Irigaray





Digital Economy Compliance

Developed by CIAT / NORAD



Digital Economy Compliance

Developed by CIAT / NORAD



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Taxpayer registry - Registro de contribuyente

<https://youtu.be/M4rJdC1w-Gw>

Tax returns - Declaración del Contribuyente

<https://www.youtube.com/watch?v=JsSxORc5eTI>

Systemas administration - Administración del Sistema

<https://youtu.be/pJKco5WNxww>



HANDBOOK



# CENTRO DE ANALÍTICA AVANZADA MOU MICROSOFT-CIAT



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## CIAT y Microsoft colaboran en la transformación y modernización de las Administraciones Tributarias de América Latina

septiembre 29, 2021 | News Center Microsoft Latinoamérica

*– Ambos organismos firmaron un Memorando de Entendimiento mediante el cual se comprometen a cooperar para desarrollar un Centro de Innovación de Inteligencia Artificial, ubicado en Panamá.*

*– Esta alianza busca incubar, desarrollar e implementar modelos avanzados de analítica para la administración tributaria de los países miembros del CIAT.*

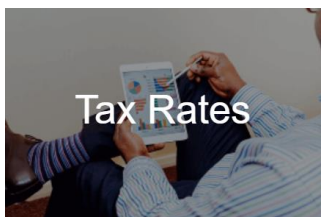
**Panamá** – Para modernizar las administraciones tributarias, Microsoft y el Centro Interamericano de Administraciones Tributarias (CIAT) firmaron un Memorando de Entendimiento, por medio del cual se comprometen a trabajar juntos en el desarrollo de buenas prácticas, conocimiento y algoritmos relacionado con análisis avanzado de datos y de Inteligencia Artificial. Este acuerdo, busca consolidar el apoyo de Microsoft al desarrollo del Centro de Analítica Avanzada del CIAT que tiene como objetivo compartir experiencias y acortar brechas entre los países miembros, contando inicialmente, con la participación de Argentina, Brasil, Chile, Costa Rica, Guatemala, España y México.



Rodrigo Kede Lima, Presidente para Latinoamérica y Vicepresidente Corporativo en Microsoft, y Márcio F. Verdi, Secretario Ejecutivo y Representante Legal del (CIAT), firman un MOU entre el CIAT y Microsoft

Rodrigo Kede Lima, Presidente para Latinoamérica y Vicepresidente Corporativo en Microsoft, y Márcio F. Verdi, Secretario Ejecutivo y Representante Legal del (CIAT), firmarán el acuerdo que impulsará el desarrollo de aplicaciones de analítica avanzada, que contribuirá a la transformación digital del sector, por medio de la implementación de mecanismos para la identificación, evaluación y prevención de incumplimientos de riesgo tributario.

En primera instancia, la Administración Tributaria de Costa Rica, será la bandera de esta iniciativa al proveer datos anonimizados y seguros para comenzar a construir un modelo de Inteligencia Artificial (IA) que pueda ser aplicable al resto de países que colaborarán en este proyecto. El objetivo de esta



## CIATData

Información básica acerca de los sistemas tributarios y las administraciones tributarias de los países miembros del CIAT: comparaciones históricas de las **alícuotas** de los principales impuestos (actualizado hasta 2018); evolución de la **recaudación** nacional y subnacional (tributaria, cotizaciones sociales, recursos naturales e infraestructuras) (actualizado 1990-2018 y datos históricos); principales **gastos tributarios** (2005-2018); **legislación tributaria** (actualizado 2018); **Convenios** para evitar la Doble Imposición y/o Acuerdos de Intercambio de Información (actualizado 2016); **gestión tributaria**, **tribunales tributarios** (actualizado 2018); **precios de transferencias** (actualizado 2018); **DIP** (actualizado 2019), **Monitoreo BEPS** (Actualizado 2019), **Base de casos transnacionales de erosión de la base gravable** (Actualizado 2019) y **Base de Transparencia y Cooperación Tributaria** (Actualizado 2020).

[Enlace a CIATData Demo YouTube](#)

## CIATData

Basic information about the tax systems and tax administrations of CIAT member countries: Historical comparisons of **tax rates** of the main taxes (updated up to 2018); evolution of national and sub-national **collection** (tax, social contributions, natural resources and infrastructures) (updated 1990-2018 and historical data); main **tax expenditures** (2005-2018); **tax legislation** (updated 2018); double taxation and/or information exchange **agreements or treaties** (updated 2016); **tax management**, **tributary courts** (updated 2018); **transfer pricing** (updated 2018), **DIP** (updated 2019), **BEPS monitoring** (updated 2019), **Database of Transnational Cases Involving the Erosion of the Taxable Base** (updated 2019) and **Tax Transparency and Cooperation Database** (updated 2020)

[Link to CIATData Demo YouTube](#)





## Más descargados



Manual sobre Gestión de Riesgos de Incumplimiento para Administraciones Tributarias  
*CIAT/SII-Chile / FMI*



Revista de Administración Tributaria CIAT / AEAT/ IEF (No. 48, Julio 2021)  
*CIAT/AEAT/IEF*



Manual de ética, transparencia y lucha contra la corrupción. Las administraciones tributarias al servicio del ciudadano  
*CIAT - AEAT*



DT-02-2021: Tributación indirecta sobre la economía digital y su potencial recaudatorio en América Latina. Emparejando la cancha en tiempos de crisis  
*Juan Pablo Jiménez y Andrea Podestá*



Las TIC como Herramienta Estratégica para Potenciar la Eficiencia de las Administraciones Tributarias  
*CIAT*

[ibiblioteca.ciat.org/opac/book/5781](http://ibiblioteca.ciat.org/opac/book/5781)

## Formación



Agenda



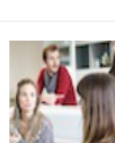
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Máster Universitario Oficial en Hacienda Pública y Administración



Desarrollo del Talento Humano

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MUCHAS GRACIAS

THANK YOU VERY MUCH

MUITO OBRIGADO

