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
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

Digital Taxation

Tax Reform

Sumario de Legislación Tributaria
Autor: CIAT
Luis Peragón
2022

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
Administraciones Tributarias
Tax Administrations

Contenido

1. Introducción
   2. Ingresos administrativos y recursos financieros
   3. Características del personal empleado
   4. Organización y funcionamiento operativo
      4.1 Segregación de los contribuyentes
      4.2 Registros de los contribuyentes
      4.3 Cambios de contacto por servicios al contribuyente
      4.4 Presentación de las declaraciones de impuestos
      4.5 Pago efectivo de los impuestos
      4.6 Deudas tributarias y pagos atrazados
      4.7 Auditorías de fiscalización y control tributario
   5. Formación digital e innovación tecnológica
      5.1 Técnicas y estrategias avanzadas para mejorar el cumplimiento
      5.2 Tecnologías e instrumentos innovadores para la gestión tributaria
   6. Conclusions finales

Referencias bibliográficas

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4. Organization and operational performance
   4.1 Taxpayer registration
   4.2 Taxpayer compliance
   4.3 Contact channels for taxpayer services
   4.4 Filing of tax returns
   4.5 Effective payment of taxes
   4.6 Tax debts and arrears
   4.7 Tax audits

5. Digital transformation and technological innovation
   5.1 Advanced techniques and strategies to improve compliance
   5.2 Innovative technologies and tools for tax management

6. Final comments

Bibliographical references