

CIAT 55th General Assembly - Concept Note
Guatemala City, June 21 - 24, 2021 (*)

**Main Topic: “Review of the basic pillars for the operation of the Tax Administration,
following technological innovation in the digital economy era”**

Last century’s evolution challenged the Tax Administrations to include in their structures ever more technology and all the innovations which the latter would present. It is for this reason that now, we are not only producers but also compilers of information, thereby storing information volumes, “virtually” every second, without having, even yet concluded the total transformation to a digital model.

Thus, the conference will attempt to consider from different standpoints, that question which undoubtedly all those of us involved in tax management may have asked ourselves at some time. That is: at any time of the tax control cycle, is this or some other information used, read, crosschecked or even consulted with some productive purpose?

This exercise necessarily calls for once again going over the foundations of the Tax Administration, such as the tax registry, examination and the way the information is managed.

Therefore, the presentation is organized in three main blocks, with the inclusion of the following topics in each block:

Tuesday, June 22

Day 1. The Digital Tax Registry

We shall endeavor to review the tax registry as main custodian of the information and genesis of the tax cycle, sharing some experiences of the transformation which the latter has undergone during the digital era, and considering such issues as: renewing and reinventing the tax registry, adaptation of methodologies, standardizing and unifying taxpayer information (data), alternatives for the allocation of the tax identification number, use of technology, which facilitate the taxpayer’s interaction with the tax administration.

The conclusion of the first technical sessions day is a round table for considering the mechanisms or tools we have implemented in order to adequately and permanently manage the information that is under the custody of the registry.

Wednesday, June 23

Day 2. Integral, intelligent and automated examination

Bearing in mind the demands of the context of the digital economy era, reconsideration is proposed of such topics as: evocation of the objectives and importance of examination at present; how examination has evolved, main challenges faced by the control action in our Tax Administrations, reasoning with respect to the need or not of face-to-face examinations, intelligence methodologies incorporated in exercising control, experience with respect to the convenience of separating or integrating examinations by type of tax, sectors, among others.

The conclusion of the second technical sessions day is a round table for widely visualizing examination toward the future, as a result of the use of information, but becoming per se a tool for generating more information.

Thursday, June 24

Day 3. Data governance in the tax administration

Having recalled two main moments of information generation in the Tax Administrations, we shall explore the capacity the latter have developed for managing their knowledge of said information.

The optimization of data (information) management constitutes a determining factor for achieving success in “voluntary collection” which, even though it represents the greatest percentage of collection achieved, its occurrence or not depends, to a great extent, on the Tax Administration’s capacity for detecting, correcting and sanctioning tax noncompliance.

An analysis will be made of the methodologies adopted by some Tax Administrations which have allowed them to improve by establishing data governance rules, improving data quality, ensuring accessibility to the data by the appropriate individuals or processes, minimizing the processing times for responding to the requests for information within the different areas of the Tax Administration, thereby ensuring the integrity of the information, among others.

The conclusion of the third technical sessions day is a round table wherein we shall reflect on the different difficulties which the Tax Administrations have overcome in the attempt to integrally exploit all the potential of the information already available.

(*) Monday, June 21, 2021: CIAT institutional meetings day.

- Topics Committee for 2022 meetings
- Elections Committee meeting
- Executive Council meeting
- General Assembly 55th Administrative Session.