

**INTER- AMERICAN CENTER OF TAX ADMINISTRATIONS**



**47° ASAMBLEA GENERAL**

**Buenos Aires**

**República Argentina**

**“INTERNATIONAL TAXATION ASPECTS THAT AFFECT MANAGEMENT  
OF THE TAX ADMINISTRATIONS”**

**DAILY SCHEDULE OF ACTIVITIES**

**April 22 - 25, 2013**

## About CIAT

CIAT is a public, nonprofit international organization established in 1967, with the mission of providing an integral service for the modernization, strengthening and technical development of the Tax Administrations of its member countries. Its membership currently consists of 39 member and associate member countries from four continents: 31 countries from the Americas, five from Europe, two from Africa and one from Asia. India and South Africa are associate member countries.

The Web site: [www.ciat.org](http://www.ciat.org) includes information of a technical and institutional nature, as well as on the various activities carried out such as international meetings, tax studies, publications, training, technical assistance and information technology.

### Member Countries

Argentina	Dominican Republic	Netherlands
Aruba	Ecuador	Nicaragua
Barbados	El Salvador	Panama
Bermuda	France	Paraguay
Bolivarian Republic of Venezuela	Guatemala	Peru
Bolivia	Guyana	Portugal
Brazil	Haiti	Sint Maarten
Canada	Honduras	Spain
Chile	Italy	Suriname
Colombia	Jamaica	Trinidad & Tobago
Costa Rica	Kenya	Uruguay
Cuba	Mexico	United States of America
Curacao		

### Associate Member Countries

India  
South Africa

## EXECUTIVE COUNCIL 2012- 2013

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Julio Pereira Chile

### Councilors:

Ricardo Echegaray	Argentina
Carlos Alberto Barreto	Brazil
Carlos M. Carrasco	Ecuador
Carlos Alfredo Cativo	El Salvador
Clark Neptune	Haiti
Tania Quispe	Perú
José António de Azevedo Pereira	Portugal
Steven T. Miller	United States of America

## EXECUTIVE SECRETARIAT

Executive Secretary	Márcio F. Verdi
Institutional Planning and Development Director	Socorro Velázquez
Training and Human Talent Development Director	María Raquel Ayala
Operations and Institutional Management Director	Francisco J. Beiner
Technical Assistance and Information Technology and Communication Director	Raúl Zambrano V.
Tax Studies and Research Director	Miguel Pecho
International Cooperation and Taxation Director	Gonzalo Arias
Accounting and Finance Manager	Xiomara Tejada
Internal Administration and Human Resources Manager	Rita L. Solis

## REPRESENTATIVES AND CORRESPONDENTS OF CIAT

Country	Representative	Correspondent
Argentina	Ricardo Echegaray	Carlos Alberto Sánchez
Aruba	Ritza Hernandez	Anita ten Hove
Barbados	Martin Cox	
Bermuda	Lucia M. Peniston	
Bolivia	Roberto Ugarte	Juana Patricia Jiménez
Brazil	Carlos Alberto Barreto	Flavio Araujo
Canada	Brian McCauley	María Pica
Chile	Julio Pereira G.	Bernardita Moraga
Colombia	Juan Ricardo Ortega	Patricia Parada Castro
Costa Rica	Carlos Vargas Durán	Maribel Zúñiga C.
Cuba	Yolanda Alvarez de la Torre	Armando Lopetegui M.
Curazao	Jamila Isenia	Yut-Ha Natalie Sint Hill

Dominican Republic	Guarocuya Félix	Nieves Vargas Collado
Ecuador	Carlos M. Carrasco Vicuña	Mauro Andino A.
El Salvador	Carlos Alfredo Cativo Sandoval	Ramón Pérez Gómez
France	Bruno Bezar	Josiane Lanteri
Guatemala	Abelardo Medina	Manfredo Chocano A.
Guyana	Khurshid Sattaur	Janet Abbensetts
Haiti	Clarck Neptune	
Honduras	Mario Alberto López	Grace de La Paz Saravia
India	Sanjay Kumar Mishra	Deepak Garg
Italy	Severio Capolupo	Stefano Gesuelli
Jamaica	Ainley Powell	Meris Houghton
Kenya	John Karimi Njiraini	Pancrasius Nyaga
Mexico	Aristoteles Nuñez	Adrian Guarneros
Nicaragua	Martin Rivas Ruíz	
Panama	Luis Cucalón	
Paraguay	Javier Contreras S.	Elizabeth F. de Corrales
Peru	Tania Quispe	Clara Rossana Urteaga
Portugal	José Antonio de Azevedo P.	María Angelina da Silva
Sint Maarten	María Bass	Janio Chayadi
Spain	Beatriz Gloria Viana Miguel	Fernando Díaz Yubero
South Africa	Oupa Magashula	Varsha Singh
Surinam	Cornelis A. van Dijk	Merkus Eugene
The Netherlands	Peter Veld	Marian Bette
Trinidad & Tobago	Allison Raphael	Trevor Lalai
United States	Steven T. Miller	Raúl Pertierra
Uruguay	Pablo Ferreri	Margarita Faral
Venezuela (Bolivarian Rep.)	José David Cabello Rondón	Pablo Pinto Chávez

## **TECHNICAL ASSISTANCE MISSIONS**

### **Spain**

Head of Mission: Luis Cremades Ugarte

### **France**

Head of Mission: Isabelle Gaetan

### **Italy**

Head of Mission: Stefano Gesuelli

## DAILY SCHEDULE OF ACTIVITIES

Monday, April 22

### Morning

- 09:00 - 09:40 Inaugural Ceremony
- Statement by the CIAT Executive Secretary
  - Statement by the Executive Council President
  - Welcome Statement by Mr. Ricardo Echegaray, Federal Administrator of Public Revenues, AFIP, Argentina
- 09:40 - 10:10 Conference Opening Presentation: Prof. Heleno Taveira Torres
- 10:10 - 10:40 Official photograph, coffee and integration

### TOPIC 1

**Topic 1: Double taxation, international tax evasion and treaties for the avoidance of double taxation**

Moderator: Julio Pereira, Director; Internal Revenue Service, Chile

- 10:40 - 11:10 Speaker: Guillermo Michel, Deputy General Director, Institutional Technical Coordination, Federal Administration of Public Revenues, Argentina (30')
- 11:10 - 11:30 Speaker: Lionel Testevuide, Deputy Director of Large Taxpayers, General Directorate of Public Finances, France (20')
- 11:30 - 11:45 Commentator: Márcio Ferreira Verdi, Executive Secretary, CIAT (15')
- 11:45 - 12:00 Discussion (15')

**Subtopic 1.1: Domestic regulations to prevent international tax evasion**

Moderator: John Njiraini, Commissioner General, Kenya Revenue Authority.

12:00 - 12:20 Speaker: Rosario Massino, Head of the International Cooperation Office, Finance Guard, Italy (20´)

12:20 - 12:40 Speaker: Beatriz Gloria Miguel, General Director, State Agency of Tax Administration, Spain (20´)

12:40 - 12:55 Discussion (15´)

12:55 - 02:00 Lunch

### **Afternoon**

#### **Subtopic 1.2: Effective implementation of anti-abuse provisions in Tax Treaties for the Avoidance of Double Taxation**

Moderator: Gilles Berteau, Executive Secretary, CREDAF

02:00 - 02:20 Speaker: Grace Pérez Navarro, Deputy Director, Centre for Tax Policy &, OECD (20´)

02:20 - 02:40 Speaker: Carlos Alberto Barreto, Secretary of Federal Revenues, Brazil (20´)

02:40 - 03:00 Speaker: Sudha Sharma, Member / Special Secretary to Government of India (20´)

03:00 - 03:20 Discussion (20´)

03:20 - 03:40 Coffee & integration

#### **Subtopic 1.3: Assistance in Collection of Taxes Articles in Tax Treaties for the Avoidance of Double Taxation**

Moderator: Katherine Baer, Division Chief of Revenue, IMF

03:40 - 04:00 Speaker: Adrián Guarneros, General Planning Manager, Tax Administration Service, Mexico (20´)

04:00 - 04:15 Discussion (15´)

## Panel Discussion – Effective Management Tools for Improving Performance

Moderator: Socorro Velazquez, Director, Planning and Institutional Development, CIAT

04:15 - 4:35 Speaker: Miguel Pecho, Director, Tax Studies and Research CIAT (20')

04:35 - 05:00 Speaker: Arturo Herrera, Sector Manager, World Bank (25')

05:00 - 05:45 Panel Discussion  
Panel members: Speakers, IOTA, Audience

Tuesday, April 23

**Morning**

**TOPIC 2**

**Topic 2: Control of transfer pricing**

- Moderator: José Antonio de Azevedo Pereira, General Director, General Directorate of Taxes, Portugal
- 09:00 - 09:20 Speaker: Wang Wenqin, Deputy Director of the Tax Department, Taxation Department, People's Republic of China (20')
- 09:20 - 09:40 Speaker: Gonzalo Arias, Director, Cooperation and International Taxation, CIAT (20')
- 09:40 - 09:50 Commentator: José Daniel Azevedo, Acting Intendant of Examination, Superintendency of Tax Administration, Guatemala (15')
- 09:50 - 10:10 Discussion (15')

**Subtopic 2.1: Specific methods for the control of transfer pricing**

- Moderator: Carlos Carrasco, General Director, Internal Revenue Service, Ecuador
- 10:10 - 10:30 Speaker: Horacio Curien, Deputy General Director, Deputy General Directorate of Examination, Federal Administration of Public Revenues, Argentina (20')
- 10:30 - 10:50 Speaker: Carlos Alberto Barreto, Secretary of the Federal Revenues, Brazil (20')
- 10:50 - 11:05 Discussion (15')
- 11:05 - 11:25 Coffee & integration



**Subtopic 2.2: Commercial Sectors of Interest (case studies)**

	Moderator:	Víctor Manuel Gómez De La Fuente, General Director State Undersecretariat of Taxation, Paraguay
11:25 - 11:45	Speaker:	Tania Quispe, National Tax Superintendent, National Superintendency of Customs and Tax Administration, Peru (20´)
11:45 - 12:05	Speaker:	María Eugenia Torres, Sectional Tax Director, Colombia (20´)
12:05 - 12:25	Speaker:	Sergio Mujica, Deputy Executive Secretary, WCO (20´)
12:25 - 12:40	Discussion (15´)	
12:40 - 01:40	Lunch	

**Afternoon**

**Subtopic 2.3: Advance Pricing Agreements (APAs), Bi-lateral Advance Pricing Agreement, Multi-lateral Advance Pricing Agreement**

	Moderator:	María Luisa Carbonell, Director of International Affairs, Federal Administration of Public Revenues, Argentina
01:40 - 02:00	Speaker:	Esther Hernández, Deputy General Director, Internal Taxes, Dominican Republic (20´)
02:00 - 02:20	Speaker:	Pablo Ferreri, General Director of Revenue, Uruguay (20´)
02:20 - 02:40	Speaker:	Aristóteles Núñez, Head of the Tax Administration Service, Mexico (20´)
02:40 - 02:55	Discussion (15´)	
03:00 - 06:00	Administrative Session (CIAT member countries)	

**Wednesday, April 24**

**Morning**

**TOPIC 3**

**Topic 3: Exchange of information and mutual administrative assistance between Tax Administrations**

	Moderator:	Khurshid Sattaur, Commissioner General, Guyana Revenue Authority.
09:00 - 09:30	Speaker:	Horacio Curien, Deputy General Director, Deputy General Directorate of Examination, Federal Administration of Public Revenues, Argentina (30')
09:30 - 09:50	Commentator:	Bermuda (20')
09:50 - 10:10		Discussion (20')
10:10 - 10:40		Coffee & integration (30')
	<b>Subtopic 3.1:</b>	<b>Information exchange</b>
	Moderator:	Carlos Six, General Manager of Tax Administration, Belgium
10:40 - 11:10	Speaker:	Douglas O'Donnell, Assistant Deputy Commissioner Large Business & International, USA / FATCA (30')
11:10 - 11:40	Speaker:	Donal Godfrey, Deputy Head, Global Forum on Transparency and EOI (30')
11:40 - 12:10		Discussion (30')
12:10 - 02:00		Lunch

**Afternoon:**

**Subtopic 3.2: Examinations and collection abroad**

	Moderator:	Cornelis Van Dijk, Director of Taxes and Customs Directorate of Taxes, Finances, Suriname
02:00 - 02:20	Speaker:	Marian Bette, Senior Policy Advisor, International Affairs, Netherlands Tax and Customs Organization, The Netherlands (20´)
02:20 - 02:40	Speaker:	Gunilla Pahlsson Bluhm, International Co-ordinator, Swedish Tax Agency (20´)
02:40 - 03:00	Speaker:	Brian McCauley, Assistant Commissioner, Legislative Policy and Regulatory Affairs Branch, Canada Revenue Agency (20´)
03:00 - 03:20		Discussion (20´)
03:20 - 03:50		Coffee & integration(30´)
03:50 - 05:30		Open discussion panel on international taxation
	Countries:	Argentina, Brazil, USA, Barbados, Italy, Portugal
	Moderator:	World Bank-IFC – Rajul Awasthi

**Thursday, April 25**

## **Morning**

	<b>Subtopic 3.3:</b>	<b>Effective implementation of information exchange and international taxation units</b>
	Moderator:	Socorro Velazquez, Director, Planning and Institutional Development, CIAT
09:00 - 09:30	Speaker:	Jenny Patricia Jimenez, Director of International Taxation and Tax Technique, General Directorate of Taxation, Costa Rica (30´)
09:30 - 10:00	Speaker:	Gonzalo Arias, Director, Cooperation and International Taxation, CIAT (30´)
10:00 - 10:20	Commentator:	Alberto Barreix, Regional Economist, Inter-American Development Bank, IDB (20´)
10:20 - 10:40	Discussion (20´)	
10:40 - 11:10	Coffee & integration	

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## **Closing Ceremony**

11:10 - 11:20	Event evaluation (10´)
11:20 - 11:50	Final Assembly theme considerations – Carlos Folco, Federal Fiscal Judge, Argentina (30´)
11:50 - 12:10	Other Activities <ul style="list-style-type: none"><li>- Innovation Award Presentations</li><li>- Signing of Agreements</li><li>- Invitation to next Technical Conference and General Assembly</li><li>- Words of appreciation to AFIP</li></ul>
12:10 - 12:25	Closing words by the Executive Council President (15´)
12:25 - 12:40	Lunch

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**FREE AFTERNOON FOR SOCIAL ACTIVITIES AND INTEGRATION**

April 18, 2013