

Centro Interamericano de
Administraciones Tributarias – CIAT

55ª Asamblea General



ASAMBLEA GENERAL

PROGRAMA

“Revisita a los pilares básicos para el funcionamiento de la Administración Tributaria, después de la innovación tecnológica en la era de la economía digital”

Ciudad de Guatemala, 22 al 24 de junio de 2021

TECHNICAL PROGRAM

"Review of the basic pillars for the operation of the Tax Administration, following technological innovation in the digital economy era"

Tuesday, June 22, 2021

Local time in Guatemala City (UTC -6)

Hour			TOPIC
From	To	Time	
8:00	8:30	0:30	Inaugural Ceremony
		0:10	Remarks by Márcio F. Verdi, CIAT Executive Secretary
		0:10	Remarks by the President of the CIAT's Executive Council, Marco Livio Díaz
		0:10	Remarks by the President of the SAT Directory
8:30	8:40	0:10	Break
8:40	9:05	0:25	Inaugural Conference
			Main advances and challenges in the use of ICT in Tax Administrations
		0:05	Moderator: Dominican Republic, Luis Valdez Veraz, Director General, General Directorate of Internal Taxes, DGII
		0:20	CIAT Raúl Zambrano, Technical Assistance and Information Technology and Communication Director
9:05	9:25	0:20	PANEL 1: Voluntary Compliance
			Session 1:
		0:20	Guatemala Voluntary Compliance and information management: Erick Estuardo Echeverría Mazariegos, Superintendency of Tax Administration, SAT
9:25	9:45	0:20	Session 2:
		0:20	Spain Integral digital assistance: Jesús Gascón Catalán, Director General, State Agency of Tax Administration, AEAT
9:45	10:05	0:20	Session 3:
		0:20	Brazil Registration, Domicile and Electronic Communications: SINTER System and the Territorial Information Management System; and Simplification of registration and legalization of companies and businesses: Reriton Weldert Gomes, Coordenador-Geral de Gestão de Cadastros e Benefícios Fiscais, Secretariat of Federal Revenues, RFB
10:05	10:25	0:20	Session 4
		0:20	Colombia TIN deputation strategy and Video-attention to taxpayers: Adriana del Pilar Solano Cantor, Directorate of Taxes and National Customs, DIAN
10:25	10:55	0:30	Session 5
		0:20	Paraguay Virtual Taxpayer's assistance: Oscar Orué, Deputy Minister, State Undersecretariat of Taxation, SET
10:55	11:05	0:10	Break
11:05	12:25	1:20	Session 6
			ROUND TABLE
			Voluntary Compliance and Digital Tax Registry
		0:10	Moderator: CIAT, Alejandro Juárez, Director, Training and Development of Human Talent
		1:10	Participants: Mónica Calijuri; Division's Lead Specialist, IBD Ecuador; Chile; Dominican Republic; IDB
			Marisol Andrade Hernández, General Director, Internal Revenue Service, SRI - Ecuador
			Fernando Barraza Luengo, Director, International Revenue Service, SII - Chile
			Luis Valdez Veras, Director General, General Directorate of Internal Taxes, DGII - Dominican Republic
			Dr. Adriana Estévez, Director, Superintendency of Tax Administration, SAT- Guatemala
12:25	14:40	2:15	Break

Tuesday, June 22, 2021

AFTERNOON

Local time in Guatemala City (UTC -6)

Hour			TOPIC
From	To	Time	
14:40	15:00	0:20	Session 7
		0:20	CIAT Santiago Díaz de Sarralde, Director, Tax Studies and Research. Presentation: Tax revenue statistics
15:00	15:20	0:20	Session 8
		0:20	CIAT Márcio F. Verdi, CIAT Executive Secretary and Isaac Gonzalo Arias, Director, International Cooperation and Taxation Directorate. Presentation on CIAT International Cooperation

Wednesday, June 23, 2021			
Local time in Guatemala City (UTC -6)			
Hora			Panel 2. Enforced Compliance: Comprehensive auditing, intelligent and automated
From	To	Time	
8:00	8:45	0:45	Session 1
		0:05	Moderator: Costa Rica: Carlos Vargas Durán, Director General, General Directorate of Taxation, DGT
		0:20	Argentina: Declaration of Punta del Este: Verónica Grondona, Federal Administration of Public Revenues, AFIP
		0:20	Speaker: Global Forum - OECD: Zaida Manatta, Head of the Global Forum Secretariat
8:45	8:55	0:10	Break
8:55	9:15	0:20	Session 2
		0:20	Chile: VAT on Digital Services: Fernando Barraza Luengo, Director, International Revenue Service, SII
9:15	9:35	0:20	Session 3
		0:20	Spain: Integral Auditing - Virtual Verifications: Javier Hurtado Puerta, State Agency of Tax Administration, AEAT
9:35	9:55	0:20	Session 4
		0:20	México: Electronic invoice: Raúl Zambrano Rangel, Tax Administration Service, SAT
9:55	10:15	0:20	Session 5
		0:20	Uruguay: VAT on Digital Services: Ibyr Marisa Yori, General Directorate of Taxation, DGI
10:15	10:25	0:10	Break
10:25	10:45	0:20	Session 6
		0:20	Guatemala: Oscar Hernández, Superintendency of Tax Administration, SAT
10:45	11:05	0:20	Session 7
		0:20	CIAT: Taxation of the Digital Economy: Márcio F. Verdi, CIAT Executive Secretary
11:05	12:15	1:10	Session 8 ROUND TABLE
			Enforced Compliance: Comprehensive auditing, intelligent and automated
		0:10	Moderator: CIAT, Isaac Gonzalo Arias, Director, International Cooperation and Taxation
		1:00	Participants: Paolo Bedoya; Directorate of Taxes and National Customs, DIAN - Colombia
			Andrew Masters, Deputy Division Chief, Revenue Administration II, FMI
			Ana Isabel Mascarenhas, Diretora de Serviços de Planeamento e Coordenação da Inspeção Tributária, Tax and Customs Authority, Portugal
			Hahnemann Ortiz, Large Business and International Division, IRS - United States
12:15	15:10	2:55	Break

Wednesday, June 23, 2021			
AFTERNOON			
Local time in Guatemala City (UTC -6)			
Hour			TOPIC
From	To	Time	
15:10	15:30	0:20	Session 9
		0:20	CIAT: System for the taxation of digital economy companies: Raúl Zambrano, Isaac Gonzalo Arias and Decio Carreta.
15:30	15:50	0:20	Session 10
		0:20	CIAT: CIAT databases: Isaac Gonzalo Arias, Director, International Cooperation and Taxation; and Santiago Díaz de Sarraide, Director, Tax Studies and Research
15:50	16:10	0:20	Session 11
		0:20	CIAT: Process management in the context of total quality: David Borja, Project Manager, CIAT

Thursday, June 24, 2021			
Local time in Guatemala City (UTC -6)			
Hour			PANEL 3: Governance and Data Mining
From	To	Time	
8:00	8:25	0:25	Session 1
			Presentation of the CIAT Manual on Ethics in TA and other products of the Standing Committee on Ethics
		0:05	Moderator: CIAT, Alejandro Juárez, Director, Training and Development of Human Talent
		0:20	Spain: Jesús Gascón Catalán, Director General, State Agency of Tax Administration, AEAT; Maria Teresa Campos Ferrer; State Agency of Tax Administration, AEAT
8:25	8:45	0:20	Session 2
		0:20	ITC / ATI Presentation of the Addis Tax Initiative (ATI): Jeneba Bangura, Deputy Commissioner-General, National Revenue Authority Sierra Leone; Oscar Orué, Deputy Minister, State Undersecretariat of Taxation, SET - Paraguay; Lisa Brinkmann; Tais Chartouni Rodrigues, ATI Secretariat
8:45	9:05	0:20	Session 3
		0:20	OECD / CIAT Toolkit for Digital VAT in Latin America and the Caribbean: Piet Battiau. Head of the Consumption Taxes Unit and Eduardo Jiménez - OECD; Raúl Zambrano, Technical Assistance and Information Technology and Communication Director
9:05	9:15	0:10	Break
9:15	9:35	0:20	Session 4
		0:20	Chile Report on the use of taxes to taxpayers: Fernando Barraza Luengo, Director, International Revenue Service, SII
9:35	9:55	0:20	Session 5
		0:20	Canada Data analysis: Jean-Francois Ruel and Philip Quinlan, Canada Revenue Agency, CRA
9:55	10:15	0:20	Session 6
		0:20	USA Machine learning and artificial intelligence in TA: Hahnemann Ortiz - Large Business and International Division, IRS
10:15	10:35	0:20	Session 7
		0:20	Guatemala Werner Ovalle, Superintendency of Tax Administration, SAT - Guatemala
10:35	11:45	1:10	Session 8
			ROUND TABLE
			Governance and data exploration in the TA
		0:10	Moderator: CIAT, Stefano Gesuelli, Director, Planning and Institutional Development
		1:00	Participants: Márcio F. Verdi, Executive Secretary, CIAT
			Githii Mburu, Commissioner-General of KRA, Kenya
			Peter Greene, Head of Secretariat, Forum on Tax Economy Administration, OECD
			Babatunde Oladapo, Executive Secretary, West African Tax Administration Forum, WATAF
			Sanjeev Singh, Additional Director General (Systems)-2, Department of Revenue, Ministry of Finance, India
			Marco Livio Diaz, Superintendent, Superintendency of Tax Administration, SAT
			Alphonsus de Bie, Caribbean Netherlands Tax Office
11:45	12:15	0:30	CLOSING CEREMONY
			Words of appreciation from CIAT Executive Secretary, Márcio F. Verdi
			Invitation to the NTO World Conference October 18- 22, 2021
			Invitation from Argentina to the 56th CIAT General Assembly - April 2022
			Invitation from Spain to the CIAT Technical Conference - October 2022
			Closing remarks by the President of the CIAT Executive Council, Marco Livio Díaz, Superintendent, Superintendency of Tax Administration, SAT - Guatemala

**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.

Guatemala



55

Asamblea General
General Assembly
Virtual y Presencial / Blended modality

CIUDAD DE GUATEMALA, GUATEMALA, 2021



Foto oficial del evento
Official photo of the event

Resolución Técnica de la Asamblea General del CIAT, N°. 55

Virtual y Presencial

Technical Resolution of the 55th CIAT General Assembly

Blended Modality

Revisita a los pilares básicos para el funcionamiento de
la Administración Tributaria, después de la innovación
tecnológica en la era de la economía digital

*Review of the basic pillars for the operation of the Tax
Administration, following technological innovation in the
digital economy era*



Guatemala



TECHNICAL RESOLUTION APPROVED AT THE 55TH CIAT GENERAL ASSEMBLY

The 55th CIAT General Assembly:

CONSIDERING

That the digital revolution and the information and communications technologies revolution have transformed both the economy and the operation of tax administrations.

That the COVID-19 crisis has been a turning point in economic activity and in tax administration activities, reinforcing and consolidating previous trends in the digital innovation of business models, accelerating the incorporation of new technologies and management procedures of administrations, and presenting an unprecedented challenge to the sustainability of public revenues.

That tax administrations face new challenges and opportunities, both when it comes to providing services that facilitate the activity of economic agents, and with respect to their task of ensuring the efficient and equitable fulfillment of their functions of control and management of tax systems.

That the response to these new challenges and the leveraging of these new opportunities will depend on the updating of the basic pillars of tax administration.

That these fundamental pillars of tax Administration reside in promoting and facilitating voluntary compliance of tax obligations, ensuring enforced compliance in case of breach of these obligations and, in any case, ensuring the safe and efficient use of data which reflects the economic and social contexts.

The General Assembly,

RESOLVES

Recommend to the tax administrations of their member countries:

First: encourage and facilitate voluntary compliance of tax obligations by incorporating technological advances and options arising from the digital revolution.

1. Facilitate and improve, with the implementation of new technologies, the digital registration of taxpayers, information systems, integral current account and the implementation of communication systems based on the electronic tax domicile, e-files, electronic documents, and communications, to streamline and shorten the transmittal process and provide greater legal security.
2. Simplify tax reporting and payment processes by maximizing the use of the available information to facilitate voluntary compliance, offering pre-filled returns and appropriate digital channels for filing tax returns and paying contributions.
3. Strengthen the taxpayers' services and assistance systems, offering multichannel alternatives, continuously available and updated, incorporating new technologies and digital services, such as process automation and artificial intelligence (AI).
4. Promote the tax education and tax morality of citizens, as well as the highest standards of ethical action of tax administrations.

Second: ensure the enforced compliance of offenders, with the support of a comprehensive, intelligent, and more automated monitoring functions.

1. Strengthen the management of administrative processes with new IT tools, adequate technological infrastructure and training and Personnel Selection programs, in order to improve risk management.
2. Strengthen the audit functions extensively and intensively by optimizing staff training and their ability to use all available data and adding to their skill set new analysis techniques, advanced analytical and statistical developments and artificial intelligence, and electronic control procedures.
3. Continue to make progress in electronic invoicing and electronic information systems on invoicing, and on overall transactions, their generalization and analytical exploitation in anti-fraud functions.
4. Develop efficient systems for the control and taxation of international activities and the digital economy, on equal terms with domestic activities.

Third: optimize the governance and exploitation of data, taking advantage of new technological developments for a better performance of the basic pillars of the activity of tax administrations.

1. Continuously improve the processes of data governance, strengthening data security, traceability, accessibility, quality, and life cycle management.
2. Benefit from optimal use of recent information exploitation techniques (big data; artificial intelligence; machine learning; blockchain; data analytics; etc.)
3. Continue to incorporate relevant information from unstructured or non-specific tax sources, especially through digital capture and exploitation processes, to expand and strengthen the basic pillars of the tax administrations' activities.
4. Deepen the processes and initiatives to promote the international exchange of information and its use.

Given in Guatemala City, Guatemala, on June 24, 2021.



Voluntary compliance and information management

55th General Assembly of the Inter-American Center of Tax Administrations -CIAT-

Erick Estuardo Echeverría Mazariegos
Guatemala, June 2021

Contribuyendo por el país que todos queremos



Voluntary compliance and information management

Increase tax revenue steadily and
reduce tax compliance gaps



- 1 Background
- 2 Facilitating voluntary compliance
- 3 Challenges
- 4 Information management
- 5 Next steps

1. Background



• **Population^{1/} (2020):** 16.9 millions

• **GDP^{2/} (2020):** USD 77,598.9 millions

• **Labor force^{1/} (2019):** 7.4 millions

• **Informal employment (2019)^{1/}:** 65.3%

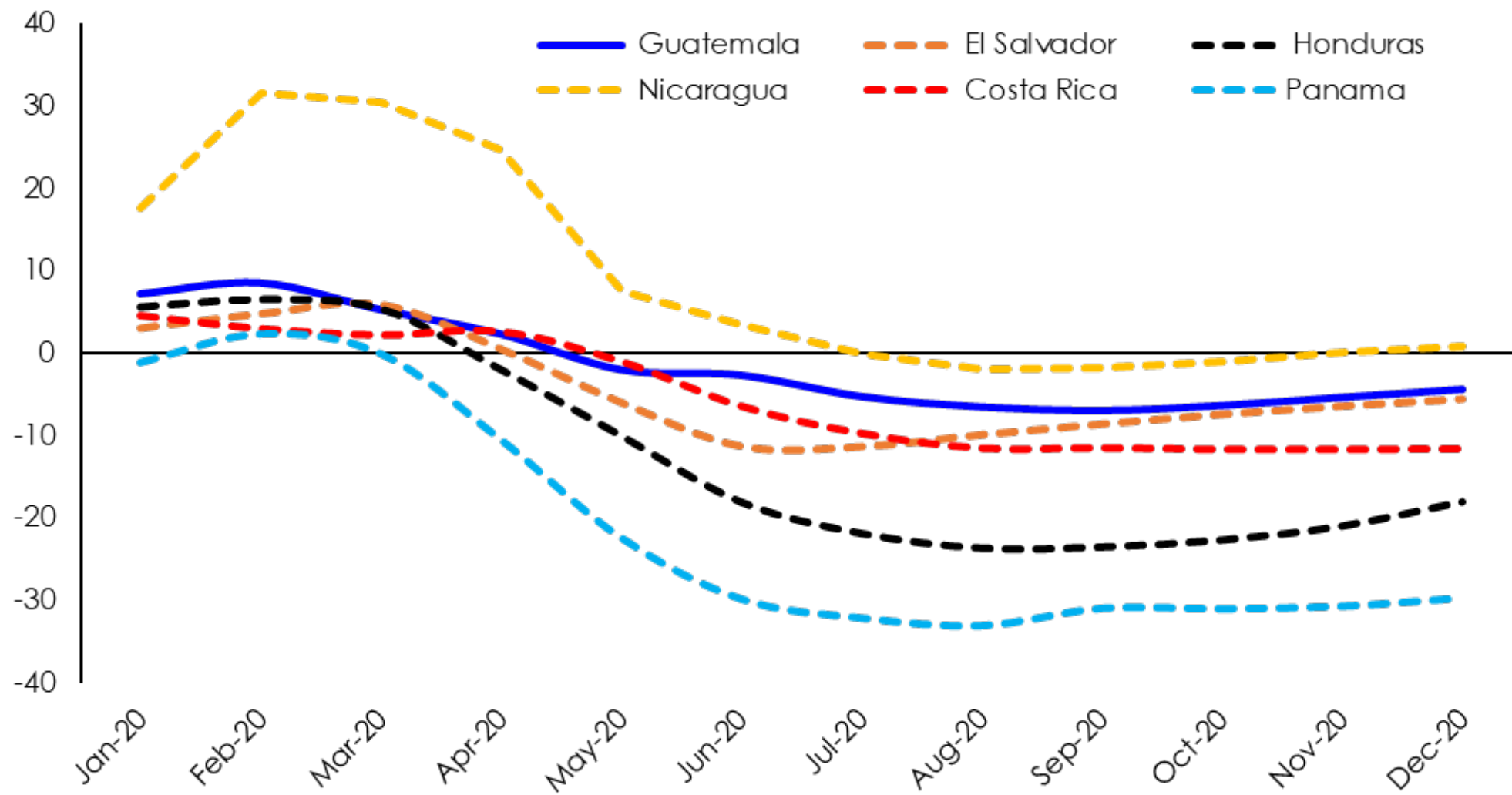
• **Informal economy (GDP) (2019)^{2/}:** 21.2%

• **Average daily minimum wage (2020)^{4/}:** USD11.6

Sources: Own elaboration with information from (1) National Institute of Statistics, (2) Bank of Guatemala, (3) Superintendency of Tax Administration, (4) Ministry of Public Finance.

Tax Revenue 2020

Data expressed in percentages. Year-on-year growth, 3-month moving average.

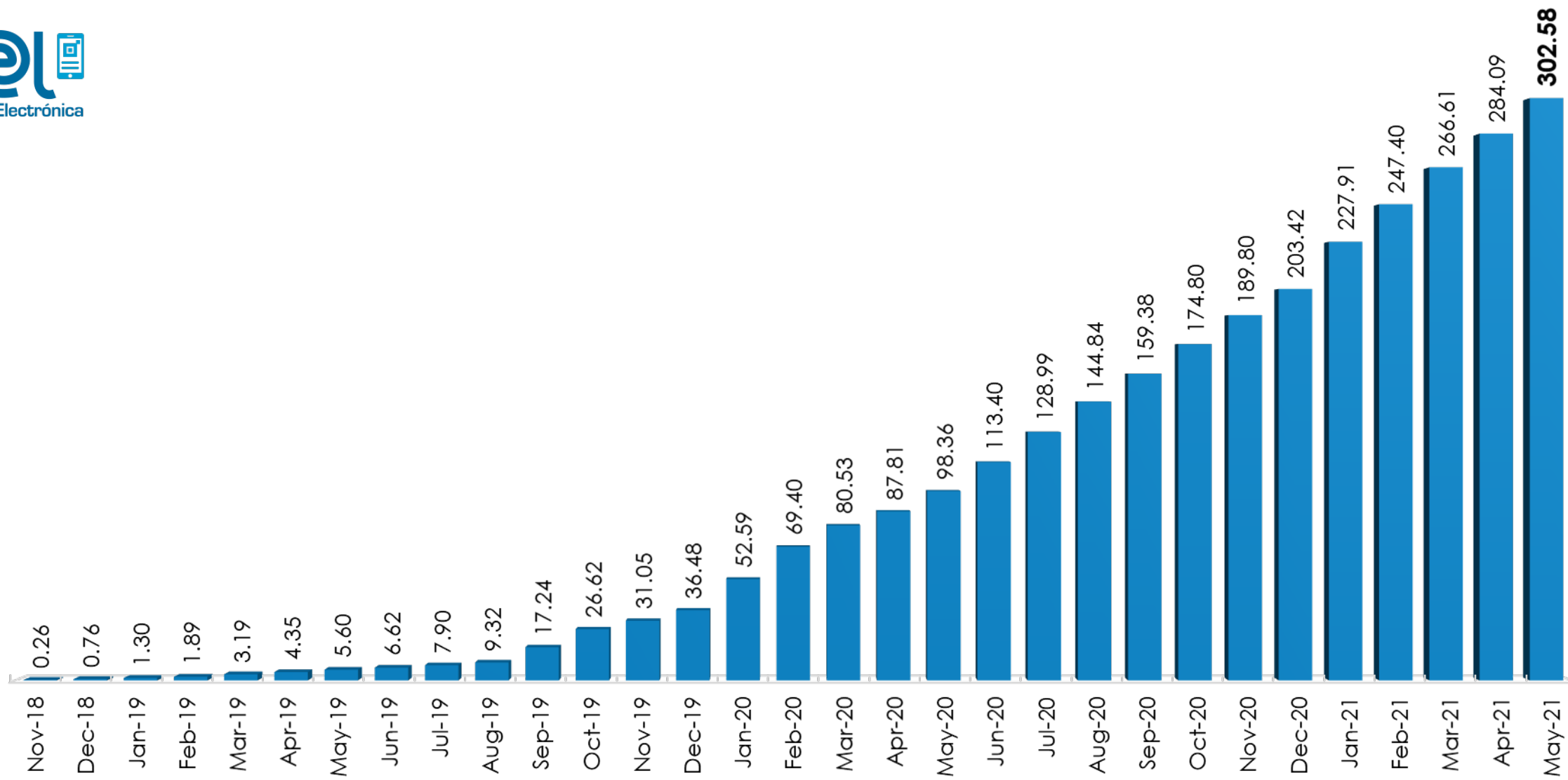


Sources: Data from national authorities and own calculations.

Note: The interannual growth rates are calculated based on the accumulated tax revenue in each month. The data do not include social security contributions.

Issuers enabled by the Electronic Invoice Regime

Data expressed in thousands of taxpayers, accumulated at the end of each date

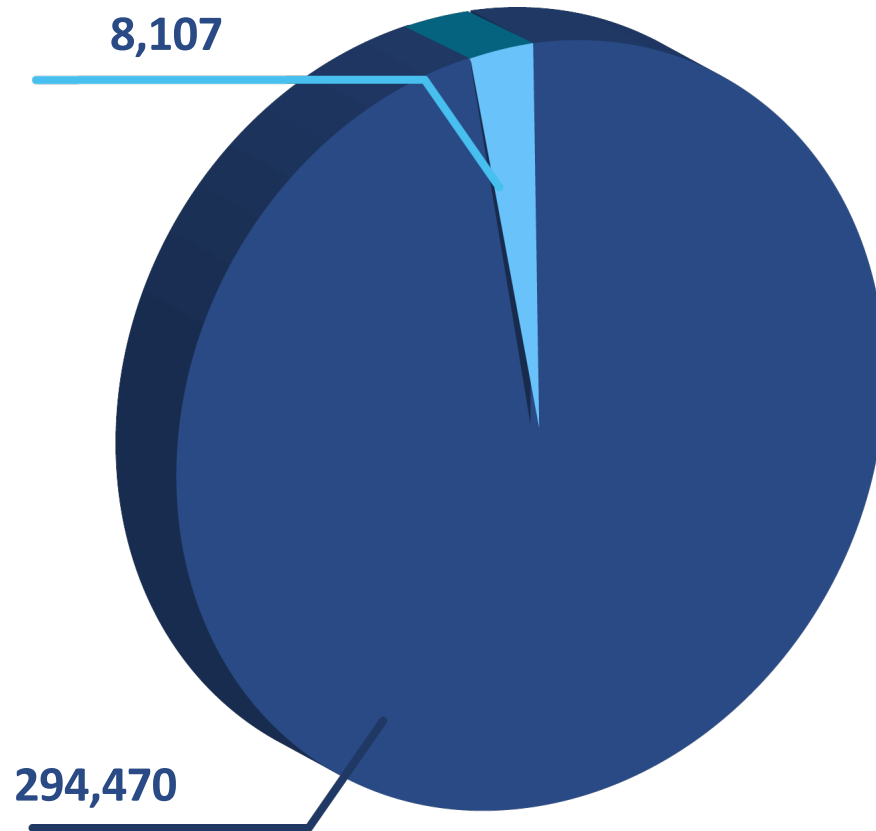


Own elaboration based on SAT database.

Note: Data updated as of June 5, 2021.

Issuers by type of incorporation to the Electronic Invoice Regime

Data expressed in total taxpayers and percentages



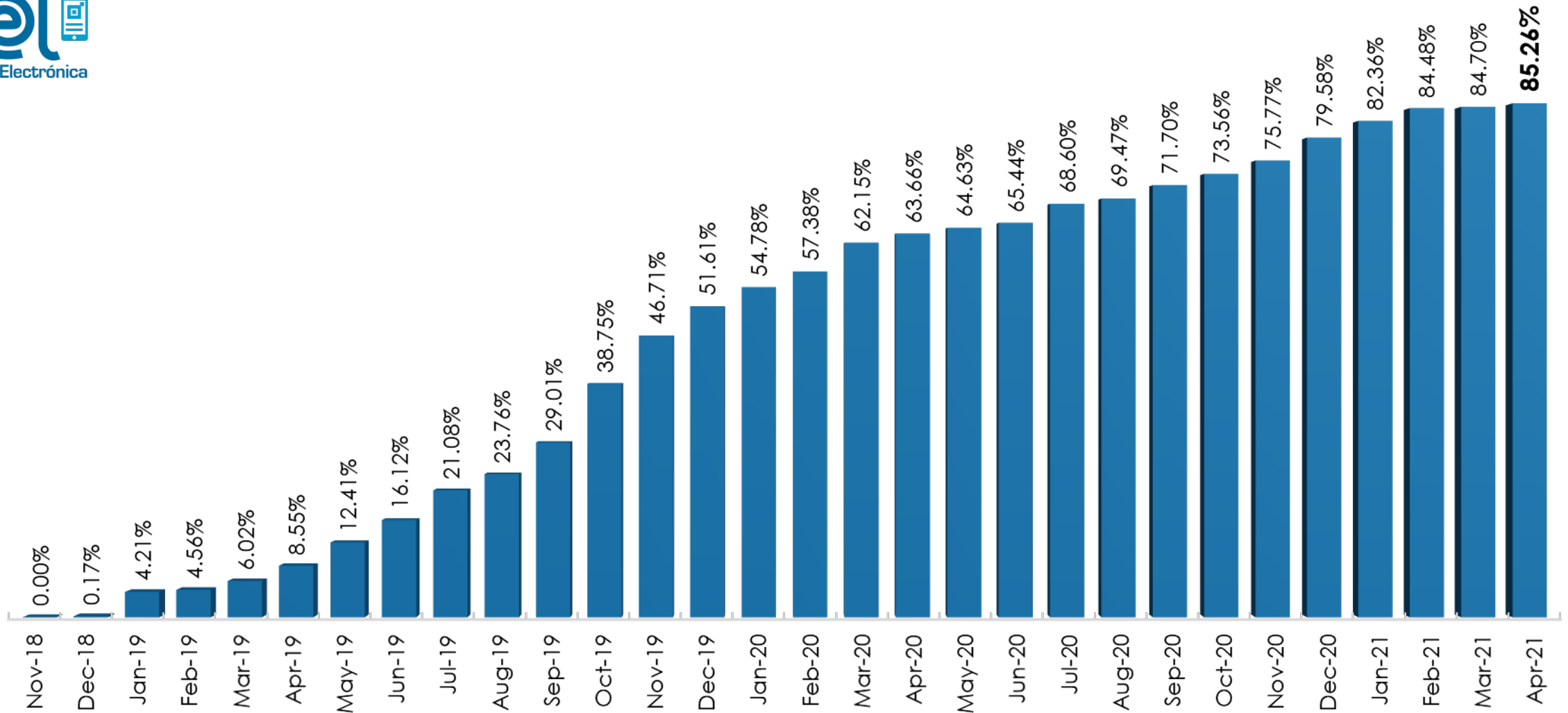
■ By administrative requirement **2.68%**

■ Voluntary **97.32%**

**Total issuers:
302,577**

Taxable sales in FEL as a percentage of total taxable sales

Data expressed in percentages



Source: Own elaboration based on SAT data.

Note: Preliminary data updated to June 5, 2021. The calculation is made based on the reported totals of taxable sales in FEL and the General VAT Regime. **The total taxable sales include goods and services of the General VAT Regime.**

2. Facilitating voluntary compliance

Information management

Formal Compliance

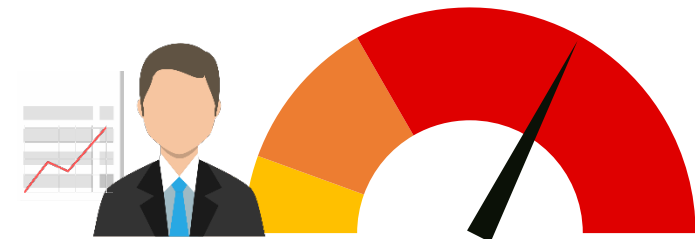
Submission of tax obligations within the established legal deadlines

Substantive Compliance

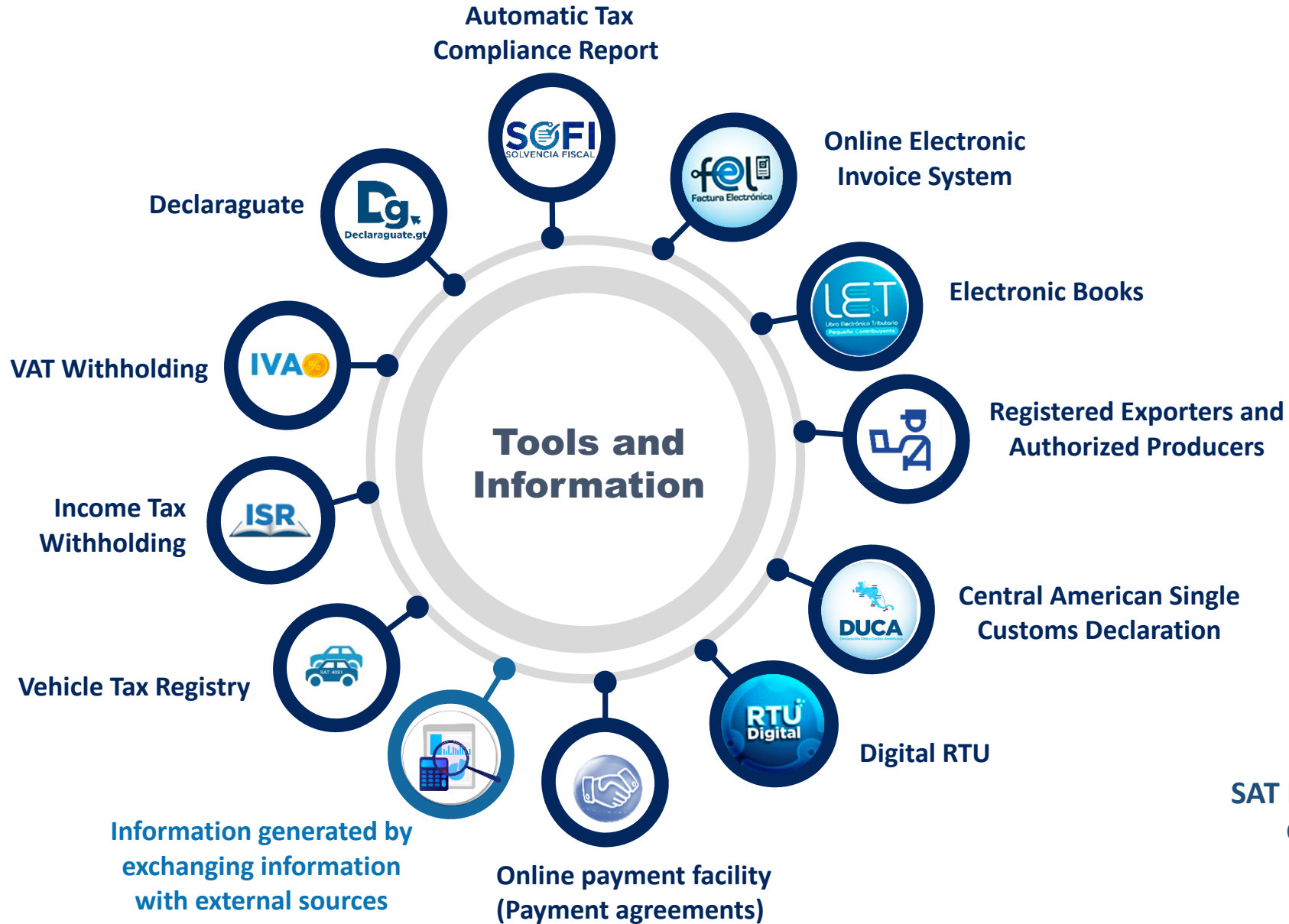
Direct effect on collection and indirect effect on voluntary compliance, increasing risk perception



Tax revenue depends mainly on voluntary compliance



Tools – Information sources



SAT IS THE INSTITUTION WITH THE GREATER AVAILABILITY OF INFORMATION

Strengthening of facilitation



Access through any electronic device
(From anywhere in the world)



Electronic communication with taxpayers



Access 24/7

3. Challenges

ISSUES



Fragmentation



Causes lack of institutional perspective

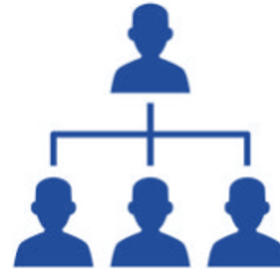


No availability



High opportunity cost

EFFORTS



Organizational framework



Working groups



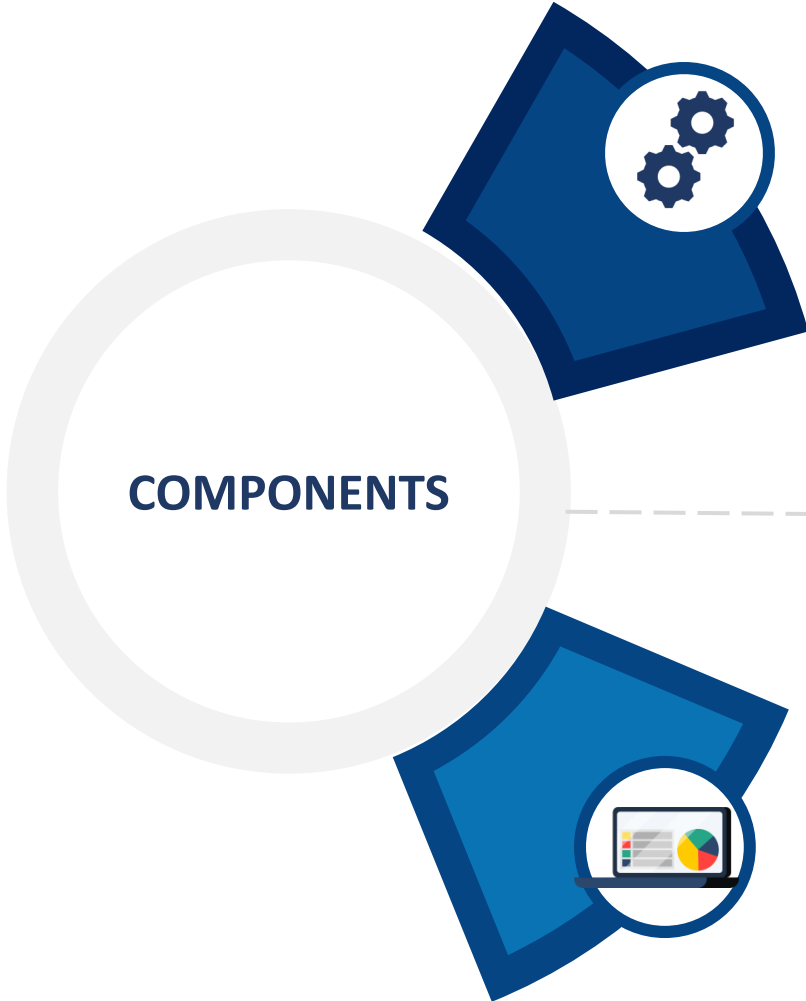
Data standardization



Dashboards

- 1** *The lack of accurate and reliable information in the Taxpayers Registry*
- 2** *Lack of a structured process to properly identify, assess, classify, and quantify compliance and institutional risks*
- 3** *Lack of measures to identify unregistered taxpayers*
- 4** *Management of tax debt in arrears*
- 5** *The lack of guidance of the audit programs towards large taxpayers and other relevant segments, and the lack of periodic evaluation of the impact of the actions*
- 6** *The lack of research on the accuracy of declarations and their use to improve audit programs*

4. Information Management



Data Governance
Administrative and Business

... Data Governance is the **organizational framework** for the establishment of the **strategy, objectives and policy** for the efficient and timely management of institutional data....

Consists of the **processes, policies, organization and technology** required to manage and ensure the **availability, usability, integrity, consistency, auditability and security of institutional data.**

Institutional Data Warehouse
Technology

... SAT's Institutional Data Warehouse is the **repository** of information extracted from various SAT **transactional systems**. The data is organized in tables that have been designed to **simplify** reporting and queries.



DW implementation architecture

- Separation of the analytical and transactional process
- Scalability of both hardware and software
- Extensibility of business intelligence and analytics tools
- Friendly administration
 - Improves the quality of the decisions to be made



DW Security

- Information integrity
- Confidentiality
- Authentication
- Specific procedures to access:
 - Capacities
 - Profiles
 - Logs
 - Access monitoring

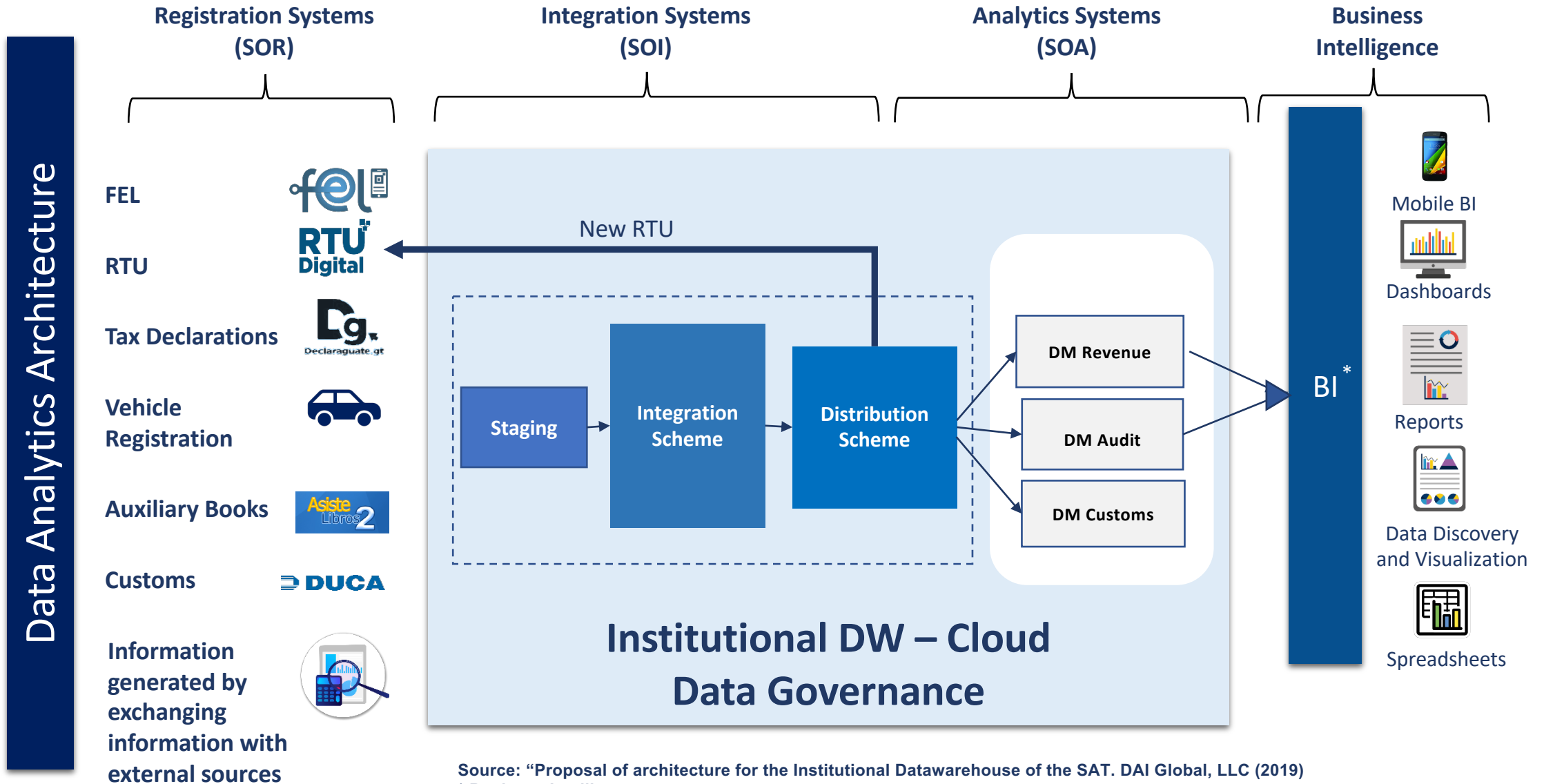


Systematization of processes

- Data Governance Policy, Guidelines and Procedures
- Systematization and automation of processes (Tax Credit Refund, Detection and Unified Selection of Cases Based on Risk, etc.)
 - Reduce workloads
 - Increase efficiency and certainty
 - Standardization of operations
 - Avoid discretion bias

Institutional Data Warehouse

Data Governance

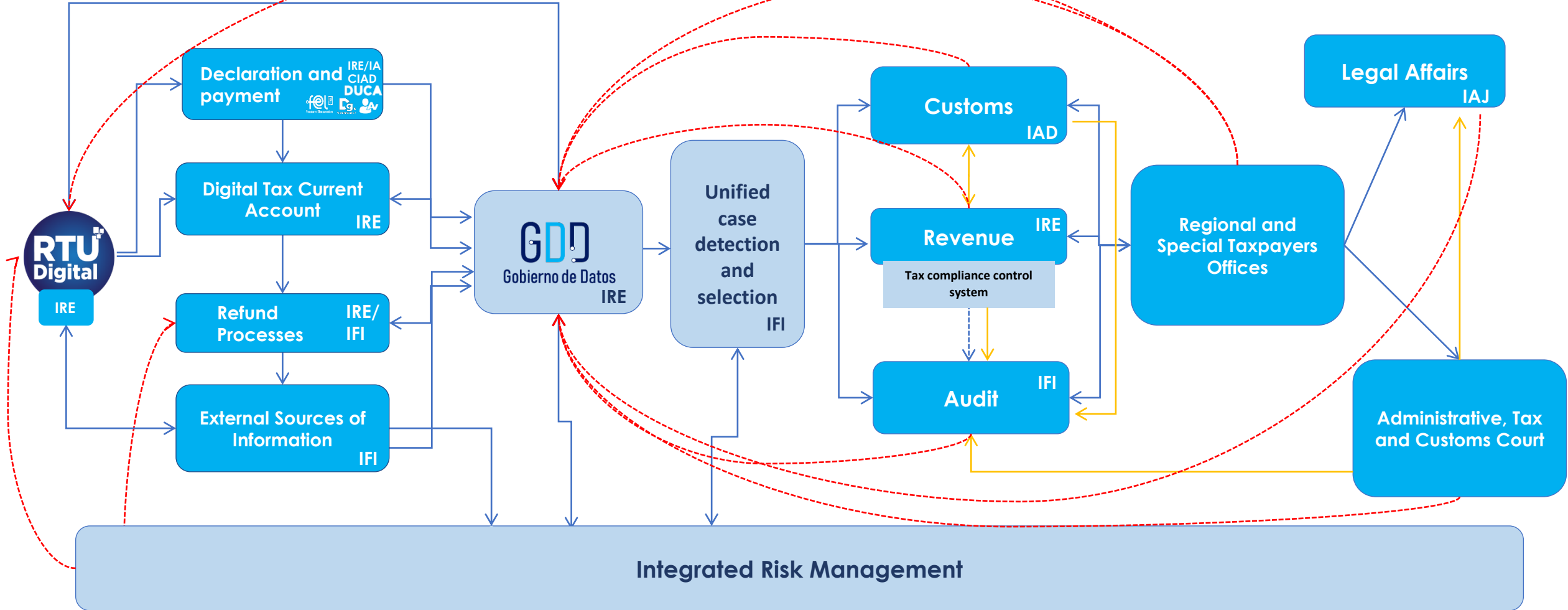
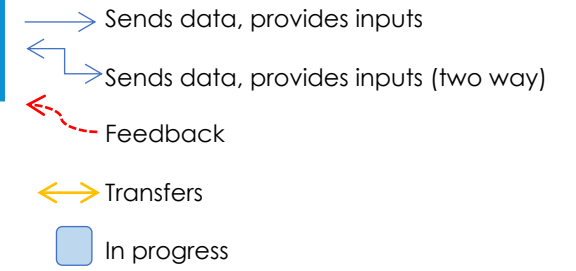


Source: "Proposal of architecture for the Institutional Datawarehouse of the SAT. DAI Global, LLC (2019)

* Business Intelligence

5. Next steps

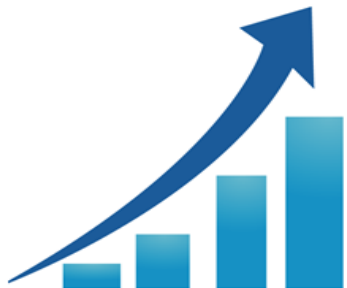
Tax Compliance Management System



Expected achievements

Data Governance

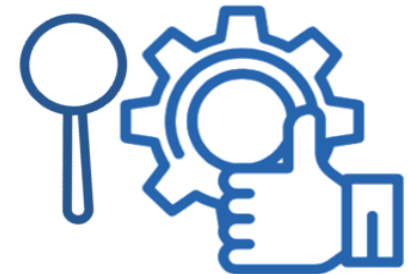
Increase tax revenues steadily **and** reduce the gap of tax noncompliance



Facilitate taxpayers compliance and payment of their tax and customs obligations



Promote an assertive tax auditing that increases the perception of risk, effective collection and the reduction of tax noncompliance



Contribuyendo por el país que todos queremos





A new concept of taxpayer care



1. What is ADI?

1. What is ADI?



ADI is the Spanish Tax Agency's 'virtual counter'

It will provide customised and remote **information and assistance** services, that are usually delivered in our Tax Offices.

<https://www.youtube.com/watch?v=4LJIGb9hnBQ>

1. What is ADI?



A **multichannel** service, that takes advantage of the different telematic tools that modern technology offers (virtual assistants, chats, video-calls, telephone, email...)

It will offer **highest standard service**, delivered by **specialized officials**, supported by software tools designed to **optimise and streamline taxpayer assistance**.





2. How the idea emerged

2. How the idea emerged



Facilitate **voluntary compliance**, offering taxpayers more and better information and assistance

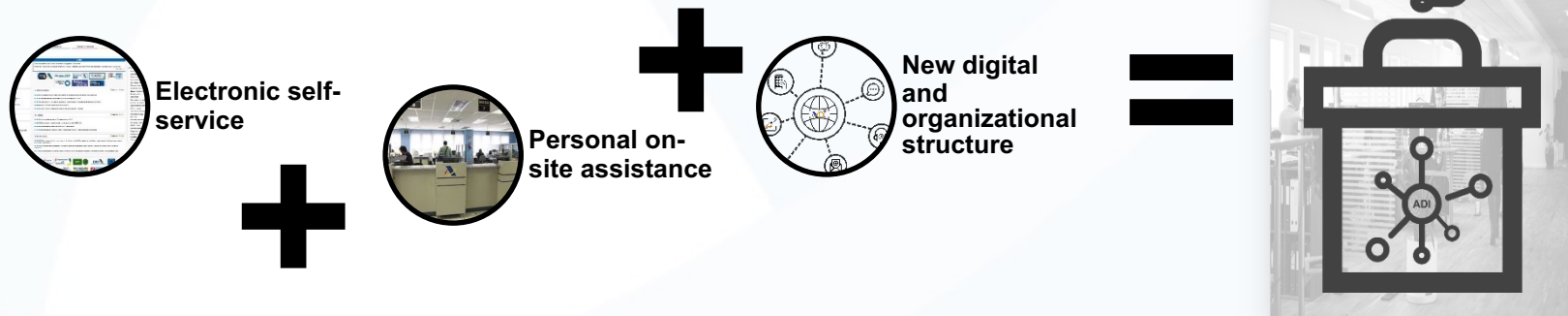
After a gestation period of years, the inclusion of the project in the **Spanish Tax Agency's Strategic Plan 2020-2023** was the final seal to make ADI our great commitment to the future

Relying on the potential of new technologies, we aim for an **agile and dynamic** Tax Administration, **closer** to taxpayers' needs and concerns.

2. How the idea emerged

Spanish Tax Agency offers **personal assistance** in our Tax Offices, and a high standard self-service **electronic alternative**.

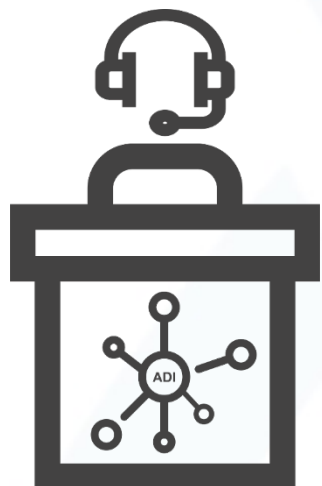
ADI will complement both traditional assistance sources with a **third option, which brings together the best of each vector.**





3. Advantages of the *virtual counter*

3. Advantages of the *virtual counter*



Simplified access: avoids unnecessary visits to public offices, and limits **taxpayers' physical presence**



Extended opening hours

**From 9 a 19 h,
Monday to
FrADly**

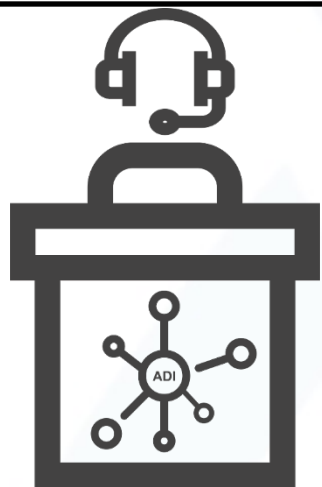
Five more hours
than Tax Offices



Offers **specialized information and assistance**



3. Advantages of the *virtual counter*



Only benefits for **taxpayers**: personal assistance in Tax Offices remains, and for a wide range of queries and procedures taxpayers may choose between the local Tax Office or ADI's virtual counter.

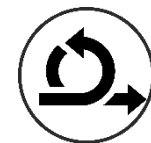
Enhances the **quality and the homogeneity of the service** delivered to taxpayers

Promotes a **unified approach** when implementing the regulation, and hence **legal certainty**



Allows **greater specialisation** of officials

Shortens response time



Improves the quality of the assistance delivered.



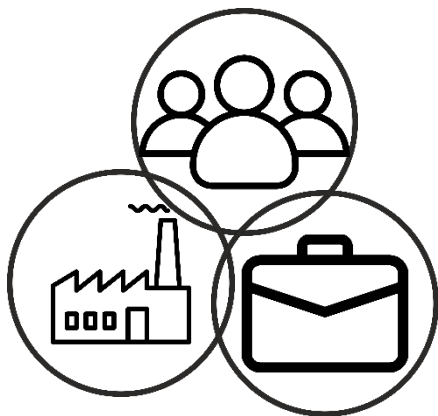


4. ADI users

4. ADI users

The ADI will offer its services to taxpayers

**individuals,
companies and tax
professionals**



Entrepreneurs (self-employed and SMEs) **starting up their activity**: they will be assisted in processing the registration of their activity and in preparing and presenting the first declarations, in line with the OECD's 'Right from the start' strategy

Taxpayers in modules: assistance in filing VAT and Personal Income Tax returns

Lessors of real estate (individuals and entities)





4. ADI users

Tax professionals and citizens, who need an **answer** in order to guarantee legal certainty

Recipients of a notification from the Spanish Tax Agency

Individuals who carry out common customs formalities and applicants for refunds of **agricultural and professional diesel**

Taxpayers in general, **requesting tax information**



5. Which services will be provided?

5. Which services will be provided?

The ADI offers **global information and assistance**, from the resolution of general queries to information on specific taxpayer files, assistance in complying with tax obligations and the preparation and submission of returns





6. ADI in figures

6. ADI in figures

Potential beneficiaries

270
specialized **officials**

Information



More than **1 million** taxpayers with possible queries on VAT and census issues

Assistance



More than **400,000 entrepreneurs** for VAT returns and census obligations

More than **370,000 entrepreneurs** in modules for VAT returns and income tax instalments

More than **580,000 lessors** for VAT returns

More than **150,000 taxpayers** for **census management**

More than **200,000 taxpayers** on **Personal Income Tax control** procedures



Thank you for your attention



Agencia Tributaria

