



Crypto Assets Demystified for Tax Administration

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Rebecca A. Sparkman
Deputy Division Chief, Fiscal Affairs Department
Revenue Administration

INTERNATIONAL MONETARY FUND
WASHINGTON, D.C.

The Evolving Landscape of Revenue Collection



Farmers Pay Tax in Rice
(16th century)

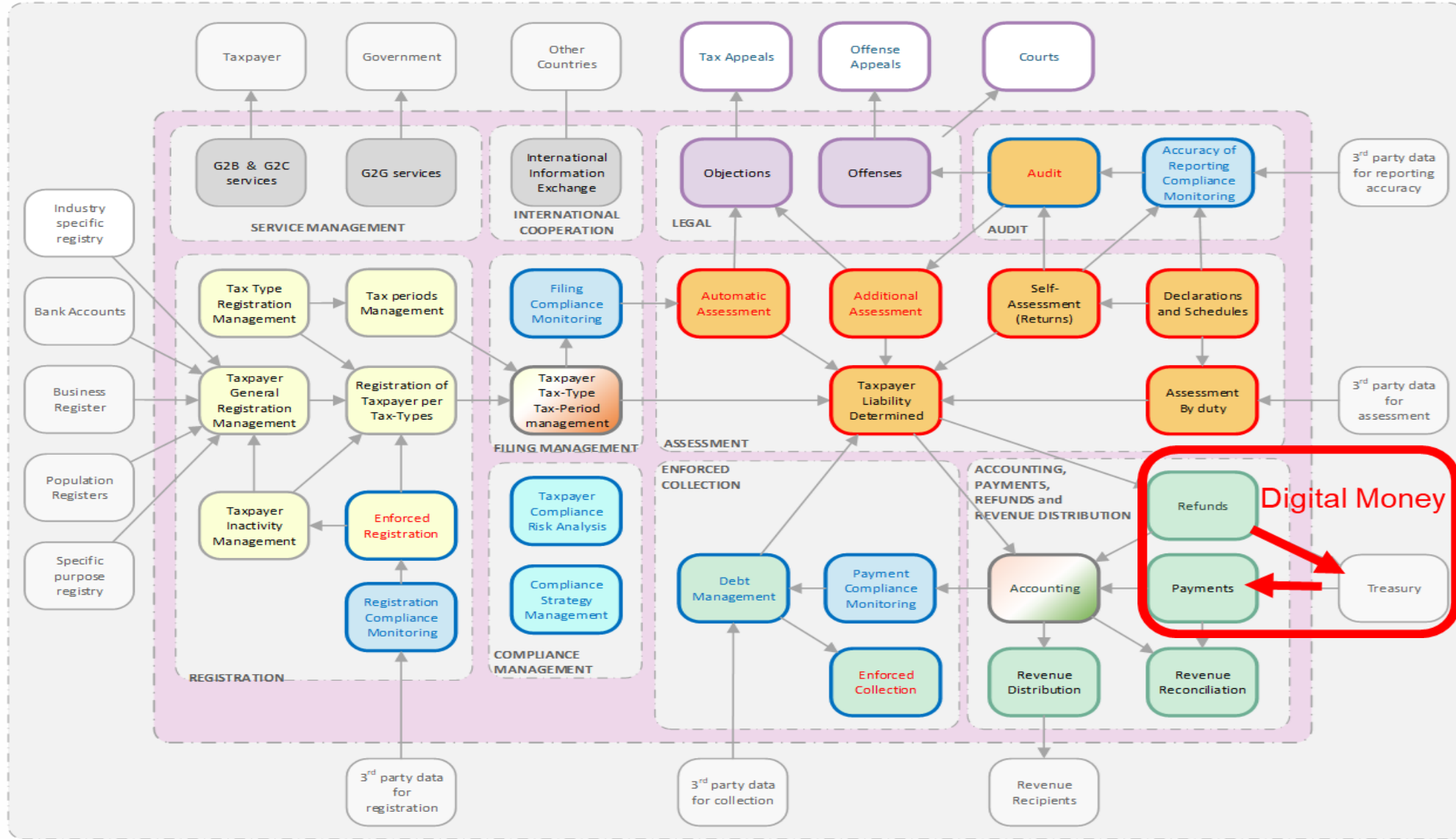


Window Tax



Indirect Tax
Withholding Tax
Customs Duty
etc.

The Tax Ecosystem is more Complex Today



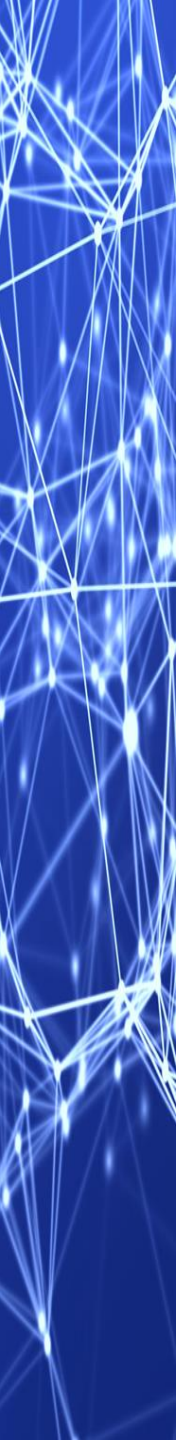


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- **Adapting Tax Administration**

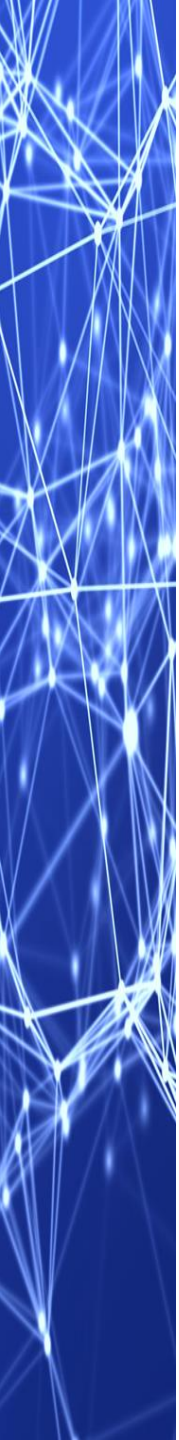
Crypto Asset – What is it?

Crypto Assets that serve both as an investment and a settlement function and are privately owned.

- Uses some type of “Encryption”
- Two Main Categories
 - Stablecoins
 - Bitcoin, Ethereum, and similar assets
- Digital Wallets used to hold and transact – Intermediaries or Privately owned
- Valuation is Highly Volatile

OECD Definition: “digital representation of value that relies on a cryptographically secured distributed ledger or similar technology to validate and secure transactions.”

Note: There are also Central Bank issued Crypto Assets being explored by Countries



Crypto Assets and the Tax System

- Tax Systems were designed for Transactions in National Currencies
- Multiple complex and baffling set of instruments that continue to Evolve
- Legal definitions may need to be Expanded or Clarified
- Elements of Anonymity complicating Enforcement
- Highly Technical with limited information
- Speed and Agility across Borders
- Flexible means of payment without any Local Infrastructure – could serve the “Unbanked”

Crypto Asset Classification

Tax Crypto Assets in the same way as Comparable Traditional Instruments.

❖ Dual nature as investment assets and a medium of exchange bring challenges

- Most Tax Legislation do not have a definition for Crypto Assets
- Other Legislation, Rules and Regulations may apply
 - Currency: May already fit within currency regulation or money supply
 - Asset: May fall within definition of assets
- Existing Taxation Rules for Tax treatment can apply depending on Classification
 - VAT legislation may define a financial supply or similar
 - Capital gains tax would apply to an asset
 - Business income (miners, commercial wallets, and exchanges)

Challenges and Opportunities

- Interpretation and Application of the existing Legislation may need clarification
 - Tax rules are playing catch-up with the rapid developments
 - Tax administration also reliant on central government definitions and regulations that may not be clear
- Need for new and changing Technology, Tools and Skill Sets within the Tax Administration
- Education needed to a variety of Audiences
- Change Management – Internally and Externally
- Transaction Information intertwined with Value Transferred for all Historical Movements of the Asset – in the Open Public

Major Challenge: Anonymity

- Income can be hard to identify from transactions
- Pseudo Anonymous - Transaction may be slightly less anonymous than cash
- Crypto Wallets hold Information and IP addresses can be Traced
 - Beneficial ownership may be concealed with anonymizers such as VPN
 - But - once owner identified – all transactions can be linked
- Jurisdiction:
 - Transactions reveal no information on location
 - Ease and speed of movement internationally
- Breaking Anonymity can be Administratively costly

Breaking Anonymity – Centralized Exchanges

- Intermediaries where Crypto Assets are acquired/purchased and transacted/sold
- In a position to obtain information on Ownership
- Should be subject to AML/CFT Regulations
 - ‘know your customer’ (KYC) – linking private keys with beneficial owners
 - Suspicious Transaction Reporting
 - Access to information collected by financial institutions under AML rules (dependent on laws)
- Other Third-party Reporting Requirements – in some Jurisdictions:
 - Businesses to report transactions in crypto assets over USD10,000
 - Requirement for legal entities and individuals to report operations carried out in crypto assets

Tax Payments in Crypto Assets

Payments of Tax in Crypto Assets have additional challenges that must be carefully weighed if this is being considered

- Price Volatility/Valuation – Could be mitigated by real-time conversion to Fiat
- Storage and Security: Vulnerable to “Hacks” – Mitigation with “Cold Storage”
- New Skills within the Tax Administration will be needed
- The Technology Infrastructure can be easily integrated with Payment Systems and can move directly without an Intermediary Financial Institution

Adapting the Tax Administration

We must adapt to stay relevant in the collection of appropriate revenues.

- Education and Training - Internally and Externally
- Change Management
- Training techniques
- New labor skills in technology analytics / AI
 - Understanding and analyzing blockchain/distributed ledgers
- Improved IT Infrastructure:
 - Increased data volumes
 - Process automation
 - Analytical tools
 - Data sharing capabilities

Adapting Techniques and Procedures

- Provide Guidance and Definitions for Taxpayers
- Outreach to Educate and improve compliance
- Self-reporting of Crypto Assets
- Use of “Soft” letters – or “nudge” letters
- Matching third-party data (e.g., exchangers, businesses, real estate, payment cards, etc.)
- Using FIU AML/CFT reporting information
- Serving John Doe summons
- International cooperation and International forums and task forces

Adapting Techniques and Procedures

Criminal Tax Investigation Techniques

- Software tools and open-source intelligence to analyze blockchain data
- Data mining tools
- Financial Forensic Analysis
- Intelligence
- Collaboration and cooperation – internally – externally – domestic and international
- Undercover
- Traditional Investigation techniques

Seizure and Forfeiture

- Consider: Storage, holding and value volatility, and disposal

Moving Forward

- The Technology to Create, Acquire and transact with Crypto Assets is freely available
- It is in the 'mainstream' of payments – it is not just for Criminals
- How Governments continue to respond to the Taxation Issues presented by Crypto Assets is not yet certain or settled – but a whole of government and international cooperation are needed to adapt.
- Tax Systems and Tax Administrations cannot afford to ignore Crypto Assets

Bitcoin was launched in 2009 – there were earlier types of crypto currency since at least 1990 – whether 35 years or 16 years – how long will it take us to adapt?



THANK YOU

Appendix: Reference Material

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Crypto assets: Brazilian tax documentation

Andrea Costa Chaves

Receita Federal do Brasil

Tax Examination Undersecretariat

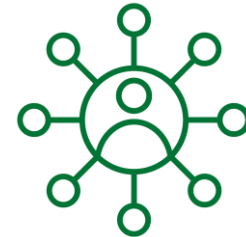
Crypto assets in the Brazilian context

Brazil started collecting data on exchange transactions for tax purposes

Normative Instruction RFB n. 1.888, 7 May 2019

Crypto assets are the subject of discussion between Brazilian agencies (ENCLLA action 08/2019)

Annual Tax Return: starts to collect crypto data – balance and gains in 2021



Normative Instruction RFB n. 1,888/2019

Situation	Who reports	What is reported	How
Transactions through domestic CASPs	CASP resident in Brazil	Monthly, all transactions carried out by their clients	.TXT file
Transactions through CASPs abroad	Individuals Legal entities tax resident in Brazil	Monthly, all transactions if their total amount exceeds BRL 30,000 ~ USD 5,200	Online Form or .TXT file
Direct transactions	Individuals Legal entities tax resident in Brazil	Monthly, all transactions if their total amount exceeds BRL 30,000 ~ USD 5,200	Online Form or .TXT file

Other reporting obligation on crypto assets

Besides the reporting obligation established on the Normative Act ...
...individuals must inform on their **Annual Tax Return** the balance (assets up to USD1,000 held on 31 December) by type, and inform the capital gain related with the amount of crypto asset negotiated.



Update of the Normative Instruction: DeCripto 2025

To...

... keep up with the rapid development and growth of the crypto asset market;

... ensure that recent advances in global tax transparency are not gradually lost.

... align with Crypto-Asset Reporting Framework (CARF) OECD model



CARF into DeCripto 2025

Widespread, timely and consistent implementation of CARF will improve our ability to ensure tax compliance and combat tax evasion, which adversely affects public revenue and increases the burden imposed on taxpayers who pay their taxes.



DeCripto progress

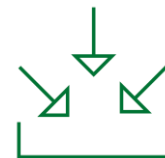
Public consultation: draft of normative instruction



Dialogue with relevant actors: associations, consultants, specialized law firms



Analysis of inputs to elaborate the final version



DeCripto: draft normative instruction

Main new features:

Issuance/Redemption of Backed Crypto assets
(Tokenization – RWA)



Decentralized finance (DeFi) transactions



Evaluation methods



Due diligence procedures

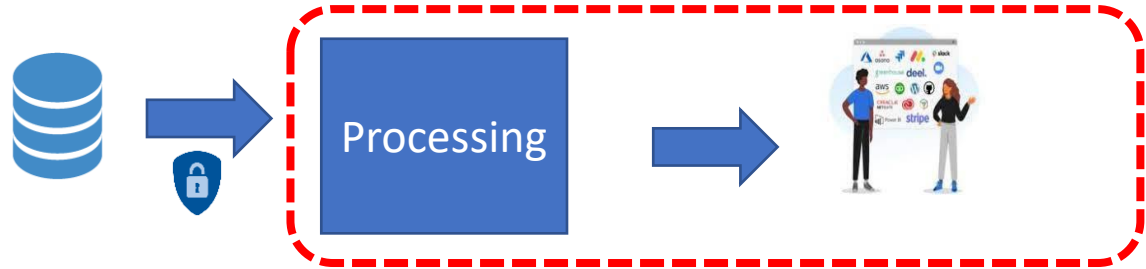
Control of crypto asset transfer (in and out) abroad



Use of Crypto data

Challenge

transform crypto data
into information



Analytics Project

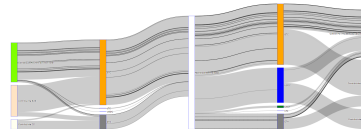
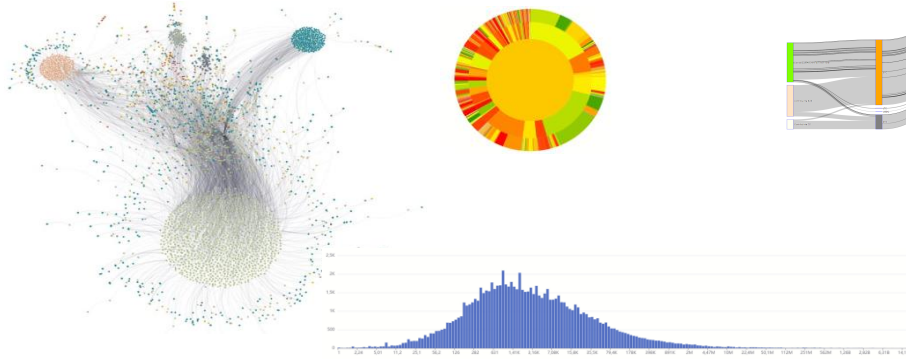


Tradicional Methods

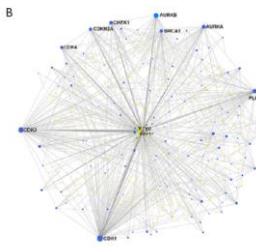
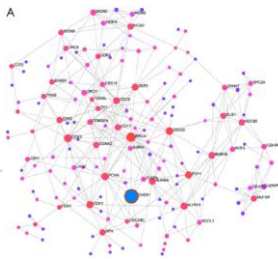
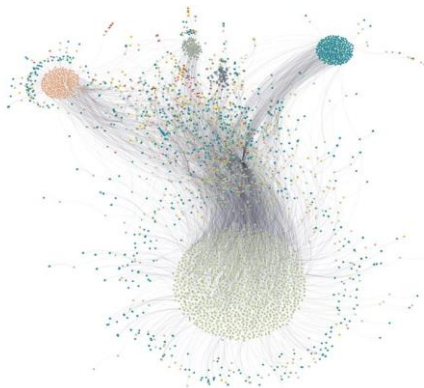
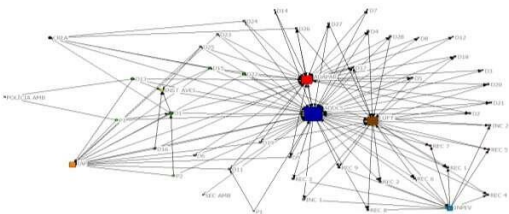
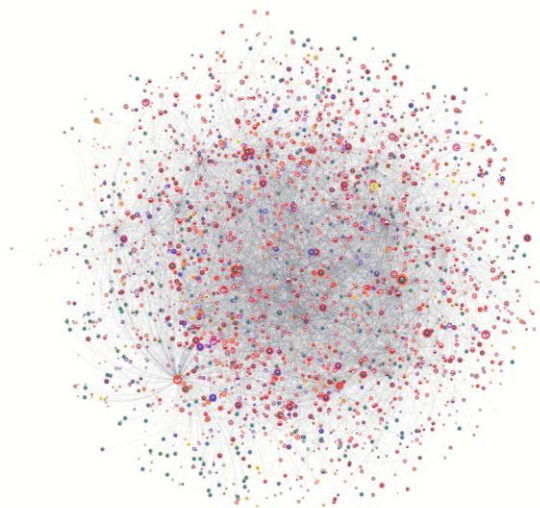
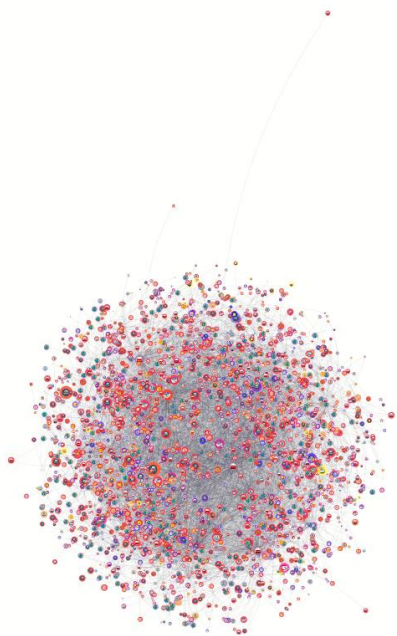
AI

Interactive dashboards

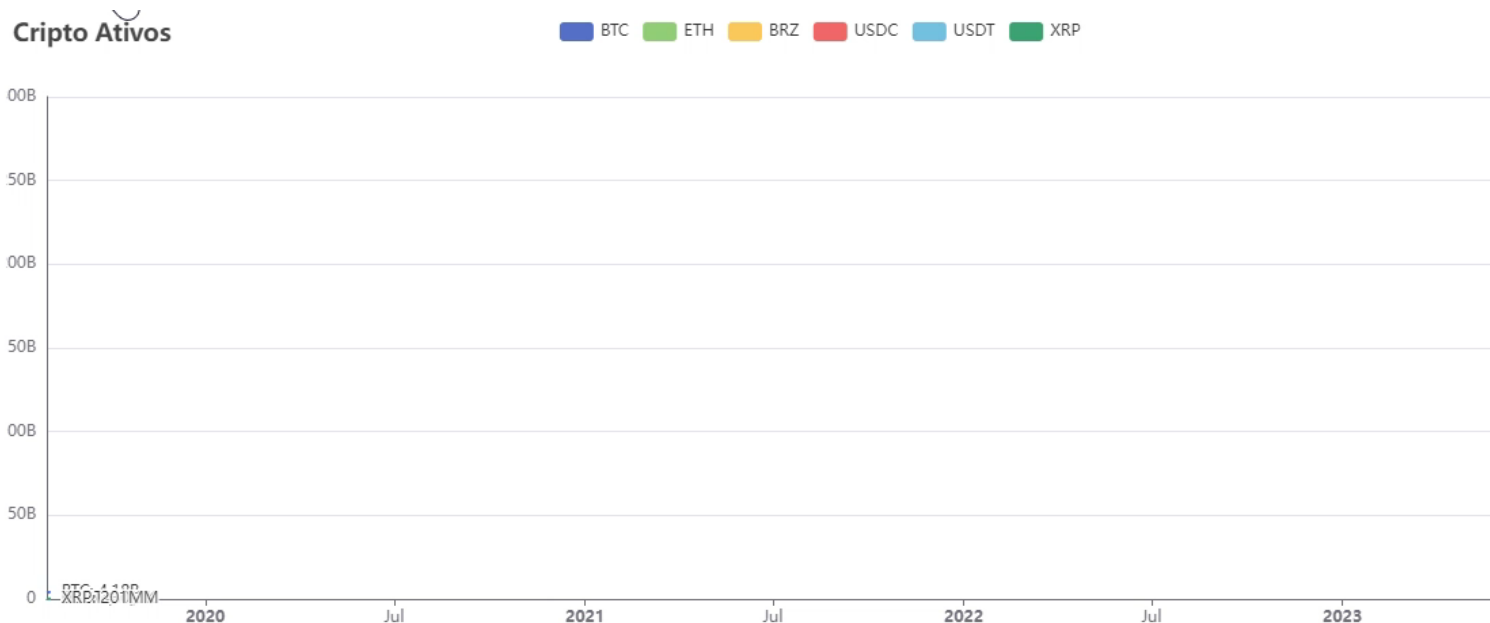
Complex network information



Analytics Project

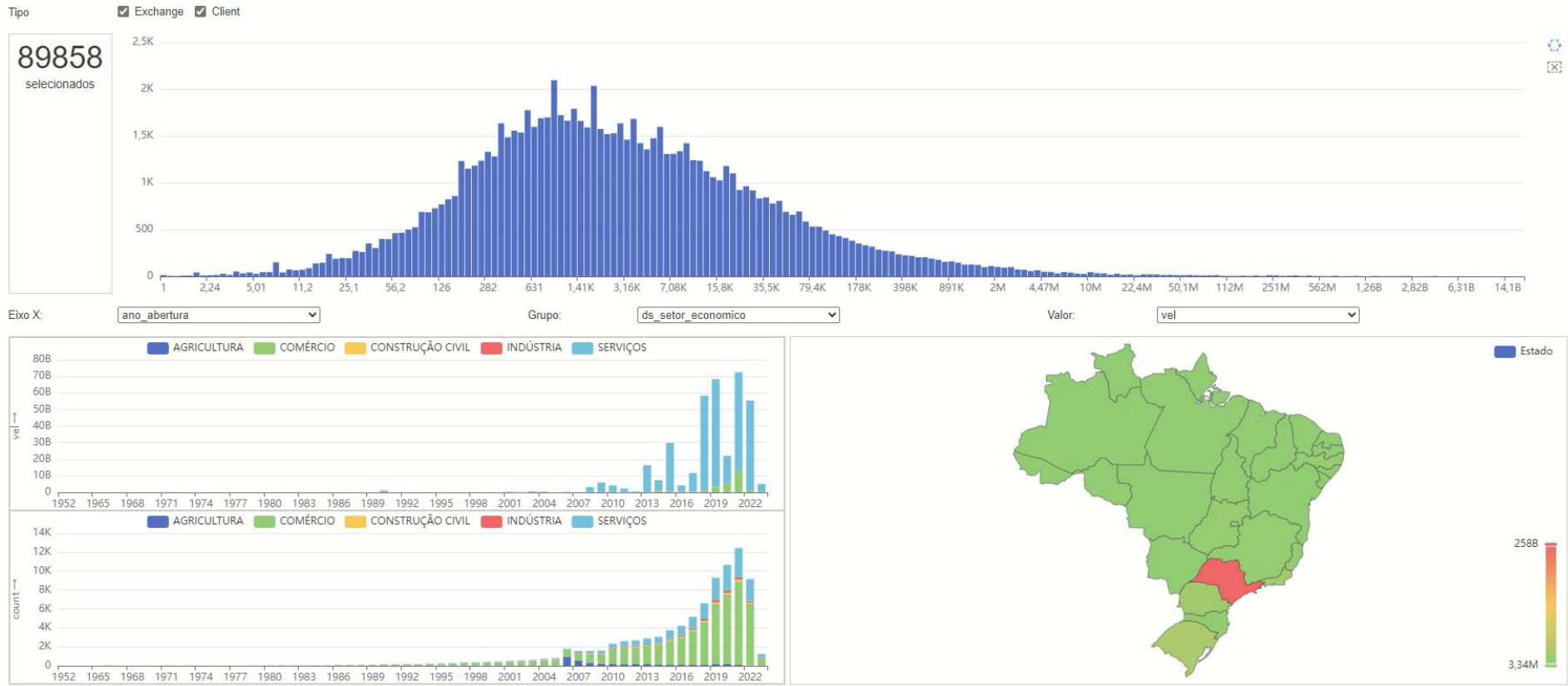


Crypto asset transaction data



USDT Tether – Management panel

CriptoAnalytics Management Map USDT Legal Entity





CryptoAnalytics Investigation Dashboard

NI

Informar CPF 11 ou CNPJ 14

Consultar**Inform data to be
consulted**

SEM INFORMAÇÕES

Consulta Transações

Consulta DIRPF dentro dos limites

Consulta Saldo

Consulta Transações dentro dos limites

Consulta DIRPF

Consulta Saldo dentro dos limites

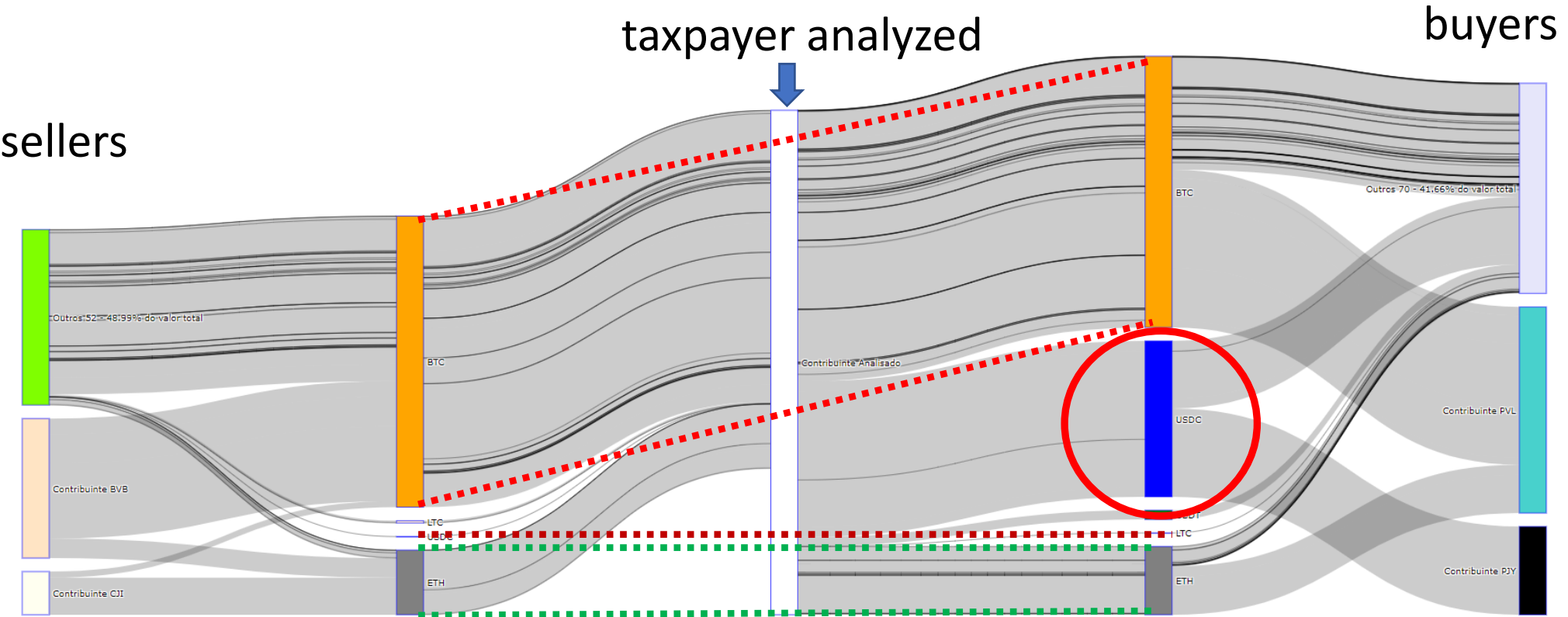
Transações

Anos Seleccionados (1 de 1 seleccionados)

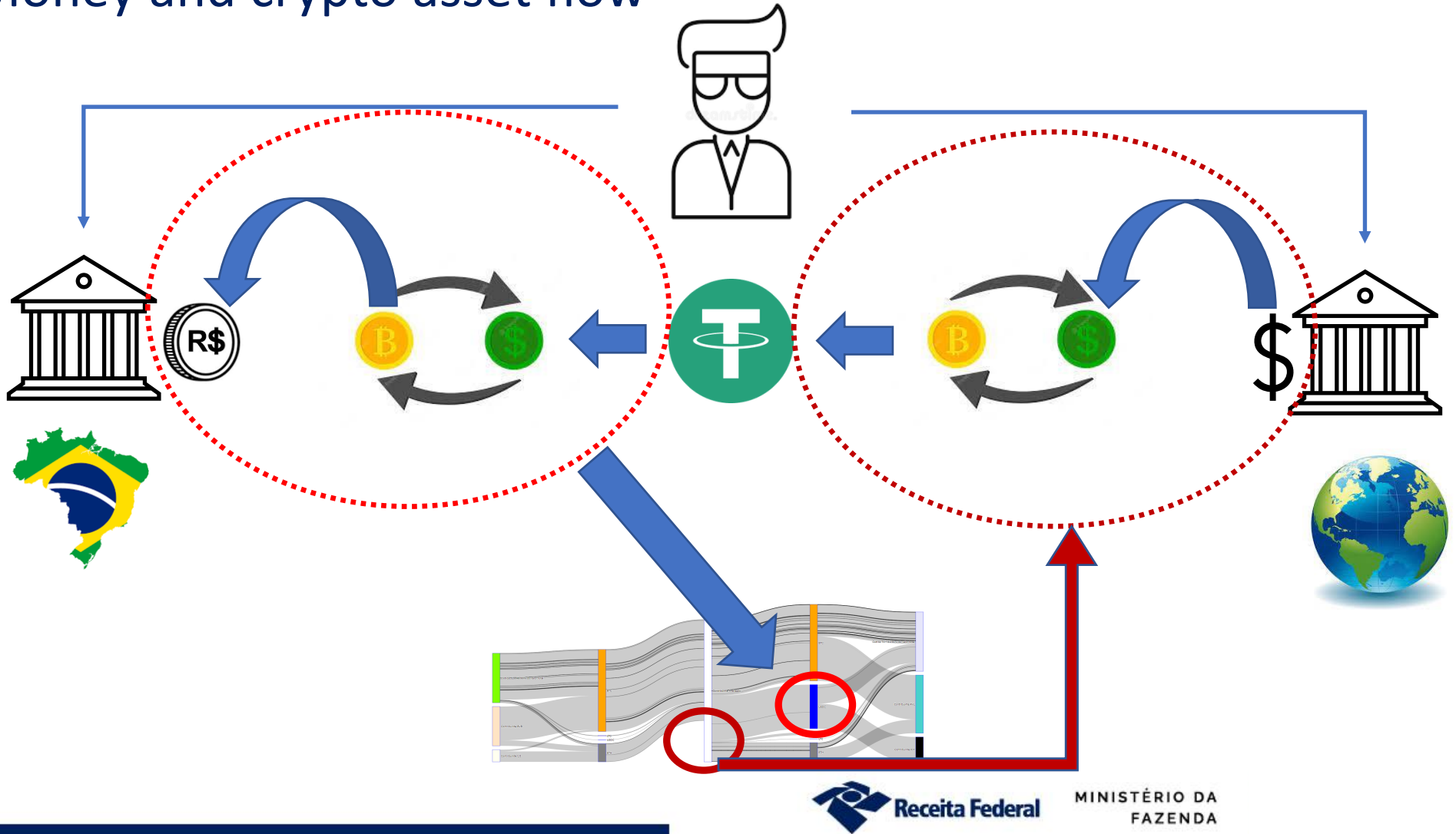
Pesquisar 1 result

Selecionar Todos **Resetar**☒ 9.999Mostrar
vendedores
(agregar o resto) Mostrar
compradores
(agregar o resto) Anonimizar Sankey ☐ Sim ☒ NãoCriptoativos
Negociados ☒ XXXX

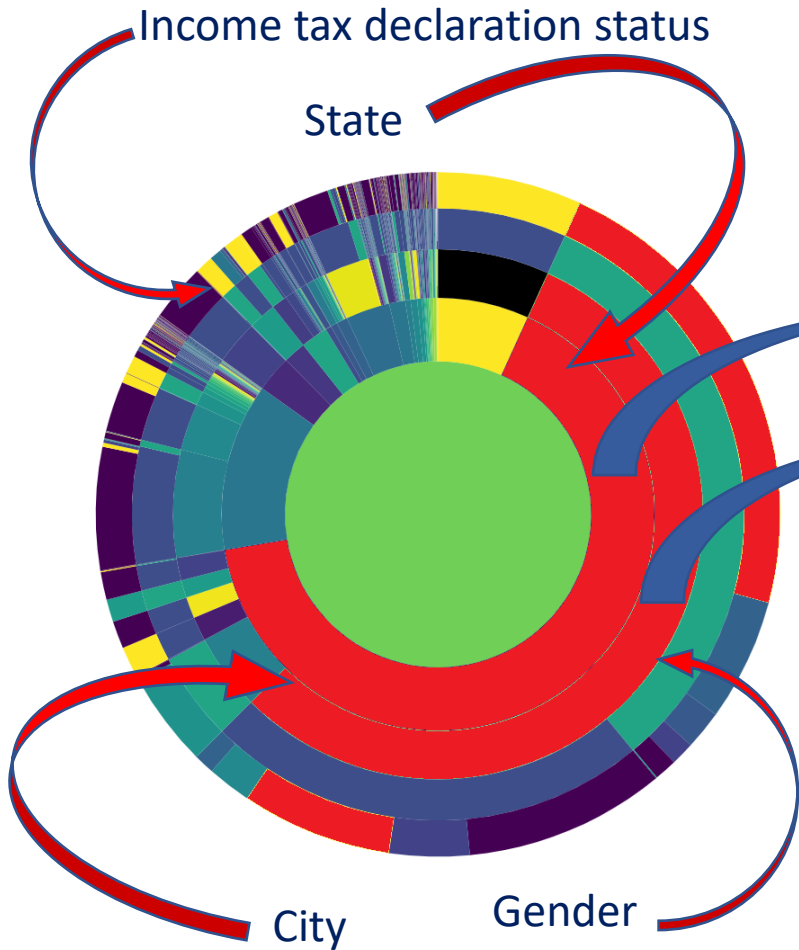
Individual Analysis – buy and sell



Money and crypto asset flow



Pilot Project – BRZ operations



Pilot Project: complex network analysis

network of relationships of people who transacted BRZ in the State of Mato Grosso do Sul

Centrality Analysis



central figure

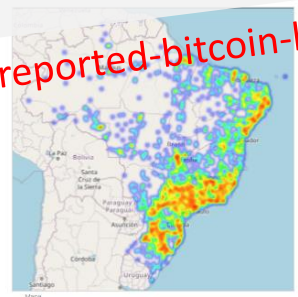


Tax Compliance

01/02/2024 – Divulgada nota informando contribuintes que não declararam Bitcoin em suas declarações de Imposto de Renda de 2023.

The case of the RFB's recent findings serves as a reminder to cryptocurrency investors globally of the importance of tax compliance and regulatory awareness.

<https://thecurrencyanalytics.com/bitcoin/brazil-takes-action-against-unreported-bitcoin-holdings-what-investors-need-to-know-93940>



Thank you



Agencia Tributaria

EMBARGO DE MONEDAS VIRTUALES

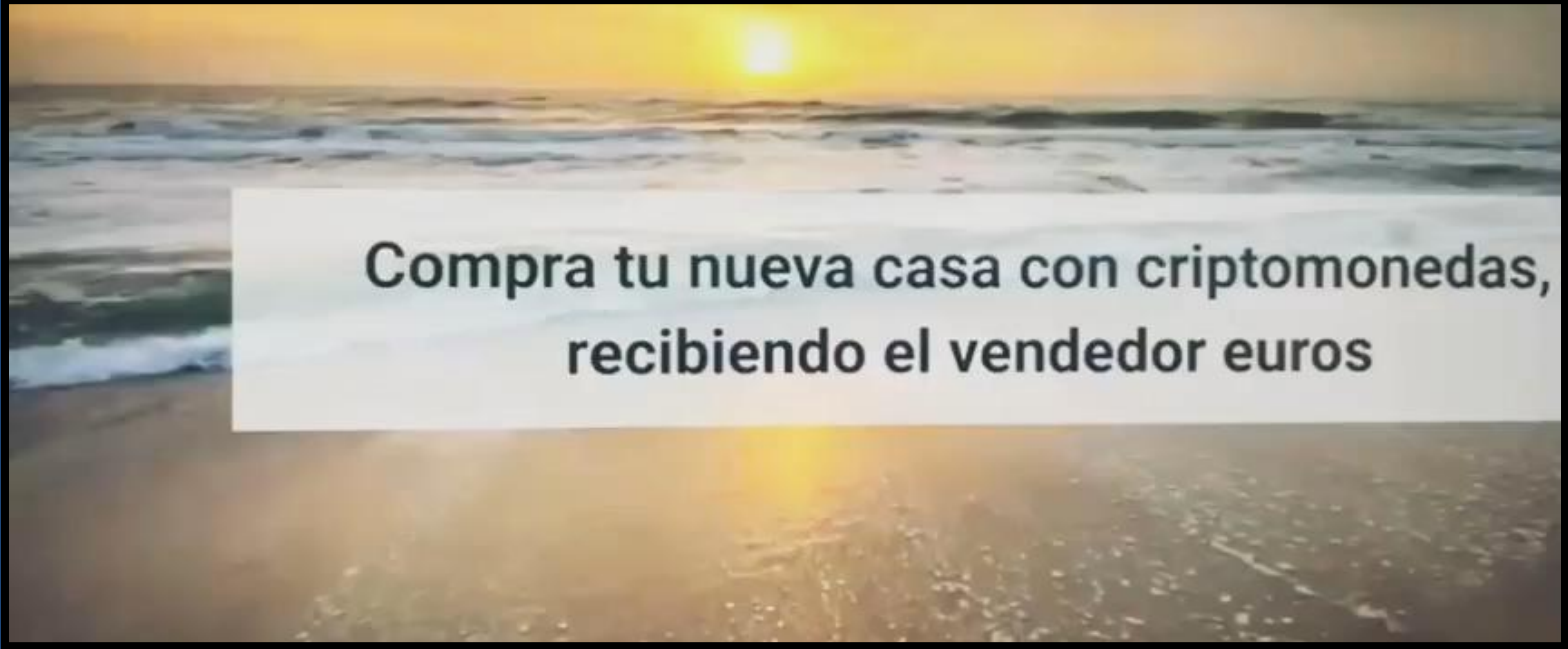
Panamá 18-20 febrero 2025

José Carlos Entrena Ruíz
Subdirector General Adjunto de Coordinación y Gestión
Departamento de Recaudación
Agencia Estatal de Administración Tributaria

josecarlos.entrena@correo.aeat.es
Tlf +34 915831602

El sector de los criptoactivos se expande rápidamente e incide en nuevos campos.

Préstamos utilizando como garantía activos digitales



**Compra tu nueva casa con criptomonedas,
recibiendo el vendedor euros**

Bit2Me, la principal empresa de activos digitales líder en el mercado de habla hispana y registrada en el Banco de España, ha anunciado hoy el lanzamiento de **Bit2Me Loan**, un nuevo servicio de préstamos garantizados por activos digitales que permite a los usuarios acceder a hasta **1 millón de euros** de forma instantánea y sin vender sus activos. Este servicio se integra dentro de la suite de productos de Bit2Me y responde a creciente demanda de liquidez en el mercado de activos digitales.

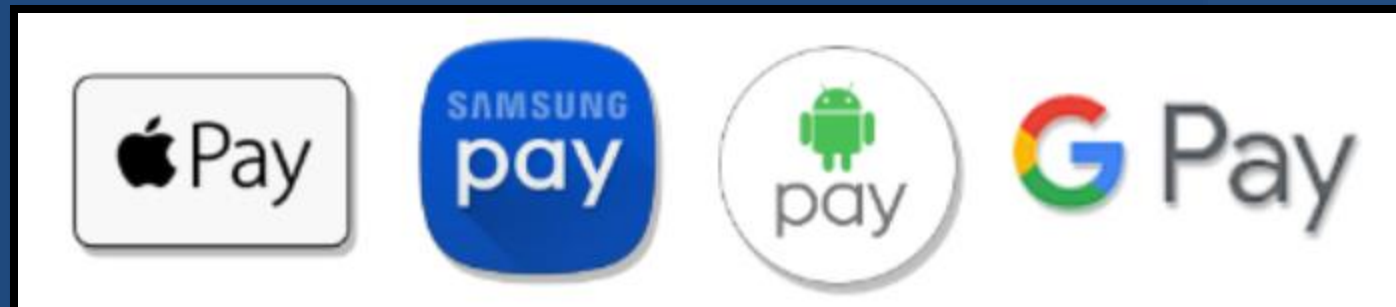
Compra de Inmuebles con criptomonedas



Digitalización de activos (“Tokenización”)

Tokenización de pagos

Sistema de pago en el que se reemplaza los datos sensibles por un código único identificativo (token), que se emplea durante la transacción digital, eliminando la necesidad de exponer los datos reales de la tarjeta.



Instrumentos financieros basados en la tecnología de registro distribuidos.

- Acciones de sociedades
- Bonos y obligaciones u otras formas de deuda titulizada
- Contratos de opciones, futuros, permutas....

Gran relevancia respecto de su configuración jurídica:

- ✓ Forma de constitución y transmisión.
- ✓ Forma de legitimación ante terceros.
- ✓ Forma de constitución de cargas y gravámenes.

Primeros pasos: Identificación

2018. Programa de investigación

2021.

- i. Modificaciones legislativas
- ii. Lanzamiento de nuevos requerimientos de información



Primeros pasos: Identificación

2018. Programa de investigación

Información solicitada: Identificación de cuentas bancarias que cumplieran cualquiera de las siguientes condiciones:

1. Transferencias de fondos con origen o destino en cuentas poseídas por una serie preseleccionada de Exchanges.
2. Que en el concepto contable del apunte del movimiento se hubiera hecho constar alguna de las siguientes menciones : "KRAKEN", "COINBASE", "BITSTAMP", "BIT2ME" or "BINANCE".

Resultado: Mas de 422.000 contribuyentes fueron identificados como potenciales tenedores de criptoactivos.

Primeros pasos: Identificación

2018. Programa de investigación



Cuenta	Fecha operación	Fecha valor	Debe	Haber	Concepto común	Concepto propio	Concepto	Concepto 001
= (Varios)	=	=	>	>	=	=	abc 2gether	x =
3190-4902-xx	19-04-2021	18-04-2021	500,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	31-03-2021	31-03-2021	500,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	16-02-2021	16-02-2021	100,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	16-02-2021	16-02-2021	1,33	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	11-02-2021	11-02-2021	300,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	01-02-2021	31-01-2021	1.000,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	25-01-2021	25-01-2021	400,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	28-12-2020	28-12-2020	700,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	30-10-2020	30-10-2020	1.108,00	0,00	Gros, Transf. Trasp.	319004075 TRANSFERENCIAS EMITIDAS	LEMON WAYFF-FF-19580-JOINT-2GETHER	LEMON WAY
3190-4902-xx	07-09-2020	07-09-2020	500,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	07-09-2020	07-09-2020	1,34	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	10-08-2020	09-08-2020	0,78	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER	TJ-2GETHER
3190-4902-xx	22-06-2020	21-06-2020	200,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER (PECUNPAY)	TJ-2GETHER (PECUNPAY)
3190-4902-xx	11-06-2020	11-06-2020	250,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER (PECUNPAY)	TJ-2GETHER (PECUNPAY)
3190-4902-xx	27-03-2020	27-03-2020	100,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER (PECUNPAY)	TJ-2GETHER (PECUNPAY)
3190-4902-xx	17-02-2020	15-02-2020	50,00	0,00	Tarj. crédito/débito	319012047 MEDIOS DE PAGO	TJ-2GETHER (PECUNPAY)	TJ-2GETHER (PECUNPAY)

Primeros pasos: Identificación

2018. Programa de investigación



ABRIL 2018						
L	M	Mi	J	V	S	D
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23/30	24	25	26	27	28	29



Primeros pasos: Identificación

2021. Modificaciones legislativas

Se modifica la Ley de Prevención de Blanqueo de capitales para incluir una obligación de registro en el Banco de España de todas las entidades que ofrezcan o provean en España servicios

- cambio de moneda virtual por moneda fiduciaria la compra y venta de monedas virtuales mediante la entrega o recepción de euros o cualquier otra moneda extranjera de curso legal o dinero electrónico
- servicios de custodia de monederos electrónicos o custodia de claves criptográficas privadas en nombre de sus clientes

Resultado 121 prestadores de esos servicios registrados actualmente.

Nuevas modificaciones legislativas: Identificación masiva de titulares

La Ley 11/2021 crea dos nuevas obligaciones tributarias:

1. Obligación de facilitar información sobre los saldos de los titulares de monedas virtuales (Modelo 172)
2. Obligación de proporcionar información sobre las operaciones sobre monedas virtuales (adquisición, transmisión, intercambio, transferencia, cobro y pagos. Modelo 173)

Nuevas modificaciones legislativas: Resultados

- **Obligación de informar sobre saldos (Modelo 172)**

748.648 contribuyentes en 2023
1.095.432 contribuyentes en 2024

- **Obligación de informar sobre operaciones (Modelo 173)**

418.105 contribuyentes en 2023
418.125 contribuyentes en 2024

Nuevo objetivo estratégico: El embargo de criptoactivos

Cuestiones trascendentes para el procedimiento de embargo

1. Identificación de deudores, titulares de activos cripto: RESUELTO
2. Destinatario de las ordenes de embargo: RESUELTO
3. Naturaleza jurídica de los criptoactivos:

- Dinero electrónico? TJUE asunto C-264/14 (22 de Octubre)
- Valores negociables? TJUE asunto C-264/14 (22 de Octubre)
- Otro?

Nuevo objetivo estratégico: El embargo de criptoactivos

4. Es imprescindible disponer de un *Wallet* para convertir a FIAT? PENDIENTE
5. Si el Exchange custodia diferentes categorías de criptoactivos, ¿cuál se debe bloquear?

Adaptación a MiCA (Reglamento (ue) 2023/1114 del Parlamento Europeo y del Consejo) en cuanto a clasificación de criptoactivos

- Electronic money tokens (EMT).
- Asset-referenced files (ART).
- Other virtual currencies.

Se opta por un orden de embargo basado en la liquidez y facilidad para su enajenación (EMT-ART-Otros)

Plan de Acción Coordinado 2024/25:

Fases del proceso

1. Selección de candidatos y lanzamiento de embargos selectivos
2. Trazabilidad de operaciones
3. Investigación asistida



Plan de Acción Coordinado 2024/25:

1. Selección de candidatos

El colectivo de candidatos está constituido por deudores con un Importe pendiente en embargo igual o superior a 200.000 euros que cumplieran cualquiera de las siguientes

CONDICIONES

- el deudor (persona física o jurídica) ha sido titular, autorizado o beneficiario de monedas virtuales en algún momento del 2023, según la información contenida en el Modelo 172.
- y/o el deudor (persona física o jurídica) ha realizado operaciones con monedas virtuales en algún momento del 2023, según la información contenida en el Modelo 173.

218 CANDIDATOS SELECCIONADOS

1. Identificación de candidatos y lanzamiento de embargos selectivos

	Diligencias emitidas	Importe Trabado
Total general	225	277.122,08

Resultados

Cerca de 300.000 € trabados que hoy por hoy han experimentado variaciones positivas cercanas al 15% de su valor.

MONEDAS VIRTUALES	119.394,05	Notificada
MONEDAS VIRTUALES	63.311,26	Traba
MONEDAS VIRTUALES	24.299,75	Traba
MONEDAS VIRTUALES	18.466,30	Traba
MONEDAS VIRTUALES	16.904,04	Notificada
MONEDAS VIRTUALES	12.540,73	Notificada
MONEDAS VIRTUALES	12.049,77	Notificada
MONEDAS VIRTUALES	7.102,12	Notificada
MONEDAS VIRTUALES	6.430,05	Traba
MONEDAS VIRTUALES	6.253,28	Traba
MONEDAS VIRTUALES	5.604,44	Traba
MONEDAS VIRTUALES	4.688,60	Traba

Retos para el área de Recaudación

Circunstancias reseñables

- Ingresos por deudores que prefieren cancelar la deuda a perder un activo susceptible de revalorización.
- Colaboración “espontánea” de un deudor de un delito fiscal.
- Superadas dificultades en la ejecución-licencia de los proveedores de servicios Banco España-régimen transitorio MICA.
- Emitidos requerimientos de información para determinar la trazabilidad onchain/offchain.
- Interés internacional de las actuaciones.

Digitalización de activos (tokenización)

- Contacto con el Ministerio de Economía para que en la nueva regulación de activos digitales se alinee adecuadamente al contemplado para el embargo de estos activos.
- Necesidad de formación del personal a distintos niveles (avanzado/inicial)
- Contacto con los tokenization , participación en el sand box de la CMNV.

2. Trazabilidad de operaciones

OFFCHAIN:

- Identificación del titular real de los fondos
- Información sobre los dispositivos usados al acceder a la plataforma
- Información sobre las IPs utilizadas tanto para la creación de la cuenta como para los accesos.
- Información bancaria tradicional: Tarjetas de débito, crédito, IBANs, cuentas Paypal, etc

ONCHAIN:

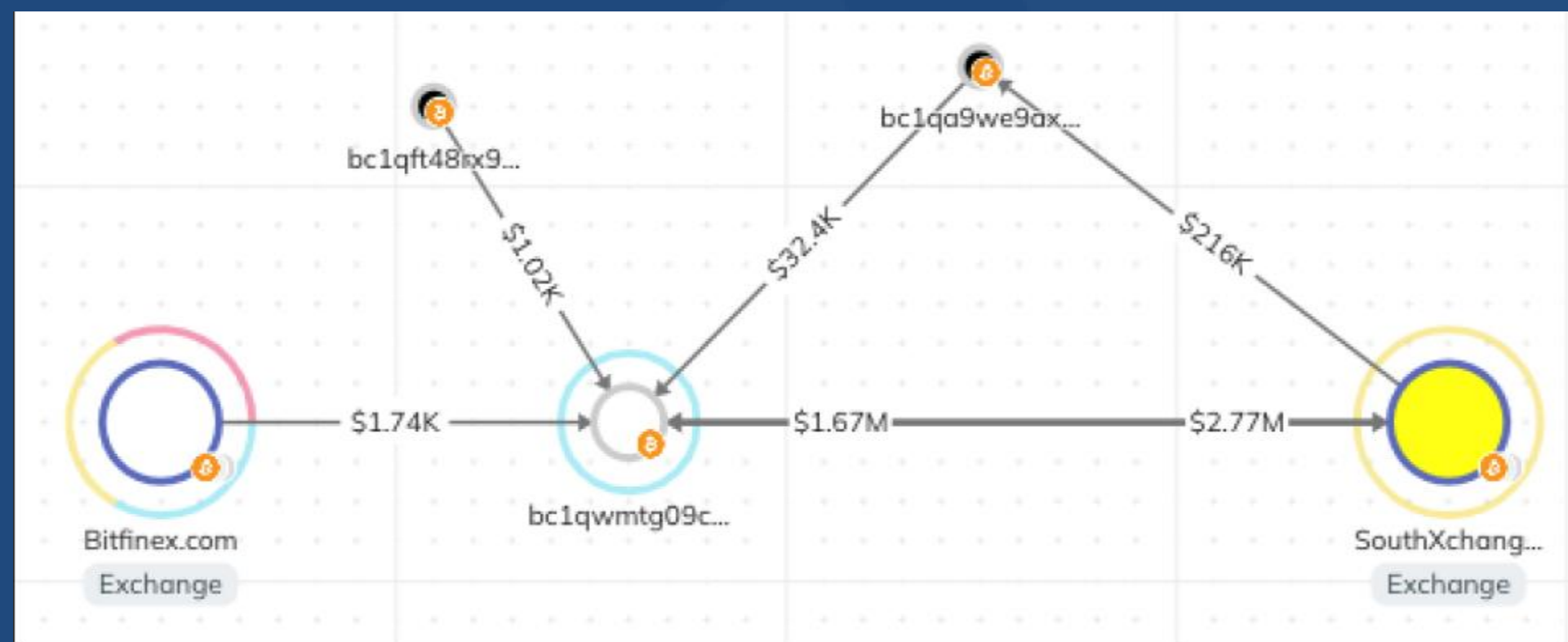
- Información sobre TODA la actividad relacionada con criptomonedas del usuario, aportando token enviado, valor en EUR/USD en el momento de la operación, fecha y HASH de la transferencia
- Identificación de los envíos a otros usuarios de su plataforma (con un identificador único de usuario).

2. Trazabilidad de operaciones

Clave pública y Hash de trazabilidad de las operaciones

C	D	E	F	
Amount	Account Type	USDT	Deposit Address	
0,03581878	Spot Wallet	1.275,15465719	1bQxz1ZGy1A53FeUtwz	1Hu4V9tFe
0,00910866	Spot Wallet	355,42501405	1bQxz1ZGy1A53FeUtwz	1Hu4V9tFe
0,49165820	Spot Wallet	18.382,14136451	1bQxz1ZGy1A53FeUtwz	1Hu4V9tFe
0,00204315	Spot Wallet	115,59776976	1bQxz1ZGy1A53FeUtwz	1Hu4V9tFe

3. Investigación asistida





6 February 2025

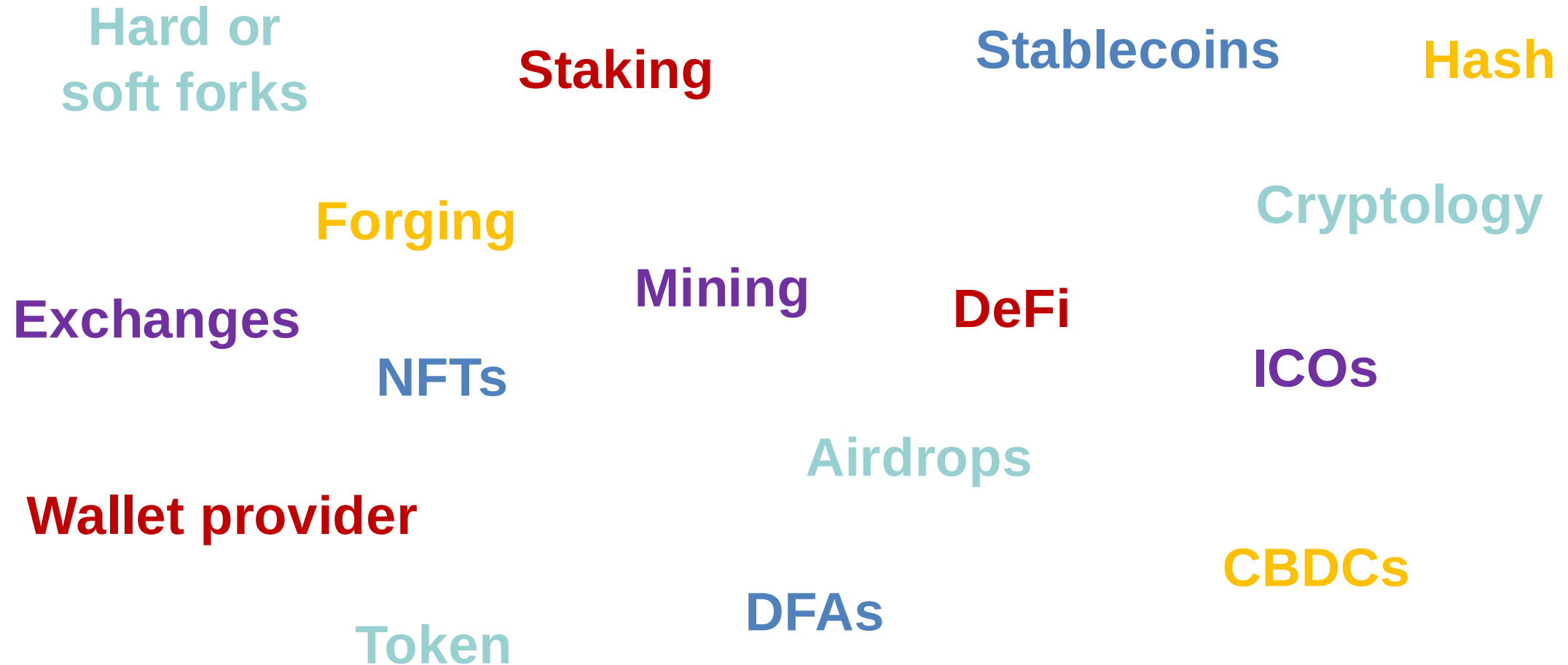


UPDATES ON THE IMPLEMENTATION OF CRYPTO ASSET REPORTING FRAMEWORK

OECD Centre for Tax Policy and Administration



The Crypto-Asset ecosystem





Crypto-Asset Reporting Framework

- **Scope of Crypto-Assets to be covered**
 - digital representation of value that relies on a cryptographically secured distributed ledger or a similar technology to validate and secure transactions
 - carve-out for assets that cannot be used for payment or investment purposes, e-money and Central Bank Digital Currencies
- **Intermediaries subject to data collection and reporting requirements**
 - Individuals and entities that a business, provide, for or on behalf of customers, services effectuating:
 - exchanges between Relevant Crypto-Assets and Fiat Currencies
 - exchanges between one or more forms of Relevant Crypto-Assets



Crypto-Asset Reporting Framework

- Transactions subject to aggregate reporting by Crypto-Asset type and by transaction type
 - exchanges between Crypto-Assets and Fiat Currencies;
 - exchanges between one or more forms of Crypto-Assets;
 - Reportable Retail Payment Transactions;
 - transfers of Crypto-Assets; and
 - transfers to unhosted wallets
- Due diligence procedures to identify Crypto-Asset users and the relevant tax jurisdictions for reporting purposes
 - For Individual Crypto-Asset Users, the RCASP must obtain, and confirm the reasonableness of, a self-certification when establishing the relationship; and
 - For Entity Crypto-Asset Users, the RCASP must obtain, and confirm the reasonableness of, a self-certification when establishing the relationship and determine whether the Entity has one or more Controlling Persons who are Reportable Persons



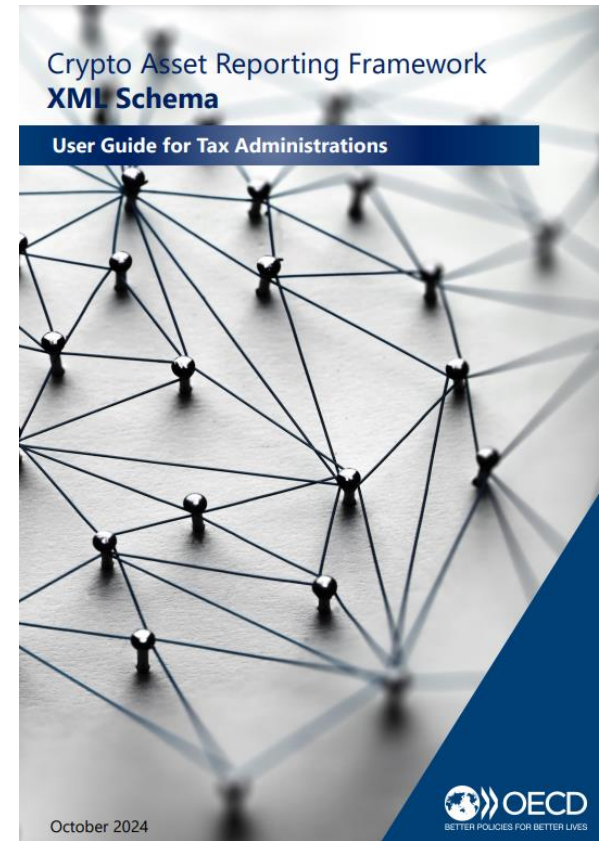
Crypto-Asset Reporting Framework

- Reporting nexus
 - resident for tax purposes in the jurisdiction;
 - incorporated or organized under the laws of the jurisdiction and either possessing legal personality in jurisdiction or having an obligation to file tax returns or tax information returns to the tax authorities in the jurisdiction;
 - managed from the jurisdiction; or
 - having a regular place of business in the jurisdiction
- Information to be collected by intermediaries, reported domestically and then automatically exchanged with jurisdictions of tax residence of users



Recent work to support the implementation

- Launch of the CARF XML Schema, tax administrations now working on implementation
- Launch of the international architecture for exchanges pursuant to the CARF MCAA
- As of 17 January 2025, 49 jurisdictions have become signatories to the CARF MCAA





Recent work to support the implementation

- OECD published FAQs to provide interpretative guidance on a number of key issues:
 - Branch nexus
 - Reportable Retail Payment Transactions
 - Reportable Jurisdiction Person with no tax residence
 - Non-custodial services
 - Wrapping and liquid staking
 - Collateralised loans
- Current work in WP10 on further interpretative issues, including the application of CARF in DeFi and the inclusion of NFTs



GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Ensuring widespread implementation of the Crypto-Asset Reporting Framework

Colby Mangels and Colin Yan – The Global Forum Secretariat

ASEAN Tax Forum

6 February 2025

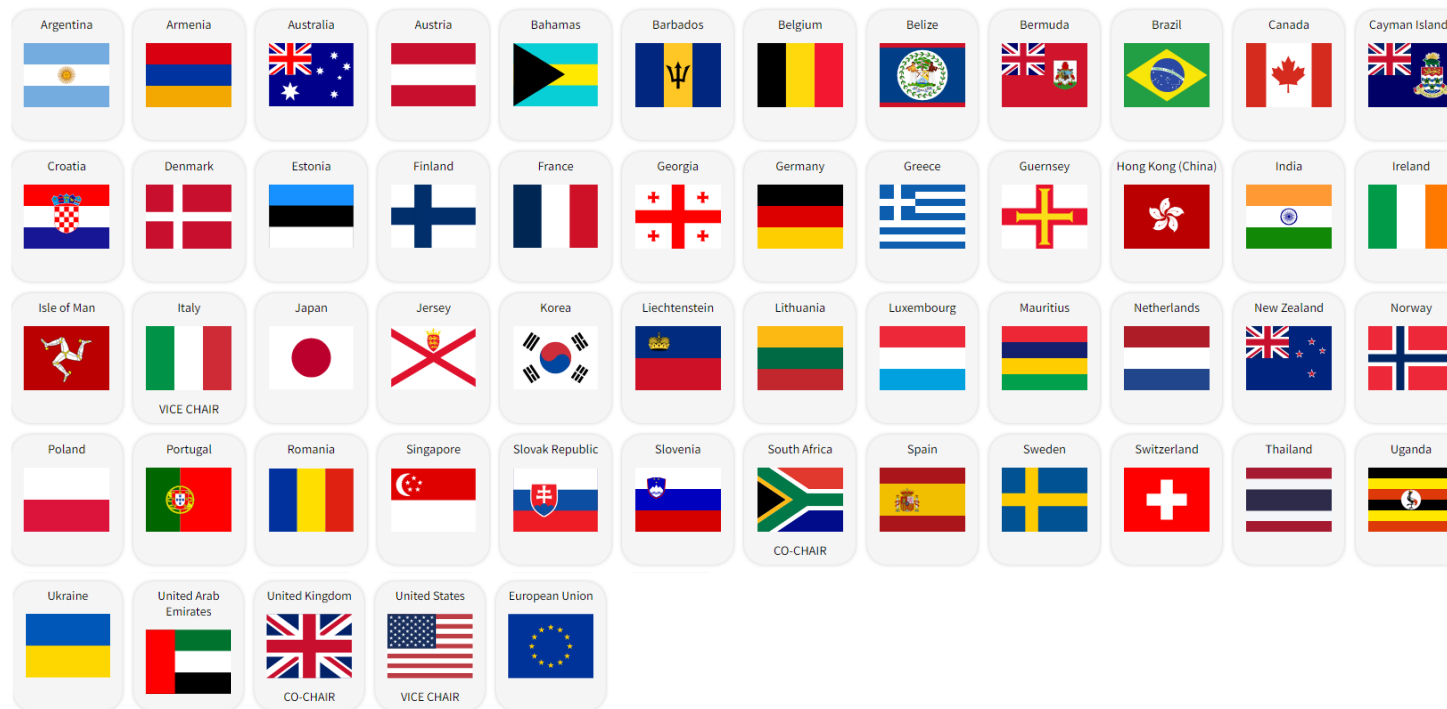


The CARF Group

- Established by the Global Forum in 2023.
- An open working group of the Global Forum with 53 members.

Members of the CARF Group

2023-2025





The mandate of the CARF Group

- Establish CARF commitment process to ensure consistent global implementation
- Establish appropriate implementation timelines
- Process and criteria to identify “relevant jurisdictions” to the CARF
- Identify mechanisms to monitor implementation
- Provide a forum for discussions, raise awareness and disseminate information

The Global Forum's CARE commitment process

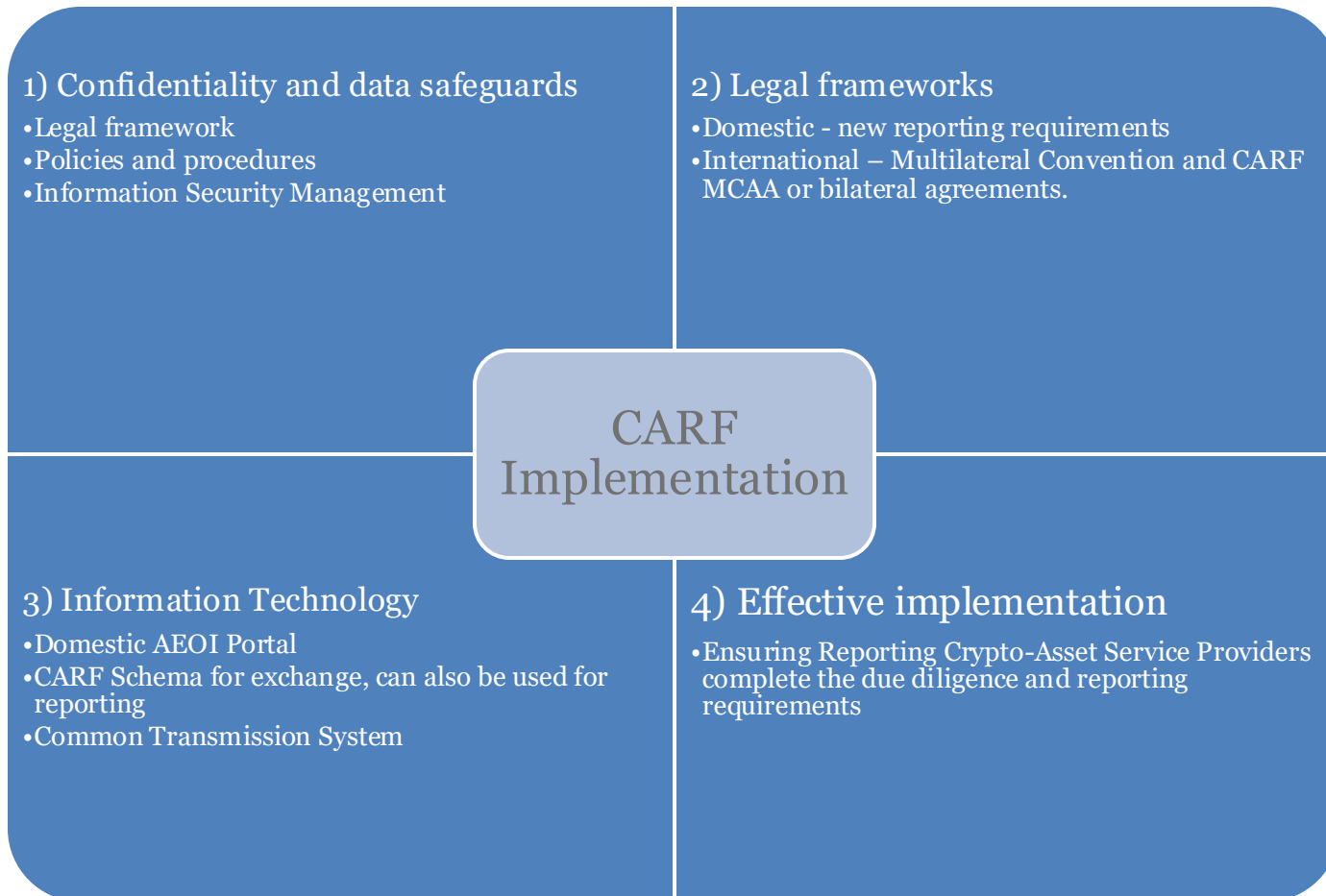
Criteria and process to identify “relevant jurisdictions” to the CARE (location of the service providers)

Common implementation timelines: exchanges in 2027 (or 2028, latest)

Ensure jurisdictions complete exchange networks

A Step-by-Step Guide and legislative checklist to guide implementation

The CARF Step-by-Step Guide sets out the key expectations for jurisdictions and service providers implementing the CARF, including:



GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Delivering Tax Transparency to Crypto-Assets: A Step-by-Step Guide to Understanding and Implementing the Crypto-Asset Reporting Framework

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Relevant jurisdictions – a closer look



Relevant jurisdictions – what are they?

As set out in the adopted note, jurisdictions that are relevant to the CARF are jurisdictions that:

- host material RCASPs; or
- hosts any RCASPs and have made themselves attractive to the crypto sector (e.g. attractive regulatory, tax or other frameworks)

Such jurisdictions have been asked to commit to the CARF in accordance with generally expected timelines.

In addition, jurisdictions that may become relevant in the near future will be subjected to enhanced monitoring (e.g. jurisdictions that have made themselves attractive to the crypto sector).

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**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Widespread implementation of the CARF: Current status

65 jurisdictions have committed to implement the CARF as part of the Global Forum's CARF commitment process



Jurisdictions undertaking first exchanges by 2027 (54)

Austria, Azerbaijan, Belgium, Bermuda, Brazil, British Virgin Islands, Bulgaria, Canada, Cayman Islands, Colombia, Costa Rica, Croatia, Cyprus*, Czechia, Denmark, Estonia, Faroe Islands, Finland, France, Germany, Gibraltar, Greece, Guernsey, Iceland, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Korea, Latvia, Liechtenstein, Lithuania, Luxembourg, Malta, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, Romania, San Marino, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Switzerland, Uganda, the United Arab Emirates and the United Kingdom.

Jurisdictions undertaking first exchanges by 2028 (11)

Bahamas, Barbados, Hong Kong (China), Malaysia, Mongolia, Nigeria, Saint Vincent and the Grenadines, the Seychelles, Thailand, Türkiye and the United States.



Ensuring a level playing field is an ongoing process

Jurisdictions of relevance

- Annual process – ensure ongoing coverage
- Enhanced monitoring of the crypto sector in some jurisdictions
- Refresh analysis and consider any improvements

Ensuring delivery of the commitments

- Commitments need to be delivered on
- Several implementation steps needed

Facilitating jurisdictions

- Identifying common approaches to implementation
- Providing tools to jurisdictions (see Step-by-Step Guide)

GLOBAL FORUM ON
**TRANSPARENCY AND EXCHANGE OF
INFORMATION FOR TAX PURPOSES**

Global Forum Capacity-Building Programme

Supporting the implementation of CARF

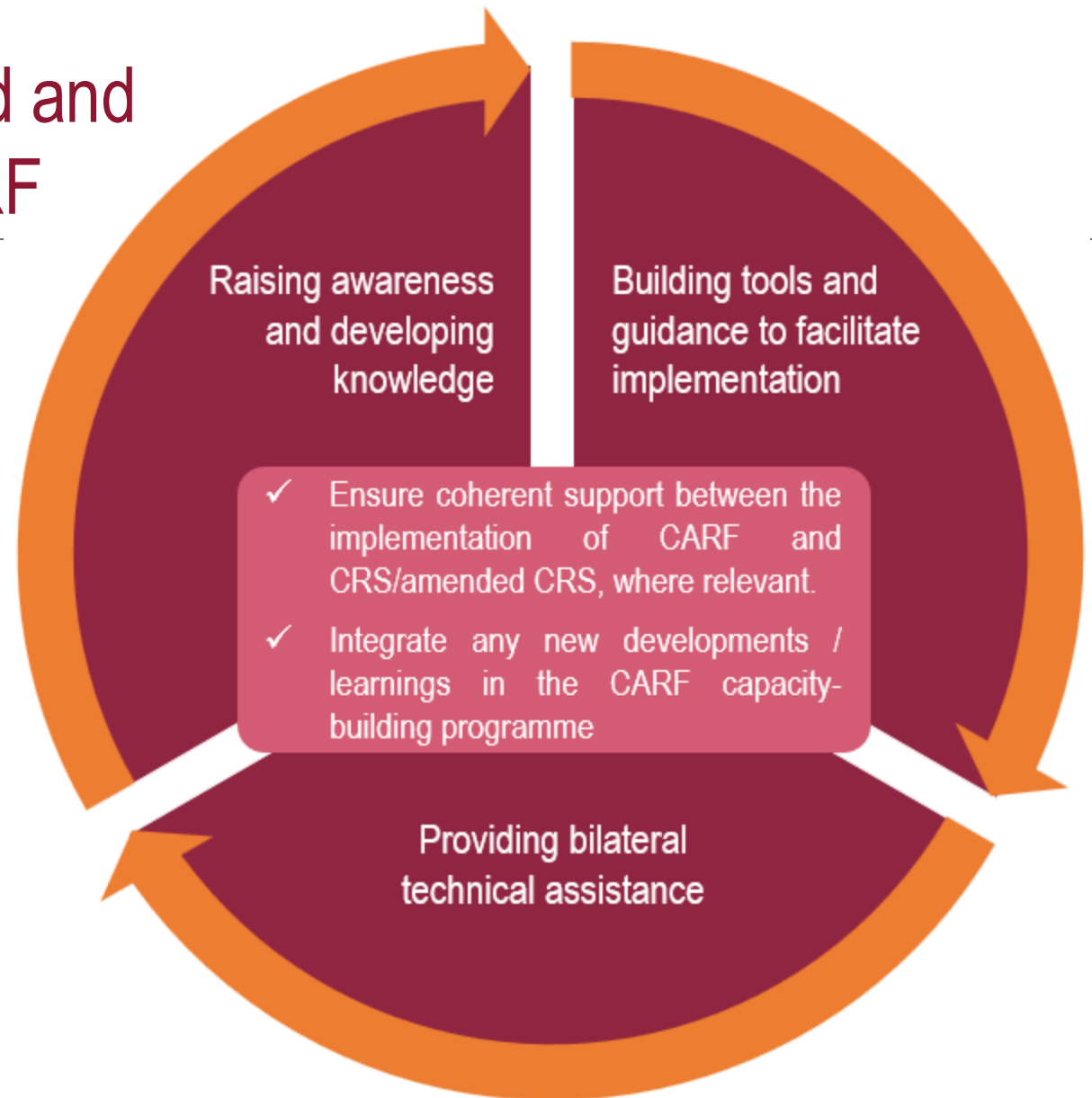
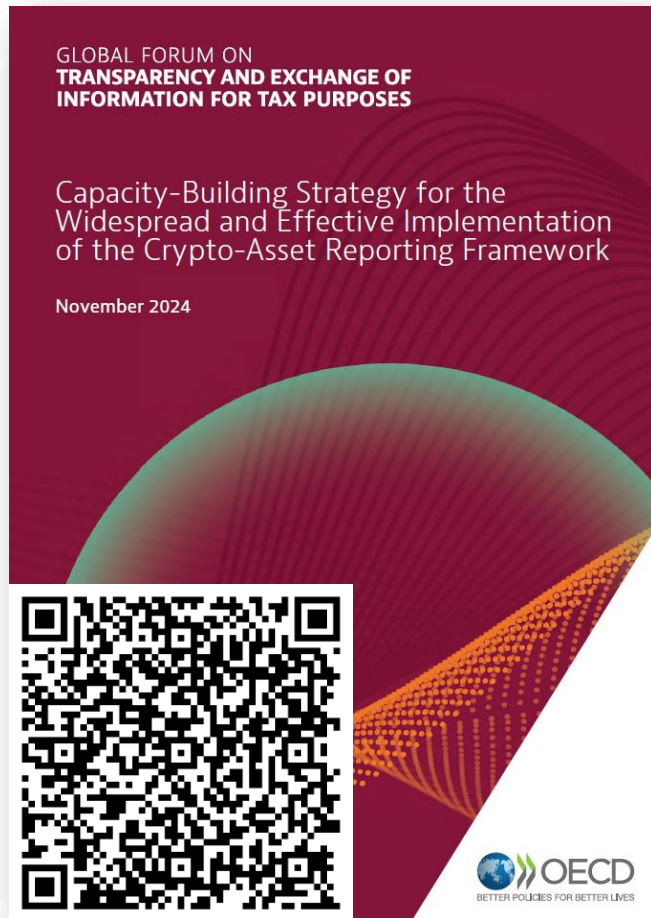
Building on 13 years of capacity building

- **Objective:** supporting the widespread implementation of the CARF, in particular by developing countries

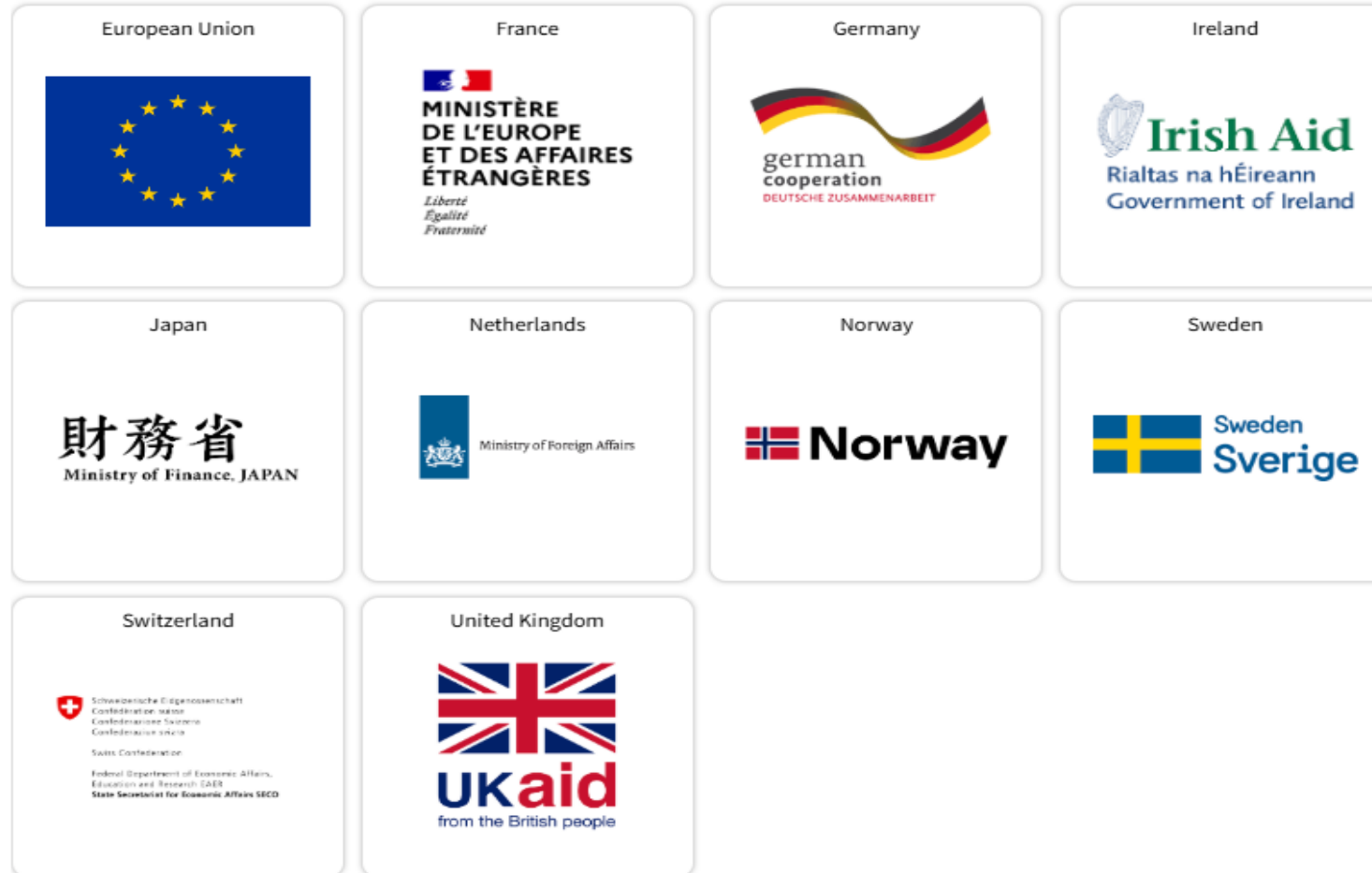
- **Methodology:**

- Using the experience gained in supporting the implementation of the CRS to build a comprehensive capacity-building programme to:
 - accompany interested jurisdictions in each relevant step of the implementation of CARF (from legal aspects to administrative compliance)
 - facilitate synergies between CRS and CARF components
 - support the effective use of the CARF
- Building on the material developed by the CARF Group (Step-by-Step Guide; Legislative checklist)
- Bringing jurisdiction experiences as appropriate

Capacity building on the widespread and effective implementation of the CARF



Donors of the Global Forum capacity-building activities



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INFORMATION FOR TAX PURPOSES**

Questions?

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INFORMATION FOR TAX PURPOSES**

Thank you

For more information

 <https://oe.cd/tax-transparency>

 <https://twitter.com/OECDtax>

 gftaxcooperation@oecd.org

 <https://oe.cd/tax-news>

CRIME USE OF CRYPTO ASSETS IN THE WESTERN BALKANS

Sasa Djordjevic
18 February 2025



**GLOBAL
INITIATIVE**
AGAINST TRANSNATIONAL
ORGANIZED CRIME

CONTENT

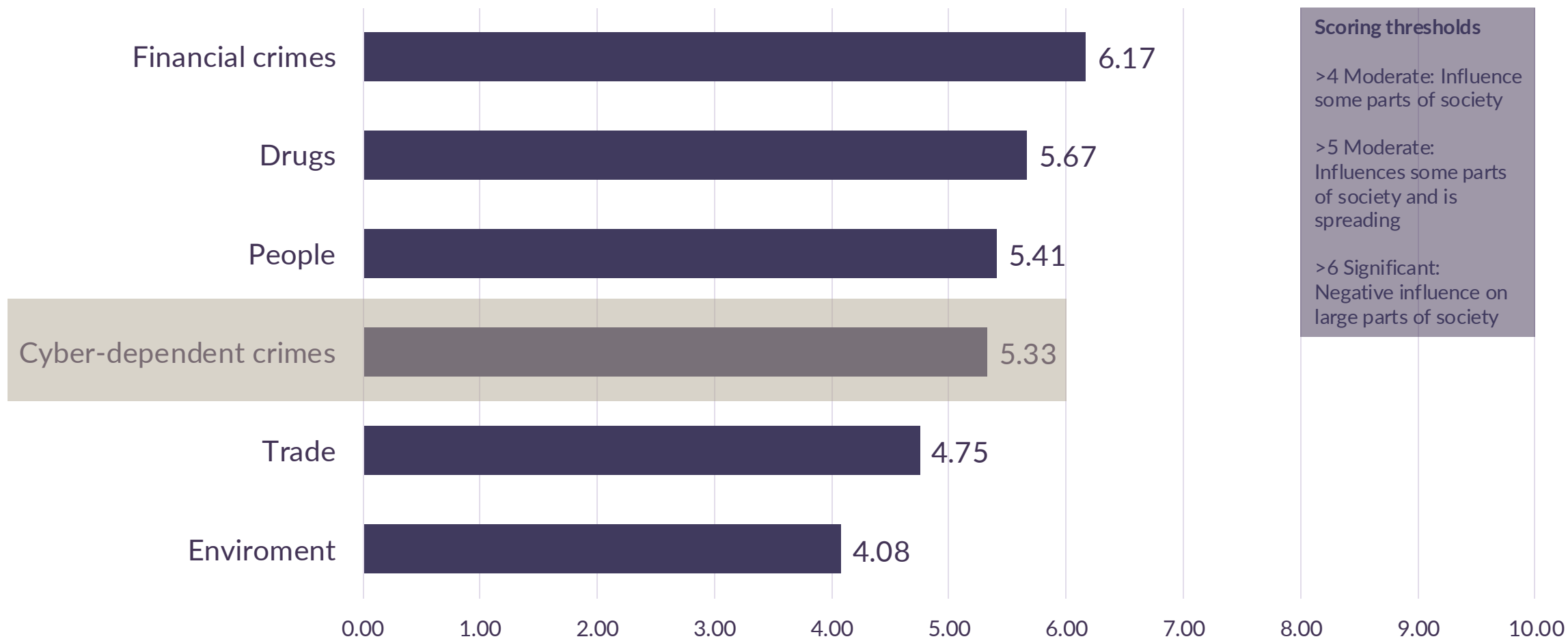
1. How big is the problem?

2. How good is law enforcement?

3. What is the way forward?

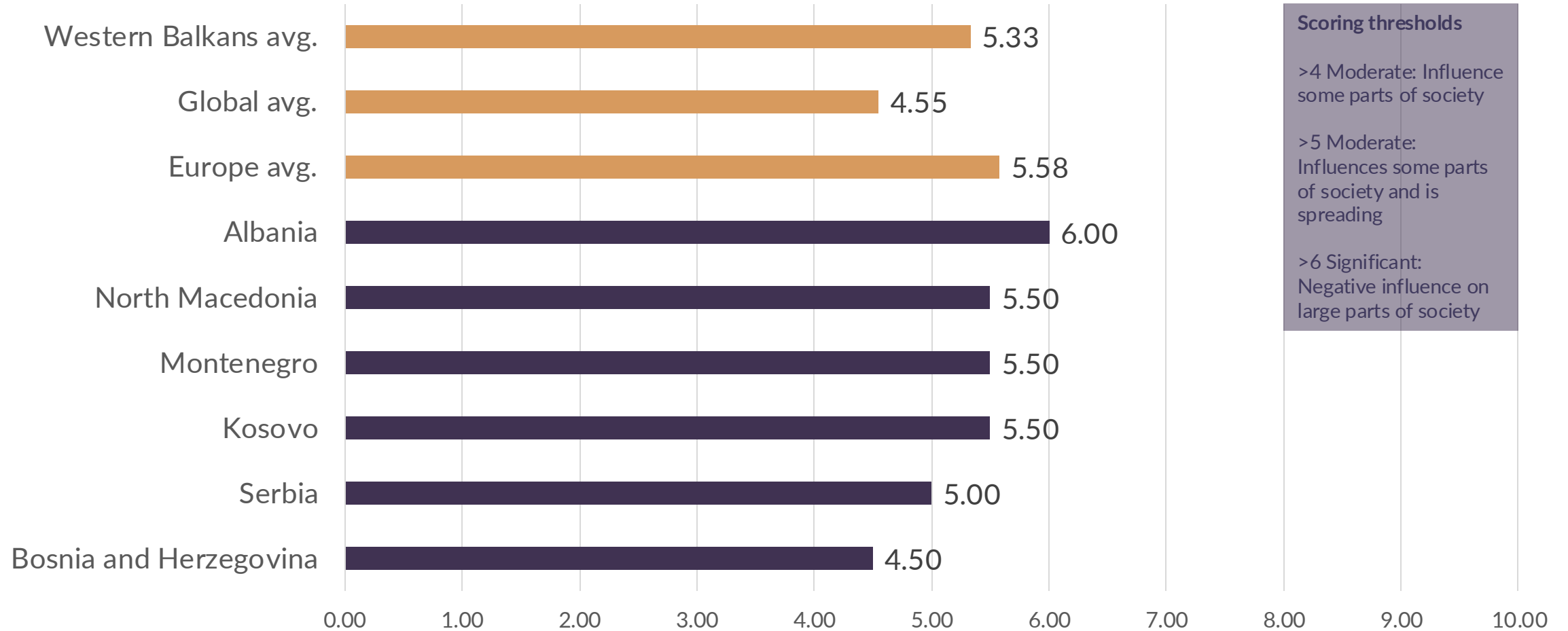
4. Q & A

1. HOW BIG IS THE PROBLEM?



Global Organized Crime Index 2023, <https://ocindex.net/>.

1. HOW BIG IS THE PROBLEM?



Global Organized Crime Index 2023, <https://ocindex.net/>.

1. HOW BIG IS THE PROBLEM?

Growing, but not the biggest problem in the Western Balkans.

Law enforcement predicts further rise and even escalation due to technology development.

Signals that major alleged drug traffickers from the Western Balkans are embracing crypto.

Cryptocurrencies are used for more than just laundering drug money.

Crypto fraud networks in Bulgaria, Cyprus and Serbia ran call centers scamming victims.

Montenegrin authorities extradited crypto entrepreneur Do Kwon to the US for alleged fraud.

Police in raids seized several hundreds of illegal cryptocurrency mining machines.

There are examples of illegal crypto exchange machines.

2. HOW GOOD IS LAW ENFORCEMENT?

These cases highlight the **diverse nature of crypto-related crimes** in the Western Balkans, ranging from money laundering and fraud to illegal mining operations.

They underline the need for **robust regulatory frameworks** and **international cooperation** to combat such illicit activities.

- Progress has been made in areas where the online and offline worlds meet, like in takedown call centers in Serbia, Bulgaria, and Cyprus, which defrauded numerous victims in Germany, Switzerland, Austria, Australia and Canada for at least tens of millions of euros.
- The gaps exist in dismantling money laundering schemes and confiscating and seizing crypto assets. Also, some of the countries in the Western Balkans, like Montenegro, have been trying to position themselves as a crypto haven and offer advantageous tax regulations for cryptocurrency investments.

2. Case study

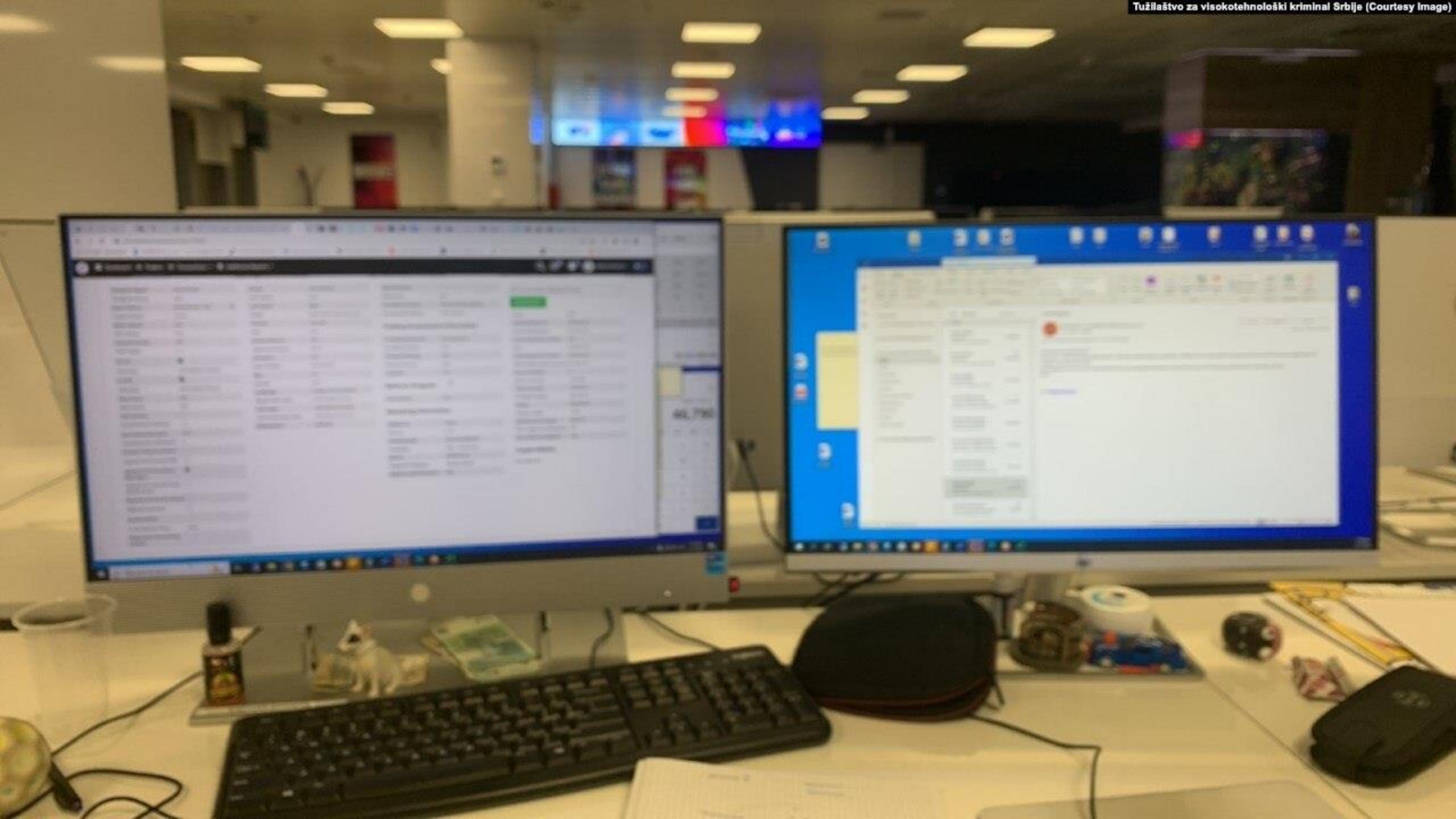
In January 2023, Eurojust and Europol supported a coordinated operation to dismantle a cryptocurrency fraud network in Bulgaria, Cyprus, and Serbia.

The network ran call centers that defrauded victims in Germany, Switzerland, Austria, Australia and Canada, resulting in tens of millions of euros in losses.

Authorities conducted searches across multiple locations, arrested 15 individuals, and seized significant assets, including cryptocurrencies and cash.











2. Operation timeline



Fourteen people were arrested in Serbia and one in Germany. More than 250 people were interviewed, and over 150 computers, various electronic equipment and data backups, three cars, two luxury apartments, one million US dollars in cryptocurrencies, and 50,000 EUR in cash were seized.

3. WHAT IS THE WAY FORWARD?

Governments in the Western Balkans should continue implementing FATF recommendations and the EU's new regulation on crypto assets, as they have proven highly effective, especially when some of the countries were placed on the grey list.

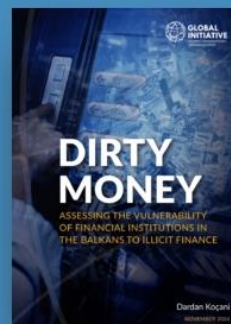
Law enforcement in the Western Balkans must invest in advanced blockchain analysis tools to trace transactions across multiple blockchains. Serbia's Interior Ministry has already included a subscription to a leading platform in its procurement plan.

Cooperation among institutions at the national level and with international partners, including Europol and Interpol, is essential for sharing intelligence and developing joint strategies to combat transnational crypto-enabled crime networks.

4. BEFORE Q & A, SOME OF OUR WORK

18 NOV 2024

DIRTY MONEY



09 MAY 2024

**OBSERVATORY OF
ILLCIT ECONOMIES
IN SOUTH EASTERN
EUROPE**



25 JAN 2024

**ILLCIT FINANCIAL
FLOWS IN THE
WESTERN
BALKANS**



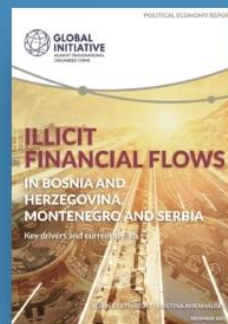
24 JUL 2023

CASH IS KING



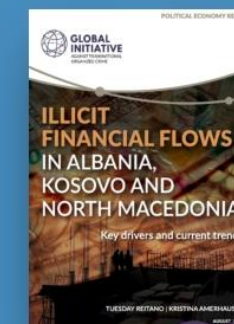
17 JAN 2022

**ILLCIT FINANCIAL
FLOWS IN BOSNIA
AND
HERZEGOVINA,
MONTENEGRO
AND SERBIA**



27 AUG 2020

**ILLCIT FINANCIAL
FLOWS IN
ALBANIA, KOSOVO
AND NORTH
MACEDONIA**



SQ MK

THANK YOU

Contact

sasa.djordjevic@globalinitiative.net

globalinitiative.net



**GLOBAL
INITIATIVE**

AGAINST TRANSNATIONAL
ORGANIZED CRIME

Les crypto-actifs

Présentation et enjeux

De quoi s'agit-il ?

Crypto actifs

- Actifs (biens incorporels) émis sous une forme numérique (jetons/token)
- Emis, inscrits, conservés ou transférés au moyen d'un dispositif d'enregistrement électronique, public et partagé.
- Cet enregistrement s'appuie sur une technologie de validation particulière (algorithmes de cryptographie) = la plus courante est la *blockchain*
- Principe de décentralisation : pas d'intervention d'un tiers de confiance ou d'organe central de contrôle (contrairement au système financier classique).

Diverses catégories de cryptoactifs

Les cryptomonnaies (currency token) utilisables comme moyens de paiement :

o *crypto-actifs dits de 1ère génération* (bitcoin, éther par ex.). Ne sont adossés à aucune réserve d'actifs → volatiles, spéculatifs.

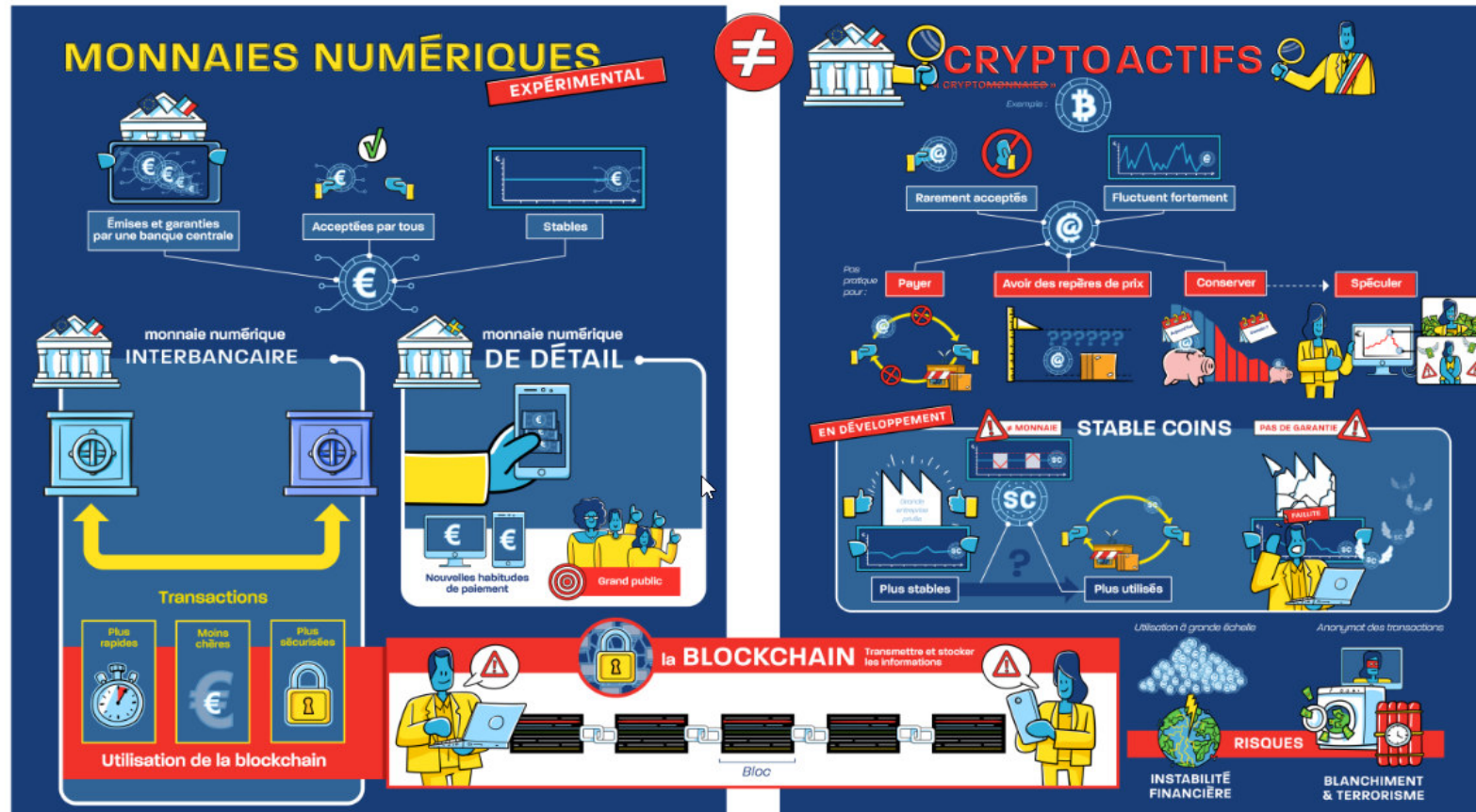
COIN ou TOKEN « natif »	TOKEN « non natifs »
- disposent de leur propre blockchain - créés par l'activité de « minage »	- utilisent une blockchain qui ne leur est pas propre - créés à partir de « smartcontracts »
 BTC  ETH  SOL  BNB Ancien token devenu coin	 SHIB  SAND  USDT Plusieurs blockchains  UNI

o « stablecoins », comme ceux émis par Tether ou Circle adossés à une réserve d'actifs (devises, titres de dette publique ou privée).

Utility token : droit de vote (pour levée de fonds Initial coin offering - ICO par ex.), d'usage d'un service

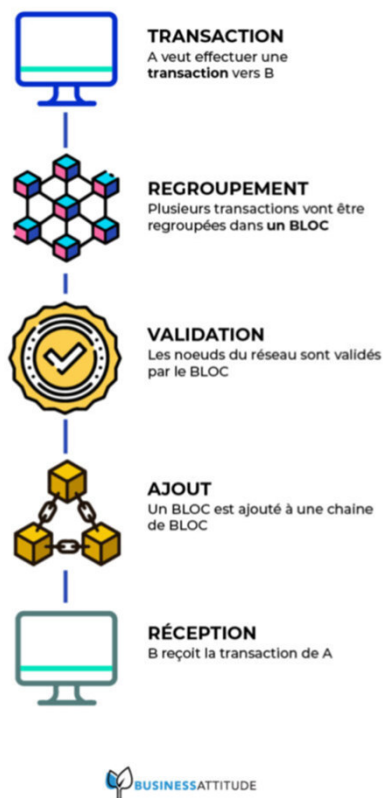
Non fongible token : unique, identifiables, octroie un droit de propriété (œuvre d'art par ex.)

- Monnaies numériques / Crypto-actifs



De quoi s'agit-il ?

Fonctionnement



Éléments clé

- Clé publique : pour envoyer et recevoir crypto (=IBAN)
- Clé privée : pour débloquer les fonds (=mot de passe)
- Posséder un portefeuille (wallet) qui conserve les clés privées
 - Stockage en ligne (direct via logiciel, indirect via plateforme, appli)
 - Stockage sur un support physique (clé ledger)
- Utilisation :
 - Conversion en monnaie courante ou paiement en crypto
 - Cartes de paiement

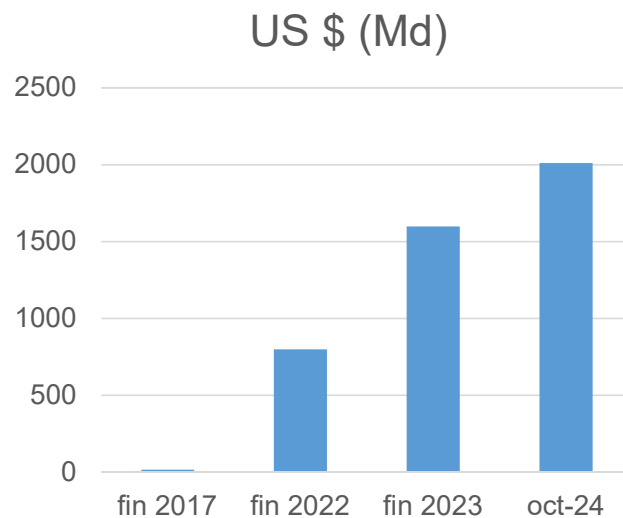
PLATEFORMES D'ÉCHANGE (EXCHANGES)	Services en ligne (sites web, applications mobiles) qui permettent aux utilisateurs d'acheter, vendre ou échanger des crypto-actifs (ex : Coinbase).
PLACES DE MARCHÉ	Plateformes de trading <i>peer-to-peer</i> (ex : localbitcoins.com).
DE GRE A GRE	Opérations réalisées en dehors des plateformes d'échange, les acheteurs et les vendeurs se mettent d'accord sur un prix à l'avance (cession du contrôle de l'adresse publique).
DISTRIBUTEURS DE CRYPTO-ACTIFS	Distributeurs semblables à n'importe quel DAB d'une agence bancaire, utilisant la technologie ATM permettant d'échanger de l'argent comptant contre des crypto monnaies, ou vice versa.



Evolution et volatilité du marché

2009 : création du bitcoin

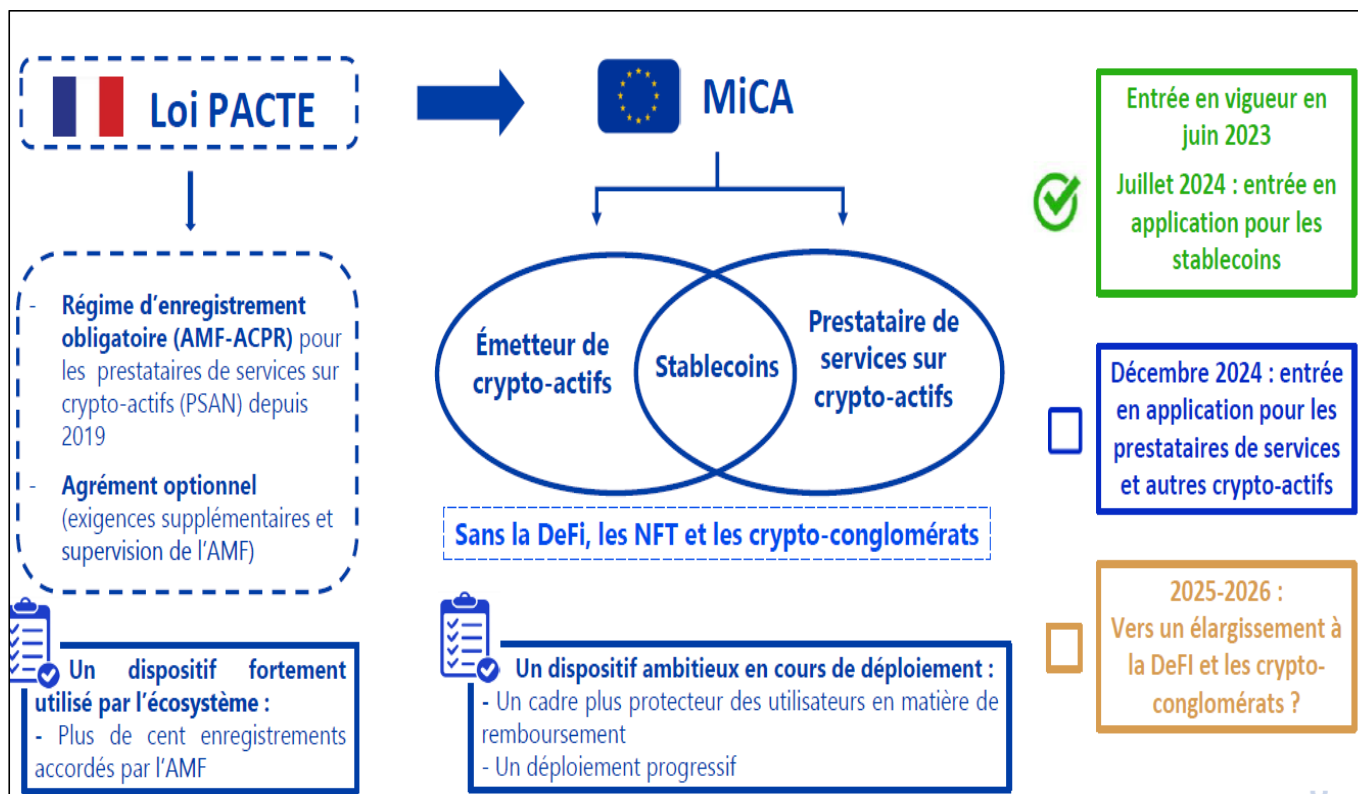
Capitalisation du marché



Evolution de la valeur du Bitcoin depuis 2015



Cadre réglementaire en France et dans l'UE -



Source : Banque de France – octobre 2024

Les enjeux



Capitalisation totale
2 012 mds \$

Valorisation au
09/10/2024,
Banque de
France



12% des français en
seraient détenteurs

Etude ADAN,
IPSOS, KPMG
édition 2024



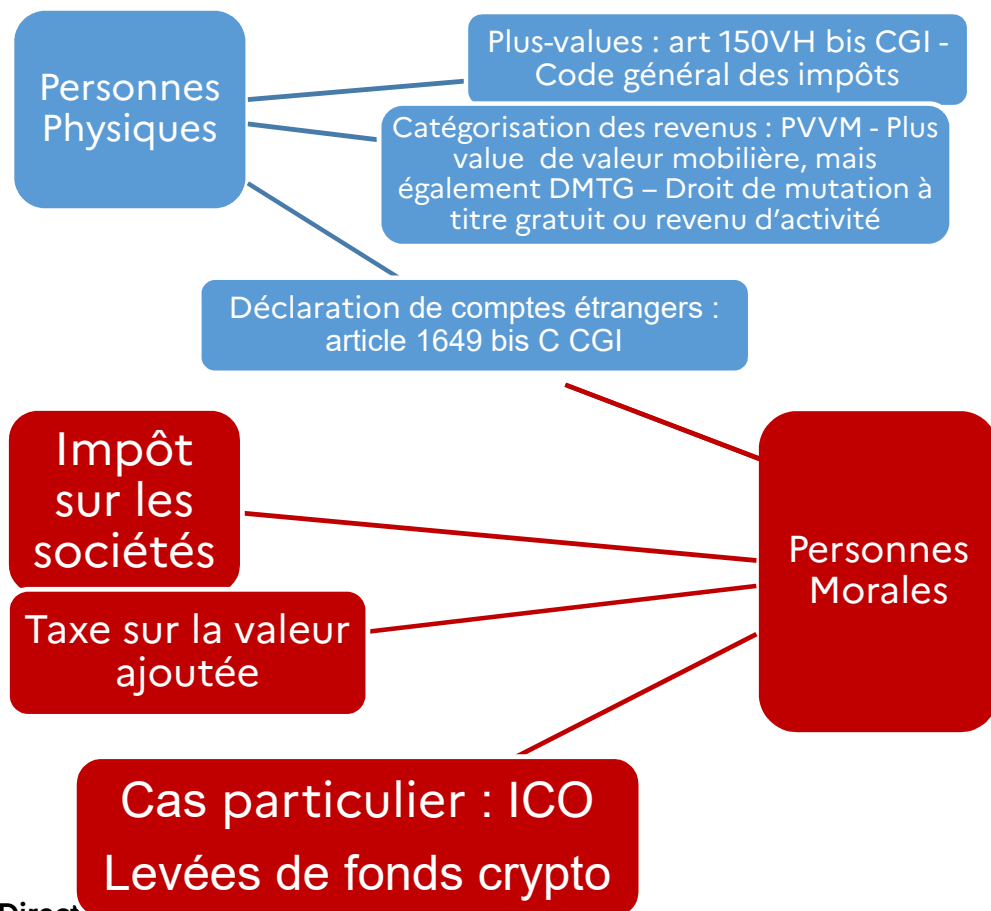
Seulement 0,4% des
foyers en déclarent

Etude B3I sur
les données
déclaratives
2021

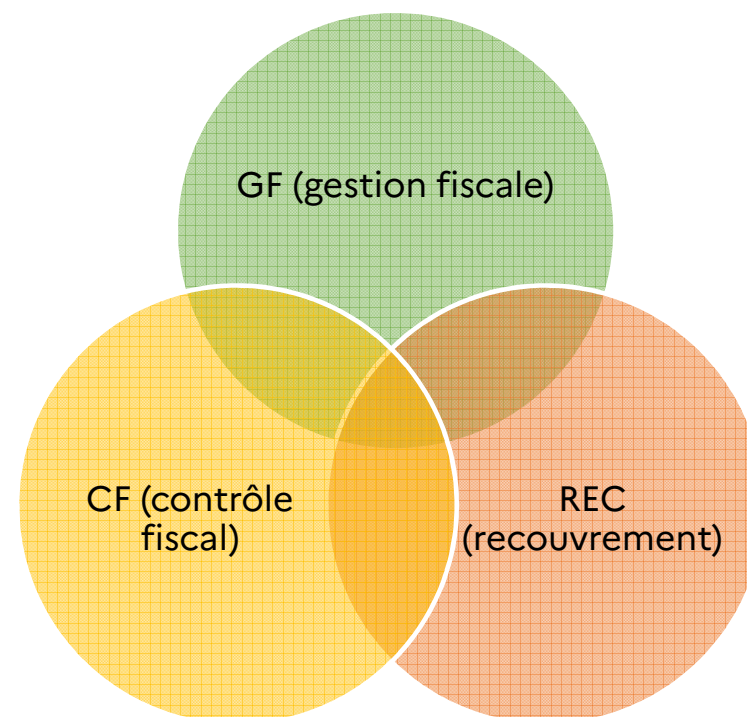
**Décentralisation, dématérialisation, déconnexion adresses/identités des bénéficiaires,
multiplicité de supports = OPACITE = RISQUE (fraude, blanchiment, flux financiers illicites)**

Les actifs numériques à la DGFIP

La fiscalité des actifs numériques



Un sujet transverse



Les cryptoactifs : actions menées par le contrôle fiscal

Actions menées par la Direction nationale d'enquêtes fiscales DNEF

- Investiguer pour détecter les fraudes impliquant la détention de cryptoactifs et programmer des contrôles : une brigade dédiée (Brigade nationale d'investigation n°6 - BNI6)
- Acculturer, former et accompagner le réseau (veille, méthodologie d'enquête et de contrôle, soutien technique)

Investigations menées par la DNEF

Mobiliser les sources d'information pour détecter les comptes non déclarés

- TRACFIN
- Droit de communication non nominatif - DCNN
- Assistance administrative non nominative - AAI NN (Plateformes hors de France)
- L.16 B (perquisitions)
- relevés bancaires
- Internet (réseaux sociaux, forums) : veille et enquête active (enquête sous pseudo)
- **A venir : DAC8 et CARF un potentiel « *game changer* » : à compter de 2027 des informations sur les comptes en provenance de plus de 60 partenaires dont UE27, US, UK, Singapour, Suisse**

Utiliser des outils spécifiques pour investiguer sur les transactions

- Partir d'une adresse publique, et remonter au portefeuille/IP → logiciels de traçage
- Corroborer et identifier (droits de communication par ex. données de connexion)

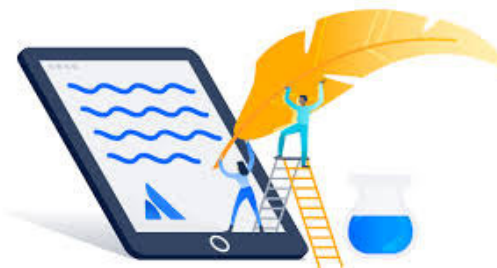
Investigations menées par la DNEF

Rester en éveil

- **Travailler en partenariat (information, formation)**
 - **Task Force Crypto** (Direction nationale du renseignement et des enquêtes douanières DNRED, Office nationale anti-fraude ONAF, TRACFIN, Direction générale de la concurrence, de la consommation et de la répression des fraudes DGCCRF)
- TRACFIN
 - Homologues étrangers
- **Se positionner sur les actifs les plus fraudogènes**, non couverts par la future DAC : NFT, DeFi, wallets autohébergés, etc.

Les travaux de la DNEF avec et pour le réseau

Présentations
Journée d'étude
Formations



FIT
Guide pratique
Novae national

Animation du
réseau des
référents crypto



Support au
quotidien

**Un exemple de contrôle – Direction régionale de contrôle
fiscale Ile-de-France DIRCOFI Ile-de-France**

Origine du dossier : signalement bancaire auprès de TRACFIN en raison de nombreux mouvements en provenance d'une plateforme d'échange d'actifs numériques.

Éléments factuels : l'examen des comptes français à ce stade estime des flux nets à hauteur de 366 400 € au titre des revenus 2017, 2018 et 2019.

Un exemple de contrôle – DIRCOFI Ile-de-France

Ouverture de l'Examen de situation fiscale personnelle en octobre 2020.

Éléments déclaratifs : Absence de déclaration de compte à l'étranger

	2017	2018	2019
Nombre de parts fiscales	1,00	1,50	2,00
Salaires	79 905	87 285	81 305
Revenus locatifs nets	13 800	9 900	9 000
Revenu imposable	85 133	87 639	81 669
Impôt payé	22 307	0	16 835

Investigations menées dans le cadre de l'examen de la situation fiscale personnelle ESFP :

- analyse de 14 comptes bancaires dont 9 utilisés dans le cadre de sa gestion de son patrimoine numérique obtenus par fourniture spontanée du contribuable ou par droits de communication et demandes AAI (prestataire de services sur actifs numériques PSAN)

	2017	2018	2019
Flux bancaires à destination de PSAN	3 149,57	283,74	27 856,26
Flux bancaires en provenance de PSAN	117 033,56	1 023 543,37	455 671,19
Flux nets	113 883,99	1 023 259,63	427 814,93
Revenus ordinaires perçus	103 349	96 443	53 209
TOTAL des revenus à disposition	217 233	1 119 703	481 024
Part des revenus tirés du patrimoine numérique	52,42 %	91,39 %	88,94 %

Les principaux comptes utilisés pour les flux : le compte français à l'origine du signalement puis N26 à compter de 2018 (année d'ouverture)

Identification des tiers en lien avec les actifs numériques :

- 1 AAI ESTONIE ;
- 1 AAI conjointe IRLANDE+UK ;
- 1 AAI SUISSE;
- 6 AAI UK ;
- 1 AAI USA ;
- 1 AAI LUXEMBOURG ;
- 2 AAI EAU
- 1 AAI ILE MAURICE

Mise en œuvre de 22 AAI dans 13 États différents afin d’obtenir l’intégralité des transactions réalisées

Un exemple de contrôle – DIRCOFI Ile-de-France

Conclusion « temporaire » du contrôle en absence de réponse des PSAN:

- fiscalisation à partir des flux bancaires nets en raison de l'absence de l'historique des transactions communiquées par le contribuable ;
- Autres anomalies donnant lieu à rectifications :
 - omission de plus-value de cession de valeurs mobilières,
 - omission de plus-value immobilière suite à fausse déclaration du bien en tant que résidence principale.

- rehaussements

	2017	2018	2019
Montant « régularisé » par le contribuable en matière de cessions d'actifs numériques	33 524	925 431	452 800
Montant retenu par le service	102 006	1 024 473	482 951
TOTAL des droits en rapport avec les actifs numériques	35 192	465 295	167 871
Intérêts de retard	2 814	25 809	3 693
Majoration de 40 % pour manquements délibérés	6 324	20 224	67 149
TOTAL en rapport avec les actifs numériques	44 330	511 328	238 713
Soit une taxation à hauteur de	43,46 %	49,91 %	49,43 %

Engagement de l'ESFP de sa concubine

Suite aux réponses des AAI, reprise du dossier en vue d'une imposition selon les dispositions législatives

Un exemple de contrôle – DIRCOFI Ile-de-France

Conclusion du contrôle après l'analyse des wallets :

	2017	2018	2019
Nombre de lignes du portefeuille	270	451	204
Nombre de cessions réalisées	73	93	
Nombre de cessions imposables	15	37	49
Total des prix de cessions	102 524	1 024 473	486 702
Plus-value nette valorisée par le service	170 193	898 723	1 036 702
Plus-value déclarée suite à MED (pour mémoire)	33 524	925 431	452 800

Les cryptoactifs : actions à venir

Accompagnement – soutien et montée en puissance du réseau

- Objectifs : assurer la présence de la Direction générale des finances publiques DGFIP sur tout le spectre de la fraude - un objet qui doit devenir un « classique » du contrôle
- Poursuite de l'effort de formation (**Ecole nationale des finances publiques ENFIP**)
- Connaissance des notions fondamentales nécessaires à la maîtrise de l'enjeu crypto pour la gestion, le contrôle et le recouvrement : communauté nationale NOVAE
- Renforcement du **réseau des référents actifs numériques dans les directions nationales spécialisées DNS/Dircofis**
 - Sensibilisation des directions sur l'importance de ce réseau (profils, animation)
 - Création de réseaux locaux, animés par les référents
- Préparer l'arrivée de **DAC8** (1^{er} échanges 2027, sur les données 2026).
- Renforcer nos échanges sur cette thématique avec TRACFIN notamment

Enjeux et défis

- **Outils de traçage de la blockchain pour** augmenter la programmation / sujet **Veille sur les outils de traçabilité**
- **Spécialiser des agents** : recruter, former et fidéliser; **constitution de cellules d'appui de 1 ou 2 agents**
- **Maintien d'une animation active du réseau par le service de la sécurité juridique et du contrôle fiscal SJCF et la DNEF** (guides, panorama...)
- **Exploitation des données issues de DAC8** et les productions au réseau (par le bureau SJCF-1D)



Mesures "crypto-actifs" – DAC 8

- **Transposition de la DAC 8**, dont l'application est prévue au 1er janvier 2026 pour une première campagne déclarative en 2027.
- De nouvelles obligations déclaratives seraient applicables aux prestataires de services sur crypto-actifs.
- Les prestataires et opérateurs de services seraient ainsi tenus de collecter et déclarer des informations permettant d'identifier les transactions sur actifs numériques, les comptes utilisés pour les détenir, ainsi que les titulaires desdits comptes.

Mesures "crypto-actifs" proposées LF 2025

- Aligner le traitement juridique de la défaillance déclarative en cas de détention d'actifs numériques à l'étranger sur celui applicable aux comptes bancaires et contrats de capitalisation détenus à l'étranger (article 1649 AA du code général des impôts (CGI) :
 - application de la procédure prévue à l'article L. 23 C du livre des procédures fiscales LPF et de la taxation d'office ;
 - application de la présomption d'acquisition à titre gratuit prévue à l'article 755 du CGI ;
 - passage du délai de prescription de 3 à 10 ans ;
 - application des pénalités prévues à l'article 1729-0 A du CGI



The Use of Crypto in Criminal Activities **Best Practices in Enforcement**

Pamela A. Clegg
Vice President, Latin America
pamela@ivix.ai

February 2025

Challenges and Obstacles

Obtaining and analyzing records

- Inconsistent data
- Missing records and/or corrupt data files

Lack of technical understanding by tax administrations

- Including auditors

Rapidly evolving ecosystem

- Significant new technological developments

Taxpayer difficulty obtaining records

- Failed/discontinued businesses
- Foreign businesses
- Other digital asset platforms

Criminal Investigation Priorities

Organizational Compliance with Existing Laws & Recommendations (FATF)

- Exchanges, mixers, online casinos with local customers
- Registration with Regulatory Bodies (MiCA, FCA, FinCEN, MAS – Money Service Businesses or Money Transmitters)
- Effective Know Your Customer (KYC) & Anti Money Laundering (AML) Program

Cyber Scams/Frauds

- Pig Butchering
- Tech Support Scams (a/k/a computer pop-up scams)
- Cyber Intrusions and Data Breaches
- Ransomware

Drug Trafficking/Money Laundering

- Stablecoins (ex. USDT) are key for cartels allowing them to launder drug proceeds at a lower cost, while minimizing risk.

Criminal Tax Enforcement

Crypto Gains

- Buy low – Sell high

Crypto-to-Crypto Exchange

- Used to obfuscate & shelter gains
- Particularly interested in stablecoins but BTC to ETH is common
- Tip : Think of this as day trading, people have to keep records

Traditional Cash-to-Crypto Examples

- Example: Large business income moved to crypto multiple times
- Multiple wallet addresses

Investigative Best Practices

Data, data, data

Leverage open source, publicly available data

Work quickly!

Once crypto goes off an exchange, recovery becomes difficult

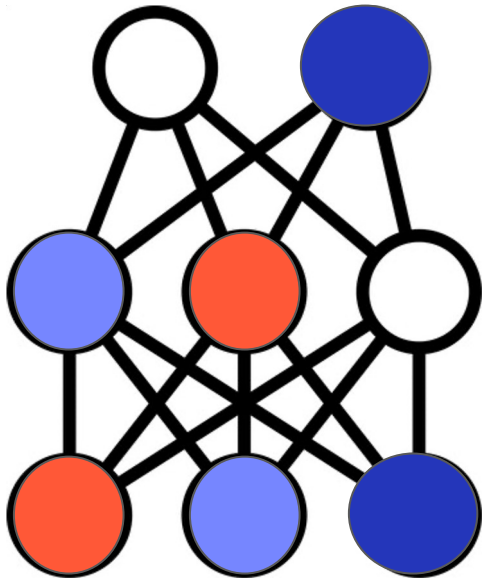
Collaboration is key

Rely on our public & private sector partnerships

What exchanges are subject to your laws and cooperation?

Ex: Platforms with reach into US are required to abide by US law & work to prevent money laundering

End-to-End Investigations

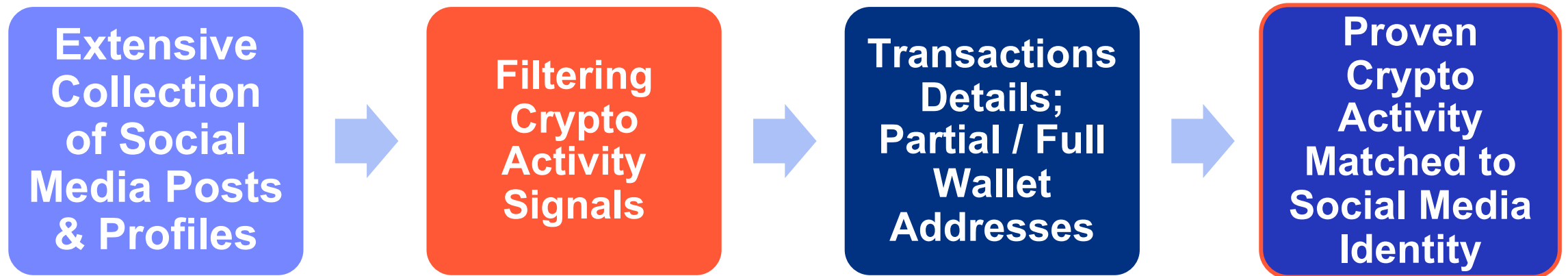


- Immediately actionable, *high-value* leads
- Aggregate holistic on-chain profile of subject
- Identify tax gains and illicit activity, at scale
- Reduce complexity across digital asset tax processes
- Resource-saving process improvements

Cryptocurrency Users Identification:

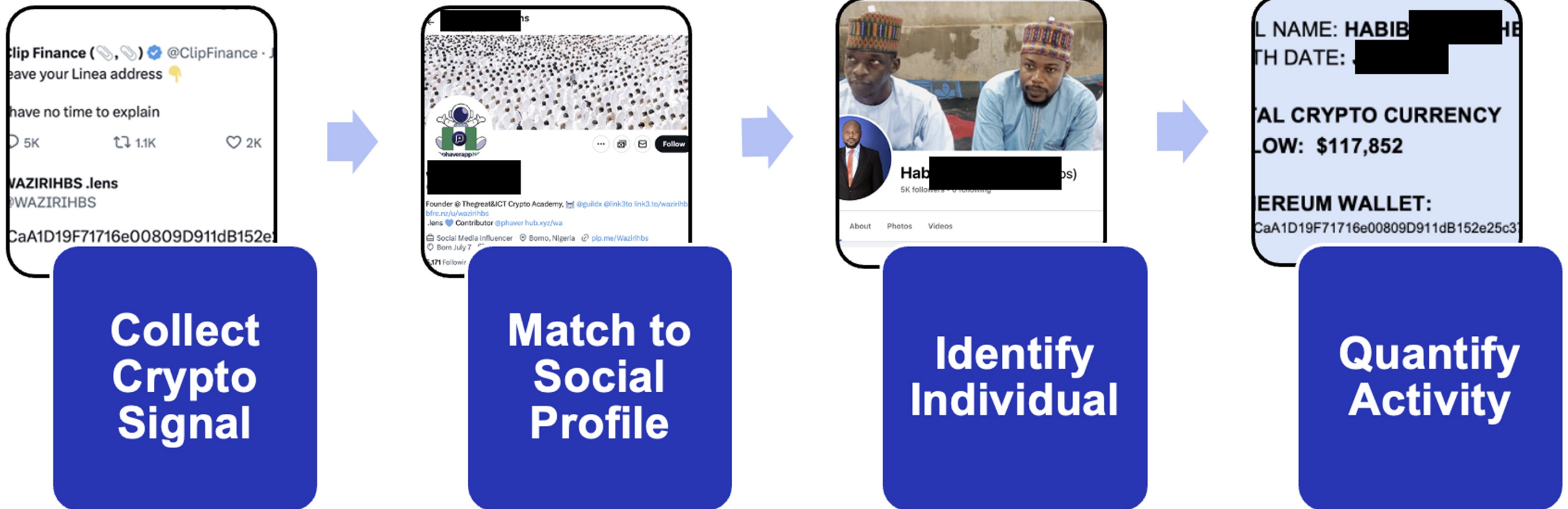
Large Scale Signal Collection From Social Networks

- Cryptocurrency users active on social media often hold significant amounts in undisclosed private wallets
- These profiles are valuable leads for tax authorities to uncover true crypto usage



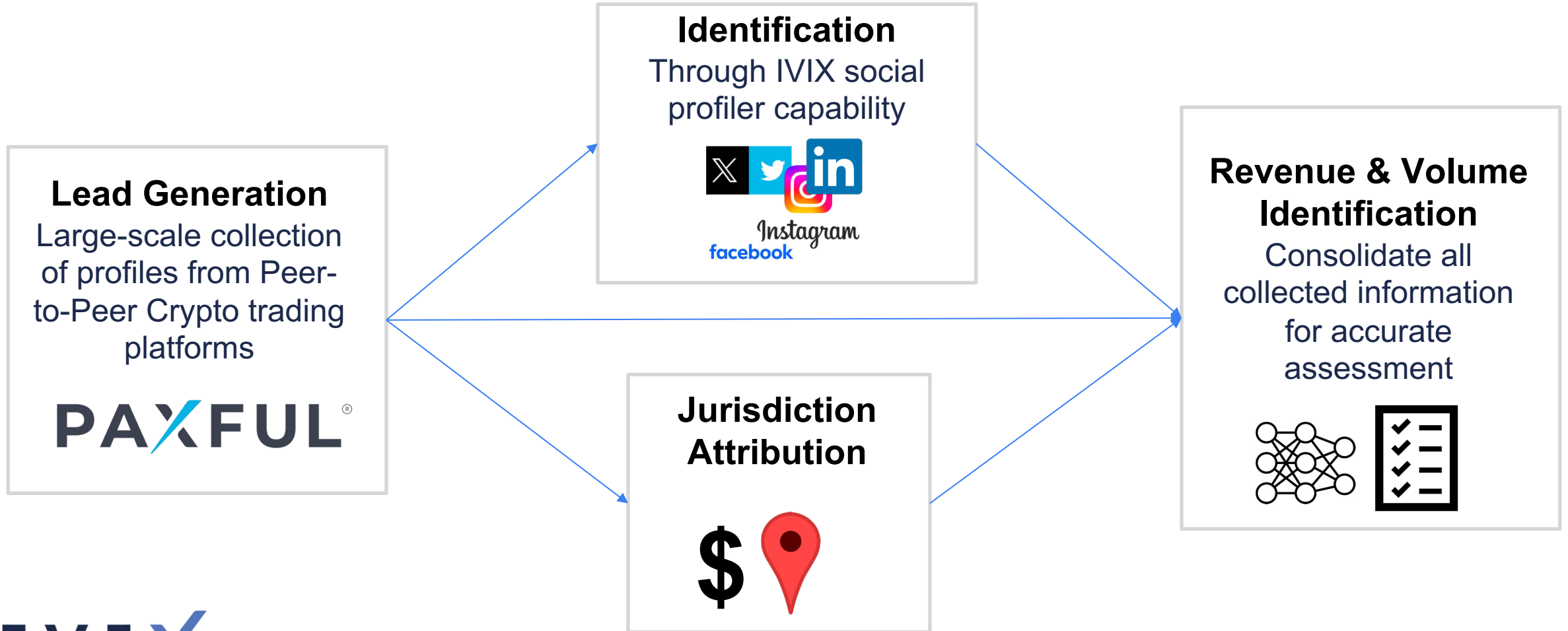
Large-Scale Cryptocurrency Users Identification: Case Study

Use OSINT to identify who, where, and how much



Peer to Peer Cryptocurrency Exchange

From Leads to Identified Cases



Peer to Peer Cryptocurrency Exchange

Case Study #1 – Victor [REDACTED]

Paxful Public Profile

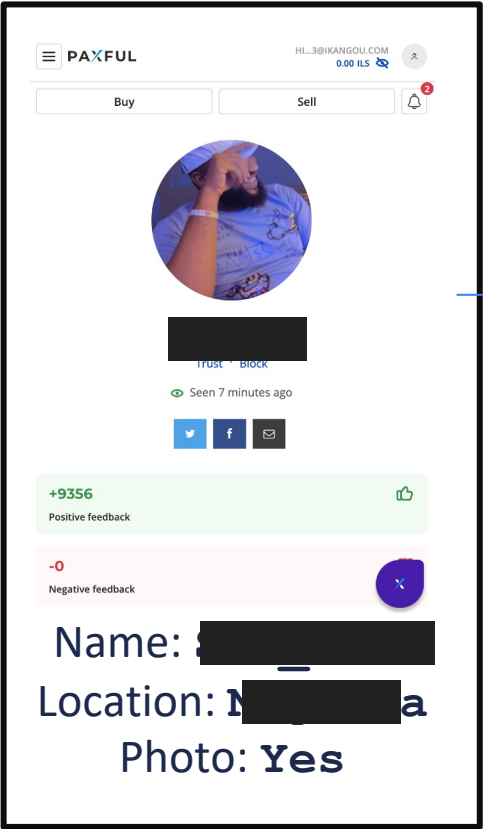
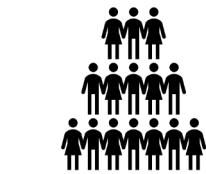
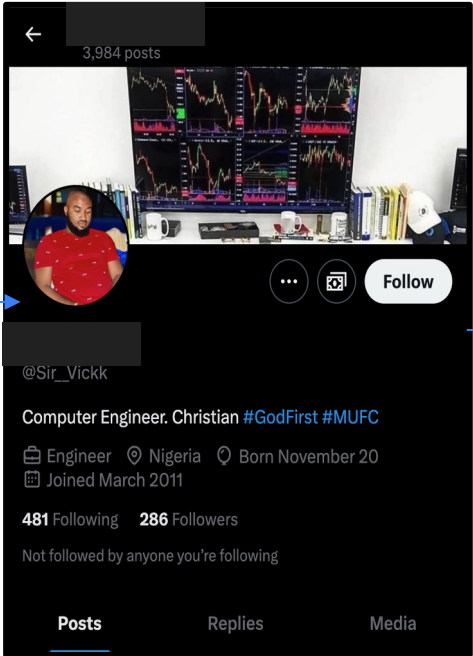


Photo Match



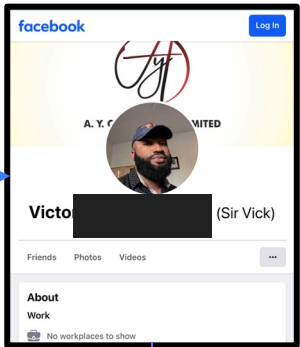
Nickname Match

X (Twitter) Profile

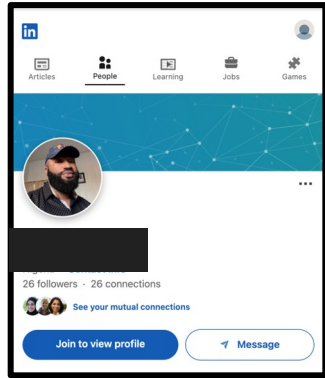


Identification through social connections

Facebook Profile

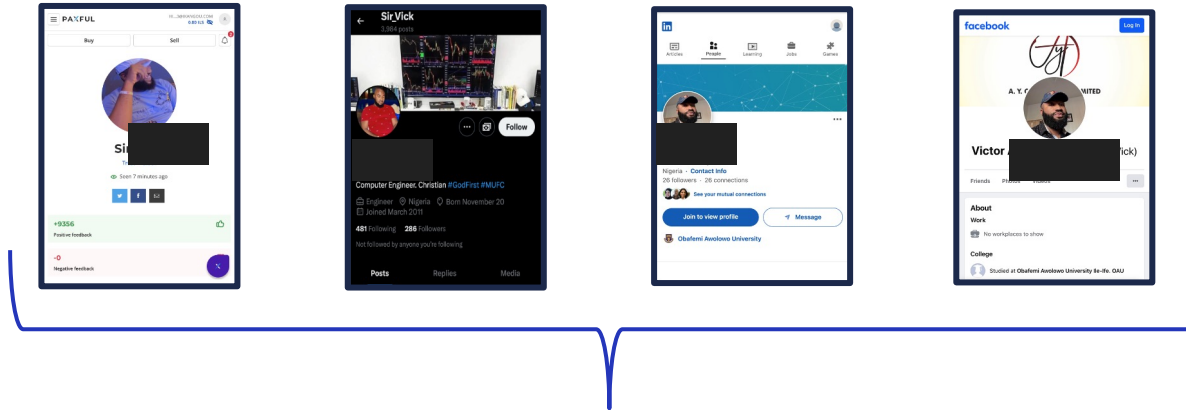


LinkedIn Profile



Peer-to-Peer Cryptocurrency Exchange

Case Study #1 – Victor [REDACTED]



Full Name: **Victor [REDACTED]**

Birth Date: **November 20**

Identified Trading Volume (Since 10/2020):

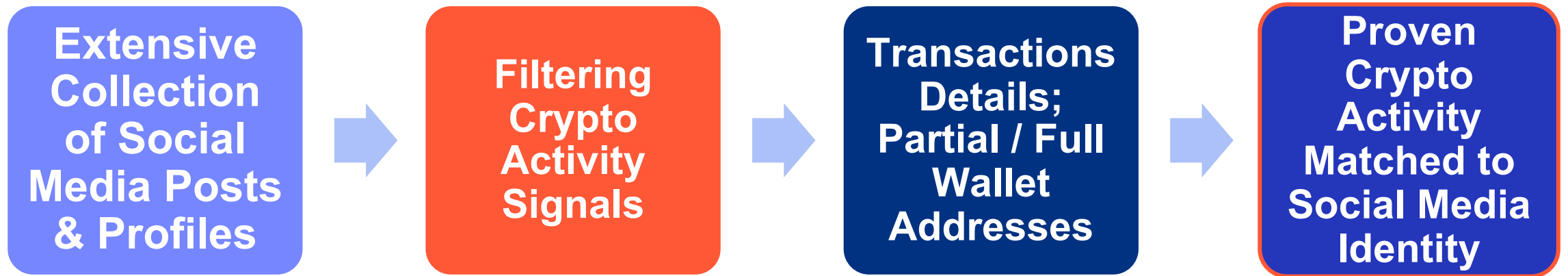
Bitcoin: \$25M

Tether USD Stable Coin: \$7.5M

Ethereum: \$9M

Total: \$42M Trade Volume; \$10.5M / year

End-to-End Investigations



Identified: From Social Media to Crypto



Yosef [redacted]
[https://www.facebook.com/\[redacted\]](https://www.facebook.com/[redacted])

Can someone who understands MetaMask help me? I am trying to cancel a transaction but it says submitted. There is no money in the wallet to complete the transfer, but if I add money to the wallet, will the transfer be completed automatically?

Tuesday January 4, 2022, 11:04 PM

22:25

etherscan.io

Search by Address / Txn Hash / Block / Token

Transaction Details

Buy Exchange Earn Gaming

Sponsored: StormGain - Enjoy The Best AIRDROP - Get 25 USDT For FREE! Just Take A Look

Overview



Sorry, We are unable to locate this

22:07

Transactions

Dec 22 at 2:17 pm from this device

Sent Ether

Submitted

Speed up Cancel

Dec 22 at 2:17 pm

From 0x7872...B378 To 0xDE45...a387

NONCE #2

Amount 0.1 ETH

Estimated gas fee 0.00015 ETH

Total amount 0.10015 ETH \$380.43

View on Etherscan

22:57

Transactions

Dec 22 at 2:17 pm from this device

Sent Ether

Submitted

Speed up Cancel

0.1 ETH \$381.46

Jan 2 at 12:01 pm from this device

Smart contract interaction

Confirmed

0 ETH \$0

Dec 22 at 10:32 pm

Smart contract interaction

Confirmed

0 ETH \$0

Dec 22 at 10:31 pm

Smart contract interaction

Confirmed

0 ETH \$0

Dec 22 at 8:11 pm

Received Ether

Confirmed

0.0212 ETH \$87.12

Identified: From Social Media to Crypto



Can someone who understands MetaMask help me? I am trying to cancel a transaction but it says submitted. There is no money in the wallet to complete the transfer, but if I add money to the wallet, will the transfer be completed automatically?

✦✦✦ *Analyze with AI* ✦✦✦

Transaction Details

Buy

Exchange

Earn

Gaming

Sponsored: StormGain - Enjoy The Best AIRDROP - Get 25 USDT For FREE! [Just Take A Look](#)

Overview



Sorry, We are unable to locate this

Status

Submitted

Dec 22 at 2:17 pm

Speed up

Cancel

From

0x7872...B378

To

0xDE45...a387

NONCE

#2

Amount

0.1 ETH

Estimated gas fee

0.00015 ETH

Total amount

0.10015 ETH

\$380.43

[View on Etherscan](#)

Speed up

Cancel

#7 - Jan 2 at 12:01 pm from this device

Smart contract interaction

0 ETH

\$0

Confirmed

Dec 22 at 10:32 pm

Smart contract interaction

0 ETH

\$0

Confirmed

Dec 22 at 10:31 pm

Smart contract interaction

0 ETH

\$0

Confirmed

Dec 22 at 8:11 pm

Received Ether

0.0212 ETH

\$87

Confirmed

Identified: From Social Media to Crypto



Yo

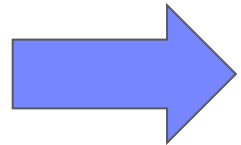
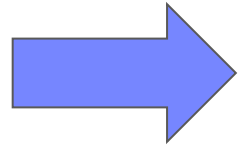
<https://www.facebook.com/...>

```
{
  "extracted_information": {
    "wallet_application": {
      "wallet_name": "MetaMask"
    },
    "post_date": "Tuesday January 4, 2022, 11:04 P
  }
}
```

	Date & Time (UTC)	Transaction Type	Status	Amount	Gas Fee	Total	Value USD
0	December 22, 2021, 12:17 PM UTC	Sent Ether	Submitted	0.1 ETH	0.00015 ETH	0.10015 ETH	\$380.43
1	December 22, 2021, 5:38 PM UTC	Received Ether	Confirmed	0.0343 ETH	None	None	\$130.29

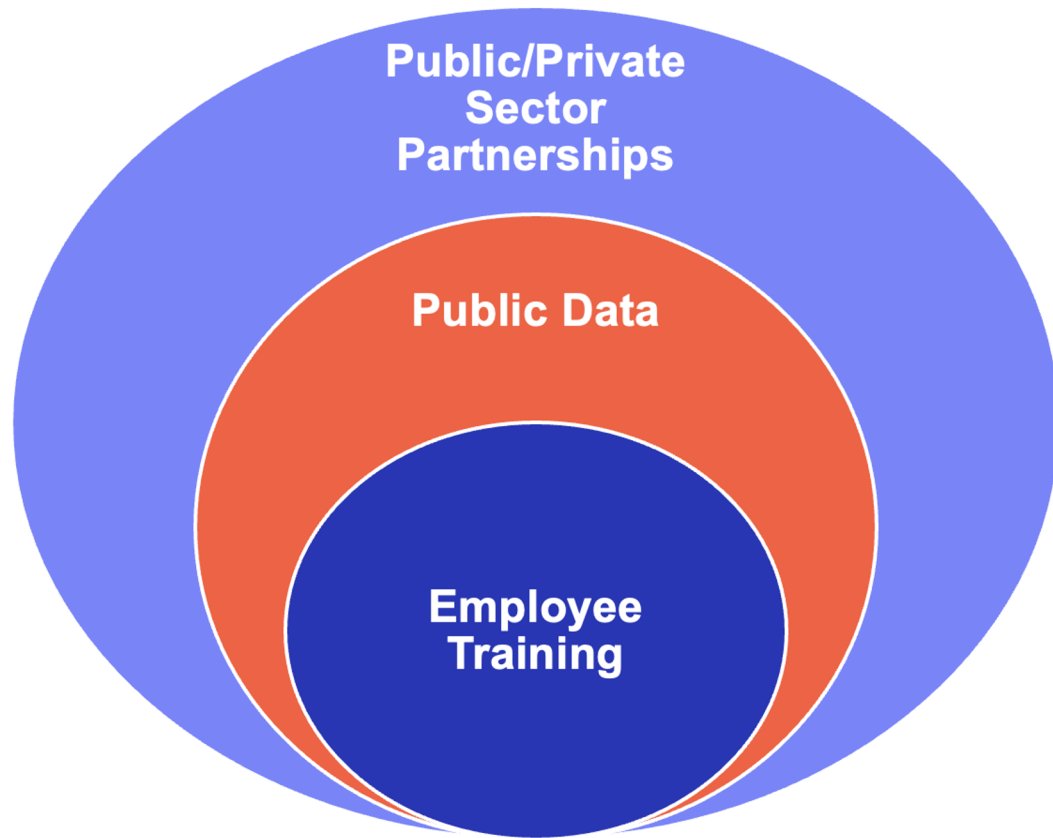
Identifying Wallet Address

Identified: From Social Media to Crypto



```
[
  {
    "block_id": 13854957,
    "hash": "48b7[REDACTED]48dc6dc8bb5d9660d5",
    "time": "2021-12-22 12:17:29",
    "type": "call",
    "sender": "0x78[REDACTED]590d56c588b378",
    "recipient": "0xde4[REDACTED]e26c46db0a387",
    "value": 0.1
  },
  {
    "block_id": 13856371,
    "hash": "0583a2[REDACTED]56008bf2f42736f19",
    "time": "2021-12-22 17:38:28",
    "type": "call",
    "sender": "0x28c[REDACTED]55e5743bf21d60",
    "recipient": "0x78[REDACTED]590d56c588b378",
    "value": 0.0343
  }
]
```

Crypto Asset Takeaways



- Public and Private sector partnerships are essential
- Leverage public data collection: analysis creates actionable leads and increased returns
- Develop and deliver training to employees working in the space to ensure success

Discussion and Q&A

IVIX

Thank You

pamela@ivix.ai

Banco Interamericano de Desarrollo

| EL IVA DIGITAL

Ubaldo González de Frutos

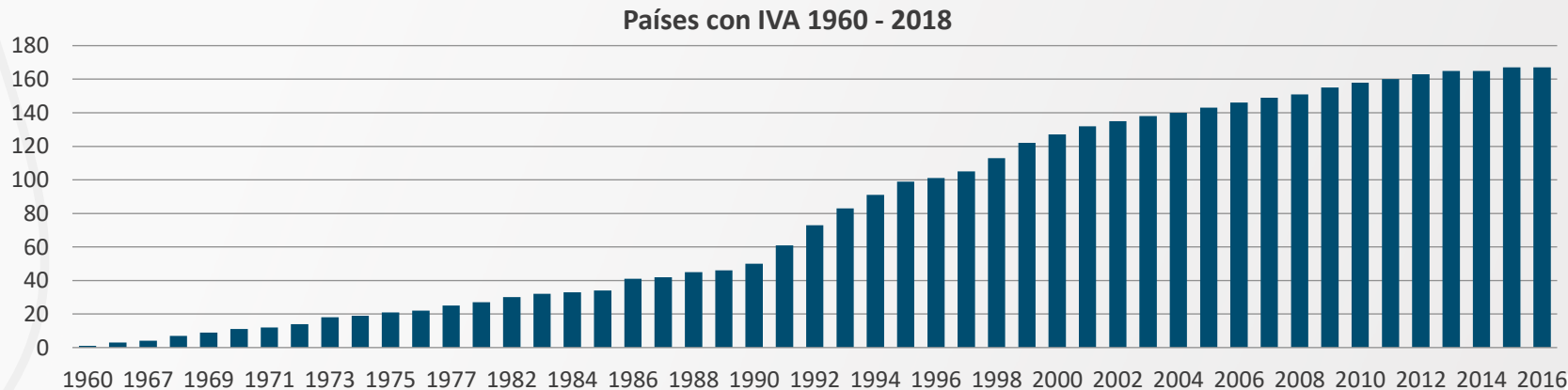
Febrero de 2025

CONFIDENCIAL
Uso interno

Este documento contiene información confidencial en relación con una o más de las diez excepciones de la Política de Acceso a la Información y, por lo tanto, no estará disponible para las personas ajenas al Banco. Sólo estará disponible únicamente para los empleados del Banco.

Panorámica sobre el IVA

- General aceptación: 175 países (de los 193 de ONU) aplican IVA
- Es un “Pilar” tributario: Recauda el 20,8% del total en la OCDE, 28,6% en ALC (siguiente slide)
- Eficaz: la VAT Revenue Ratio (VRR) es alta (0,58 en la OCDE, debido a exenciones, tasas reducidas, incumplimiento y fraude). Se recaudan 42 unidades monetarias de cada 100 potenciales.



Razones de su expansión

Eficiencia

- Como generador de ingresos
- Con un coste marginal inferior a otros impuestos
- Con un nivel de fraude moderado

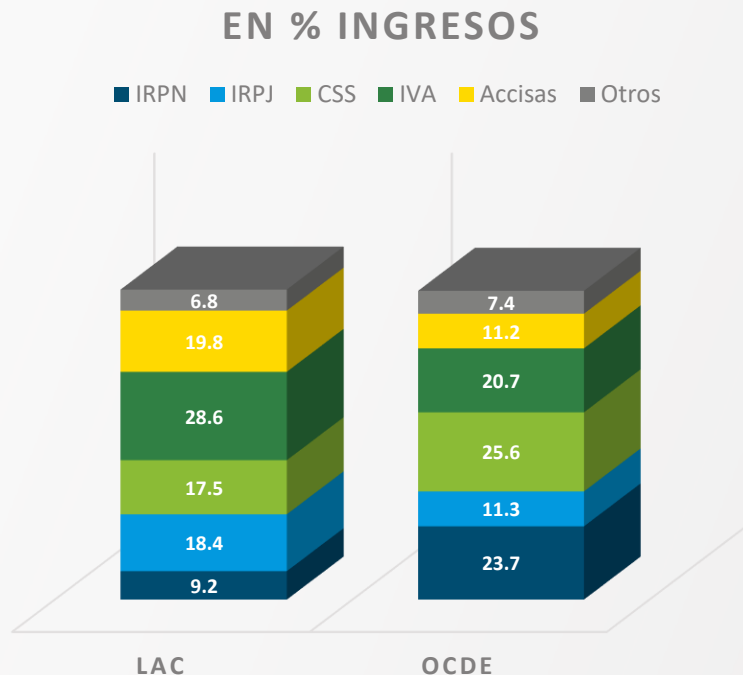
Neutralidad

- Exterior: el mecanismo de tributacion en destino con pago en frontera lo hace neutral
- Interior: mismo gravamen con independencia de la cadena de produccion

Menos distorsionador que los tributos directos

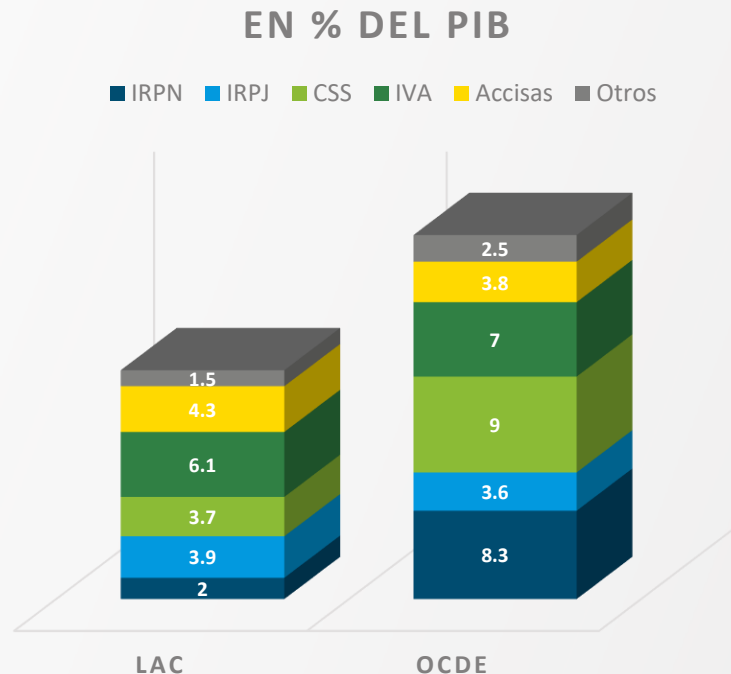
- Deduccion inmediata de las inversiones: pro-growth
- Pero más distorsionador que los impuestos al capital

Importancia del IVA como recurso tributario



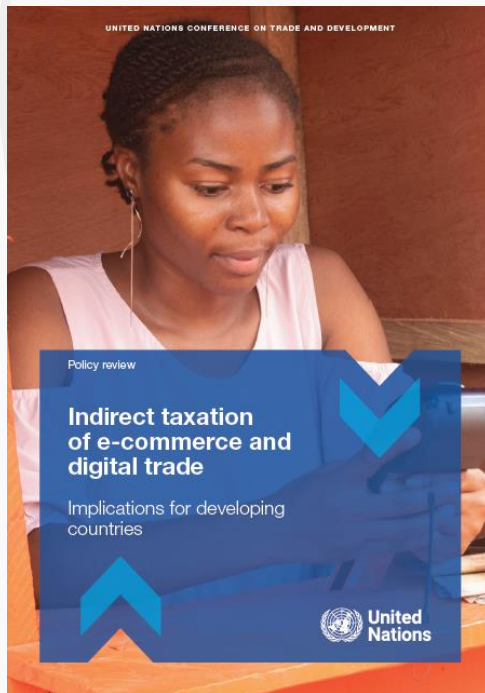
Fuente: Revenue Statistics in LAC 2024

Importancia del IVA como recurso tributario



Fuente: Revenue Statistics in LAC 2024

Crecimiento de la economía digital



27 trillones de USD en E-Commerce en 43 países (que representan el 75% del PIB mundial).

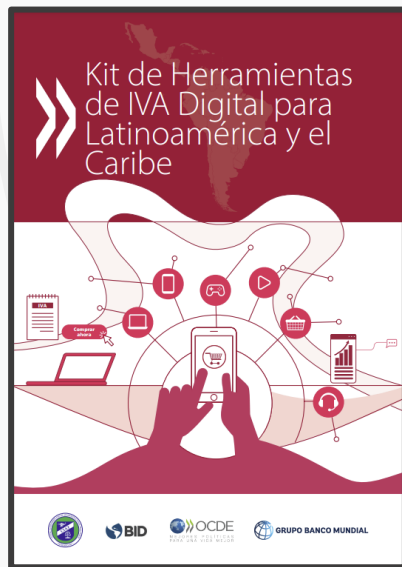
Un incremento del 26% respecto a niveles prepandemia (2019)

Usuarios de internet que compran en línea: 60% (53% en 2019)

Apps de pagos digitales existen en el 57% de teléfonos móviles de adultos (35% en 2024)

La digitalización ayuda a la inclusión financiera

Desafíos de la digitalización



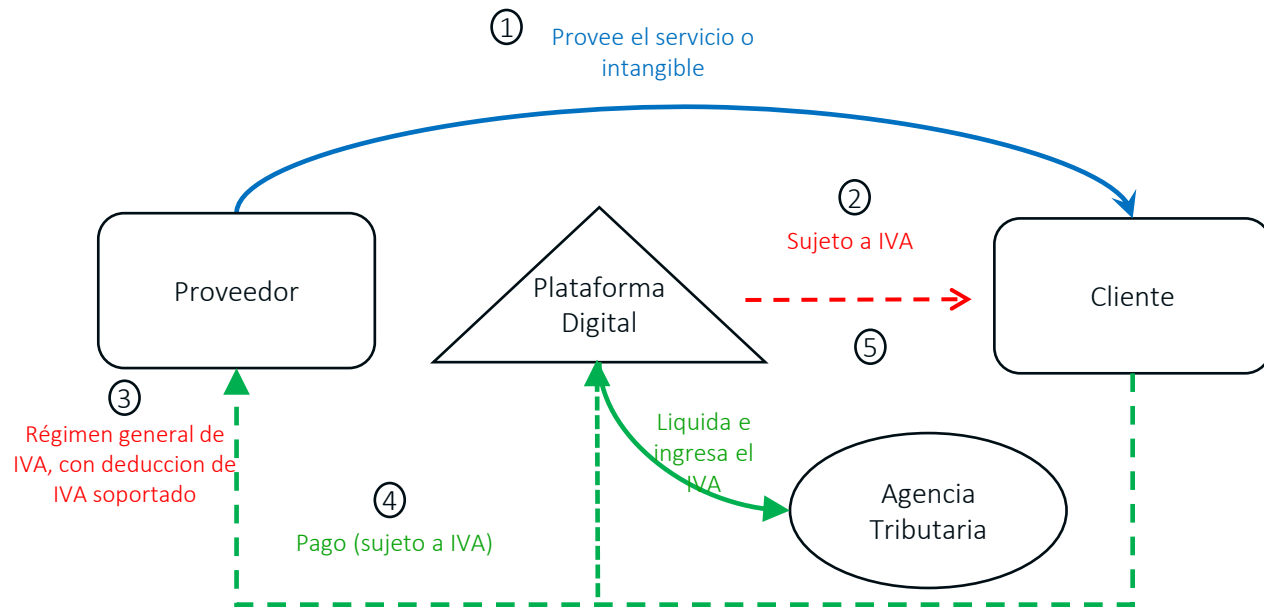
Bienes: exenciones *de minimis*

- Solucion: eliminar el *de minimis*
- crear sistema eficaz de recaudación con las plataformas

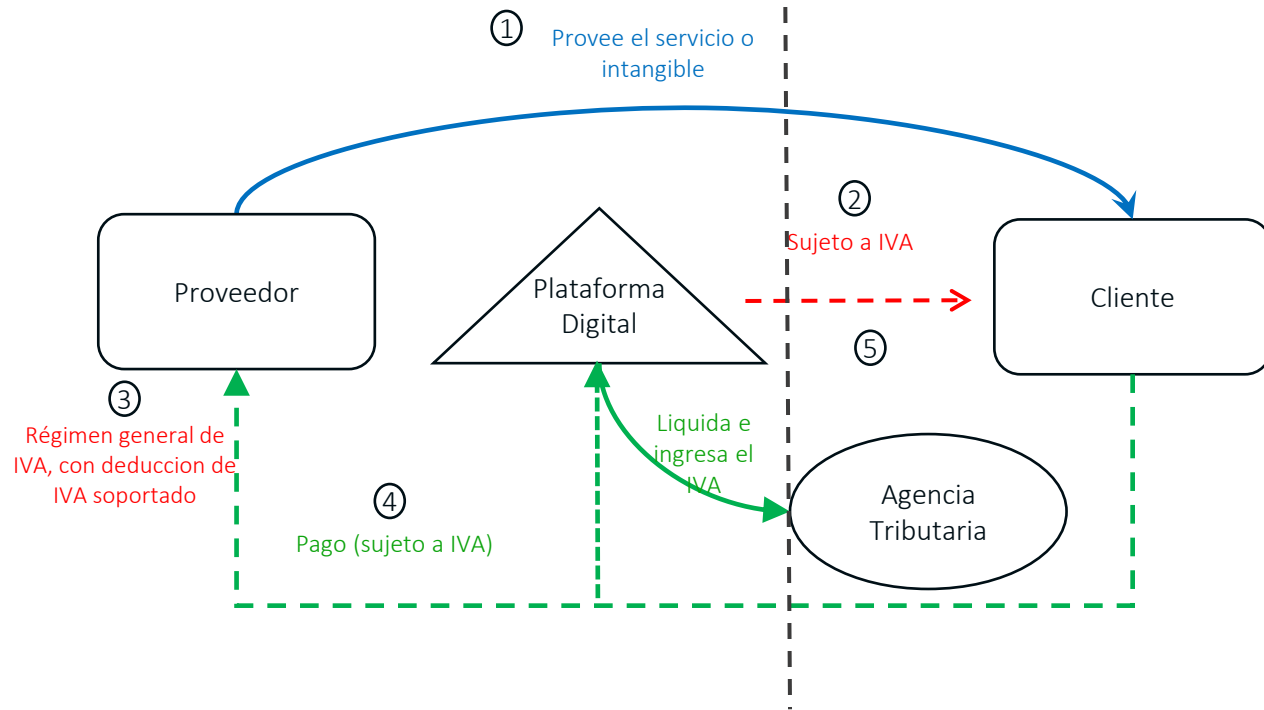
Servicios: Invisibles en frontera (a diferencia de los bienes) y falta la conexión con el territorio

- Solución:
- B2B: inversión del sujeto pasivo
- B2C: regimen especial de servicios remotos
 - Definición legal de lugar de realización del hecho imponible y sujeto pasivo
 - Nuevo regimen de registro y cumplimiento remoto para proveedores no establecidos

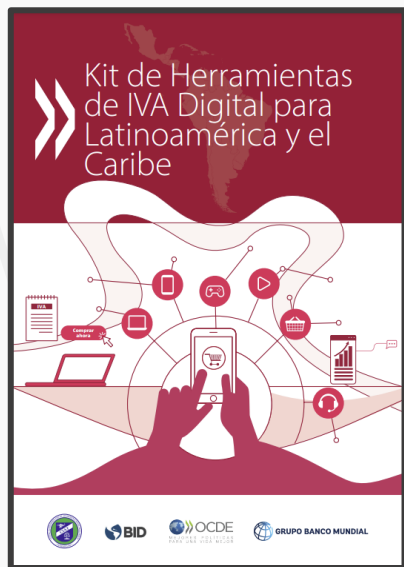
IVA para servicios e intangibles - en el mismo país



IVA para servicios e intangibles - remoto



Elementos de diseño para IVA de servicios e intangibles remotos



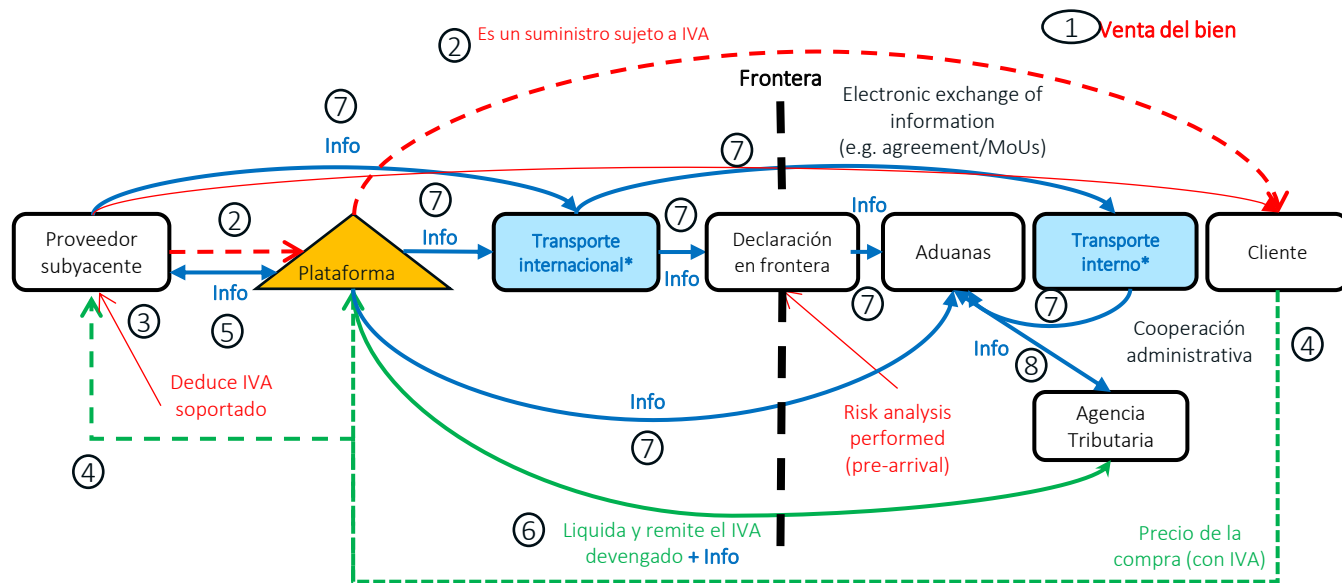
- Gobernanza (MEF + AT). Definición de políticas, objetivos, estrategias
- Decisiones clave de diseño
 - Registro y declaración remotos, umbrales, periodicidad, idioma
 - Rol de terceros (Plataformas digitales, Transportistas, Representantes)
 - ¿Sistema financiero como agente de retención?
 - ¿Facturación?
 - Acceso a registros contables del responsable
 - Front office IT – DET / individualizada
 - Back office – gestión tributaria, gestión de riesgos
 - Cooperación internacional
 - Regímenes de cumplimiento cooperativo + OEA

Problemas de la ordenación actual del tráfico transfronterizo de paquetes B2C



Ecosistema en las importaciones de bienes de escaso valor

Régimen de responsabilidad plena – importaciones por debajo del umbral de aduanas

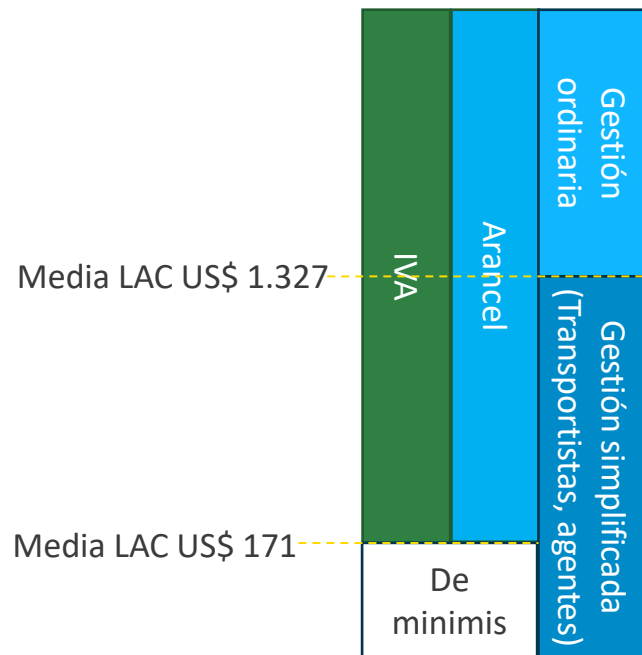


— The flujo de información puede cambiar (p. ej. El proveedor puede darle la información al transportista directamente o a través de la plataforma). Las plataformas pueden también proveer información a las aduanas.

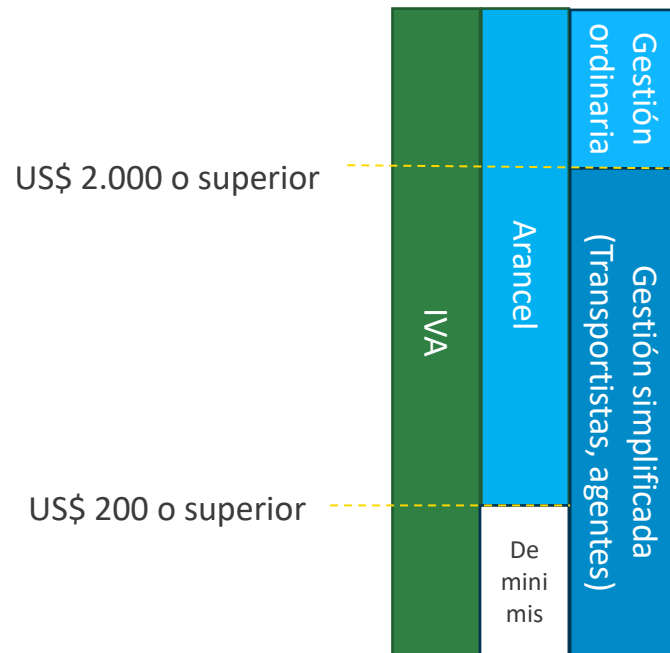
— The flujo de pagos puede variar según los acuerdos que tenga el proveedor subyacente y la plataforma digital.

*Incluye correos y empresas privadas de paquetería.

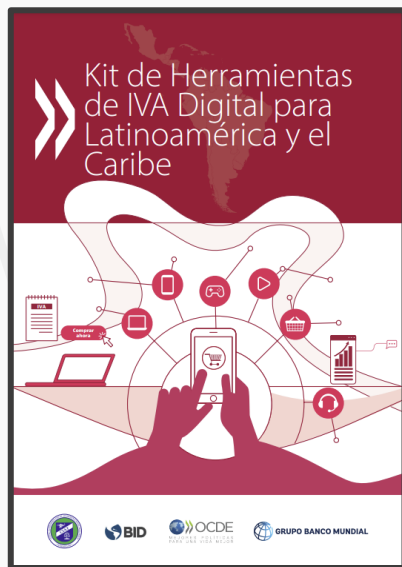
Ordenación actual



Posibles Cambios



Las plataformas como agentes de colaboración



- Suministro de información
- Retención de pagos
- Educación a los empresarios subyacentes y a sus clientes
- Colaboración social en la gestión tributaria (ej. Denuncias de elementos sospechosos de fraude)

| GRACIAS

GIG Economy in Portugal

Challenges and experience in the exchange of and use of
information under DAC 7

3rd NTO Technical Conference

Panamá, 18 - 20 February 2025

Introduction to the Portuguese Tax and Customs Authority(AT)

1 Mandate

The AT is the government authority responsible for managing the Portuguese Tax System, including the collection of taxes, enforcement of customs regulations, and overall management of the country's fiscal affairs.

3 Oversight

The AT operates under the supervision of the Ministry of Finance, ensuring alignment with the government's economic and fiscal policies.

2 History

The AT was established in 2012 through the merger of the former Directorate-General of Taxes, the Directorate-General of Customs and Excise and Directorate-General for IT, consolidating Portugal's Tax and Customs authorities under a single entity.

Key Duties and Functions



Tax Collection

The AT is responsible for the efficient and effective collection of various taxes, ensuring the government's fiscal revenue.



Taxpayer Assistance

The AT provides comprehensive taxpayer services, offering guidance, processing tax returns, and addressing queries.



Customs Enforcement

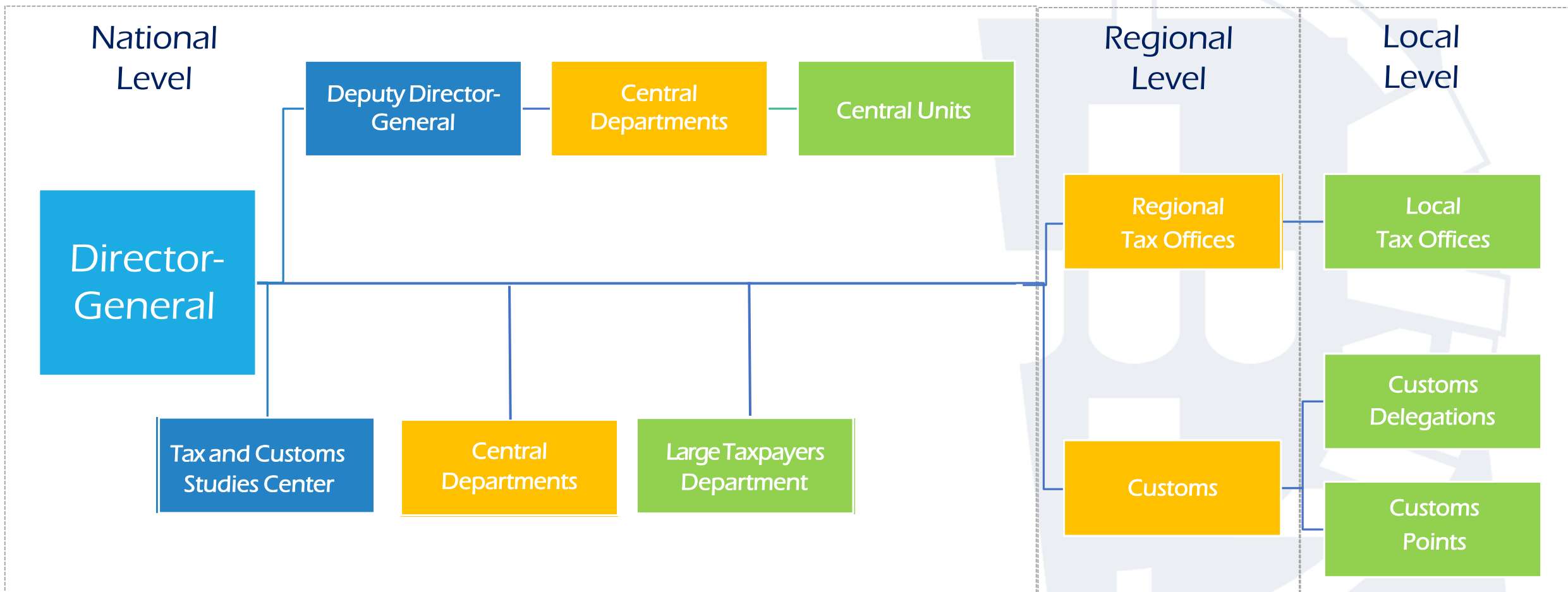
The AT oversees the enforcement of customs laws, regulating the import and export of goods and combating illicit trade activities.



Tax Audit & Fraud Investigation

The AT conducts tax audits to ensure compliance with tax laws and regulations, promoting a culture of fiscal responsibility. Under the Public Prosecutor's direction, AT acts as a criminal police body, investigating Tax and Customs crimes.

Organizational Structure



International Collaboration and Agreements

1 EU Cooperation

The AT actively collaborates with other European Union tax authorities, exchanging information and best practices to combat cross-border tax evasion and fraud.

2 International Agreements

The AT has established various bilateral and multilateral agreements with tax administrations worldwide, facilitating the exchange of tax information and the coordination of enforcement efforts.

3 Global Initiatives

The AT participates in international initiatives, such as the OECD's Base Erosion and Profit Shifting (BEPS) project, to address emerging tax challenges and promote transparency in the global tax landscape.

International **exchange of** information

1

Framework

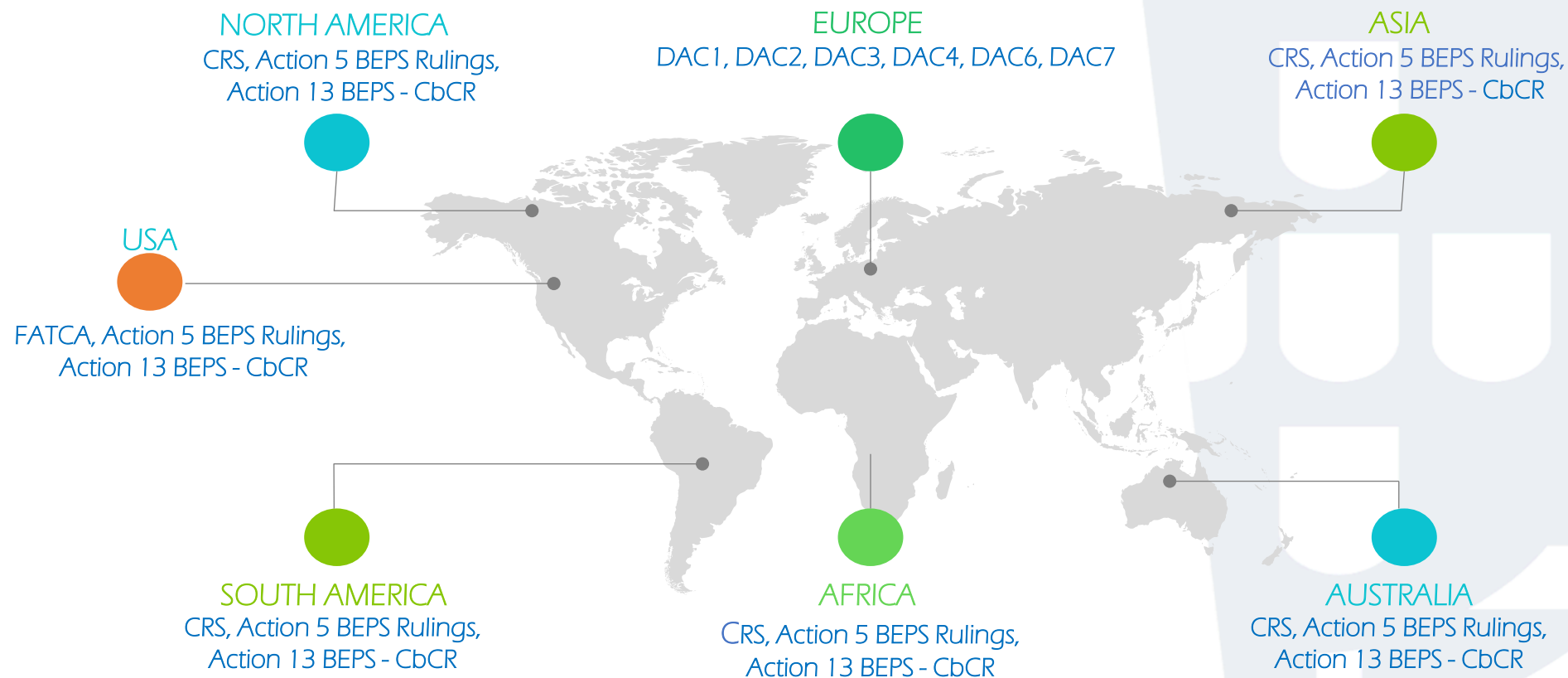
Information is only exchanged between competent authorities.

In Portugal, the competent authority for the international exchange of information for tax purposes is the International Affairs Department (DSRI) (Article 4 Decree-Law 61/2013).

International **exchange of** information

2

Automatic Exchange of Information



International **exchange of** information

2

Automatic Exchange of Information

DAC

Administrative Co-operation Directives

They require all member states of the European Union (EU) to share certain information for taxable periods beginning on or after 1 January 2014. The information exchanged relates to residents of other member states.



**Directive
2011/16/UE**

International **exchange of** information

3

Information processing

-  **1** | Plan (Definition of Source and Objectives)
-  **2** | Data reception
-  **3** | Development (Data Quality)
-  **4** | Process Improvement
-  **5** | Validation of information
-  **6** | Reliability of information



International **exchange of** information

3

Information processing

SITI Integrated Information Exchange System

Welcome to the Integrated Information Exchange System



Exchange on request
Register and Consult
co-operation requests
from other countries
or requested by
Portugal.

[Access](#)



Automatic Exchange
Processing and
Validation of
information from
Automatic Information
Exchanges.

[Access](#)



Management View
Consultation and
management of
information from
Automatic Information
Exchanges.

[Access](#)



DAC6/MDR Intranet
Access to the intranet
portal with information
about DAC6/MDR.

[Access](#)



**Mutual Agreement
Procedure**
Consult and process
amicable procedure
requests.

[Access](#)



**International
Credit Recovery**
Access to the ICR
portal.

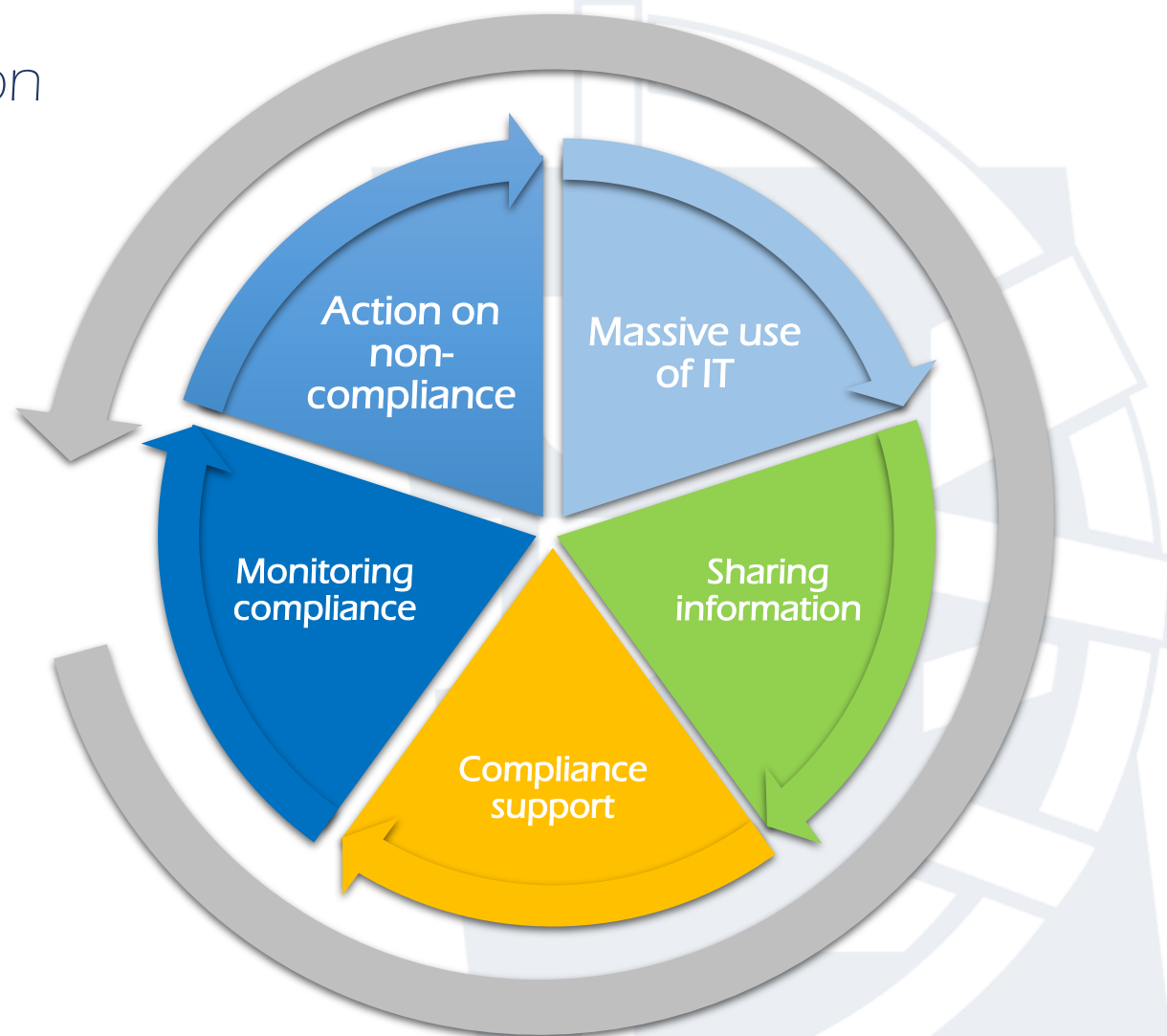
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International **exchange of** information

4

Strategy

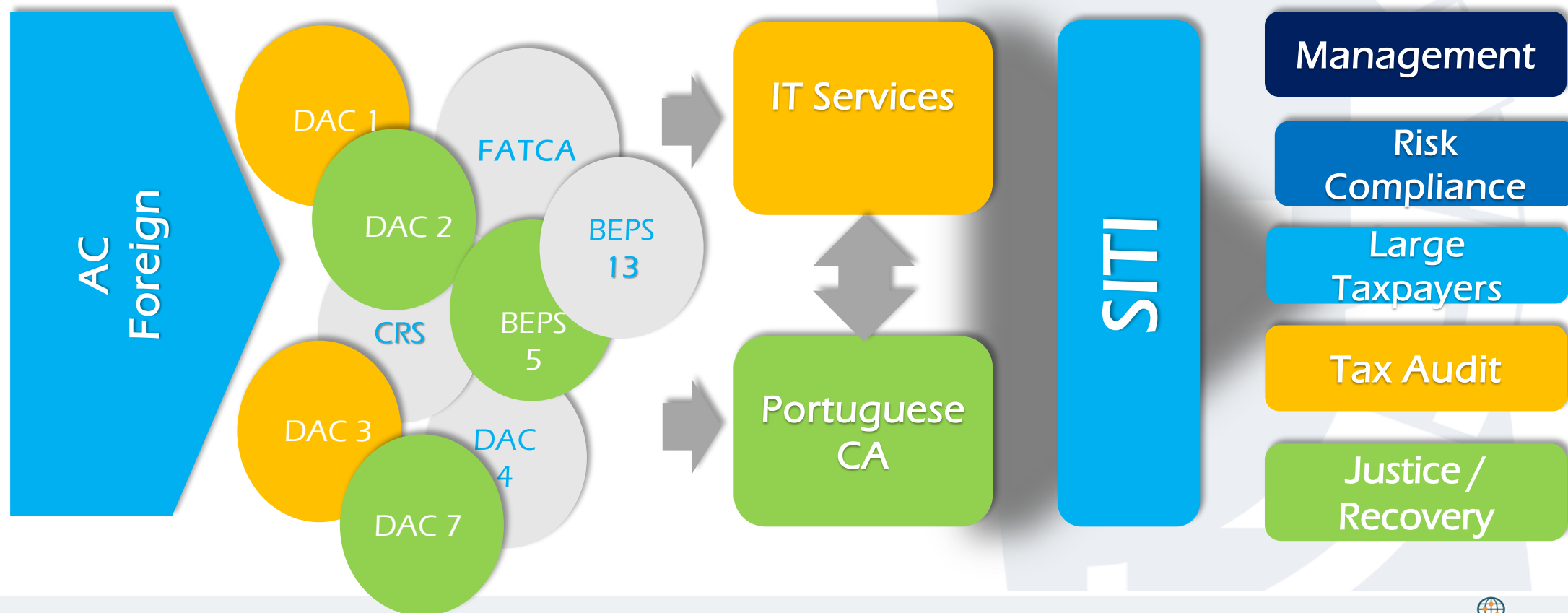
Increase in
Voluntary compliance



International **exchange of** information

4

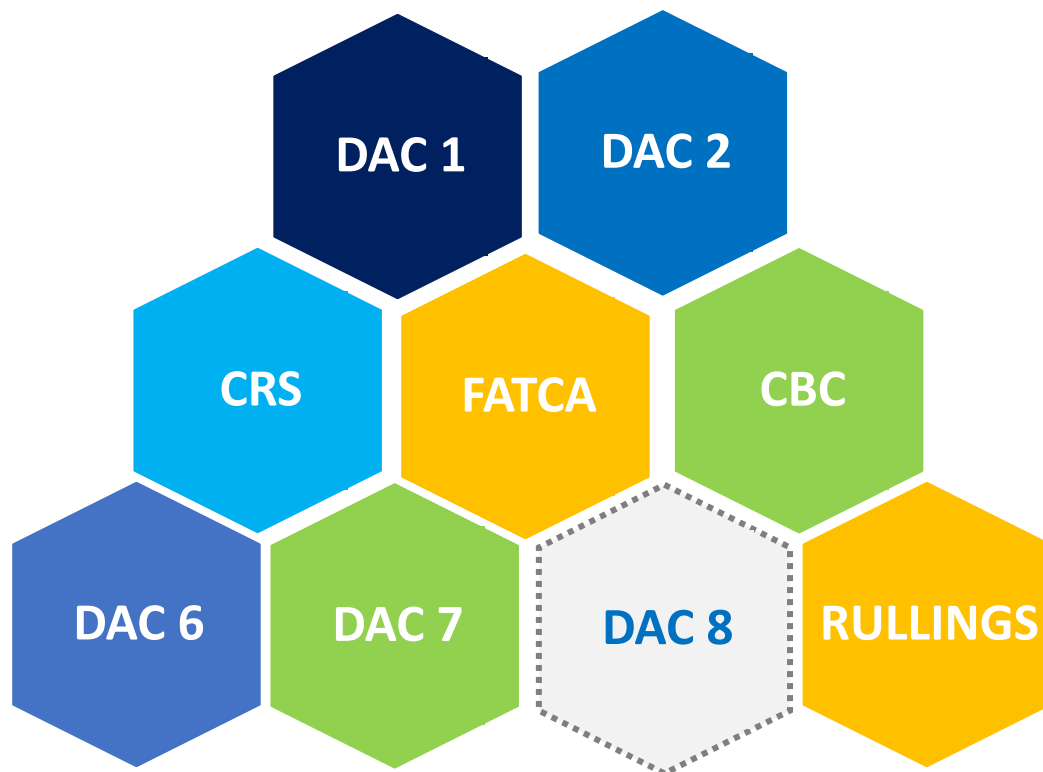
Strategy



International **exchange of** information

4

Strategy



Risk identification

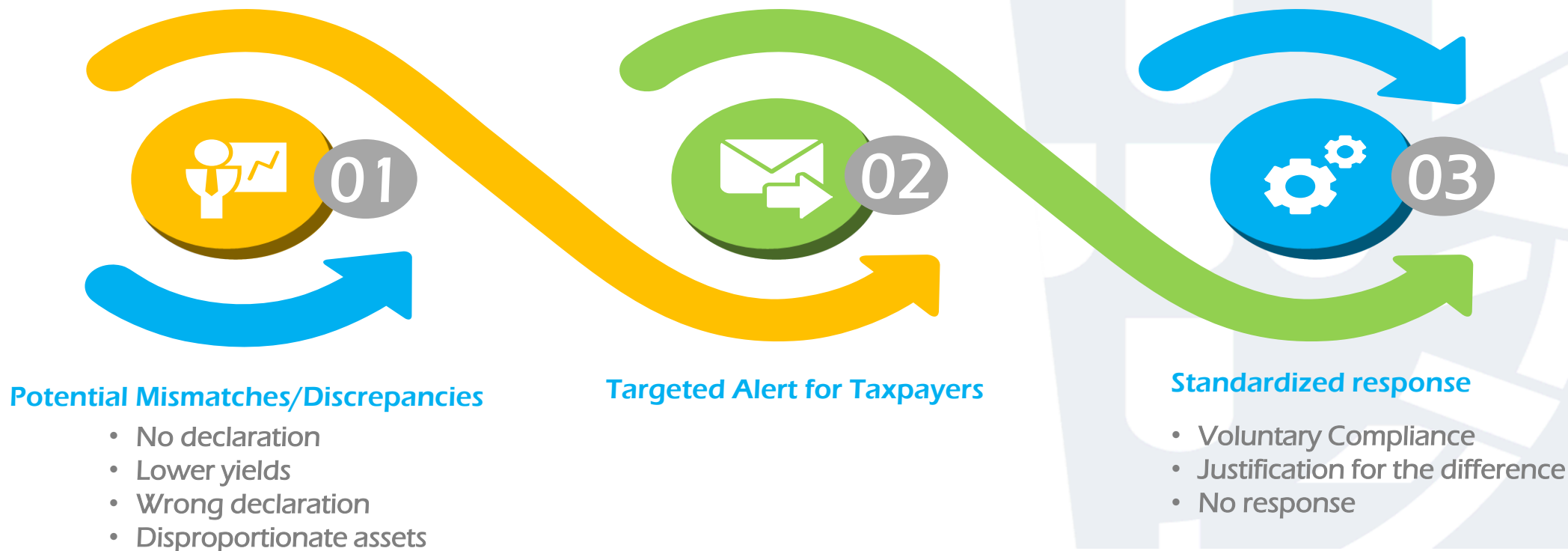
- ☐ Failure to declare income
- ☐ Understatement of Income
- ☐ Error when declaring income
- ☐ Inconsistency between assets and declared values
- ☐ Inconsistency between bank account balances and declared amounts
- ☐ Taxpayers with debts and assets abroad
- ☐ Transfers of financial assets to unknown investments or financial applications

International **exchange of** information

4

Strategy

Action on non-compliance - Income review project – Mismatches/Discrepancies



International **exchange of** information

5

Some Results

Alerts to support Voluntary Compliance

- ❖ Income earned abroad - 2023 tax return submission phase
 - ❖ Increase of income earned abroad (2019, 2020, 2021 and 2023) = 487 M€
 - ❖ Voluntary Compliance – 13.188 Taxpayers (51% of the 25.882 SPs targeted by the alert)

Mismatches/Discrepancies

- ❖ Income earned abroad (DAC1 and DAC2/CRS/FATCA) PIT declaration without income abroad
 - ❖ Increase of income earned abroad (2018 PIT declaration) = 127 M€ of which:
 - ❖ Voluntary Compliance - 3.872 taxpayers = 70 M€
 - ❖ Assessment by AT - 1.852 taxpayers = 57 M€

International **exchange of** information

6

GIG Economy DPI/DAC 7 – Legal Framework

Legal framework:

- **MCAA-DPI**

(Multilateral Competent Authority Agreement on the automatic exchange regarding CRS avoidance arrangements and opaque offshore structures)

- **Multilateral Convention**

(Convention on Mutual Administrative Assistance in Tax Matters), adopted by the Council of Europe and OECD, on January 25, 1988, as revised by the 2010 Review Protocol.

Jurisdictions:	15. Ireland
1. Argentina	16. Latvia
2. Belgium	17. Lithuania
3. Bulgaria	18. Luxembourg
4. Canada	19. Malta
5. Colombia	20. Netherlands
6. Costa Rica	21. New Zealand
7. Croatia	22. Norway
8. Cyprus	23. Poland
9. Czechia	24. Portugal
10. Estonia	25. Slovak Republic
11. Finland	26. Slovenia
12. Iceland	27. Spain
13. Germany	28. Sweden
14. Hungary	29. United Kingdom

International **exchange of** information

6

GIG Economy DPI/DAC 7 – Taxpayer Support

Web Portal
DAC 7 area

Indicate what you want (Ex: Submit IRS)



MENU

AT

Tax Agenda

Services

Tax and Customs Information

Taxpayer Support

Major Contributors

Statistics

Portuguese Tax System

Tax Citizenship

Taxpayer Support > International Information Exchanges > AEOI - DAC7/DPI - Regime for the collection and communication of information by platform operators (Law no. 36/2023)

DPI DAC7 XML Schema and User Guide (Version 4.00 EN - 2023-06-07)

Reporting by Digital Platform Operators XML Schema: User Guide for Tax Administrations

Order No. 455-C/2023, of 29/12

Order No. 455-D/2023, of 29/12

International **exchange of** information

6

GIG Economy DPI/DAC 7 – Taxpayer Support

FAQ

36-5169 Who must register as a platform operator?



37-5170 How do platform operators located in Portugal register?



38-5171 How do foreign platform operators (not located in the European Union) register?



39-5162 Which platform operators are excluded from the reporting obligation?



40-5163 Will I be considered a delisted platform operator if I have no reportable sellers?



41-5164 Who is subject to the reporting obligation?



42-5165 Which sellers are subject to reporting?



43-5166 How to determine the Member State or jurisdiction of residence of the seller?



44-5167 Which vendors are excluded from communication?



International **exchange of** information

6

GIG Economy DPI/DAC 7 – Taxpayer Support

FAQ

45-5157 What services are eligible to be treated as “Personal Service”?



46-5158 What does “counterpart” mean?



47-5159 What is meant by “platform”?



48-5160 What software is excluded from the platform concept?



49-5161 Which platform operators are covered by the reporting obligation?



50-5155 What “relevant activities” will be reportable?



51-5156 What is DAC7?



52-5355 Under DAC 7, was any new tax created or the tax base of existing taxes expanded?



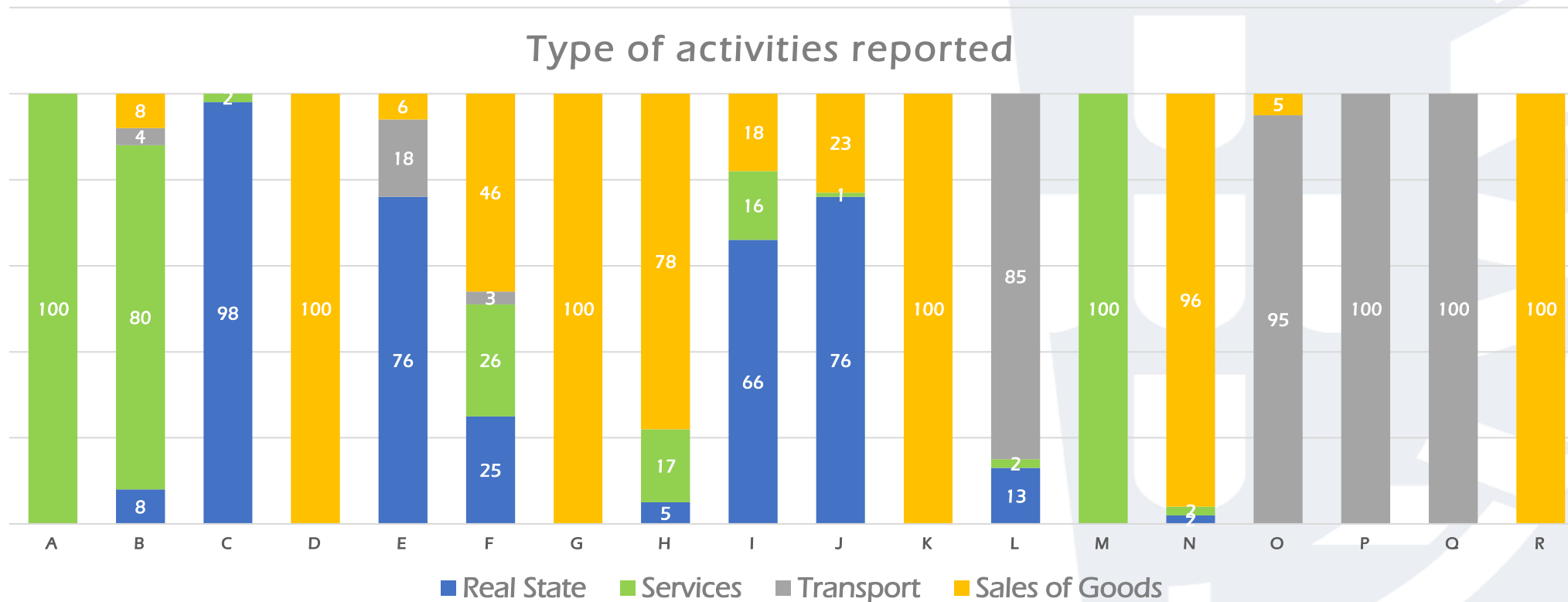
53-5357 In the case of legal entities, how are income arising from relevant activities on digital platforms, covered by the scope of DAC 7, taxed?



International **exchange of** information

6

GIG Economy DPI/DAC 7 - Statistics



International **exchange of** information

6

GIG Economy DPI/DAC 7 - Approach



International **exchange of** information

6

GIG Economy DPI/DAC 7 - Approach

Cross-Check DAC 7
with available info

Cooperation with
Tax Authorities

Provide support to
Platform Operators



Issue alerts to
non-filers

Issue alerts to targeted
activity sectors
(Ex: Real Estate Rentals)

Tax Audits

International **exchange of** information

7

Challenges



INTERNATIONAL COORDINATION

Automation and technology

- Data analysis
- Interoperability and data standards
- Collaboration and cooperation

Differences in tax laws and regulations

- Cultural and language barriers
- Coordination of systems and technology



PRIVACY AND SECURITY

- Legal framework
- Information security
- Access control and auditing
- Secure data exchange
- Monitoring and enforcement

Thank you very much for your attention!

Ana Mascarenhas

Rui Canha



MEDIDAS DE CONTROL DEL CUMPLIMIENTO TRIBUTARIO DEL IVA QUE GRAVA SERVICIOS PRESTADOS POR PLATAFORMAS DIGITALES SIN DOMICILIO NI RESIDENCIA EN CHILE



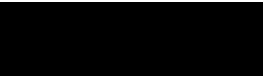
ASPECTOS NORMATIVOS



INSCRIPCIÓN EN EL RÉGIMEN DE TRIBUTACIÓN SIMPLIFICADA, DECLARACIÓN Y PAGO DEL IVA



MECANISMOS DE CONTROL DEL CUMPLIMIENTO TRIBUTARIO



NUEVOS MECANISMOS DE CONTROL IVA LEY N°21.713 PARA COMPRAS A TRAVÉS DE PLATAFORMAS Y COMERCIOS EXTRANJEROS



ASPECTOS NORMATIVOS

Ley N°21.210 de 2020

art. 8°, letra n), LIVS



- a contar del 1° de junio de 2020, se incorporan cuatro servicios gravados con IVA prestados por plataformas digitales extranjeras sin domicilio ni residencia en Chile.

Párrafo 7° bis, LIVS



- Se crea un régimen de tributación simplificada exclusivo para plataformas digitales extranjeras sin domicilio ni residencia en Chile.



Ley N°21.210 de 2020

1. Intermediación de servicios prestados en Chile, o de ventas realizadas en Chile o en el extranjero siempre que estas últimas den origen a una importación.
2. Suministro o la entrega de contenido de entretenimiento digital (videos, música, juegos u otros análogos) a través de descarga, *streaming* u otra tecnología, incluyendo textos, revistas, diarios y libros.
3. Puesta a disposición de SaaS, PaaS, IaaS.
4. Publicidad.

Ley N°21.713 de 2024

Todos los
servicios
gravados
con IVA

- A contar del 1° de noviembre de 2024, se extiende el IVA a todos los servicios no exentos prestados por contribuyentes sin domicilio ni residencia en Chile.
- Sujeto al régimen de tributación simplificado.

Ventas
remotas
B2C

- Incorpora a contar el 25 de octubre de 2025 un nuevo hecho gravado con IVA “venta remota” de pequeños paquetes (valor no exceda USD 500) adquiridos por NO contribuyentes de IVA y vendidos por comercios o plataformas sin domicilio ni residencia en Chile.
- Sujeto al régimen de tributación simplificada. Comercio o plataforma debe recargar IVA al adquirente.

**Régimen de
tributación
simplificada
Párrafo 7° bis, LIVS**

Características

- Plataforma debe recargar IVA al usuario no contribuyente de IVA.
- Usuario contribuyente de IVA local debe informar a plataforma dicha condición.
- Sin crédito fiscal.
- Sin emisión de documento tributario.
- Puede optar por régimen ordinario de IVA.

**Régimen de
tributación
simplificada
Párrafo 7° bis, LIVS**

Características

- **Inscripción y declaración en línea.**
- **Período trimestral de 1 o 3 meses seguidos.**
- **Declaración y pago en USD, Euros o \$ chilenos.**
- **Pago transferencia Swift.**
- **Declaración y pago hasta el 20 del primer mes siguiente al período tributario.**

Principales instrucciones

Resolución N°105 de 2024

Inscripción en el régimen de tributación simplificada

Resolución N°107 de 2024

Procedimiento para declaración y pago del IVA por plataformas y contribuyentes no domiciliados en Chile

Resoluciones N°91 y N° 167 de 2020

Obligación de bancos y emisores no bancarios de tarjetas de pago de informar pagos a comercios extranjeros

Resolución N°20 de 2024

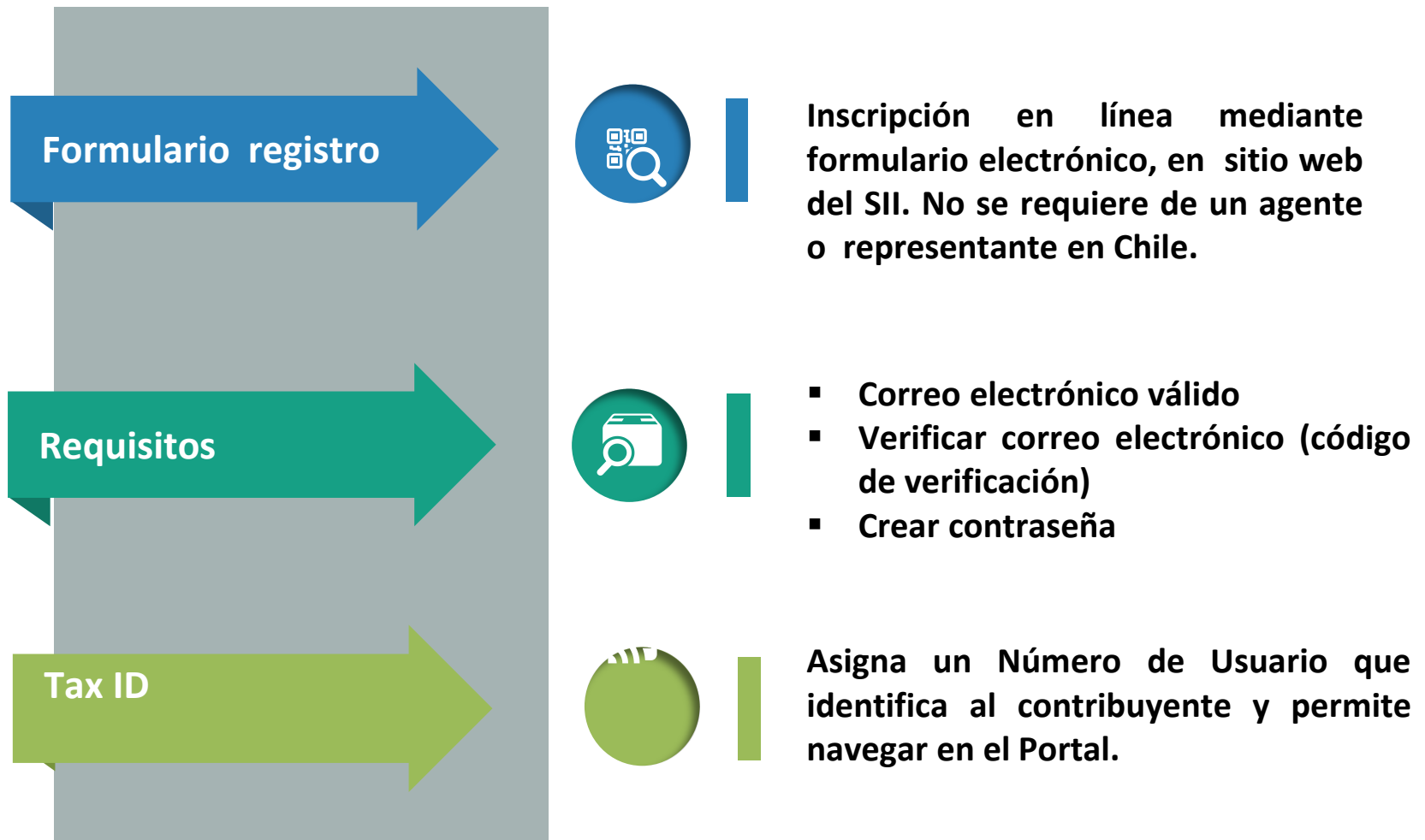
Obligación de informar pagos a comercios extranjeros por empresas de telecomunicaciones

Resolución N°46 de 2022

Establece cambio de sujeto a contribuyentes sin domicilio ni residencia en Chile



INSCRIPCIÓN EN EL RÉGIMEN DE TRIBUTACIÓN SIMPLIFICADA, DECLARACIÓN Y PAGO DEL IVA



Declaración Formulario 129 (F129)

- Solo de debe completar siguientes campos:
 - Cantidad de transacciones período
 - Base imponible
 - Rebajas
- Formulario calcula automáticamente el IVA.
- Si hay deuda períodos anteriores, se despliega en el Formulario F129.

FORMULARIO IVA DIGITAL (F129)
Declaración IVA Digital contribuyentes extranjeros sin domicilio ni residencia en Chile.

Periodo Tributario:			Número de usuario	Folio
15	MES	AÑO	03	07

Información de Registro ?

Servicios Prestados ?

Cantidad de transacciones	101		?
Base Imponible	102	+	?
Impuesto al valor Agregado	103	=	?
Rebajas	104	-	?
Imputación	105	-	?

Remanentes ?

Arrastre periodos anteriores	Remanente periodo siguiente
201	202

Total Impuesto Determinado 547

Total a pagar en plazo legal	91	=
Más multas e intereses	93	-
Total a pagar con recargo	94	= EUR

Deuda periodos anteriores ?

Puedes revisar el detalle del monto adeudado del código [300] y pagar el recargo en esta declaración.

Monto pendiente mes anterior	300	=	Ver Detalle
Total a pagar del formulario	301	=	EUR

Portal IVA Digital
www.sii.cl

Preguntas frecuentes

Preguntas frecuentes en inglés y español relacionadas con la navegación en el portal, inscripción y declaración y pago del impuesto.

Tutoriales

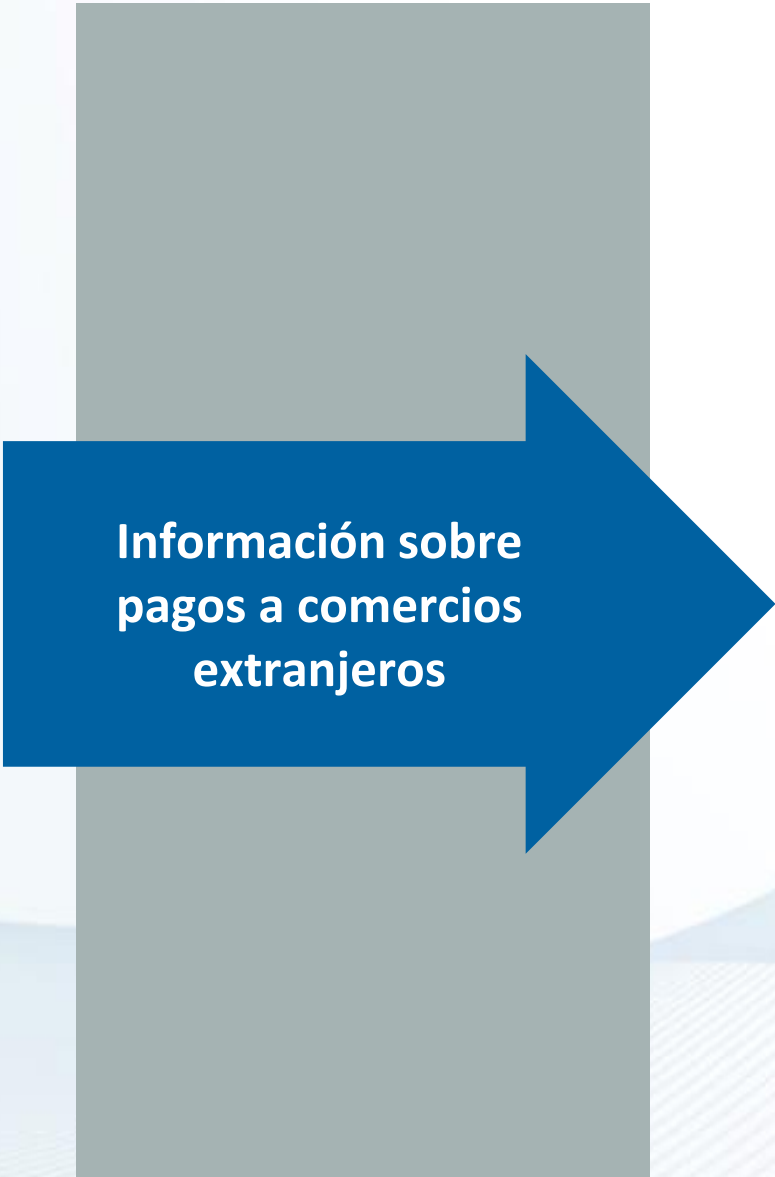
Guías paso a paso en inglés y en español, para llenar el formulario de registro en el portal, el Formulario F129 e instructivo para pago vía transferencia Swift.

Normativa

Normativa vigente disponible en español e inglés.

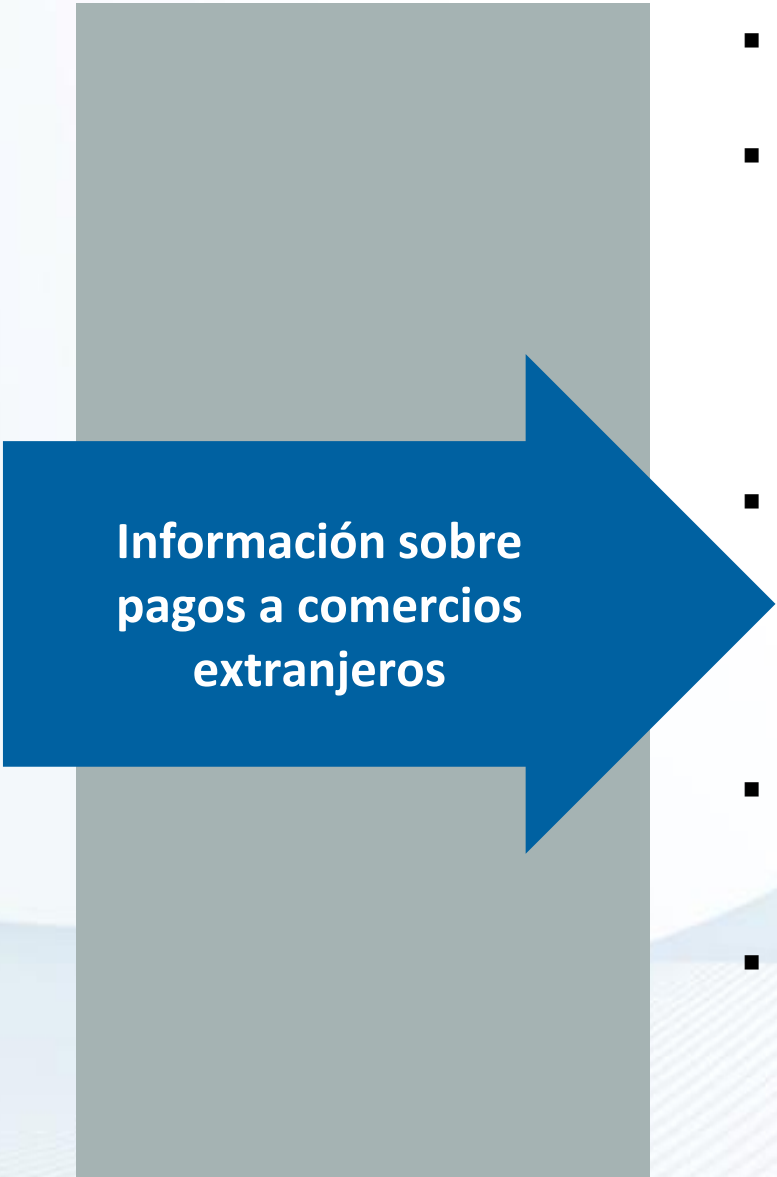


MECANISMOS DE CONTROL DEL CUMPLIMIENTO TRIBUTARIO



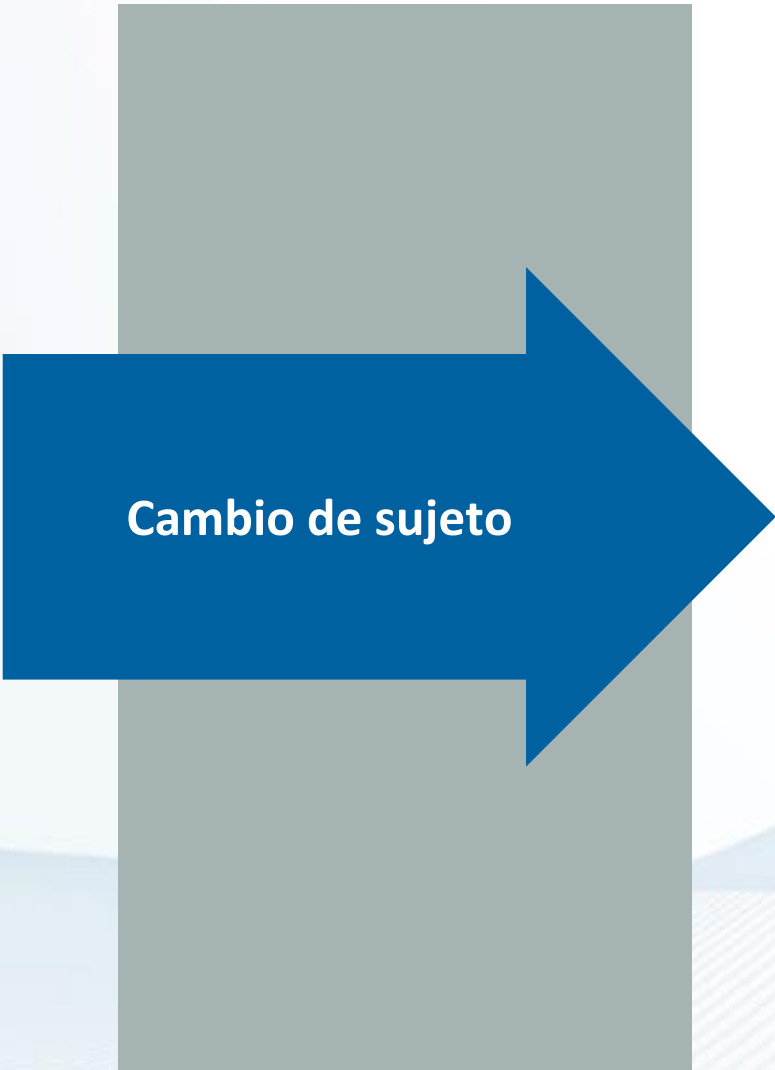
Información sobre pagos a comercios extranjeros

- “Reporte Tarjetas de Pago”.
- Resoluciones N°91 y N°167 de 2020 impone a los emisores bancarios y no bancarios de tarjetas de pago internacionales (crédito, débito, pago con provisión de fondos u otros) la obligación de informar adquisiciones (bienes o servicios) a comercios extranjeras sin domicilio ni residencia en Chile.
- Información remitida en forma automática y trimestralmente al SII.
- No se informa identidad del pagador local.
- Los bancos cubren el 95% de las transacciones que se realizan a través de tarjetas de crédito.



Información sobre pagos a comercios extranjeros

- **“Reporte pago Telecomunicaciones”.**
- **Resolución N°20 de 2024 impone a empresas de telecomunicaciones la obligación de informar al SII las adquisiciones de bienes o servicios a comercios sin domicilio ni residencia en Chile.**
- **Informa monto globales o agregados pagados por empresas telecomunicaciones y abonadas como prepago o en documento de cobro al cliente (boleta o factura).**
- **Información remitida en forma automática y trimestralmente al SII.**
- **No se informa identidad del pagador.**



Cambio de sujeto

- Establecida mediante Resolución N°46 de 2022.
- Aplica a comercios extranjeros que no se han sujetado al régimen de tributación simplificada e incluidos en nómina anual “Contribuyentes Afectos a Cambio de Sujeto”.
- Nómina es publicada el 15 de diciembre de cada año.
- Emisores de tarjetas de pago con provisión de fondos, débito, crédito u otros sistemas similares, deben recargar el IVA al tarjetahabientes comprador del comercio incluido en nómina.
- No es una medida permanente. Puede ser excluido si paga el IVA adeudado y recargos (intereses y multas).
- No se recarga IVA a los tarjetahabientes contribuyentes de IVA locales.
- IVA recargado debe ser retenido, declarado y pagado en Formulario 29 IVA.

Información sobre proveedores subyacentes

- SII puede solicitar información a plataformas digitales de intermediación sujetas al régimen de tributación simplificada:

- a) identificación de los vendedores o prestadores de servicios, respecto de los que intermedian.
- b) cantidades que se paguen o pongan a disposición de dichos vendedores o prestadores.

Nóminas de acceso público

- Nómina pública sitio web SII (portal IVA Digital) contribuyentes inscritos en régimen de tributación simplificada y su numero usuario.
- Nomina pública sitio web SII (Portal IVA Digital) contribuyentes no inscritos en régimen de tributación simplificada.
- Nómina fijada resolución, publicada sitio web de contribuyentes afectos a cambio de sujeto



Otras medidas de control

- Resolución N°26 de 2021 fija procedimiento para denuncia de plataformas y comercios sin domicilio ni residencia en Chile que no cumplan con declaración y pago del IVA bajo el régimen de tributación simplificada.
- Plataformas inscritas en régimen de tributación simplificada deben enviar trimestralmente en forma automática al SII nómina de usuarios que no se le recargo IVA.



NUEVOS MECANISMOS DE CONTROL LEY N°21.713 COMPRAS A TRAVÉS DE PLATAFORMAS Y COMERCIOS EXTRANJEROS

Ley N°21.713 de 2024

Responsabilidad IVA plataformas digitales por operaciones subyacentes

- Aplica a contar del 25 de octubre de 2025.
- Responsabilidad legal de los operadores de plataformas digitales de intermediación, por el IVA que grava operaciones subyacentes (ventas o servicios).
- IVA se declara y paga por medio del régimen de tributación simplificada.
- NO aplica:
 - ✓ Plataformas digitales que únicamente efectúen publicidad o procesamiento de pagos.
 - ✓ Adquirente sea un contribuyente de IVA local.
 - ✓ Encaso de bienes, el precio del bien exceda de US\$ 500.

Ley N°21.713 de 2024

Regla de resguardo fiscal IVA en venta remota pequeños paquetes

- Aplica a contar del 25 de octubre de 2025.
- IVA es cobrado en punto de Aduanas como importación, debiendo pagarse para retirar especies recinto aduanero si NO se acredita debidamente ante Aduanas que el IVA fue recargado al comprador del pequeño paquete.
- Aplica en adquisiciones de comercios directos como efectuadas a través de plataformas digitales de intermediación.
- Será regulado Resolución conjunta SDA y SII.



Ana Luisa Silva
Subdirección de Fiscalización
Servicio de Impuestos Internos
Chile

3RD NTO TECHNICAL CONFERENCE



Navigating the digital tax landscape: e-commerce, sharing platforms, and trade in crypto assets

Plenary 4: Gig economy and mechanisms for exchange of information between tax authorities: current state and potential of revenues

The Gig Economy Taxation: general framework and cooperation between platforms and tax administrations

Santiago Díaz de Sarraalde Miguez

Tax Studies and Research Director

February 19th 2025





Taxation digital challenges

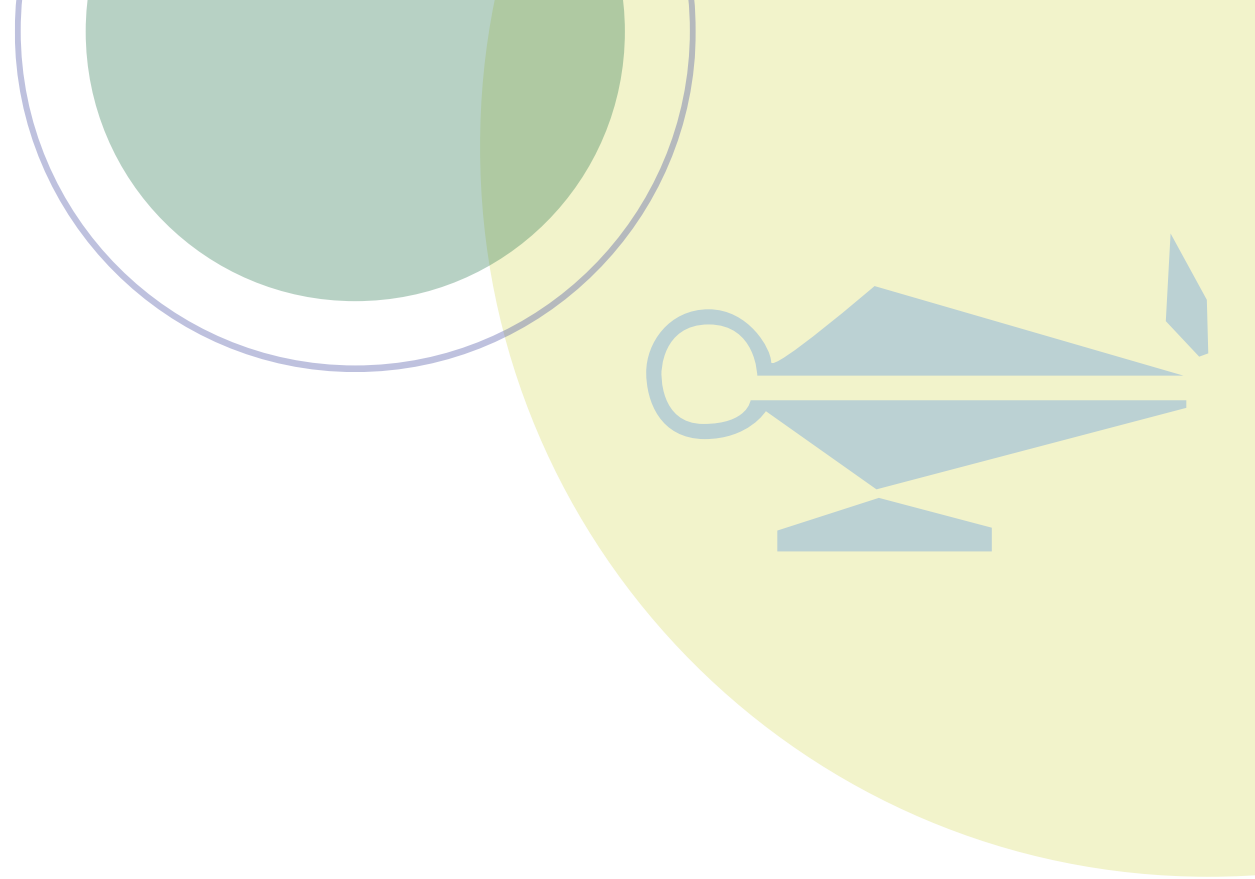
Adapting taxation to the digital business models: options

Collaborative, sharing, gig economy

Platform reporting and exchange of information

...more challenges?

Taxation digital challenges



Digital challenges in the field of taxation

To tax effectiveness

- a) Information on agents and their economic activities
- b) Legislative Capacity (sovereignty) to determine their obligations
- c) Administrative capacity (feasibility) to efficiently implement the legislation

To traditional principles of taxation

- a) Who is liable for tax (passive subject), and what are the applicable tax figures – taxable event-? Where is it taxed? -residence; permanent establishment; place of the taxable event?
- b) How much is subject to tax? Quantification of the tax base?
- c) How is the tax payment managed and controlled?





Adapting taxation to the digital business models: options



A. Cross-border e-commerce of goods and services

A1) Goods and services purchased digitally from a non-resident company and provided – whether digital or not – directly and individually to the consumer.

A2) Goods acquired digitally from a non-resident company, but with essential elements for its success based in the market country.

A3) Provision of new digital services: computing or cloud storage; acquisition of 3-D printing licenses.

B. Digital business models of non-resident companies that monetize local user data

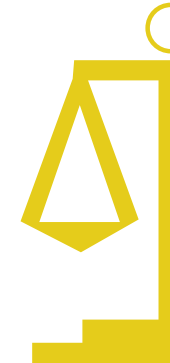
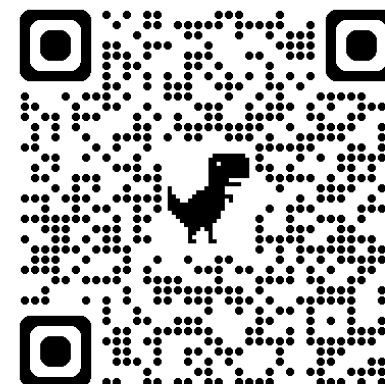
B1) Indirect monetization (marketing/advertising) of the data of users of free services.

B2) Collaborative, sharing, gig economy platforms and service provision.

C. Crypto-assets, tokens and ICOs (Initial Coin Offerings)



Options for the adaptation taxation to the digital environment			
Business models	Corporate Income	VAT	Individuals
1. Electronic cross-border commerce of goods and services			
1.1. Goods and services digitally purchased from a non-resident company and sent-whether digitally or not- directly to individual consumers	Possible reaction to exemption of taxes at source. Trade relations problems.	Eliminating exemptions for low value goods. Registration systems of non-resident companies. Withholding of intermediaries. Reverse-charge on B2B.	
1.2. Goods digitally acquired to a non-resident company but with essential elements for success residing in the country market	BEPS 7: adjust treaties to consider a PE. Withholding tax or equalization levy. Registration mechanism. Withholding by intermediaries.	Registration systems of non-resident companies. Withholding by intermediaries. Reverse-charge on B2B.	
1.3. Provision of new digital services: computing or cloud storage; acquisition of licenses for 3-D printing	Characterization as Income for purposes of treaties (royalties, technical assistance) or PE "virtual" for "significant economic presence"	See 1.2.	
2. Digital business models by non-resident companies exploiting data from local users			
2.1. Indirect profitability -marketing/ advertising- using data of free services users	Virtual PE. Withholding tax or equalization levy. Registration mechanism. Withholding by intermediaries.	See 1.2.	
2.2. Collaborative Economy	See 2.1.	See 1.2.	Collaboration with platforms. Internet tracking, data crossing, inspections. Clarifying legal labor relations
3. Cryptocurrencies and ICOs (Initial Coin Offerings)			
	Taxation on emission of cryptocurrencies and sales of utility-tokens	Sales tax	Taxing capital gains as an asset and mining as an economic activity. Property tax. Reporting obligations.



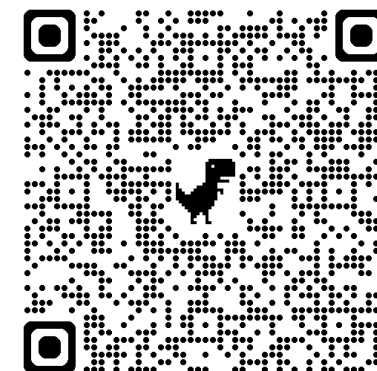


Collaborative, sharing, gig economy

Box 1.1. Emerging key sectors of the sharing/gig economy

- **Transportation sector:** typically, the platform connects drivers, who may be non-professional in the sense that they may not possess professional permits (e.g. taxi medallion) other than a legitimate driver's license, with passengers, often private individuals, for either a short or long distance trip. It is noted that jurisdictions increasingly implement measures that require drivers to obtain professional permits to operate, notably in an online ride-sourcing context (see further in Annex D).
- **Accommodation sector:** typically, the platform connects potential guests with professional or non-professional hosts offering accommodation services. Increasingly, the platform may offer other services such as air travel, car rentals and vacation experience either on their own name or on behalf of other platforms and/or third parties (see further in Annex D).
- **On-demand services sector:** typically, the platform enables (often) private individuals to locate high or low-skilled labour force with spare capacity to provide labour and/or professional services. The services could include (skilled) manual work such as cleaning, moving, carpentry that mostly involve physical delivery and professional services such as web design, consultancy, legal, IT, data entry, 'click-work' that mostly involve digital delivery.
- **Collaborative finance, including crowdfunding, lending and donations:** typically, the platform connects individuals and businesses to invest, lend and borrow money directly between and from each other without the involvement of traditional financial institutions such as banks. These mainly include crowdfunding platforms and peer-to-peer lending platforms (either individual-to-individual consumer lending or investor to SMEs and/or start-ups lending).

Source: OECD research based on public sources



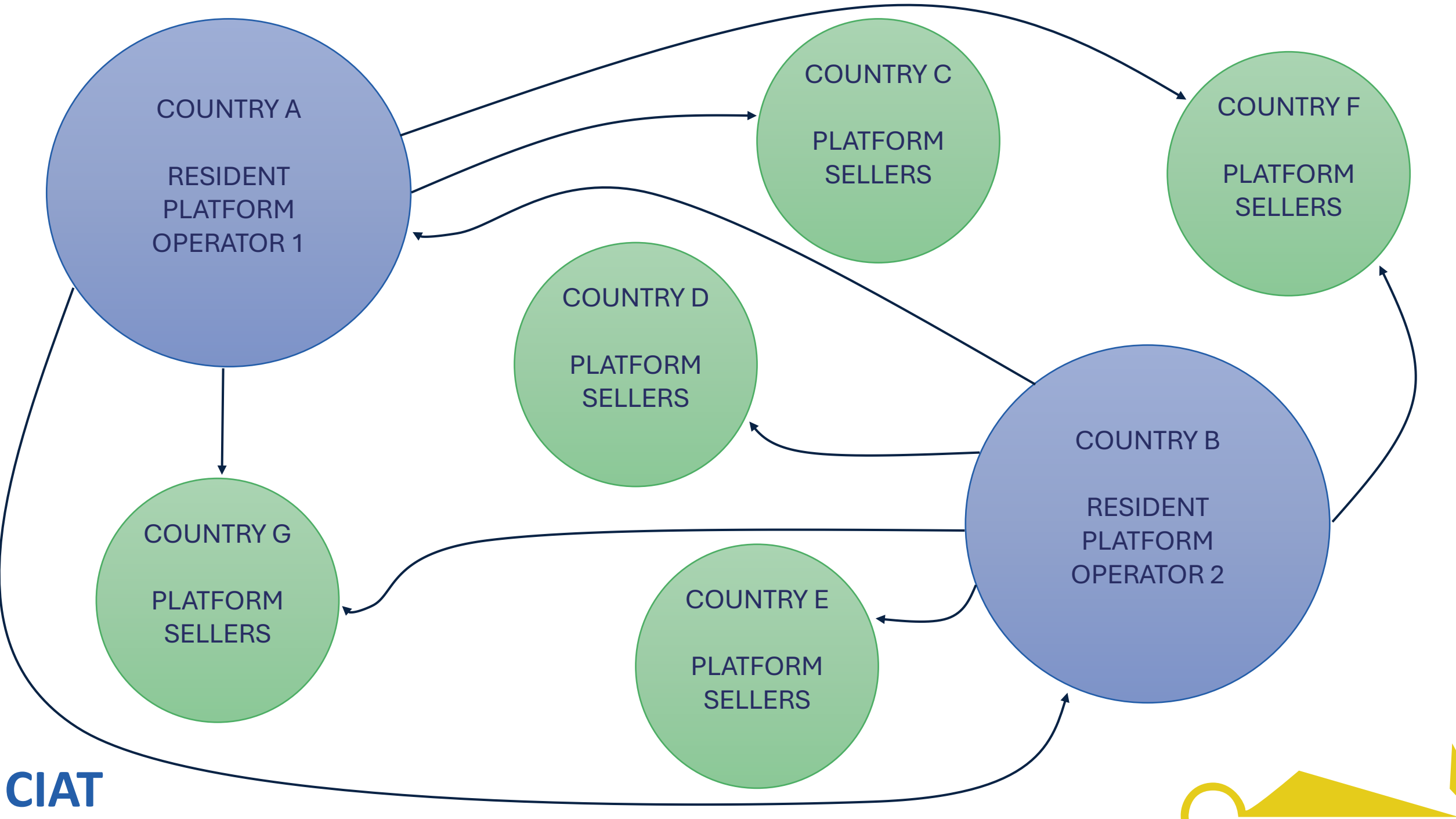


BUSINESS MODEL	CORPORATE INCOME TAX	VAT	PERSONAL INCOME TAX
COLLABORATIVE, SHARING, GIG ECONOMY	Virtual PE. Withholding tax or equalization levy. Registration mechanism. Withholding by intermediaries.	Registration systems of nonresident companies. Withholding by intermediaries. Reverse-charge on B2B.	Collaboration with platforms. Internet tracking, data crossing, inspections. Clarifying legal labor relations

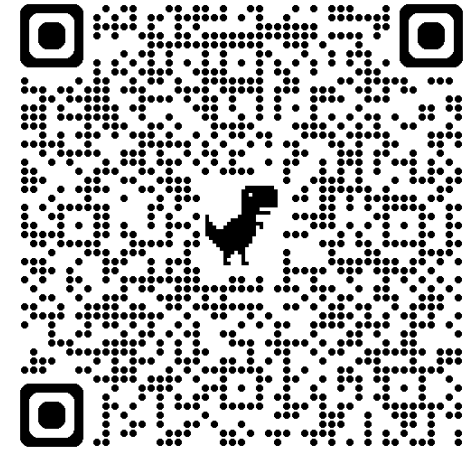


Platform reporting and exchange of information





OECD Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy



The primary mechanism based on **the residence of the Platform Operator** is the preferred approach under the Model Rules. Nonetheless, certain jurisdictions also want to impose **local reporting in the jurisdiction in which Sellers are resident or where immovable property** being rented is located, when such information cannot be obtained from a Partner Jurisdiction.



SIGNATORIES OF THE MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON AUTOMATIC EXCHANGE OF INFORMATION ON INCOME DERIVED THROUGH DIGITAL PLATFORMS DPI-MCAA

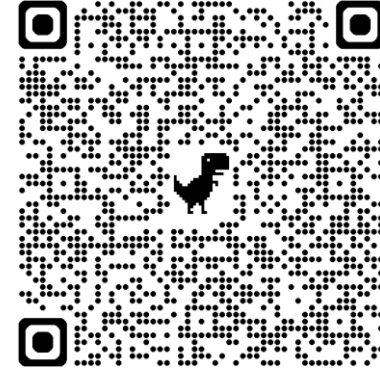
Status as of 26
November 2024

JURISDICTION OF THE COMPETENT AUTHORITY	DATE OF SIGNATURE
1. ARGENTINA	07-11-2022
2. BELGIUM	09-11-2022
3. BULGARIA	03-11-2022
4. CANADA	09-11-2022
5. COLOMBIA	09-11-2022
6. COSTA RICA	02-11-2022
7. CROATIA	15-12-2022
8. CYPRUS	03-11-2022
9. CZECHIA	06-11-2024
10. ESTONIA	03-11-2022
11. FINLAND	09-11-2022
12. ICELAND	09-11-2022
13. GERMANY	26-11-2024
14. HUNGARY	26-11-2024
15. IRELAND	09-11-2022
16. LATVIA	04-11-2022
17. LITHUANIA	04-03-2024
18. LUXEMBOURG	21-10-2022
19. MALTA	09-11-2022
20. NETHERLANDS	03-11-2022
21. NEW ZEALAND	09-11-2022
22. NORWAY	09-11-2022
23. POLAND	09-11-2022
24. PORTUGAL	09-11-2022
25. SLOVAK REPUBLIC	09-11-2022
26. SLOVENIA	09-11-2022
27. SPAIN	09-11-2022
28. SWEDEN	02-02-2023
29. UNITED KINGDOM	09-11-2022

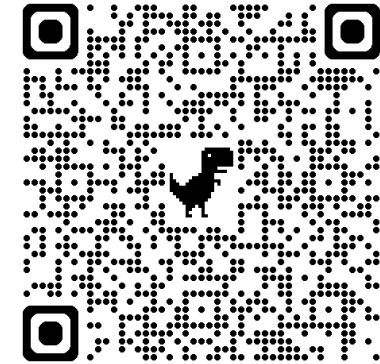
Additionally, a **partner jurisdiction** is a jurisdiction that has implemented the OECD's Model Reporting Rules for Digital Platforms (MRDP) and has an agreement in effect to exchange information with another specific country.

EXAMPLES (2024-2025)

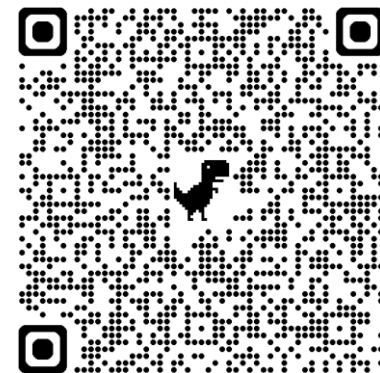
CANADA



UK

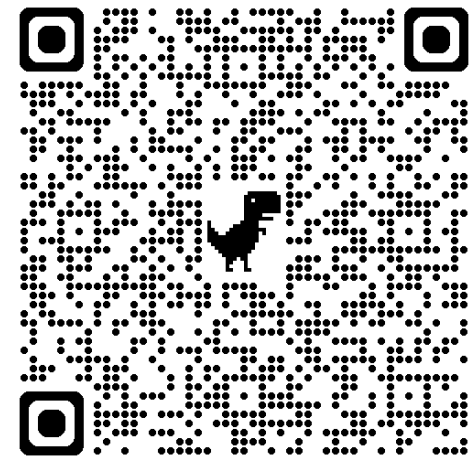


NEW ZEALAND



EU DAC7

Directive on Administrative Cooperation (reporting rules for digital platforms)



DAC7 places the reporting obligation on **platforms operators that are resident for tax purposes in an EU country** and those that are incorporated, managed, or have a permanent establishment in an EU country (union platform operators).

The reporting obligation also **extends to platform operators that do not meet any of the above-mentioned criteria yet perform commercial activity in the Union** (non-Union platform operators). Non-Union Platform Operators are required to **register and report in one single EU country**.

The **activities that are within the scope of the reporting obligation** are: rental of immovable property, personal services, sale of goods and rental of any mode of transport.

Council Directive (EU) 2021/514, known as ‘DAC7’, entered into force on the 1 January 2023. The first exchange of information for the calendar year 2023 took place at the end of February 2024.



Something new...
... but not so new

Si vendes en Wallapop o Vinted cuidado con la Renta 2024: se estrena el sistema de vigilancia sobre ciertas compraventas

el 31 de enero de 2024

el modelo 238 se tiene que enviar a Hacienda por parte de los operadores

DESDE 2018

Hacienda detecta 5.000 millones en alquileres turísticos con datos de Airbnb y sus rivales

La Agencia Tributaria identifica sólo en la mitad de este año más de 54.500 viviendas que se han utilizado como pisos turísticos en toda España en plena recuperación del sector

Rules

Tax data sharing in Spain: Frequently Asked Questions

You can read this article in [Spanish](#), [Catalan](#), or [English](#).

Table of contents

1. [General information about Royal Decree 1070/2017 \(AEDAF\)](#)
2. [How does this Royal Decree impact me? \(AEDAF\)](#)

[I am a landlord](#) [I am a tenant](#) [I am a professional](#) [I am a freelancer](#) [I am a self-employed person](#) [I am a business owner](#) [I am a company](#) [I am a public administration](#) [I am a foreigner](#) [I am a resident in Spain](#) [I am a non-resident in Spain](#) [I am a taxpayer](#) [I am a non-taxpayer](#) [I am a taxpayer in Spain](#) [I am a non-taxpayer in Spain](#) [I am a taxpayer in another country](#) [I am a non-taxpayer in another country](#) [I am a taxpayer in the EU](#) [I am a non-taxpayer in the EU](#) [I am a taxpayer in the rest of the world](#) [I am a non-taxpayer in the rest of the world](#)

LA VANGUARDIA
Economía

BOLSILLO / DINERO / FINANZAS PERSONALES / EMPRENDEDORES / INNOVACIÓN / LEGAL / CONSORCIO DE LA ZONA FRANCA

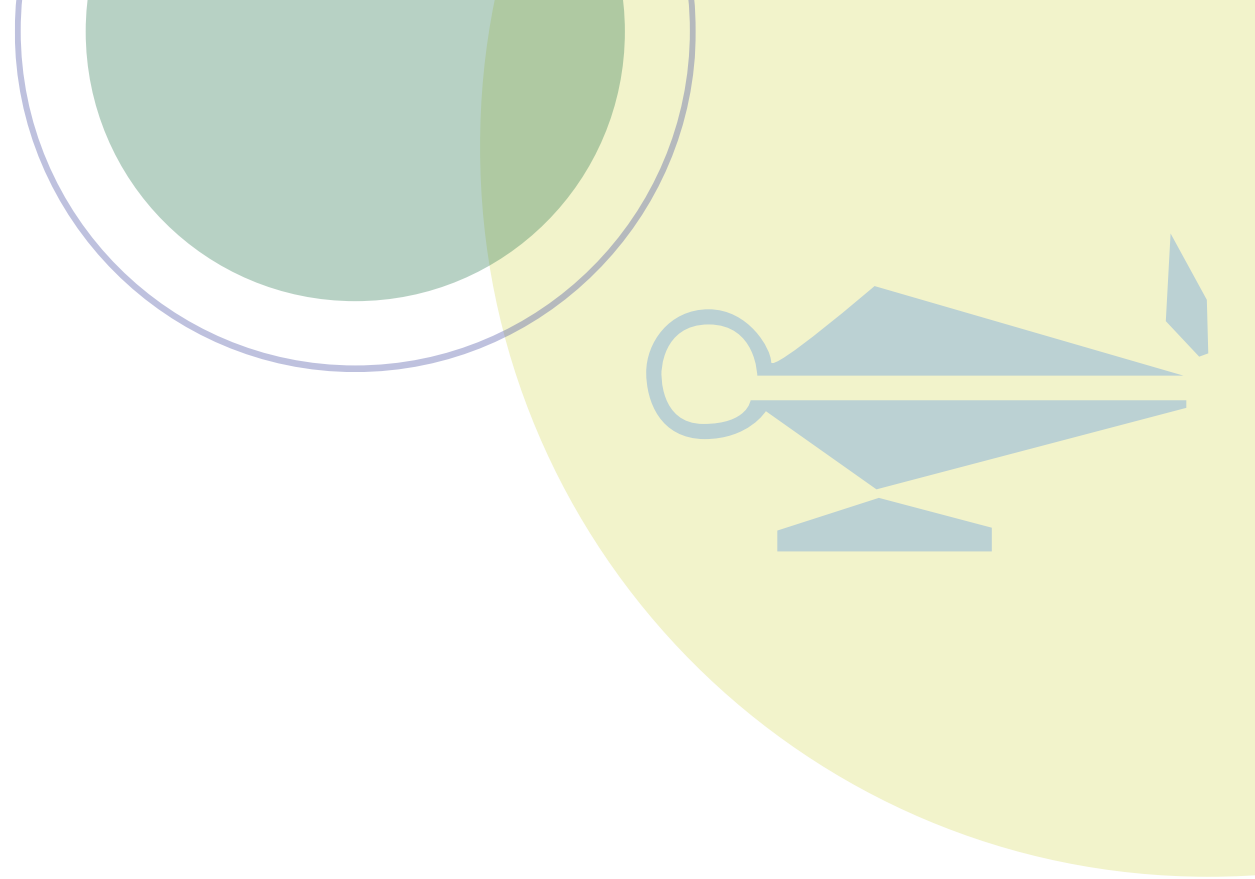
FISCALIDAD Y VIVIENDA

Hacienda aflora 1,3 millones de declaraciones por alquileres en negro

• Los ingresos por IRPF crecen en 1.000 millones desde 2015 gracias a cartas de aviso

SUSCRÍBETE

...more challenges?



Making compatible innovation and taxation

Coordinating taxation with other goals (housing, fair competition, congestion, pollution, reducing informality, etc.)

Preserving the advantages of sharing economy

Reducing compliance and administration costs and improving tax information

...



And finally,
one last
example...



... trying to
explain it in 30
seconds



Thank you



www.ciat.org





3A CONFERENCIA TÉCNICA DE LA NTO

Sesión plenaria 5: Maximizar los ingresos de las plataformas digitales extranjeras

La tributación de los prestadores de servicios digitales: un acercamiento a la figura de la presencia económica significativa en Colombia

Andrea Medina Rojas
Jefe de Oficina de Tributación Internacional
Dirección de Impuestos y Aduanas Nacionales - DIAN

19 de Febrero 2025



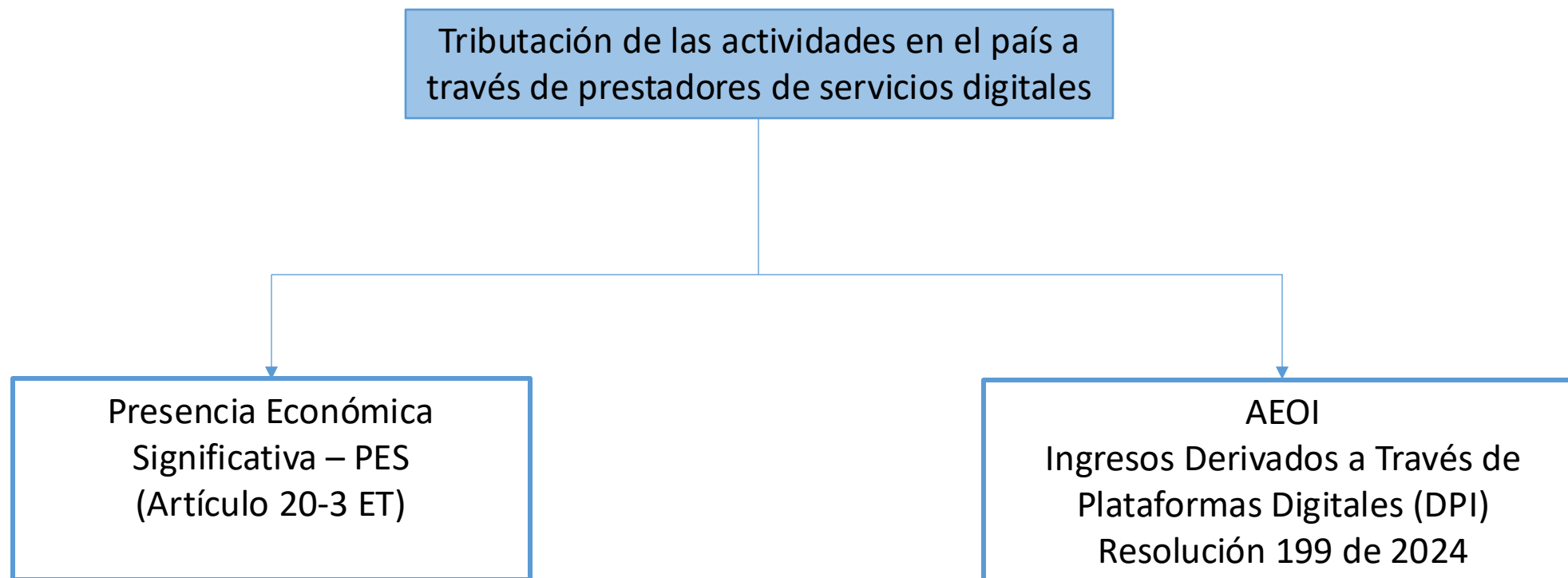


Agenda

1. ¿Cómo ha abordado Colombia la tributación de las actividades en el país a través de prestadores de servicios digitales?
2. Presencia Económica Significativa – PES
3. Intercambio Automático de Información de Ingresos Derivados a Través de Plataformas Digitales (DPI)
4. Próximas Líneas de Acción DIAN



1. ¿Cómo ha abordado Colombia la tributación de las actividades en el país a través de prestadores de servicios digitales?



2. Presencia Económica Significativa – PES

Introducida por la Ley 2277 de 2022 – Art.20-3 ET

- ¿Qué es?

Es nuevo régimen impositivo para sujetar al impuesto sobre la renta en Colombia a las personas no residentes o entidades no domiciliadas con **Presencia Económica Significativa** en Colombia, que cumplan con determinados requisitos y realicen ventas de bienes y/o prestación de servicios a favor de clientes y/o usuarios ubicados en el territorio nacional, sin necesidad de tener una presencia física en el país.

- Requisitos para estar sujeto a PES

i. Vender bienes a clientes y/o usuarios ubicados en Colombia; O

ii. Prestar servicios digitales, a clientes y/o usuarios ubicados en Colombia, tales como:

- Publicidad Online.
- Servicios de streaming.
- Servicios de intercambio de archivos o de almacenamiento en la nube.
- Suscripciones digitales a medios audiovisuales.
- Servicios online de plataformas de intermediación



i. Obtener ingresos brutos por 31.300 UVT, en 2024 equivalente a COP \$1.473.134.500 (USD \$334 mil), y

ii. Interactuar sistemática y deliberadamente con clientes y/o usuarios en Colombia, así:

- Interactuar con 300.000 o más clientes y/o usuarios en Colombia, o
- Permitir visualizar precios en COP o permitir el pago en COP.

2. Presencia Económica Significativa – PES

• Definiciones para efectos de la tributación por presencia económica significativa -PES en Colombia

1. Cliente

Aquellos ubicados en Colombia que paguen o contraten la adquisición de bienes o la prestación de servicios, ofrecidos por personas no residentes o entidades no domiciliadas en Colombia.



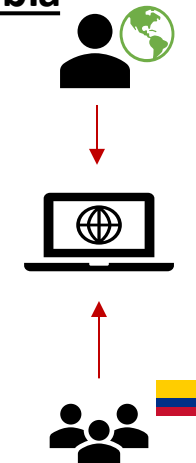
2. Usuarios

Aquellos ubicados en Colombia que hagan uso de una **interfaz digital**, identificándose con un nombre de usuario y contraseña, para acceder a ella.



3. Interfaz Digital

Programa tecnológico (sitios web o partes de estos, o aplicación, aplicaciones móviles) o cualquier otro medio, que permite a los usuarios y/o clientes en Colombia, interactuar y/o comunicarse digitalmente con las personas no residentes o entidades no domiciliadas en el país.



4. Servicios Digitales

Son aquellos prestados:

- A través de **internet** o red electrónica
- de manera **automatizada**;
- que requieran **intervención humana mínima**; e
- imposibles** de prestar sin tecnología.

Numeral 2, Artículo 20-3 del Estatuto Tributario

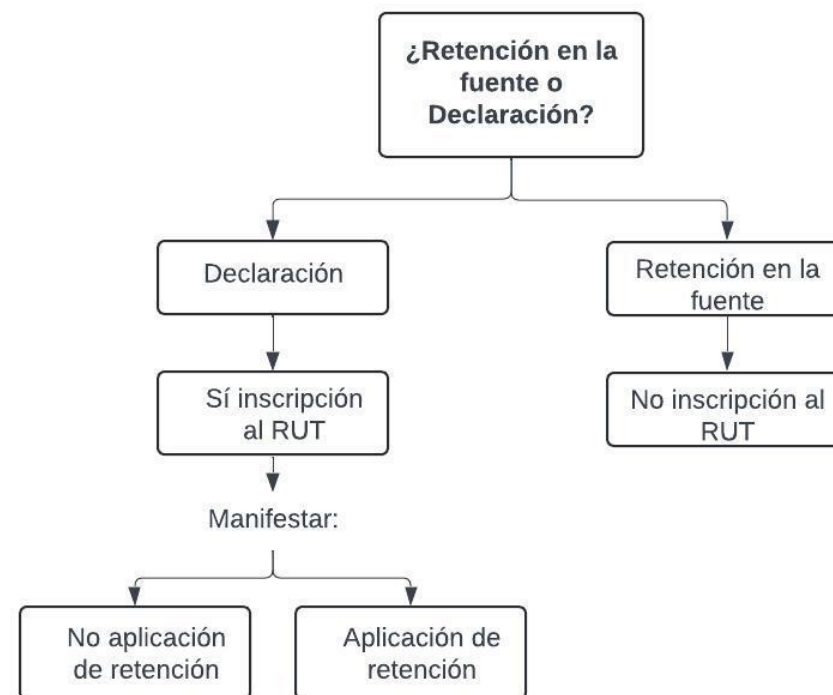
Se excluyen aquellos que tengan un tratamiento tributario ya establecido

2. Presencia Económica Significativa – PES

• Criterios Ubicación de clientes y/o usuarios en Colombia

1. El domicilio o donde residencia o viva habitualmente del cliente y/o usuario, se encuentra en Colombia, y/o
2. Los pagos con de tarjetas de crédito, débito u otro tipo de tarjetas o bonos o a través de cualquier mecanismo de pago, está ubicado en Colombia, y/o.
3. La tarjeta crédito o débito para la operación fue emitida en Colombia, y/o.
4. La dirección de envío por la venta de bienes está en Colombia, y/o
5. La dirección de IP del dispositivo utilizado por el cliente y/o usuario, está en Colombia, al momento de realizar la operación, y/o
6. El código de móvil del país (MCC) de la identidad internacional del abonado del servicio móvil almacenado en la tarjeta SIM utilizada por el cliente y/o usuario lo ubica en Colombia.

• Obligaciones de los Contribuyentes Sujetos a PES



2. Presencia Económica Significativa – PES

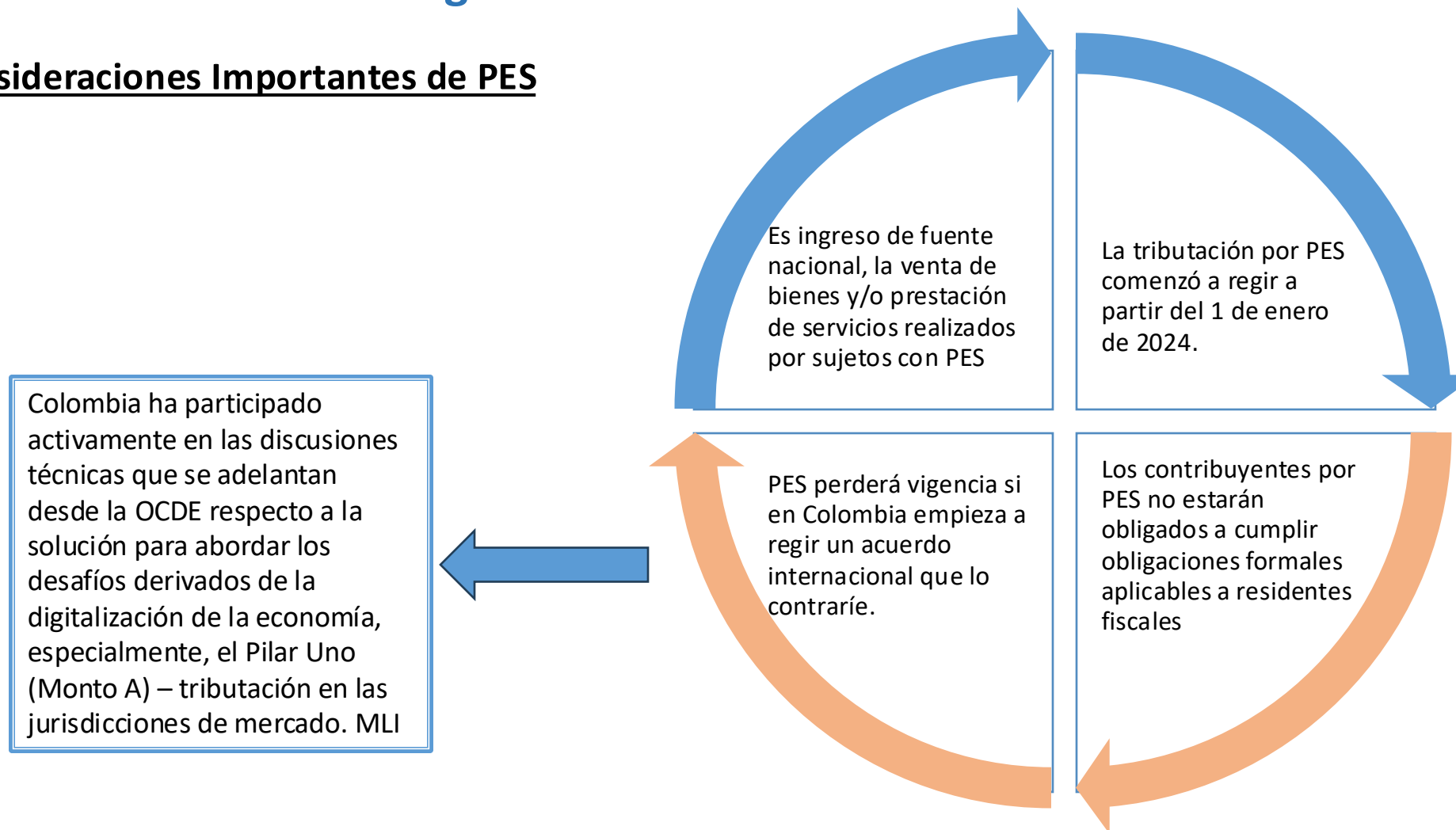
- **Mecanismos de Recaudo PES - Formas de declarar y pagar el impuesto**

<u>Retención en la fuente</u>	
Base Gravable	Valor total del pago
Tarifa	10%
Periodicidad	En cada pago que se realice
Aspectos adicionales	i. La retención será practicada por los agentes de retención designados en la ley.
	ii. Prelación de Agentes de Retención para aplicar la misma al momento del pago.

<u>Declaración de impuesto sobre la renta</u>	
Base Gravable	Totalidad de los ingresos brutos obtenidos durante el año gravable
Tarifa	3%
Periodicidad	-Anual: deberá presentarse la declaración de impuesto sobre la renta. -Mecanismo de Recaudo.
Aspectos adicionales	i. Obligación de inscribirse en el Registro Único Tributario
	ii. Mecanismo de Recaudo -Pagos bimestrales durante el año, así: <i>Valor del pago por mecanismo de recaudo = Ingresos brutos bimestrales por PES * 2%</i> -Los pagos que se realicen se restarán del valor del impuesto a pagar al momento de presentar y pagar la declaración anual.
	iii. Pagos de declaración anual y del Mecanismo de Recaudo, podrá realizarse en su equivalente en dólares de los Estados Unidos, aplicando la TRM al día del respectivo pago.

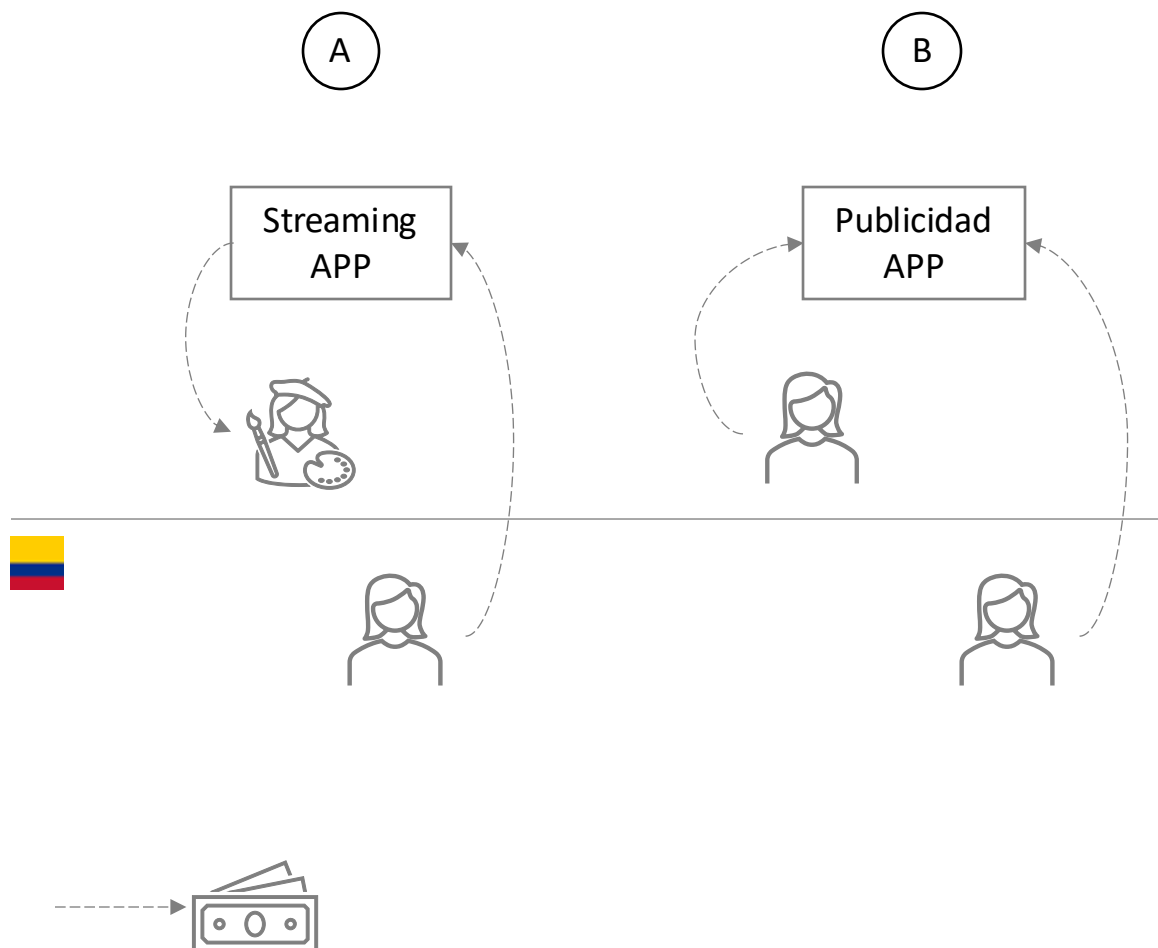
2. Presencia Económica Significativa – PES

- **Consideraciones Importantes de PES**



2. Presencia Económica Significativa – PES

- Casos de Estudio**



Supuestos: las sociedades domiciliadas en el exterior mantienen interacción deliberada y sistemática en mercado colombiano y tienen ingresos superiores a 31.300 UVT por transacciones.

Caso A: El pago de la residente fiscal colombiana estaría sujeto a retención en la fuente del 10%. Alternativamente Streaming APP puede declarar al 3% de los ingresos de personas ubicadas en Colombia.

De la cantidad de suscriptores que se tenga en el mundo se tendría que establecer qué monto del dinero pagado corresponde a los suscriptores de Colombia.

Caso B: El pago por publicidad por personas ubicadas en Colombia, estaría sujeto a retención del 10%, alternatively, Publicidad APP podría declarar al 3% ingresos de personas ubicadas en Colombia. **Tendría que determinarse el monto de ingresos para la aplicación que represente sus clientes y/o usuarios en Colombia.**

3. Intercambio Automático de Información de Ingresos Derivados a Través de Plataformas Digitales (DPI)

- Foro Global de Transparencia e Intercambio de Información de la OCDE: El objetivo primordial es ayudar a las jurisdicciones a que apliquen con eficacia los estándares internacionales de transparencia e intercambio de información con fines tributarios (171 jurisdicciones).
- Colombia miembro del Foro. Año de compromiso 2017.
- Ley 1661/2013: Convención sobre Asistencia Administrativa Mutua en Materia Fiscal (MAC).
- Vigente desde: 2014. Primer intercambio automático de información: 2017.
- Artículo 631-4 Estatuto Tributario: Intercambio Automático de Información.



Convención sobre Asistencia Administrativa
Mutua en Materia Tributaria (MAC 2014)

INTERCAMBIO AUTOMÁTICO

MCAA por sus siglas en inglés – DPI

Acuerdo Multilateral de Autoridades Competentes
para el Intercambio Automático de Información de
Ingresos Derivados a Través de Plataformas Digitales
basado en el artículo 6 de la MAC.

- Colombia suscribe el MCAA el 9 Noviembre de 2022.



2. Intercambio Automático de Información de Ingresos Derivados a Través de Plataformas Digitales (DPI)

Resolución 000199 del 19 de diciembre de 2024

Establece para el año gravable 2025 y siguientes, el contenido, las características técnicas y los plazos para la presentación de la información que deben suministrar los Operadores de Plataformas Sujetos a Reportar a la Unidad Administrativa Especial Dirección de Impuestos y Aduanas Nacionales - DIAN de conformidad con la Ley 1661 de 2013 y en cumplimiento del “Acuerdo Multilateral de Autoridades Competentes en relación con el Intercambio Automático de Información de ingresos derivados a través de Plataformas Digitales”

2. Intercambio Automático de Información de Ingresos Derivados a Través de Plataformas Digitales (DPI)

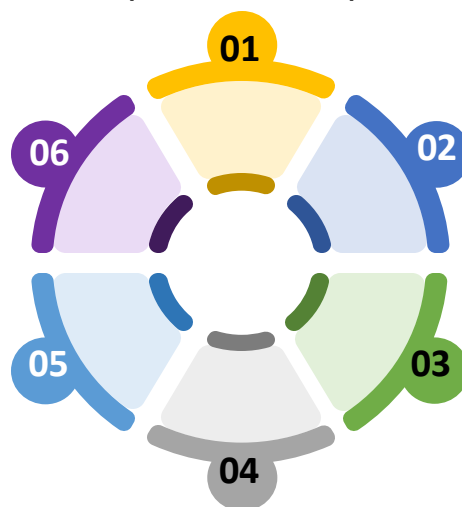
Principales Definiciones:

"Operador de Plataforma": Entidad que contrata a Vendedores para poner a disposición de los mismos la totalidad o parte de una plataforma.

"Jurisdicción Reportable": es la República de Colombia y cualquier jurisdicción diferente a la República de Colombia

- **"Servicio Relevante"**: arrendamiento de bienes inmuebles, Servicio Personal, arrendamiento de un medio de transporte y cualquier otro tipo de servicio por Contraprestación definido por Ley.

- **"Venta de Bienes por Contraprestación"**



"Operador de Plataforma Sujeto a Reporte": cualquier Operador de Plataforma, que sea residente a efectos fiscales en la República de Colombia

"Vendedor": usuario de la Plataforma para la prestación de los Servicios Relevantes o la venta de Bienes. Pueden incluir tanto a **individuos** como a **Entidades**.

"Vendedor Activo": proporciona Servicios Relevantes o vende Bienes durante el Periodo Reportable

2. Intercambio Automático de Información de Ingresos Derivados a Través de Plataformas Digitales (DPI)

- **Debida Diligencia - Recopilación de Información del Vendedor**

1. El Operador de la Plataforma Sujeto a Reporte debe recopilar la siguiente información para cada Vendedor individual:

1. Nombre y apellido;
2. La dirección principal;
3. La jurisdicción de residencia fiscal;
4. El NIT emitido al Vendedor, incluida la Jurisdicción de Emisión;
5. La fecha de nacimiento

1. El Operador de la Plataforma Sujeto a Reporte deberá recopilar la siguiente información para cada Vendedor que sea una Entidad:

1. La razón social;
2. La dirección principal;
3. La jurisdicción de residencia fiscal;
4. El NIT emitido al Vendedor, incluida la Jurisdicción de Emisión y;
5. Número de registro mercantil



4. Próximas Líneas de Acción DIAN

1.

Fortalecimiento de la fiscalización internacional

- Acciones de control al debido cumplimiento y determinación del impuesto de renta por PES.
- Acciones de control al debido cumplimiento y debida diligencia de los operadores de plataformas digitales sujetos a reporte de DPI.
- Control omisos

2.

Uso de datos

- Robustecer la analítica de datos para garantizar el uso completo y apropiado de los mismos y con esto perfilamientos de riesgos de alto nivel.

3.

Continuar garantizando cumplimiento de estándares AEOI

- Culminar las pruebas tecnológicas que sean requeridas para el efectivo intercambio automático de información de DPI en el año 2026 respecto al año reportable 2025.

4.

Socialización con las partes de interés del nuevo AEOI Ingresos Derivados a Través de Plataformas Digitales (DPI)

- Jornadas de socialización al interior de la DIAN respecto esta nueva herramienta y fuente de información relevante, con un impacto directo en el impuesto de renta.
- Jornadas de socialización con las partes interesadas externas (operadores de plataformas y gremios) para esta nueva obligación.



3A CONFERENCIA TÉCNICA DE LA NTO

Sesión plenaria 5: Maximizar los ingresos de las plataformas digitales extranjeras

Gracias

Andrea Medina Rojas
Jefe de Oficina de Tributación Internacional
Dirección de Impuestos y Aduanas Nacionales - DIAN

19 de Febrero 2025



3RA CONFERENCIA TÉCNICA DE LA NTO

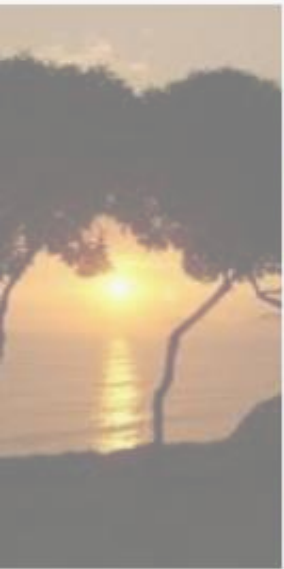
Sesión plenaria 5:

MAXIMIZAR LOS INGRESOS DE LAS PLATAFORMAS DIGITALES EXTRANJERAS

Experiencia peruana



Víctor Mejía Ninacóndor
Superintendente Nacional



Perú

EVOLUCIÓN DE LOS SISTEMAS DE REGISTRO Y COMUNICACIÓN

DEL QUIPUS INCA A LAS PLATAFORMAS DIGITALES



Quipus inca
1400 a. C.



Ábaco chino
1100 a. C.

SISTEMAS DE REGISTRO



Imprenta
Siglo XV

IMPRESIÓN Y MECANIZACIÓN



Máquina de escribir
Siglo XIX



Computadora
Mediados siglo XX

DIGITALIZACIÓN



Internet
Fines siglo XX



Plataformas digitales
Siglo XXI

ENFOQUE TRADICIONAL



Establecimiento permanente
(Presencia física)



Servicios digitales:
Consumo o Utilización de
servicios en el país

ENFOQUE ACTUAL: SERVICIOS DIGITALES



IMPUESTOS DIRECTOS

- Presencia económica significativa
- Umbral de ingresos globales y locales (Pilar 1)
- Establecimiento permanente digital

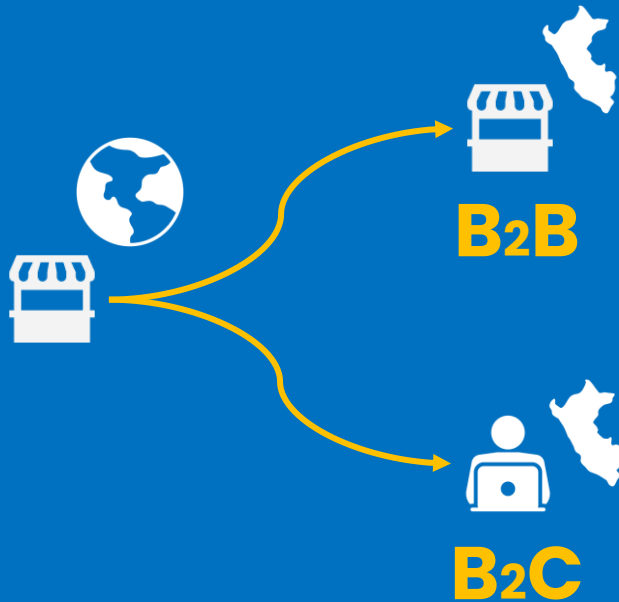
IMPUESTOS INDIRECTOS

Residencia habitual: mediante criterios de uso
o consumo 1/

- IP
- Sim card
- Dirección de facturación
- Medios de pago locales (TC, TD)

2 SITUACIÓN ACTUAL EN EL PERÚ

NORMATIVA EN EL PERÚ DE PLATAFORMAS DIGITALES EXTRANJERAS



IMPUESTOS DIRECTOS

Desde 2005

- Regulación servicios digitales (Ley Impuesto a la Renta)
- Recaudación vía retención en el país

- No hay regulación para el IR
- **Ene 2025: Impuesto a los juegos y apuestas deportivas a distancia.**

IMPUESTOS INDIRECTOS

Desde 2005

- Regulación de servicios digitales (Ley IGV)
- Recaudación a cargo de las empresas domiciliadas por la utilización de servicios digitales en el país.

- **Dic 2024: Regulación de servicios digitales e importación de intangibles en calidad de responsable.**
- **Ene 2025: ISC a los juegos y apuestas deportivas a distancia**

IGV A LOS SERVICIOS DIGITALES E IMPORTACIÓN DE INTANGIBLES

D. Leg. N.º 1623

PLATAFORMAS DIGITALES RETIENEN/PERCIBEN EL IGV DESDE EL 1 DE DICIEMBRE DE 2024

ALCANCE B2C:

- Servicios digitales
- Importación de bienes intangibles a través de internet

AGENTE DE PERCEPCIÓN/RETENCIÓN DEL IGV

- Empresas no domiciliadas.

CRITERIOS PARA DETERMINAR EL NEXO DEL CONSUMO EN EL PAÍS

- IP
- SIM Card
- Domicilio tarjeta de crédito o débito

MECANISMO DE RECAUDACIÓN (PERCEPCIÓN/RETENCIÓN)

- **Principal:** Desde el exterior → A cargo de las empresas no domiciliadas (Registro, declaración y pago)
- **Residual:** En el país → A cargo de entidades financieras (Sujetos facilitadores de pago - SFP)

4 NUEVA REGULACIÓN DE LAS PLATAFORMAS DIGITALES EXTRANJERAS



IMPUESTO A LOS JUEGOS A DISTANCIA Y APUESTAS DEPORTIVAS A DISTANCIA E ISC

D. Leg. N.º 1623

DESDE EL 1 DE ENERO DE 2025

ALCANCE

- Juegos a distancia
- Apuestas deportivas a distancia

CONTRIBUYENTES Y/O RESPONSABLES

- Empresas constituidas en el país con autorización.
- **Empresas constituidas en el exterior con autorización.**

TASA

- Impuesto especial (12%)
- ISC (1% - 0.03%)

MECANISMO DE RECAUDACIÓN PARA EMPRESAS DEL EXTERIOR.

- **Principal:** Registro, declaración y pago desde el exterior.
- **Residual:** En el país → A cargo de entidades financieras

IMPUESTO GENERAL A LAS VENTAS (IGV) A LOS SERVICIOS DIGITALES E IMPORTACIÓN DE INTANGIBLES (B2C)



63

Empresas no domiciliadas inscritas en el RUC. Se espera que el nivel de registro se incremente en el primer trimestre del año 2025.

**\$ 15 M**

Recaudación en el primer mes de recaudación enero 2025 (por el periodo diciembre 2024).

**\$ 180 M**

Recaudación estimada anual por concepto de IGV en el año 2025.

IMPUESTO A LOS JUEGOS A DISTANCIA Y APUESTAS DEPORTIVAS A DISTANCIA E IMPUESTO SELECTIVO AL CONSUMO



4

Grandes empresas no domiciliadas dedicadas a la explotación autorizadas por MINCETUR, 3 inscritas y 1 en proceso de inscripción en el RUC.

**\$ 21 M**

Recaudación estimada anual en Impuesto a los juegos y apuestas deportivas a distancia e ISC en el año 2025.



IGV: SERVICIOS DIGITALES E IMPORTACIÓN DE INTANGIBLES

Mecanismo de inscripción y recaudación simplificado de declaración y pago desde el exterior

\$ 200 M anuales



JUEGOS Y APUESTAS DEPORTIVAS A DISTANCIA



IGV A ENVÍOS DE BAJO VALOR (MINIMIS)

APLICACIÓN DE IGV

- **Operaciones:** envíos de entrega rápida y servicios postales.
- **Monto:** < USD 200
- **Mecanismo de recaudación:** Declaración simplificada y pago desde el exterior



REGULACIÓN DE ACTIVOS DIGITALES

APLICACIÓN DE IR

- **Operaciones:** Nuevo supuesto normativo para rentas de capital.
- **Sujeto:** Personas naturales



OPERACIÓN SUBYACENTE

RECAUDACIÓN DE IR

- **Operaciones:** Subyacentes (Eje: rentas de arrendamiento)
- **Mecanismo de recaudación:** a cargo de plataformas digitales



OECD

PILAR 1 Y PILAR 2 OCDE

- **Adopción Pilar 1:** nuevo nexo fiscal global
- **Adopción Pilar 2:** Impuesto mínimo nacional calificado (QDMTT)

Implementado

En evaluación

3RA CONFERENCIA TÉCNICA DE LA NTO

Sesión plenaria 5:

MAXIMIZAR LOS INGRESOS DE LAS PLATAFORMAS DIGITALES EXTRANJERAS

Experiencia peruana



Víctor Mejía Ninacóndor
Superintendente Nacional

Digital Services Taxes as a Critical Tool for Addressing Tax Revenue Gaps

Abdul Muheet Chowdhary (chowdhary@southcentre.int)

Senior Programme Officer

South Centre Tax Initiative

South Centre

Taxing Digital Services – The Context

OECD Pillar One's Amount A goes from “dead man walking” to “definitively dead” after Trump administration rejects “OECD Global Tax Deal”

Dangers of designing a solution that puts all power in hands of residence/developed countries (points system of Amount A MLC gives US veto power on its operation)



Taxing Digital Services – The Context



Alternative multilaterally acceptable solution can be found at the United Nations through the UN Framework Convention on International Tax Cooperation's early protocol on taxing cross border services

Will take time – at least three years (September 2027)

Two inter-connected questions:

- *What can the UN protocol look like?*
- *What can developing countries do in the meantime?*

What can developing countries do in the meantime?



Two National Measures:

Digital Service Taxes (most commonly used measure)

Significant Economic Presence (used by only three countries)

South Centre, West African Tax Administration Forum and ATAF produced world's first country-level revenue estimates for Amount A and Digital Services Taxes for 85 combined Member States of SC and AU

[A Toss Up? Comparing Tax Revenues from Amount A and Digital Service Tax Regimes](#) (June 2024)

Study Can Be Found on WATAF and South Centre Websites



<https://wataf-tax.org/2024/06/21/a-toss-up-comparing-tax-revenues-from-the-amount-a-and-digital-service-tax-regimes-for-developing-countries/>

<https://www.southcentre.int/research-paper-199-10-june-2024/>

Key Aspects of the Study



Results
are:

- World's first country level revenue estimates for DSTs for all African Union, WATAF and South Centre Members
- World's first country-level estimates for revised version of Amount A MLC
- Covers total of 85 countries, combined Member States of African Union, WATAF & South Centre

Asia

South Asian South Centre Member States



Tax Revenues by Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
India	556.4	687	1,077.60	1,145.00	1,796.00
Pakistan	85.4	73.3	127.5	122.1	212.4
Sri Lanka	30.9	28.9	53.1	48.1	88.5

South Asian South Centre Member States



Tax Revenues by Country in 2022 (in EUR Millions) – Alternative approach using country-level consumption expenditure data

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
India	1,294.20	1,694.80	2,672.80	2,824.70	4,454.60
Pakistan	235.5	252.3	402.4	420.5	670.6
Sri Lanka	28.5	36	57.4	60	95.7



Tax Revenues by Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Vietnam	193.6	114	163.1	190.1	271.8
Philippines	106.8	113.3	210.7	188.8	351.1
Indonesia	254.2	302.2	490.5	503.7	817.4
Malaysia	109.6	119.7	166.9	199.6	278.2
Cambodia	11	9.1	21.9	15.2	36.5

Southeast Asian South Centre Member States



Tax Revenues by Country in 2022 (in EUR Millions) – [Alternative approach using country-level consumption expenditure data](#)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Vietnam	119.5	182.8	291.6	304.7	486
Philippines	207	257.2	410.3	428.7	683.8
Indonesia	372.6	560.2	893.5	933.6	1,489.10
Malaysia	152.2	197.2	313.3	328.7	522.1
Cambodia	9.4	14.2	22.7	23.7	37.8



Tax Revenues by Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
China	3,324.30	4,354.70	6,049.30	7,257.90	10,082.10
Democratic People's Republic of Korea (North Korea)	n.a	0.2	1.1	0.3	1.9

Tax Revenues by Country in 2022 (in EUR Millions) – [Alternative approach using country-level consumption expenditure data](#)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
China	4,323.30	5,415.40	9,244.50	9,025.70	15,407.50
Democratic People's Republic of Korea (North Korea)	-	-	-	-	-

Tax Revenues by Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Iran	254.3	282.4	403.2	470.6	672
Iraq	36.9	60	143.2	100.1	238.7
Jordan	12.4	12.8	33.3	21.4	55.6
Palestine	3.3	4.1	5.8	6.9	9.7

Tax Revenues by Country in 2022 (in EUR Millions) – [Alternative approach using country-level consumption expenditure data](#)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Iran	137.1	167.8	266.7	279.7	444.4
Iraq	42.9	86.6	138.2	144.4	230.3
Jordan	20.9	31.6	50.5	52.7	84.1
Palestine	-	-	-	-	-

Latin America and the Caribbean

Tax Revenues by Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Barbados	0.5	0.2	0.6	0.3	1
Cuba	59.1	26.3	42.1	43.8	70.2
Dominican Republic	50.6	27.2	43.5	45.3	72.5
Jamaica	8.3	3.2	5.3	5.3	8.8

Tax Revenues by Country in 2022 (in EUR Millions) – [Alternative approach using country-level consumption expenditure data](#)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Barbados	0.6	3.5	5.6	5.9	9.4
Cuba	443.4	408.5	651.6	680.9	1,086.00
Dominican Republic	54.4	61	97.3	101.7	162.2
Jamaica	9.2	11.1	17.7	18.5	29.5

Central American South Centre Member States



Tax Revenues by Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Honduras	16.7	6.4	10.4	10.6	17.4
Nicaragua	10.8	3.2	5.2	5.3	8.7
Panama	31.2	17	27.2	28.4	45.3



Tax Revenues by Country in 2022 (in EUR Millions) – [Alternative approach using country-level consumption expenditure data](#)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Honduras	18.6	22.5	35.9	37.5	59.8
Nicaragua	10.2	10.3	16.4	17.1	27.3
Panama	-	-	-	-	-

Tax Revenues by Country in 2022 (in EUR Millions)

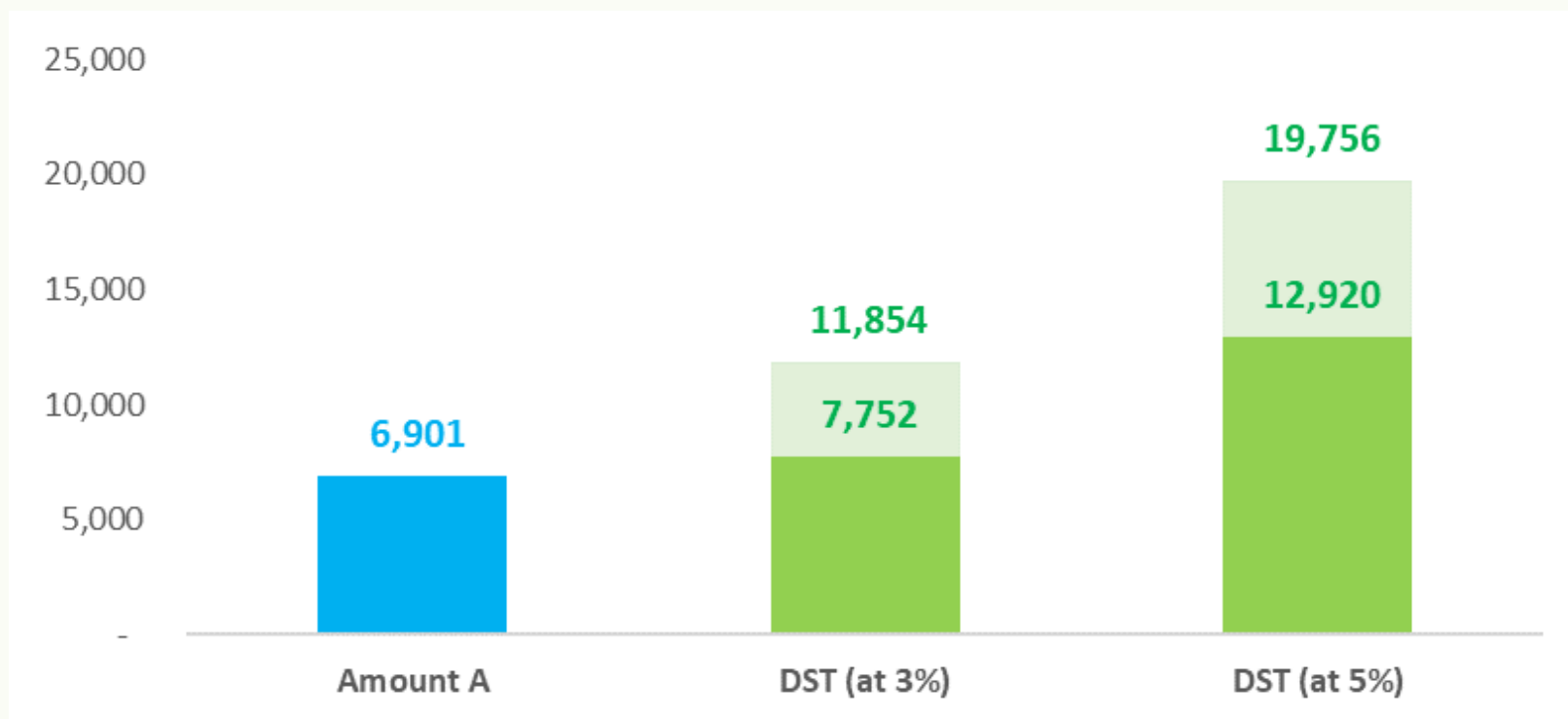
Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Argentina	208.3	199.2	273	332	455
Bolivia	19.5	8.7	14.6	14.5	24.4
Brazil	632.4	621.7	1,050.50	1,036.10	1,750.90
Colombia	157.8	87.4	134.1	145.6	223.5
Ecuador	50.6	29.9	47.3	49.9	78.8
Suriname	1.6	0.1	0.3	0.1	0.5
Venezuela	34	14.3	23.6	23.8	39.3
Guyana	6.7	2.7	4.2	4.5	7.1

Tax Revenues by Country in 2022 (in EUR Millions) – Alternative approach using country-level consumption expenditure data

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3% DST		At 5% DST	
Argentina	387.8	357.3	569.9	595.5	949.8
Bolivia	21.8	26.5	42.2	44.1	70.3
Brazil	1,038.50	1,089.50	1,727.60	1,815.90	2,879.40
Colombia	232.2	206.3	329	343.8	548.4
Ecuador	51.3	62.1	99	103.4	165
Suriname	-	-	-	-	-
Venezuela	-	-	-	-	-
Guyana	-	-	-	-	-

55 South Centre Member States Total (Including 25 African Members)

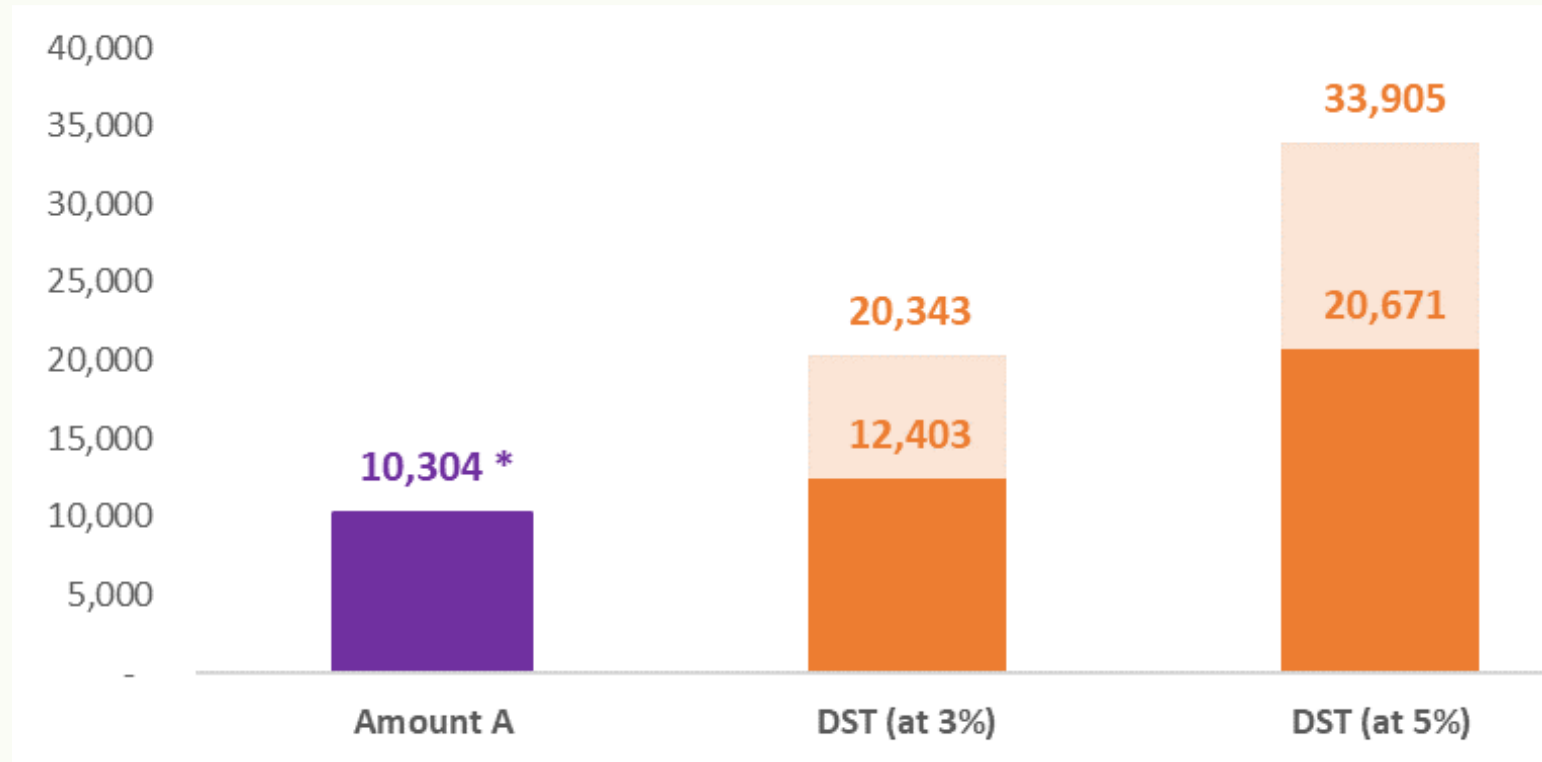
Tax Revenues by Country in 2022 (in EUR Millions)



55 South Centre Member States Total (Including 25 African Members)



Tax Revenues by Country in 2022 (in EUR Millions) – Alternative approach using country-level consumption expenditure data



West Africa

WATAF Member Countries

Benin

Cote d'Ivoire

Guinea

Mali

Senegal

Burkina Faso

The Gambia

Guinea Bissau

Niger

Sierra Leone

Cabo Verde

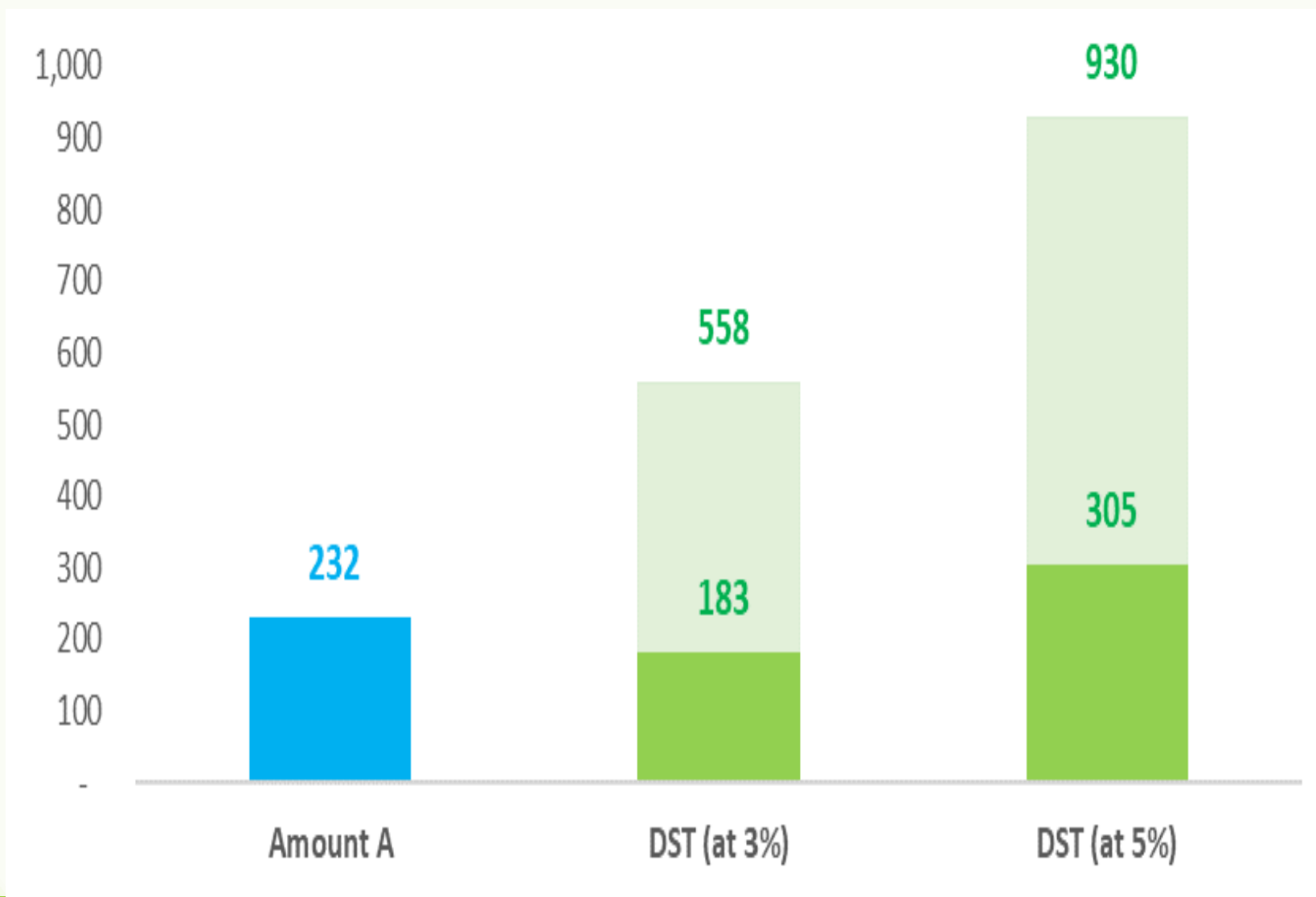
Ghana

Liberia

Nigeria

Togo

Tax Revenue Estimates under Amount A vs. DST Regimes for West Africa (as a Subregion) (in EUR Millions)



West Africa Estimates (Alternative Approach)

Amount A = **Eur 404.0 million**

DST (3%) = **Eur 428.8 million**

DST Hybrid (3%) = **Eur 663.8 million**

DST(5%) = **Eur 670.8 million**

DST Hybrid (5%) = **Eur 1.12 billion**

Estimated Tax Revenues by Member Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		<u>At 3%</u>	<u>At 3%</u>	<u>At 5%</u>	<u>At 5%</u>
Benin	8	4.8	18.6	8.1	31.1
Burkina Faso	7.8	5.2	12.4	8.7	20.7
Cabo Verde	0.2	0	0.1	0	0.2
Cote d'Ivoire	22.3	21.7	64.5	36.2	107.4
Gambia	0.3	0	0.1	0	0.2
Ghana	22.3	21.7	67.8	36.1	113

Estimated Tax Revenues by Member Country in 2022 (in EUR Millions)

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3%	At 3%	At 5%	At 5%
Guinea	10.9	5.7	35.2	9.4	58.7
Guinea-Bissau	0.2	0	2.4	0	4
Liberia	0.5	0	1.9	0	3.2
Mali	8.4	5.1	33.2	8.5	55.4
Niger	6.6	4.1	9.6	6.8	16
Nigeria	129.2	104.7	296.2	174.6	493.6

Estimated Tax Revenues by Member Country in 2022 (in EUR Millions)



Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		<u>At 3%</u>	<u>At 3%</u>	<u>At 5%</u>	<u>At 5%</u>
Senegal	12.2	7.8	8.4	13	13.9
Sierra Leone	0.7	0.1	3	0.1	5
Togo	2.4	1.8	4.8	3	8

Estimated Tax Revenues by Member Country in 2022 (in EUR Millions) – Alternative Approach

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3%	At 3%	At 5%	At 5%
Benin	8	8.7	13.8	14.4	23
Burkina Faso	10	11	17.6	18.4	29.3
Cabo Verde	1.1	1.5	2.4	2.6	4.1
Cote d'Ivoire	31.3	37.9	60.5	63.2	100.8
Gambia	1.2	1.4	2.2	2.3	3.7
Ghana	36	43.6	69.6	72.7	116

Estimated Tax Revenues by Member Country in 2022 (in EUR Millions) – **Alternative Approach**



Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		At 3%	At 3%	At 5%	At 5%
Guinea	15.3	13.3	21.2	22.1	35.3
Guinea-Bissau	0.9	1.1	1.8	1.9	3.0
Liberia	-	-	-	-	-
Mali	11.8	11.9	19.0	19.8	31.7
Niger	8.5	8.6	13.6	14.3	22.7
Nigeria	256.2	265.4	423.3	442.3	705.5

Estimated Tax Revenues by Member Country in 2022 (in EUR Millions) – **Alternative Approach**

Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
		<u>At 3%</u>	<u>At 3%</u>	<u>At 5%</u>	<u>At 5%</u>
Senegal	15.8	16.0	25.5	26.6	42.4
Sierra Leone	2.7	3.2	5.1	5.4	8.6
Togo	4.6	5.2	8.2	8.6	13.7

Rest of Africa

Africa (Excluding West Africa)

[Tax Revenues by Country in 2022 (in EUR Millions)]



#	Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
			At 3% DST		At 5% DST	
1	Algeria	54.9	55.8	101.8	93.1	169.6
2	Angola	35.7	37.4	55.7	62.3	92.8
3	Botswana	5.9	4.9	10.5	8.2	17.6
4	Burundi	0.5	0	0.2	0	0.3
5	Cameroon	19.6	12.2	31.9	20.4	53.1
6	Central African Republic	0.4	0	0.8	0	1.3
7	Comoros	0.3	0	0	0	0.1
8	Democratic Republic of the Congo	24.1	19.3	42.2	32.2	70.4
9	Djibouti	0.5	0	0.2	0	0.4
10	Congo	5.8	3.4	10.6	5.7	17.6
11	Egypt	78.2	89.2	187	148.6	311.7
12	Equatorial Guinea	7.6	3.7	5.6	6.1	9.3

Africa (Excluding West Africa)

[Tax Revenues by Country in 2022 (in EUR Millions)]



#	Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
			At 3% DST		At 5% DST	
13	Eritrea	0.4	0	0.3	0.1	0.5
14	Swaziland	0.8	0.1	1.1	0.1	1.9
15	Ethiopia	39.3	34	50.8	56.7	84.7
16	Gabon	9.9	5.9	14.2	9.8	23.7
17	Kenya	40.1	34.9	52.3	58.2	87.1
18	Lesotho	0.3	0	3.7	0	6.2
19	Libya	12.4	12.7	18.9	21.2	31.5
20	Madagascar	3.7	3.8	5.6	6.3	9.4
21	Malawi	4	2.5	4	4.2	6.6
22	Mauritius	1.9	2.4	3.7	4	6.2
23	Morocco	54.7	40.6	62.6	67.7	104.3
24	Mozambique	8.4	4.8	20.7	8	34.5

Africa (Excluding West Africa)

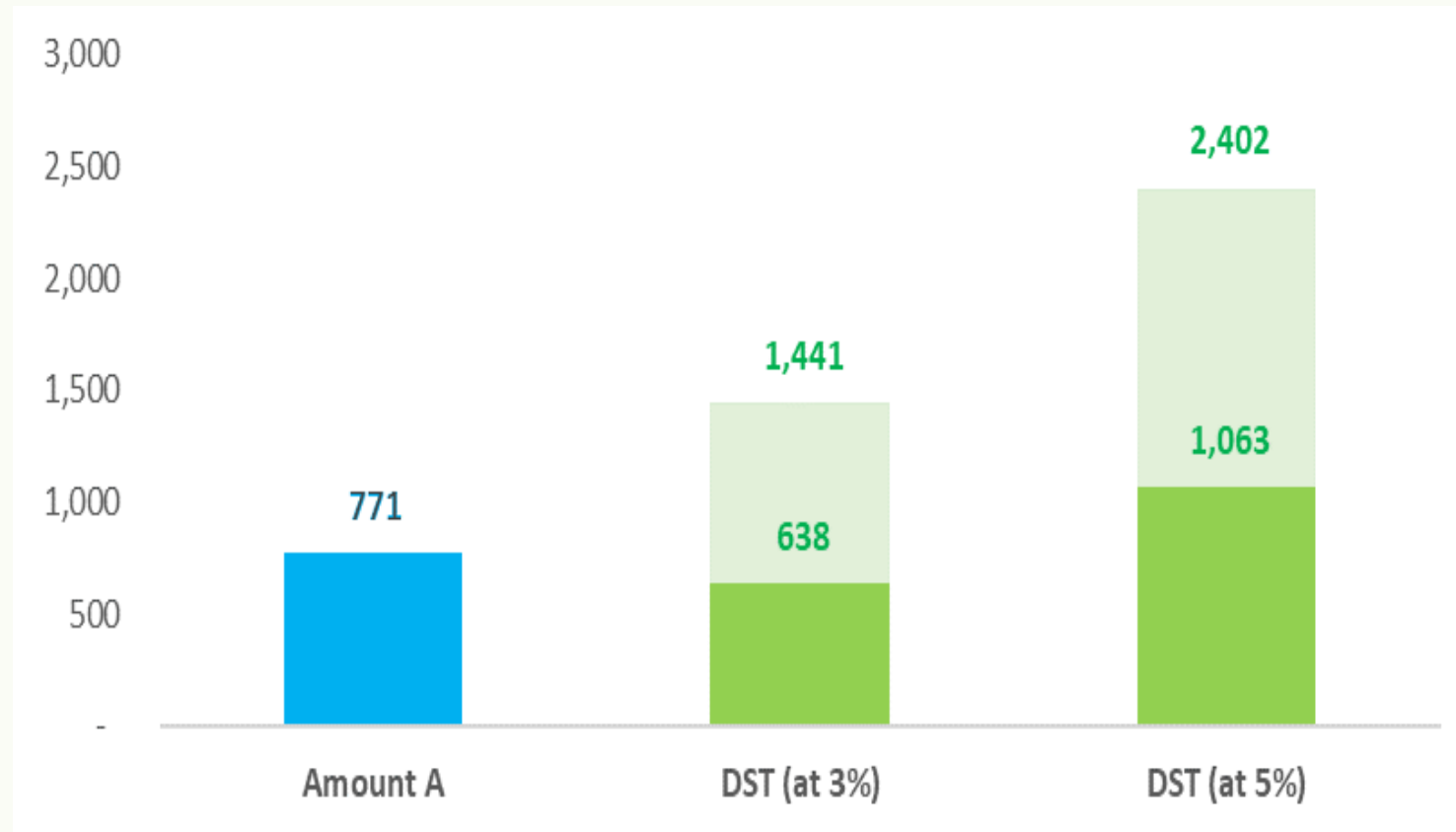
[Tax Revenues by Country in 2022 (in EUR Millions)]



#	Country	Amount A	DST (ADS Only)	DST (incl. hybrid ADS)	DST (ADS Only)	DST (incl. hybrid ADS)
			At 3% DST		At 5% DST	
25	Namibia	4.7	2.7	4.2	4.6	7
26	Rwanda	4	2.6	4	4.3	6.6
27	Sao Tome and Principe	-	0	0	0	0
28	Seychelles	0.2	0	0.1	0	0.2
29	Somalia	n.a	1.8	2.7	2.9	4.5
30	South Africa	102.1	76.3	133.9	127.2	223.2
31	South Sudan	1.2	0.1	1.7	0.1	2.9
32	Sudan	16.2	9.2	34.1	15.4	56.9
33	Tanzania	28.5	23.2	48.2	38.7	80.3
34	Tunisia	8.9	12.3	18.9	20.5	31.5
35	Uganda	18.2	12.5	36.2	20.8	60.3
36	Zambia	13.7	7.4	21.9	12.3	36.5
37	Zimbabwe	11.9	9.3	13.9	15.5	23.2

African Union Members Total

[Tax Revenues by Country in 2022 (in EUR Millions)]



Africa (*excluding WATAF Members*) Estimates (Alternative Approach)

Amount A = Eur 1.04 billion

DST (3%) = Eur 1.20 billion

DST Hybrid (3%) = Eur 1.92 billion

DST(5%) = Eur 2.04 billion

DST Hybrid (5%) = Eur 3.17 billion

Key Takeaways from WATAF-South Centre-ATAF study



DST with 5% rate and broad scope of hybrid ADS provides far higher revenues than Amount A for almost single African Union and South Centre Member State

Even with lower rate of 3% results are same for most developing countries

DST can be kept outside of scope of tax treaties to be effective; Else will be nullified by tax treaties where they exist

Developing countries strongly urged to introduce national measures like Digital Service Taxes and no longer lose revenues

**Can the US threaten all
of Europe, Africa or Latin
America with sanctions
for introducing Digital
Service Taxes?**

What can the UN's early protocol on taxing cross border services look like?



No.

What can the UN's early protocol on taxing cross border services look like?



Key idea: if a large number of jurisdictions introduce a common set of digital service taxes, MNEs will have no choice but to comply and their residence jurisdictions will be forced to give a tax credit.

What can the UN's early protocol on taxing cross border services look like?



Example: if all of Europe, Africa or Latin America decides to introduce a 3-5% Digital Service Tax on online advertising (Google) and platform intermediation (Amazon) services, taxpayers will have to accept to access the market.

If US decides not to give a tax credit, Google and Amazon will face double taxation.

If Google and Amazon pass on the costs to customers, they will become more expensive than Baidu and Alibaba and lose market share to competitors.

Study showed that if US companies passed on the UK DST to UK consumers, it would lead to loss of 6,000 US jobs and cause revenue loss of \$4.4 billion / year

UN Framework Convention on International Tax Cooperation provides the Framework to formalize this coordinated action.

What can the UN's early protocol on taxing cross border services look like?



Key Components of the Early Protocol

Countries negotiate a set of acceptable policy options for taxing digital services: DST, Significant Economic Presence, Article 12B net method, formulary apportionment, etc

Countries negotiate acceptable range of applicable rates (eg 3-7% for gross) and scope (online advertising, social media, cloud storage etc)

Emphasis on effective taxation of MNEs providing digital services

Commitment by parties to the UN protocol to relieve double taxation if acceptable policy option exercised

What can the UN's early protocol on taxing cross border services look like?



Example: UK, Brazil, Sri Lanka and Ghana become parties to the UN protocol

Ghana, Sri Lanka and Brazil introduce taxes on digital services that are based on the “acceptable policy options” contained in the protocol

Ghanaian, Sri Lankan and Brazilian taxes affect a digital services company that is a UK resident

UK agrees to eliminate double taxation for taxes paid to Ghana, Sri Lanka and Brazil

What can the UN's early protocol on taxing cross border services look like?



Benefits of the Approach

- ✓ Respects State sovereignty and national circumstances by giving countries variety of options rather than forcing “one size fits all”
- ✓ Does **not** require universal adoption and can work with “coalition of the willing” eg – European Union and African Union can immediately initiate DSTs for their continents and start collecting \$\$\$
- ✓ Uncooperative jurisdictions like USA cannot hold process hostage unlike Amount A
- ✓ Countries that stay out risk having their taxpayers’ jurisdictions face double taxation so design has a “crowd-in” effect
- ✓ Provides tax certainty and lower compliance costs to MNEs as well through internationally agreed set of policy options

What can the UN's early protocol on taxing cross border services look like?



Find out More

- South Centre Policy Brief **“Towards a UN Protocol for Taxing Cross-Border Services in a Digitalized Economy”**
- <https://www.southcentre.int/tax-cooperation-policy-brief-no-40-19-december-2024/>

Conclusion



Developing countries strongly urged to no longer lose revenues and waste time and immediately introduce national measures like digital services taxes

More number of countries introducing national measures will speed up UN negotiations

UN protocol can be designed in a manner to eliminate double taxation, provide countries options to choose from and operate in a manner that it can work with coalition of the willing and not require universal adoption

West African Tax Administration Forum and South Centre remain available at service of their Member States to help them introduce Digital Service Taxes

THANK YOU

Please contact us for more information at:

Taxcooperation@southcentre.int

THE SOUTH CENTRE

International Environment House 2
Chemin de Balexert 7-9
POB 228, 1211 Geneva 19
Switzerland
Tel.: +41 22 791 8050
south@southcentre.int

» FIND OUT MORE:

<https://www.southcentre.int>
<https://taxinitiative.southcentre.int>

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[SouthCentre GVA](https://www.youtube.com/SouthCentreGVA)



[South Centre, Geneva](https://www.linkedin.com/company/SouthCentreGeneva)

The background of the slide features a hand holding a laptop, with a large, semi-transparent globe and various digital icons (like a person, a gear, and a network) overlaid on it. The overall color scheme is blue and white, giving it a technological and global feel.

The South African journey of taxing and enforcing cross border supplies of e-services



Panama City 19 February 2025

The Legislative journey – Policy choices

- Implemented 2014 Regulations with effect from 1 June 2014
 - Amendments effected to the VAT Act
 - Definition of “enterprise” to include e-services supplier (2 requirements), subsequently amended to a 2/3 test (SA resident, payment from SA bank account, recipient has an address in SA)
 - Accounting basis (cash vs accrual)
 - Added definition of electronic services
 - Limited list of e-services contained in the Regulation
 - Educational services
 - Games and games of chance
 - Internet based auction service
 - E-books, audio visual content, still images, music
 - Subscription services
 - Intended to catch B2C supplies
 - No system and form changes
 - Did not distinguish between full and limited liability regime

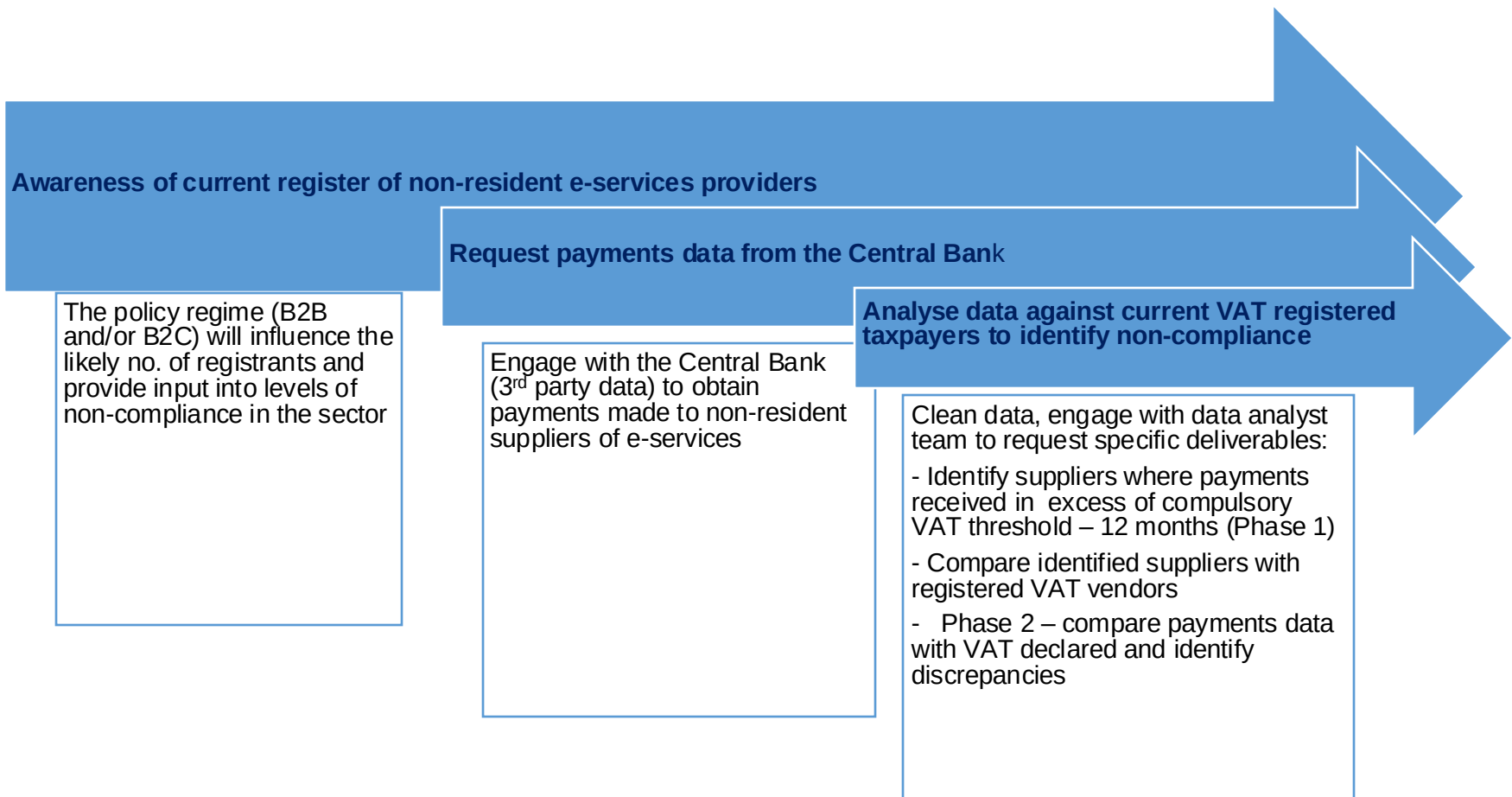
The Legislative journey – A Change in Policy

- Definitional challenges - increase in rulings to confirm which services qualify as e-services
- Complexity of digital supplies
- 2019 amended Regulations issued
 - No distinction between B2B and B2C
 - Challenges with “minimal human intervention” interpretation
 - Broad application to all e-services
 - FAQ’s issued to provide clarity
- Current challenges
 - B2B inclusion
 - Different from majority of jurisdictions
 - Requests not to backdate registration to liability date

The Legislative journey – A further Change in Policy

- Minister of Finance announced in Budget 2024 that the e-services regime would be amended to only include B2C with effect from 1 April 2025.
- Consultants arguing to pre-empt amendments to avoid current registration obligation for non-resident B2B supplies

Identifying non-compliance



Types of non-compliance

Non-
registration

Incorrect
effective date
of registration

Non-
submission of
returns

Under-
declaration

Non-payment

Engaging with non-compliant taxpayers

Obtain contact information

- Google search
- Local customer of the non-resident supplier
- Foreign tax authority

Initial engagement with non-resident

- Issue a “friendly” letter notifying the taxpayer of their obligation to register
- If the non-resident is of the view that it is not required to be registered, request an explanation
- Provide contact details of specific SARS person allocated to the taxpayer

Follow up engagements with the non-resident

- Dedicated team
- Experience shows that being helpful and engaging improves voluntary compliance
- Engagement “tone” changes when taxpayer is not co-operative
- “Forced” registration

Challenges



Accuracy of third-party data to determine registration obligation and value of sales declared



Identification of correct non-resident entity to be registered



Engaging with foreign tax administrations to obtain information

GDPR constrains in the EU
Local legislative provisions regarding requested data from the non-resident



Non-residents refusing to co-operate

Registration and voluntary filing / assessments raised

- Standard VAT registration form is used
- Emailed to a dedicated email address
- No need for a local bank account to be opened (minimal risk of refunds) – “Make it easy to comply” is one of SARS’ strategic objectives
- Dedicated staff to assist with registration process
- VAT number issued within 3 days
- Voluntary filing of returns is encouraged (no understatement penalties levied)
- Assistance given -
 - to the non-resident with remission of interest and penalty submissions made to the relevant governance committee
 - to allocate payments (i.e. one lumpsum payment is made by the non-resident) to the non-resident’s VAT account

No. of VAT registrations and revenue growth

2015 approx. 90 registrations

2019 approx. 220 registrations (post amended Regulation in 2018)

2024 approx. 900 registered (enforcement initiative commenced in 2022)

Revenue growth of approx. 270% from 2015 to date

Raising assessments, objections and appeals

Where the taxpayer is not co-operative, assessments are raised using the current system

Understatement penalties imposed

The taxpayer is entitled to object/appeal and/or request remission of interest and penalties imposed - submitted to a governance committee for consideration

Can collect the debt using third party appointments (i.e. local customers) - has not been invoked as yet

Systems

- No new IT systems were developed - registration, filing, payment, objections and appeals
- Reporting dashboard for the sector to track payments and overall performance was developed
 - Includes all non-resident taxpayers
 - Expected VAT paid per taxpayer
 - Actual VAT paid
 - % growth compared to PY
- Risk engine identifies anomalies e.g. refunds and allocates for engagement either via verification or full scope audit
- Compliance and revenue improvement initiative focused on 3rd party data and analysis to identify non-compliance
- Mostly a manual process, except the data analysis
- Refunds arise when credit notes are issued
- Concern - non-resident does not have a local bank account

Conclusion

- Different policy choices impact tax administration across the value chain–
 - Onboarding
 - filing
 - enforcement
 - collection
- Cost of administration is always a limiting factor
- Encourage simplicity across the value chain to promote voluntary compliance
- Engage with 3rd party data sources to determine availability of data as well as constraints
 - Receipt of data how often, electronic transfer of data – system readiness to receive data
- Keep the enabling legislation simple
- Make it easy for non-residents to comply



Thank you
Re a leboha
Re a leboga
Ndza Khensa
Dankie
Ndi a livhuwa
Ngiyabonga
Enkosi
Ngiyathokoza



IVA sobre suministros digitales en ALC

VAT on Digital Supplies in LAC

3rd NTO Conference: Plenary
Session 3

Claudia Vargas-Pastor
Senior Tax Specialist



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AGENDA

1. La importancia del IVA y los desafíos de la digitalización de la economía
2. Adopción global de los estándares del IVA digital
3. Principales recomendaciones del Toolkit y lecciones aprendidas
4. Oportunidades para facilitar el cumplimiento y fortalecer la fiscalización
5. Asistencia del BM



La importancia del IVA y los desafíos de la digitalización de la economía

The Importance of VAT and Digital Economy Challenges

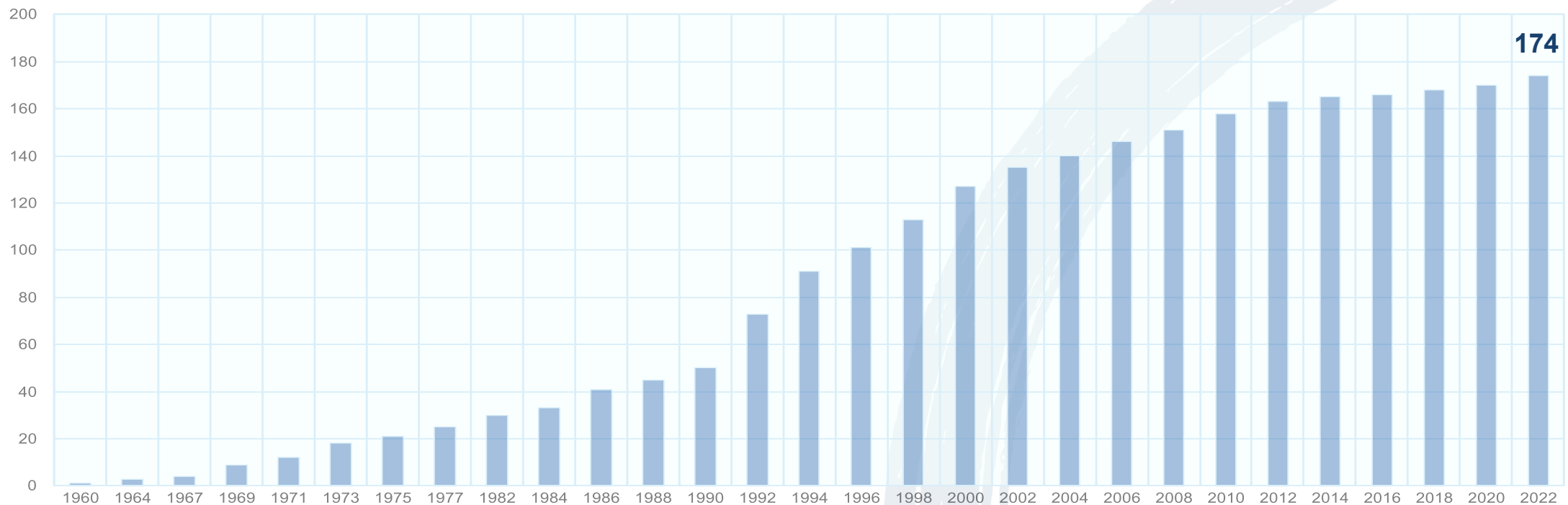


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Expansión mundial del IVA

Global Spread of VAT

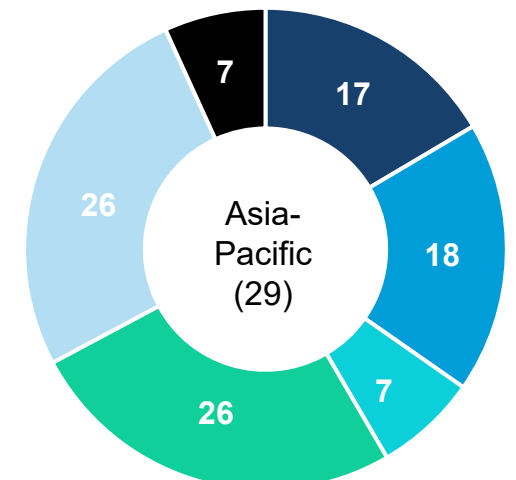
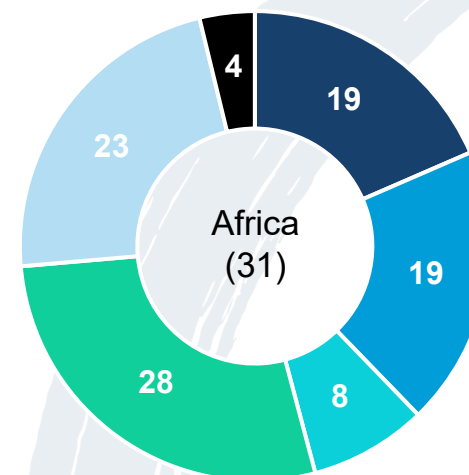
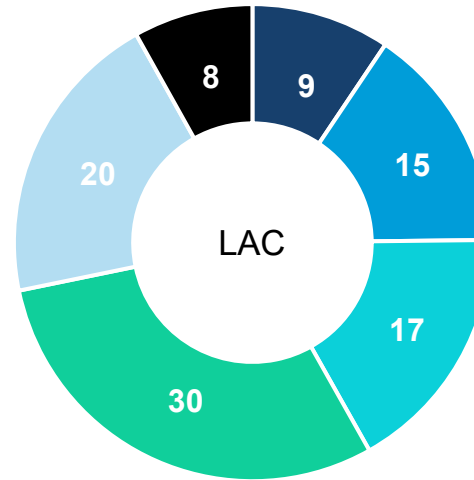
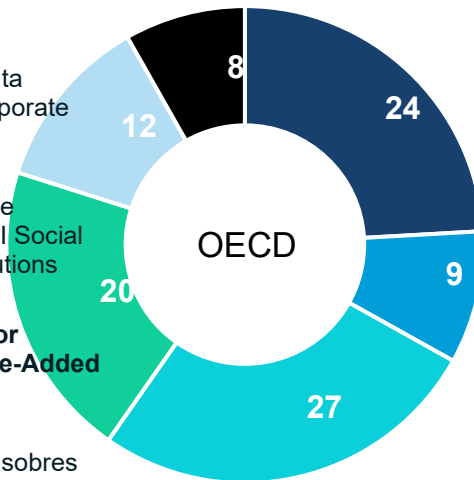
- Más de 170 países cuentan con IVA actualmente
Over 174 countries now operate a VAT (Value Added Tax) or GST (Goods and Services Tax)
- Todos los países G20 y miembros OECD aplican un IVA/GST, excepto Estados Unidos
All G20 countries and OECD member countries operate a VAT/GST, except the United States



Estructuras tributarias en diferentes regiones como porcentaje de ingresos tributarios totales (2021)

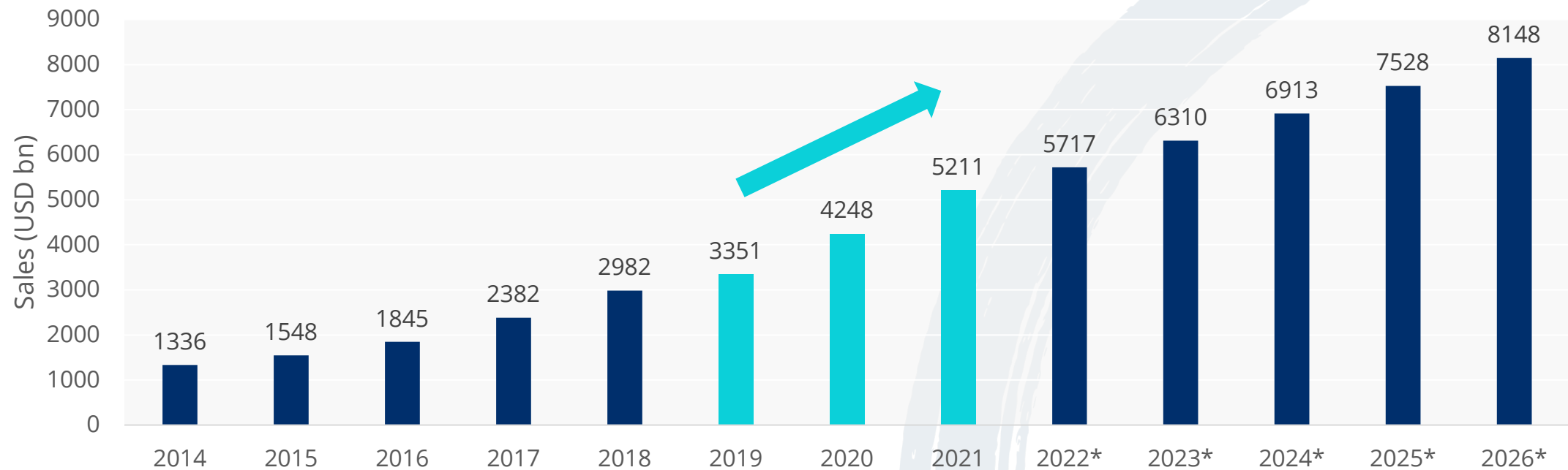
Tax structures in different regions of the world, as a percentage of total tax revenue (2021)

- Impuesto a la renta personal | Personal Income Tax
- Imuesto a la Renta corporativo | Corporate Income Tax
- Contribuciones de seguridad social | Social Security Contributions
- Impuesto al valor agregado | Value-Added Tax
- Otros impuestos sobre bienes y servicios | Other Taxes on Goods and Services



El fuerte crecimiento de la economía digital desplaza cada vez más el gasto en consumo

Ventas del comercio electrónico minorista en todo el mundo
Retail e-commerce sales worldwide (2014-2026)

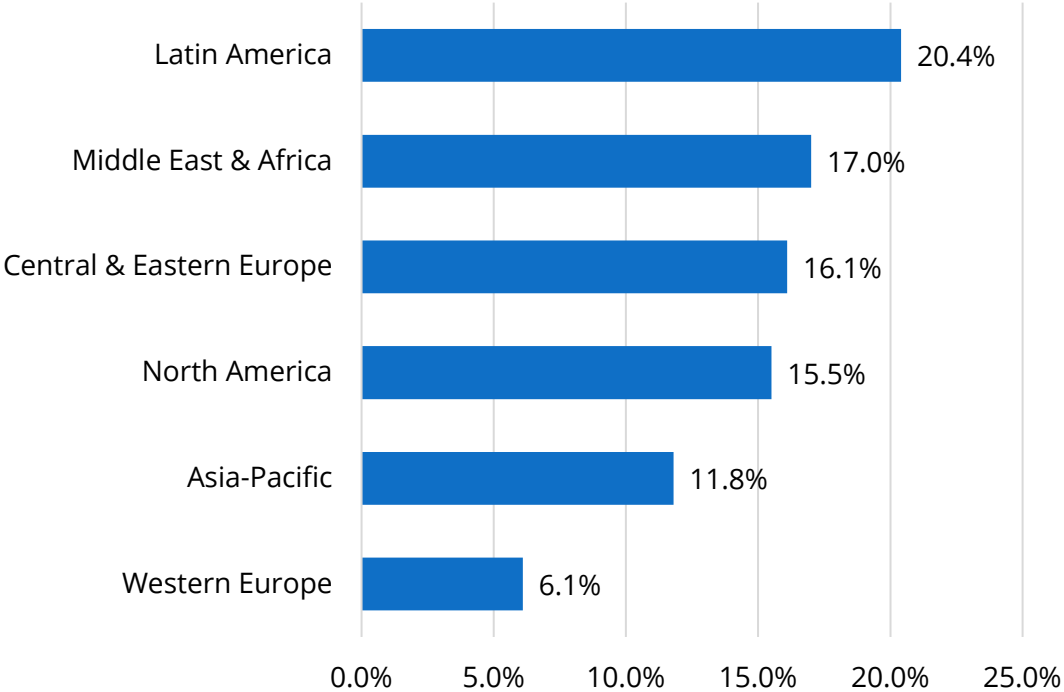


Crecimiento del e-commerce

E-Commerce Growth

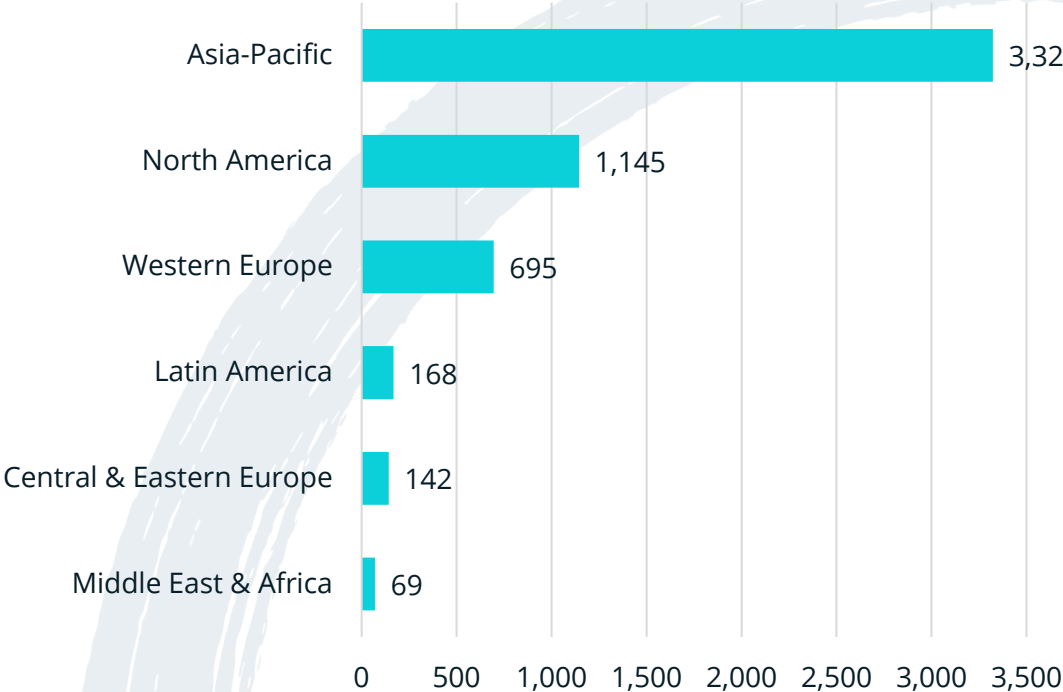
Crecimiento de las ventas minoristas de e-commerce por region, 2022 (variación porcentual)

Retail e-commerce sales growth by region, 2022
(% change)



Crecimiento de las ventas minoristas de e-commerce por region, 2022 (en miles de millones)

Retail e-commerce sales by region, 2022
(in billions USD)



Source: eMarketer

El comercio electrónico en los países de ALC seguirá creciendo

- Se prevé que los ingresos del mercado del comercio electrónico alcancen los 168,400 millones de dólares en 2025.
- Se espera que los ingresos muestren una tasa de crecimiento anual (CAGR 2025-2029) del 9,43%, dando lugar a un volumen de mercado previsto de 241,500 millones de dólares en 2029.
- En el mercado del comercio electrónico, se espera que el número de usuarios ascienda a 418,9 millones en 2029.
- Los ingresos medios por usuario (ARPU) ascenderán a 530.80 dólares.

ECommerce in LAC countries will continue to grow

- Revenue in the eCommerce Market is projected to reach US\$168.40bn in 2025.
- Revenue is expected to show an annual growth rate (CAGR 2025-2029) of 9.43%, resulting in a projected market volume of US\$241.50bn by 2029.
- In the eCommerce Market, the number of users is expected to amount to 418.9m users by 2029.
- The average revenue per user (ARPU) is expected to amount to US\$530.80.

Principales retos de la economía digital para el IVA

Key VAT challenges of the digital economy



No presencia física **No physical presence**

Presencia económica de vendedores y plataformas sin presencia física.

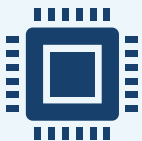
Economic presence of sellers and platforms without physical presence.



Variación en normas globales **Variation in global rules**

Adopción inconsistente a nivel mundial de regímenes para el comercio digital, creando retos administrativos.

Inconsistent global implementation of regimes for digital trade creating administrative challenges.



Suministros internacionales de Servicios e intangibles **International supplies of services and intangibles**

Las normas tradicionales sobre el lugar de prestación no tienen en cuenta el impuesto cuando el proveedor es remoto.

Traditional place of supply rules fail to capture tax where the supplier is remote.



Suministros internacionales de bienes de bajo valor **International supplies of low-value goods**

Gran volumen de mercancías por debajo del umbral de exención y autoridades aduaneras desbordadas.

High volume of goods under the exemption threshold and customs authorities overwhelmed.



Economía colaborativa y de trabajos esporádicos **Sharing and gig economy**

Erosión de la base imponible y cumplimiento del IVA

Base erosion and compliance issues.

Potenciales consecuencias de la inacción

La ausencia de un marco IVA/GST para el suministro mundial de bienes y servicios podría tener las siguientes consecuencias:

Pérdida de ingresos por no imposición

Incentivos para comprar en el extranjero

Impacto negativo en la actividad económica

Repercusiones negativas sobre el empleo y otros ingresos tributarios

Mayor incertidumbre en el comercio internacional

Complejidad para los contribuyentes

Potential Consequences on Inaction

The absence of a VAT/GST framework for the global supply of goods and services could have the following consequences:

Revenue losses from non-taxation

Incentives to purchase from abroad

Adverse impacts on economic activity

Adverse impacts on employment

Increased uncertainty in international trade

Complexity for taxpayers

Un recurso clave: El toolkit de IVA digital

Manuales detallados y que cubren todos los aspectos para una estrategia exitosa de aplicación de IVA al comercio electrónico:

- Marco de política tributaria y diseño legislativo
- Implementación administrativa y operativa
- Gestión de riesgos, estrategias de cumplimiento y fiscalización
- Listas de comprobación

Dirigido al comercio internacional de:

- Servicios e intangibles
- Bienes importados de bajo valor
- Economía colaborativa

Versiones regionales para LAC, Asia Pacífico y África

LAC: <http://oe.cd/kit-iva-digital-lac>



A key resource: The VAT Digital Toolkits

Detailed manuals covering all aspects of a successful VAT strategy targeted at digital trade:

- Policy framework and legislative design
- Administrative and operational implementation
- Risk management, compliance and enforcement strategies
- Checklists to assist implementation

Targeted at international trade in:

- Services and intangibles
- Low-value imported goods
- Sharing and gig economy

Regionally tailored editions for LAC, Asia-Pacific and Africa

LAC toolkit: <http://oe.cd/vat-digital-toolkit-lac>



Adopción global de los estándares del IVA digital

Worldwide implementation
of VAT digital



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Adopción global de IVA a los servicios digitales

Worldwide implementation of VAT digital

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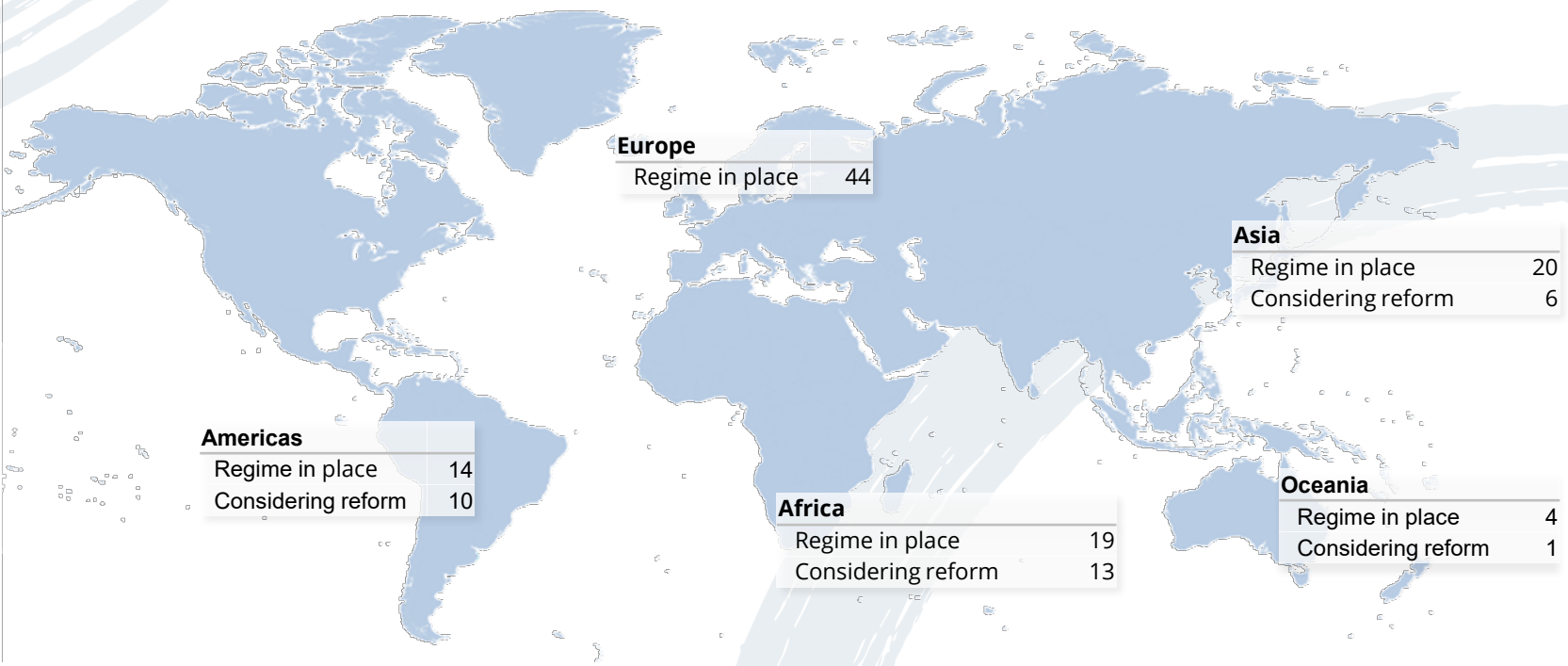
Jurisdicciones han implementado IVA a los servicios digitales

Jurisdictions have implemented VAT on digital services

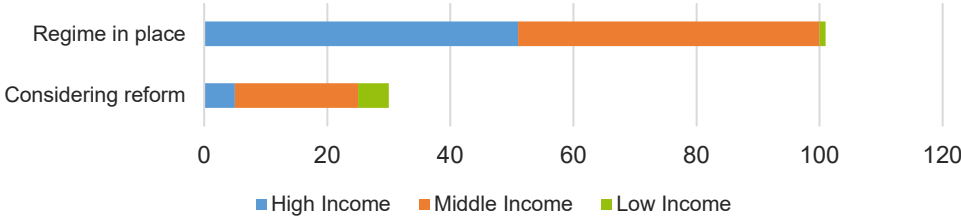
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Están analizando una reforma

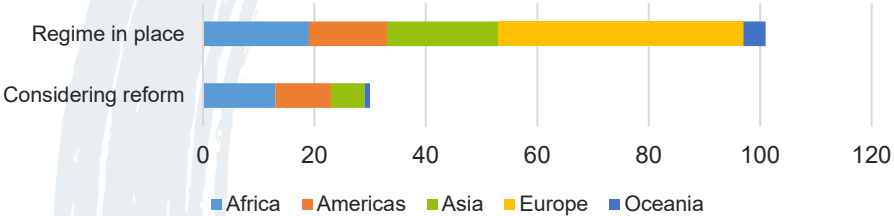
Are considering reform



Distribución por Nivel de Ingresos - Distribution by Income Level



Distribución por Región - Distribution by Region



Data as of February 2024. Classifications are merely indicative. This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Situación actual – Suministro de servicios e intangibles internacionales

Las jurisdicciones han informado (muy) altos niveles de cumplimiento y de recaudación

- E-commerce es dominado por grandes empresas y plataformas con un sólido historial de cumplimiento
- Recaudación en numerosos casos ha sido (mucho) mayor que lo presupuestado

Respuesta de la comunidad empresarial es mayormente positiva

- Adopción de los estándares OCDE facilita el cumplimiento por empresas digitales operando en múltiples jurisdicciones
- Los sistemas empresariales son clave para el cumplimiento del IVA – homogeneidad facilita a las empresas “sumar” países a tales procesos

State of play – International supplies of services and intangibles

Jurisdicciones report (very) high compliance levels and revenues

- Online trade dominated by large firms and platforms with a strong track record of compliance
- Revenues (significantly) higher than budget targets in several cases.

Business feedback is generally positive

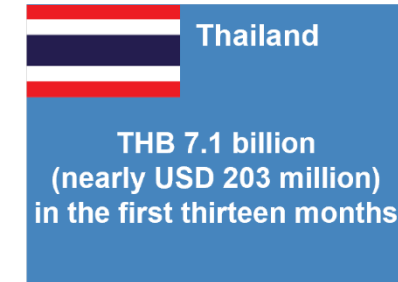
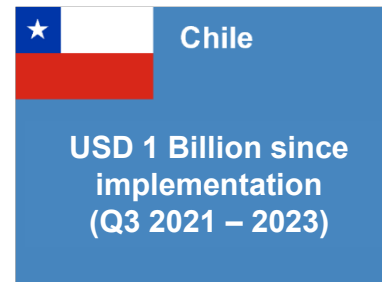
- Adoption of OECD standards facilitates compliance for digital businesses making sales in multiple jurisdictions.
- VAT compliance is systems-driven – Consistency makes it easier for firms to ‘add countries’ to compliance processes.

Las reformas de IVA se han centrado en los suministros internacionales de servicios e intangibles

Implementation of VAT reforms has primarily focused on international supplies of services and intangibles

Se reportan altos niveles de cumplimiento junto con excelentes resultados en la recaudación de IVA

High compliance levels reported along with very positive results in terms of (new) VAT revenue collected



Source: OECD research. The regimes in the above jurisdictions either exclusively or primarily target B2C supplies, with the exception of South Africa.

(1) The number for South Africa includes B2B transactions on which many customers would have been able to reclaim the VAT as input tax.

Situación actual – IVA a los suministros internacionales de servicios e intangibles en **ALC**

State of play – VAT on international supplies of services and intangibles in **LAC**

Jurisdicción Jurisdiction	Registro de proveedores no residentes Non-resident supplier registration			Retención por intermediarios financieros Financial intermediary withholding
	Registro simplificado Simplified registration	Regimen general obligatorio Mandatory standard registration	Régimen general opcional Optional standard registration	
Argentina				X
Bahamas		X		
Barbados	X		X	
Chile	X		X	X
Colombia	X		X	X
Costa Rica	X			X
Dominican Republic		X		
Ecuador	X		X	X
El Salvador		X		
Guinea		X		
Mexico	X			
Paraguay				X
Peru	X			X
Uruguay	X		X	X



Principales
recomendaciones del
Toolkit y lecciones
aprendidas

**Core recommendations in
toolkit and lessons learned**



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Principales recomendaciones del Toolkit

1 **Crear una base legal efectiva para la aplicación de IVA a las transacciones internacionales en línea.** Adoptar una regla sobre el “lugar de tributación” para las prestaciones de servicios e intangibles por referencia a la ubicación del cliente (e.g., la residencia habitual del consumidor para B2C).

2 **Implementar un mecanismo de recaudación eficiente y eficaz.** Requerir que los proveedores en línea no residentes se registren y recauden IVA en sus ventas a distancia, incluidos los bienes importados de escaso valor, a través de un régimen simplificado de registro y recaudación

Core recommendations in the toolkit

1 **Create an effective legal basis for right to tax inbound international supplies .** In particular, implement a “place of taxation” rule for supplies of services and intangibles by reference to the location of the customer (e.g. usual residence of the consumer for B2C).

2 **Implement an efficient and effective collection mechanism.** Introduce a requirement for non-resident suppliers to register and account for tax on remote sales, including low-value imported goods, through a simplified registration and collection mechanism.

Principales recomendaciones del Toolkit

3 **Utilizar las posibilidades que brindan las plataformas digitales para mejorar la recaudación del IVA.** Facilitar y mejorar el cumplimiento del IVA por medio de requerir a las plataformas digitales recaudar IVA por las ventas en línea que intermedian.

4 **Facilitar el cumplimiento y fortalecer la fiscalización mediante una gestión de riesgos moderna y basada en datos, y de la cooperación administrativa.** Utilizar estas medidas como complemento de un régimen simplificado de registro y recaudación.

Core recommendations in the toolkit

3 **Leverage the power of digital platforms to enhance VAT collection.** Facilitate and enhance compliance by enlisting online marketplaces and other digital platforms in VAT collection on inbound international supplies.

4 **Facilitate compliance and strengthen enforcement through modern, data-driven risk management and administrative co-operation.** Complement the simplified compliance regime with a risk-based compliance strategy and robust co-operation.

Lecciones aprendidas

1 Definición lugar de tributación vs indicadores para determinarla - **flexibilidad**

2 Dificultad de dotar a no residentes como responsables del cobro del impuesto, y fiscalización, y **entidades financieras**

3 Incorporación de plataformas en la recaudación del impuesto - **Full responsabilidad**

4 Recaudación de bienes de bajo valor

Lessons learned

1 Definition of place of taxation vs. indicators to determine it - **flexibility**

2 Difficulty in assigning non-residents as responsible for tax collection and control, and **financial entities**

3 Incorporation of platforms in the collection of the tax- **Full liability**

4 Collection of low-value goods



Oportunidades para
facilitar el cumplimiento
y fortalecer la
fiscalización

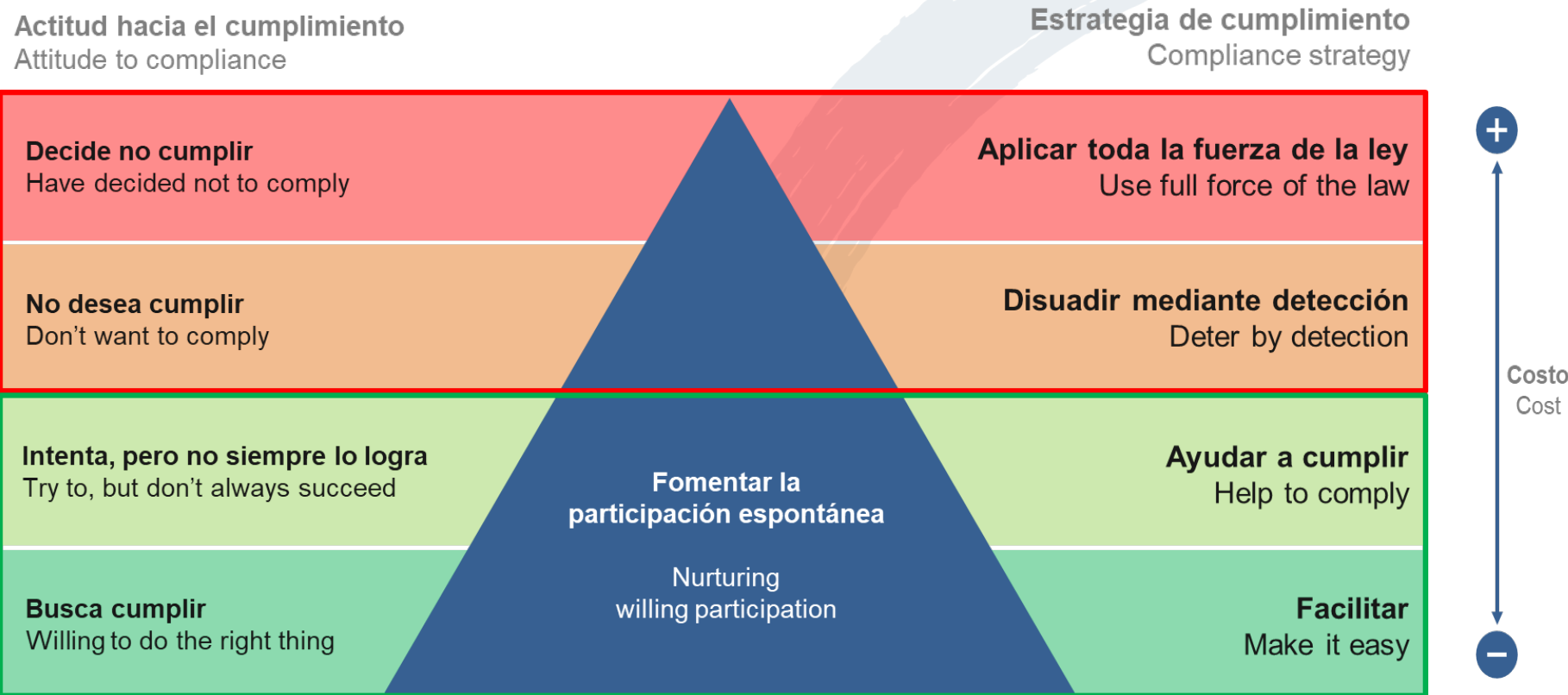
Opportunities to facilitate
compliance and strengthen
enforcement



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Facilitar el cumplimiento: Implementación de un régimen simplificado de registro y recaudación para proveedores no residentes, basado en las directrices de la OCDE y mejores prácticas internacionales, ya que es el mecanismo más eficaz para garantizar el cumplimiento de la mayoría de estas empresas. Este régimen debe complementarse con una estrategia de comunicación y medidas específicas para abordar desafíos particulares.

Facilitate compliance: Implementation of a simplified registration and collection regime for non-resident suppliers, based on OECD guidelines and international best practices, as this is the most effective mechanism to ensure compliance for most of these companies. This regime should be complemented by a communication strategy and specific measures to address particular challenges.



Estrategias de gestión de riesgos del IVA en el comercio digital

Marco general:

1. Identificar riesgos (actuales y emergentes)
2. Evaluar y priorizar (por principales riesgos, segmentos de contribuyentes)
3. Analizar conducta de cumplimiento (razón de incumplimiento)
4. Definir estrategias de tratamiento
5. Planificar y ejecutar estrategias
6. Evaluar ejecución y resultados

VAT risk management strategies in digital trade

Broad framework:

1. Identify risks (current and emerging)
2. Assess and prioritize (major risks, segments of taxpayers)
3. Analyse compliance behaviour (non-compliance reason)
4. Determine treatment strategies
5. Plan and implement strategies
6. Evaluate performance & outcomes

Incumplimiento y fraude en el comercio digital

- Abuso de los umbrales de registro y/o recaudación del IVA
- Sitios web “fénix”
- Tiendas web “fantasma”
- Falseamiento de la naturaleza del cliente
- Uso de números de registro del IVA “secuestrados”
- Infravaloración de bienes importados
- Importación fraudulenta de mercancías antes de la venta final

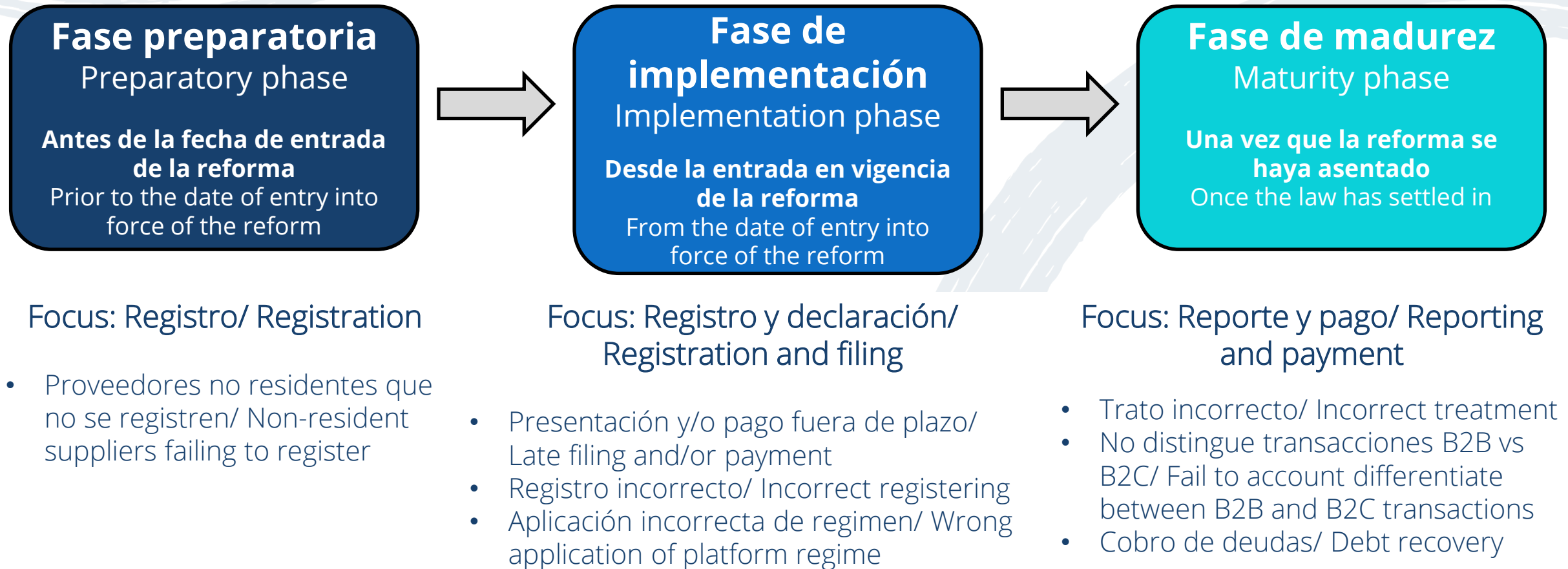
Non-compliance and fraud in digital trade

- Abuse of thresholds for VAT registration and/or collection
- Website “phoenixing”
- “Ghost” web shops
- Customer misrepresentation
- Use of “hijacked” VAT-registration numbers
- Undervaluation of imported goods
- Fraudulent goods imports before final sale

Gestión de riesgo de cumplimiento: Reforma de IVA digital

Compliance risk management: VAT digital reform

Identificar y abordar los **principales riesgos** de un régimen de cumplimiento simplificado para las empresas no residentes. Identify and address main risks of a simplified compliance regime for non-resident businesses



Principales elementos para el éxito de una estrategia de comunicación / Main elements for a successful communications strategy:

Identificación del público destinatario: Proveedores no residentes, plataformas digitales y otras partes interesadas pertinentes. Identifying the target audience: Non-resident suppliers, digital platforms and other relevant stakeholders.

Comunicación eficaz durante todas las fases de la reforma. Communicating effectively during all the phases of the reform

Garantizar una comunicación y consulta tempranas. Ensure early communication and consultation

Utilización de estrategias mediáticas multicanal. Use of multi-channel media strategies.

Proporcionar orientación web completa y de fácil acceso. Provide easy-to-access comprehensive web guidance.

Facilitar el material de comunicación y orientación en inglés y en las lenguas de los principales socios comerciales. Make key communication and guidance material available in English and in the language(s) of main trading partners.

Desarrollar canales de asistencia al contribuyente. Develop taxpayer assistance channels.

Funciones adicionales para colaborar en la recaudación del IVA

- Para plataformas: obligaciones de **entrega de información**, celebración de acuerdos bajo el concepto de **cumplimiento cooperativo**, autorizar actuación como **intermediarias voluntarias** para recaudación de IVA, o **imponer responsabilidad solidaria** a plataformas y proveedores.
- **Utilización de datos** en la gestión de riesgos. Fuentes de datos: i) Obligaciones de información para proveedores y plataformas digitales, ii) Datos de terceros a través de entidades implicadas en el sector financiero, en el comercio de mercancías, plataformas digitales, etc. Por ejemplo, el modelo de la OCDE de normas de información para plataformas digitales; iii) Disposiciones sobre intercambio de información (EOI).
- **Cooperación administrativa internacional**: las jurisdicciones pueden recurrir al MAAC para exigir el cumplimiento por parte de los no residentes.

Additional roles for digital platforms to support VAT collection

- For platforms: information **reporting and sharing obligations**; entering into formal agreements based on the **co-operative compliance** concept; authorising digital platforms to operate as a **voluntary intermediary for VAT collection**, and/or imposing **joint and several liability** upon platforms and their suppliers
- **Use of data** in risk management. Sources of data: i) Reporting obligations for suppliers and digital platforms, ii) Third-party data through entities involved in the financial sector, in the goods trade, digital platforms, etc. E.g. OECD model reporting rules for digital platforms; iii) Exchange of Information (EOI) provisions
- **International administrative cooperation**: Jurisdictions can make use of the MAAC to enforce compliance by non-residents



Asistencia del BM



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Key Messages

1. El IVA sobre los suministros digitales es **fundamental** para garantizar los ingresos futuros en ALC. VAT on digital supplies is critical to future proofing revenues in LAC



2. Puede **proteger la base impositiva** y aumentar los ingresos, algo cada vez más importante a medida que aumenta la actividad del comercio electrónico. Can protect the tax base and raise revenue – becoming more relevant as e-commerce activity increases.

3. Reducción de los costos administrativos de los proveedores B2C en el extranjero a través de **plataformas**. Reduced administrative costs for overseas B2C suppliers through platforms.



4. Reducción de los requisitos de registro y de la carga administrativa para las empresas no residentes que realicen suministros B2B. Reduced registration requirements and administrative burden for non-resident businesses making for B2B supplies

5. Se trata de una **tendencia mundial**, por lo que cuando hay costes administrativos, las empresas están dispuestas a sufragarlos. This is a global trend, so where there are administrative costs, businesses are prepared to meet them



IVA Digital: Asistencia técnica del Banco Mundial

Digital VAT: WB technical assistance

- Kits de herramientas regionales de IVA digital de la OCDE y el Banco Mundial: LAC, Asia Pacífico y África
- Áreas de apoyo:
 - Estimación de ingresos potenciales
 - Redacción/revisión de legislación
 - Revisión de umbrales de registro
 - Interacción con autoridades aduaneras
 - Enfoques para garantizar el cumplimiento (enfoque colaborativo; uso de información de terceros)
 - Talleres (sobre aspectos fundamentales)
 - Revisión de la infraestructura administrativa y operativa
 - Consultas con la comunidad empresarial
- OECD-WB regional VAT Digital Toolkits: LAC, Asia-Pacific, Africa
- Support on:
 - Estimating potential revenue
 - Drafting/reviewing legislation
 - Thresholds review
 - Interaction with customs authorities
 - Approaches to secure compliance (collaborative approach; use of third-party information)
 - Workshops (on fundamentals)
 - Review of administrative and operational infrastructure
 - Consultations with the business community



WORLD BANK GROUP

¡Muchas gracias!



Claudia Vargas-Pastor, Especialista Senior en Impuestos
cvargasp@worldbank.org

KENYA REVENUE AUTHORITY

DIGITAL SERVICE TAX, SEP TAX AND
DIGITAL ASSET TAX

Key Features

- In 2020 as DST with the law and then Regulations in 2020.
- No lead time provided for compliance.
- Simplified Regime for registration and payment by 20th of every month.
- No refund of tax is available.
- TIN and Certificate of Registration required for registration.
- Penalties for late payment or filing applicable.
- From December 27 2024, DST transitioned to Significant Economic Presence tax (SEPT).

Taxation of The digital Economy

Digital Services Taxes (DST)

- Important to have nexus for the digital players.
- Effective January 2021
- Income derived or accrued in Kenya from services offered through a digital marketplace.
- DST is applied in most jurisdictions.
- WHIT is also levied on advertisement by non-residents.
- DST rate of 1.5% of the gross-Transaction Value.
- Collected USD 14M with over 400 recruited.

SEPT

- Effective from 27 December 2024.
- Aligns to international best practice
- uses deemed profits of 10% then taxed at corporate rate of 30%.
- Same scope as DST
- Filing and payment is monthly.

WHIT on content Creators

- Introduced for those who monetize their content.
- For both resident and non-resident entities
- WHT at 5% for residents which is not a final tax.
- Seek to capture the big digital platforms.
- Role to enhance compliance in the sector.

Excise Duty on advertising some products

- Applicable to alcoholic and betting services.
- Residents have been charged an adpaying the excise duty.
- Now extended to non-resident platforms advertising
- The rate of tax is 15%.

Global Approach

- Kenya member since Jan 2017
- Forefront in the Inclusive Framework discussion with respect to the 2-pillar solution.
- Global Approach seeks to stop DST and similar unilateral measures.
- Aligning SEPT to The Amount A Draft MLC



INITIATIVES UNDERTAKEN: DST & SEPT.

Top management involvement

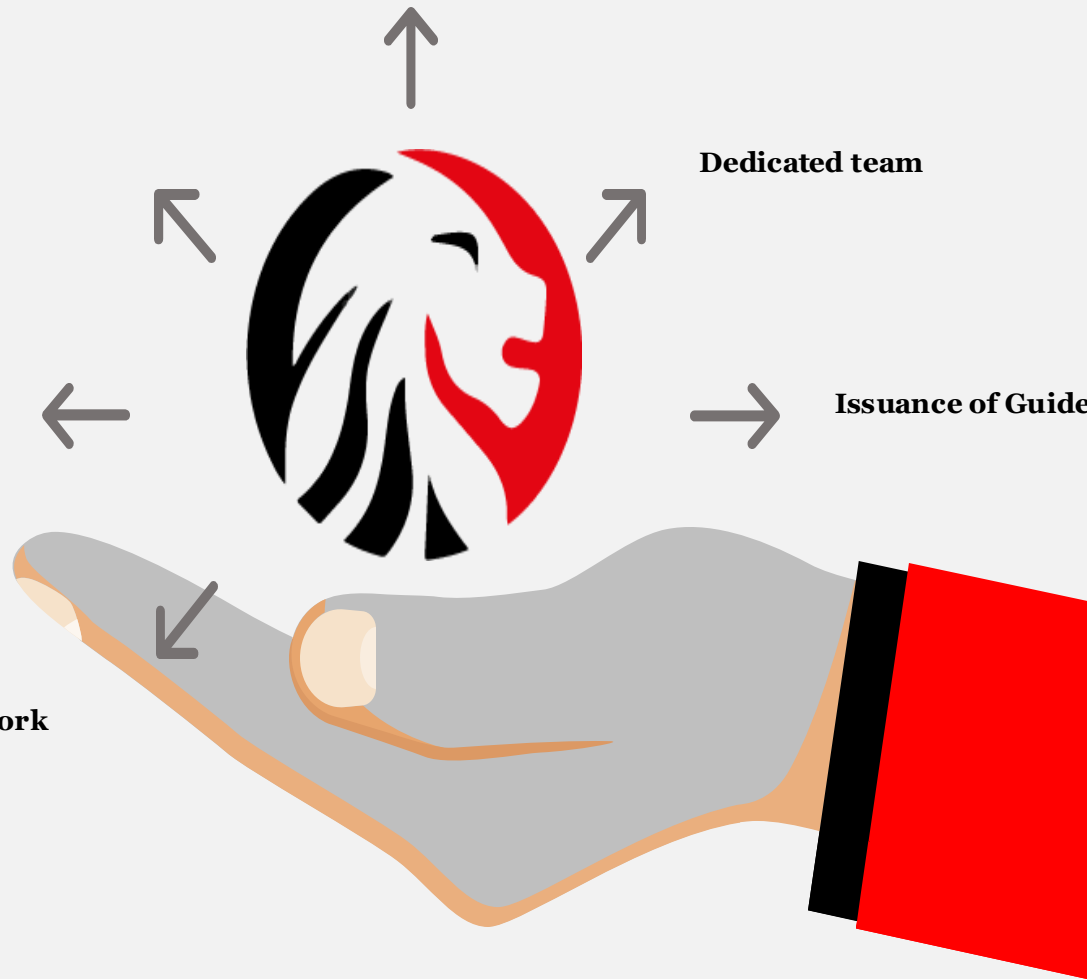
Stakeholder engagements

Systems Implementation

Legislative Framework

Dedicated team

Issuance of Guidelines



SCOPE OF SERVICES UNDER DST

Downloadable digital content

- downloadable mobile applications, e-books, films, movies, music and online games

Over-the-top services

- streaming television shows, films, music, podcasts and any form of digital content

Sale of, license of or any other form of monetizing data collected about Kenyan users

- has been generated from such users' activities on a digital marketplace

Provision of a digital marketplace, website or other online applications

- e-commerce platforms and sharing economy e.g Airbnb, taxi hailing services

Subscription-based media

- news, magazines and journals

SCOPE CONTINUED.

Electronic data management

- website hosting, online data warehousing, file-sharing, cloud computing and cloud storage services

Provision of search-engine and automated helpdesk services

- includes supply of customized search engine services – google etc

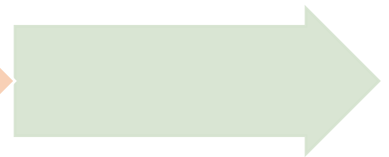
e-booking and e-ticketing services

- online sale of tickets for attendance at live events, theatre, performance art and similar entertainment activities

Online distance teaching

- via pre-recorded medium or e-learning, including online courses

any other service provided or delivered through an online digital or electronic platform





DST EXEMPTIONS

- Incomes subject to Withholding Tax- Software
- Income in relation to telecommunication services such as vsat, fibre optics, Cable TV etc.
- Income exempt from tax such as provided by NGOs.
- For SEPT, entities with annual turnover of at

DIGITAL ASSET TAX



- Introduced in September 2023.
- Kenya is reported to be in top 10 countries exchanging crypto assets.
- Rate of tax is 3% on the value exchanged to be withheld by the exchange.
- Many complex questions arise on tax point and modality of payment.
- The tax is remitted within 5 days to the Government.
- Digital assets definitions capture both cryptos and NFTs and similar tokens.
- Collected USD 10M in the last financial year.

COMPLIANCE FRAMEWORK

- Simplified registration, filing and payment system available 24/7.
- Collaborative efforts with Government entities as an Enforcement framework such Financial institutions.
- Appointment of Tax representative responsible for the taxes.
- Dedicated Team to offer support.
- Benchmarking with other Jurisdictions



CHALLENGES OF DSTs and SIMILAR UNILATERAL MEASURES

Category	CHALLENGES
LEGAL	- Robust laws to support DST - Provisions of various Data Protections Act, GDPR and impact on information on the non-resident merchants from 3rd parties. - DST and tax treaties- Limited taxing rights. UN Art 12B would come in handy if the same were to be adopted. Art. 12B is still under discussion in Kenya.
COMPLIANCE FRAMEWORK	a) Identifying Non-Residents doing business in Kenya - recruitment. b) Verification of DST declared and paid by Non-Residents. c) Enforcement mechanisms in case of non-compliance
ADMINISTRATION	Collaboration with Other Government Agencies and third-party data sources.
POLICY GLOBAL APPROACH	Might perpetuate double taxation where the DST paid is not creditable in the residence country.

Thank
you



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NATIONAL REVENUE AGENCY

Crypto Mining

Audit of a non-compliant company



Contents

01 Intro

- About my country
- About tax administration

02 The Case - Reasons for Audit

- How the company was selected
- Why the audit was necessary

03 Identifying the Real Business

- The company's story
- The real life

04 Tax Effects

- Effects on national budget
- Effects on a foreign country's budget



Basic facts about Bulgaria and NRA



Located in Southeast Europe.

EU member since 2007

6.5 million population

VAT – 20 %, 9%

Corporate tax – 10 %

Personal income tax – 10 % (flat rate)

NRA – National Revenue Agency

HQ, Five regions, Large taxpayers unit

Staff – 7 500 people

All declarations are submitted digitally



The Case - Reasons for Audit



How the company was selected

Early Alert from Risk Analysis Department

Report based on customs declarations and initial desk audit



Import of specific computer parts

Powerful gaming video cards and power supply units, small capacity SSD



Upgrade the power supply of the building

Large hall, few employees, huge power consumption bills



Buying of specific equipment

Large flexible pipelines, big ventilators, plenty of metal racks.



VAT Claim

Huge amount of buys, but no sales



Audit is needed



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NATIONAL REVENUE AGENCY

The Audit



First Steps

- Pay a visit
- Hand over the audit assignment
- Have a conversation
- Have an observation
- Ask for documents



Two Different Stories

The Company

- We are very innovative company.
- We assemble special servers.
- We are planning to sell these servers to special clients abroad.
- We do scientific research of block chain technology
- We are operating a data center where our clients store sensitive information.
- The company's mission is to protect this information.
- At the moment the the data center location is not accessible.

Tax Administration

- Cryptocurrency miners.
- Company is owned by foreign citizens
- Attracted by lower electricity price
- Claiming VAT refund by pretending fictitious business.
- Not willing to cooperate
- After long negotiations we accessed all rooms of the company's building.
- The accounting service is done by a small domestic accounting company



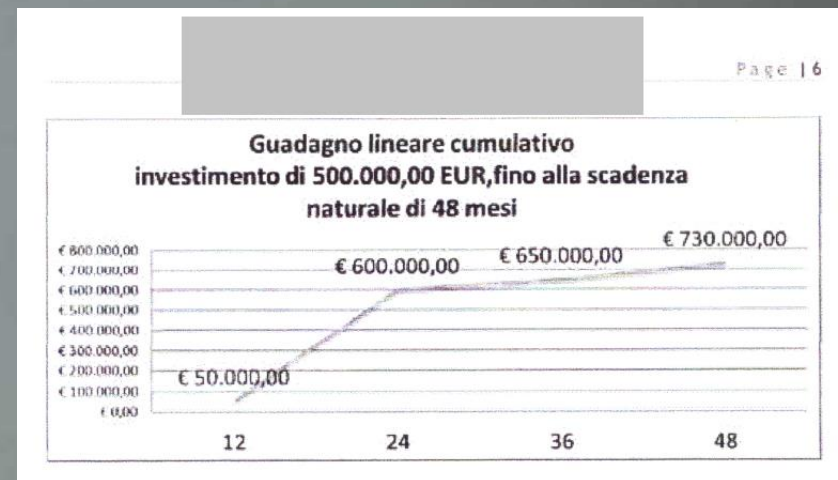
Next Steps

- Accounting office delivered documents
- Company representatives tried to prevent it
- The Police stepped in
- Documents were seized



Contracts with investors – foreign citizens and a foreign company

- ✓ 48 months term
- ✓ Building “Virtual Hall” with mining equipment
- ✓ Profit paid in crypto every quarter
- ✓ 35% commission fee





Cash Flows

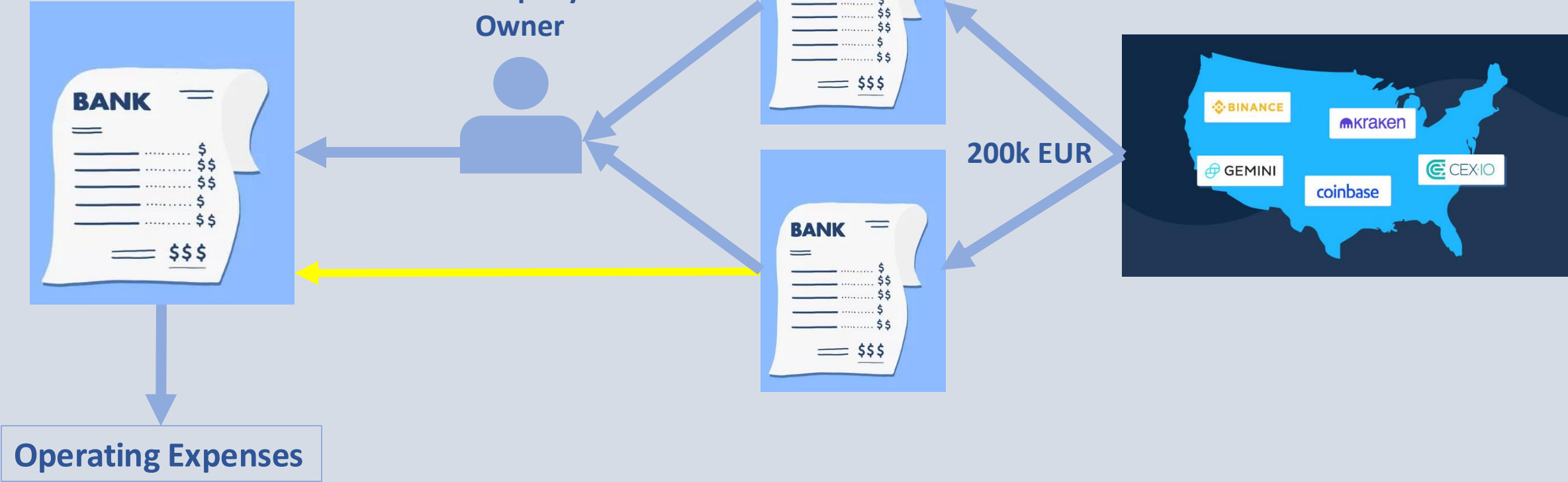
Personal Bank Accounts

Cryptocurrency Exchange

Company's Bank Account

Company Owner

200k EUR



Operating Expenses



Information Exchange

- Cryptocurrency Exchange (bank statements)
- Investor (seized contracts)



Tax Effects



1. Prevent VAT loss in Bulgaria

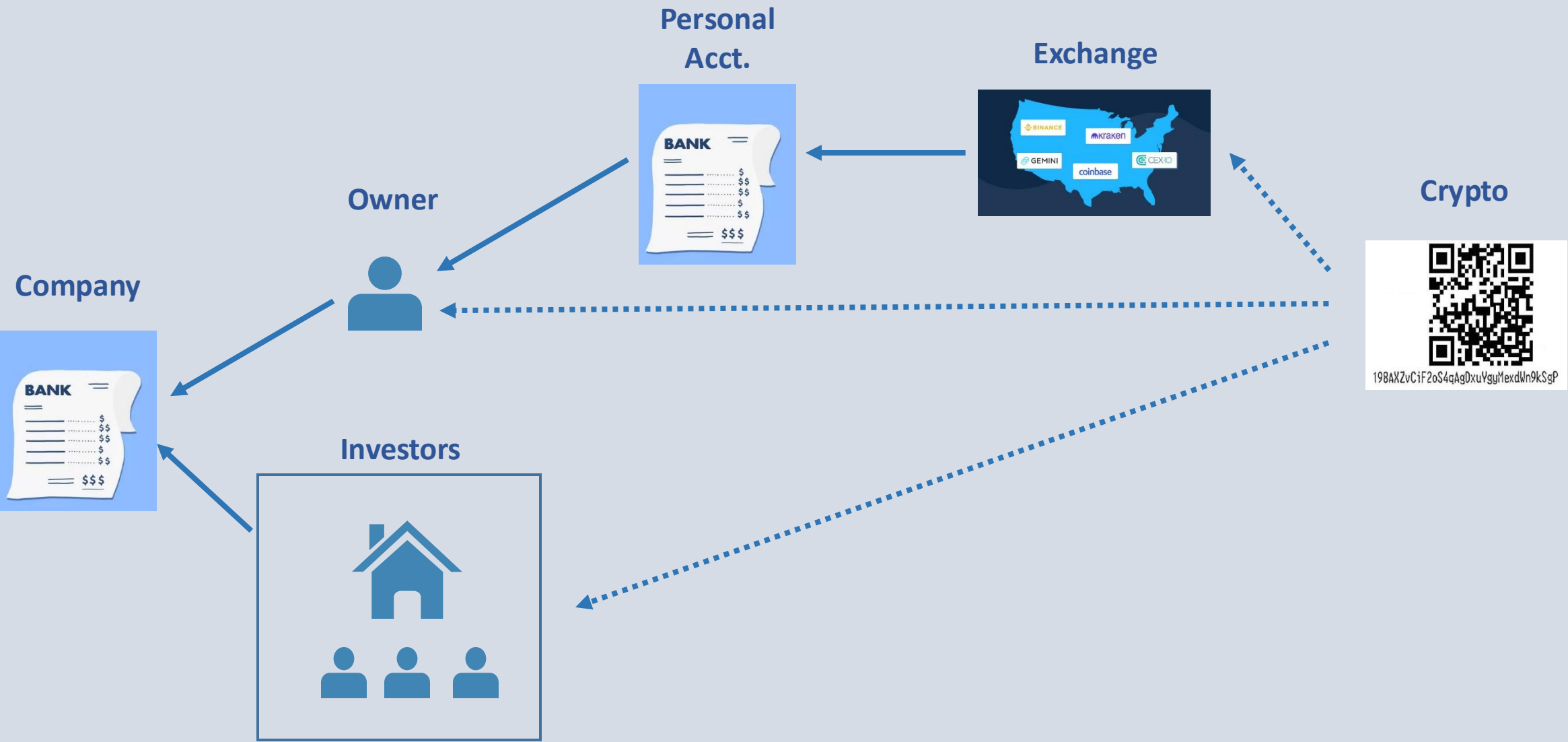
2. Notify tax authorities in Italy about money in personal bank accounts. (200k EUR)

3.





Cash Flows



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NATIONAL REVENUE AGENCY

Thank you

Exchange of crypto information - benefits and challenges

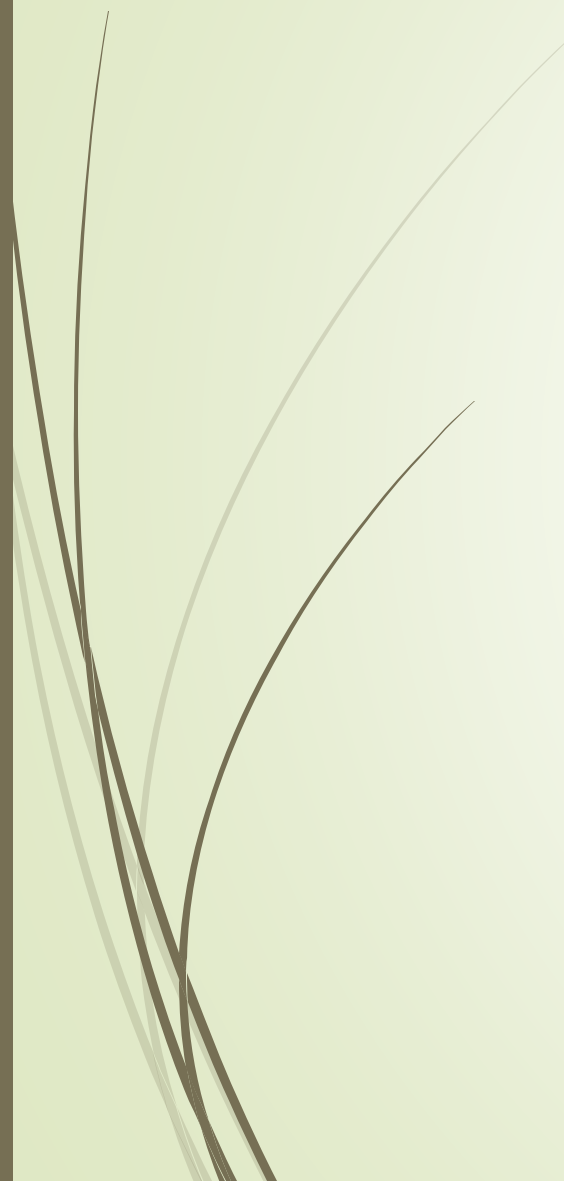


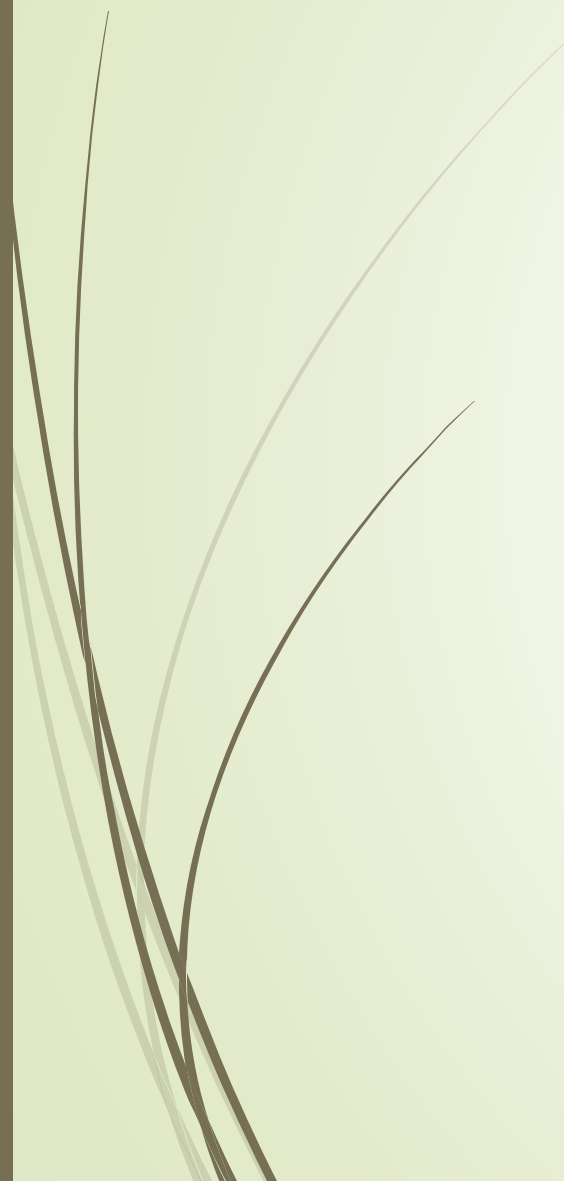
20 February 2025

Domestic rules in Sweden

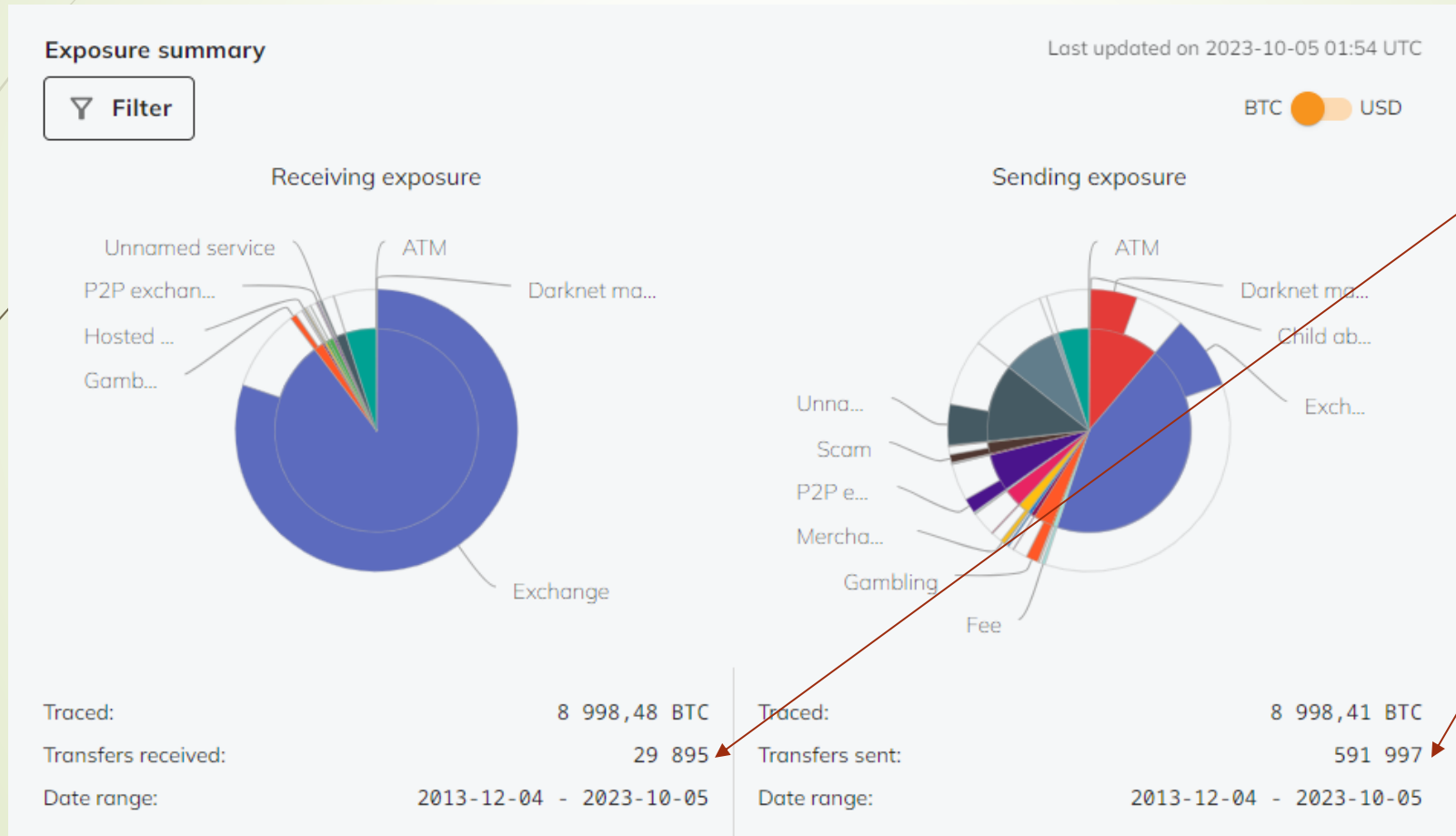
- In Sweden there is 10 - 15 crypto asset exchanges that is registered with our financial supervisory authority – Finansinspektionen.
- The STA has the same legal possibilities to obtain information from these as from every other businesses, i.e.
 - request every transaction and every document connected to the customer or to a specific transaction.
- Ruling from the Fiscal Court of Appeal stating that crypto asset addresses are part of the accounts and therefore can be obtained by the STA and other authorities.



- 
- 
- In order to obtain information, the STA sends a formal notice to the crypto asset exchange requesting information regarding one or several specific individuals or companies.
 - The STA can also request information about all their customers, or a group of customers. Usually this is performed by a third-party audit.
 - If the crypto asset exchange would refuse to provide the information, the formal notice can be combined with a fine.

- 
- 
- The STA has also another way of obtaining information from a non-compliant company and that is the use of the Preservation of Evidence Act.
 - This requires a decision from the court, which is normally obtained. The STA can request that the company is not informed in advance.
 - In these cases the STA usually participate on site with an IT forensic auditor which also allows us to secure the information safely.

Crypto trades from Swedish exchange – an example



95% of the transactions are withdrawals.



- Since Swedish persons, for different reasons, are trading on platforms and exchanges abroad, the STA is now dependent of information from other countries.
- Thus the STA often sends EOIR to these countries asking for information about a specific person or for example a crypto asset address connected to an exchange in that country.
- The STA has sent Group requests in this field as well and has so far received information from four countries.





Relevant background

- In Sweden every exchange of a crypto asset to "real" money, another crypto asset or any kind of goods or services is a reportable transaction.
- Several surveys shows that only one percent of the crypto asset users are reporting their crypto transactions.
- Our investigations so far has confirmed that there is a lot of unreported incomes from sales of crypto assets and many has been using crypto exchanges abroad.
- Information from payment data shows that a lot of Swedish persons are sending money to crypto exchanges abroad.

Payment data

The information is collected from information received each year from banks etc. They are obliged to report each transaction above 149 999 SEK. The amounts shows therefore the lowest amount being sent to each recipient from Sweden.

Name of the recipient	Percent 2022	2022 M SEK	Percent 2021	2021 M SEK	Percent 2020	2020 M SEK	2019 M SEK	2018 M SEK	2017 M SEK	2016 M SEK	2015 M SEK
Crypto service provider 1	27,69%	77,0	18,1%	181,0	8,62%	22,0	28,5	50,0	16,0		0,3
Crypto service provider 2	20,43%	56,0	11,0%	110,0	55,97%	146,0	228,0	82,0	172,0	83,0	33,0
Crypto service provider 3	16,29%	45,0	30,9%	297,0	12,97%	34,0	98,0	41,0	79,0	0,8	9,0
Crypto service provider 4	11,77%	32,0	5,2%	44,6							
Crypto service provider 5	6,93%	19,0	2,0%	18,3	3,60%	9,4					
Crypto service provider 6	5,75%	16,0	1,0%	26,7	0,58%	1,5					
Crypto service provider 7	2,24%	6,0									
Crypto service provider 8	2,11%	9,0	0,8%	7,4							
Crypto service provider 9	1,99%	5,5									
Crypto service provider 10	1,42%	4,0	0,8%	6,9	1,60%	4,2	9,4				
Crypto service provider 11	1,19%	3,0	0,6%	5,2							
Crypto service provider 12	0,91%	2,5									
Crypto service provider 13	0,46%	1,2	0,2%	2,0	0,09%	0,2					
Crypto service provider 14	0,34%	1,0									
Crypto service provider 15	0,21%	0,5	0,2%	1,4							
Crypto service provider 16	0,17%	0,5	5,2%	55,2	0,52%	1,3	0,1				
Others	0,09%	0,2	0,3%	230,0							
		278,4		985,0		258,4	371,0	174,0	267,0	88,0	45,0





Requested data

- KYC – information
- Detailed transactions regarding each crypto asset. For example units, trades, deposits, withdrawals and earnings and the date and time for each transaction.
- Receiving crypto addresses connected to deposits and withdrawals.
- Information regarding trades, deposits and withdrawals of FIAT currencies and information regarding bank accounts and cards connected to the account holder.

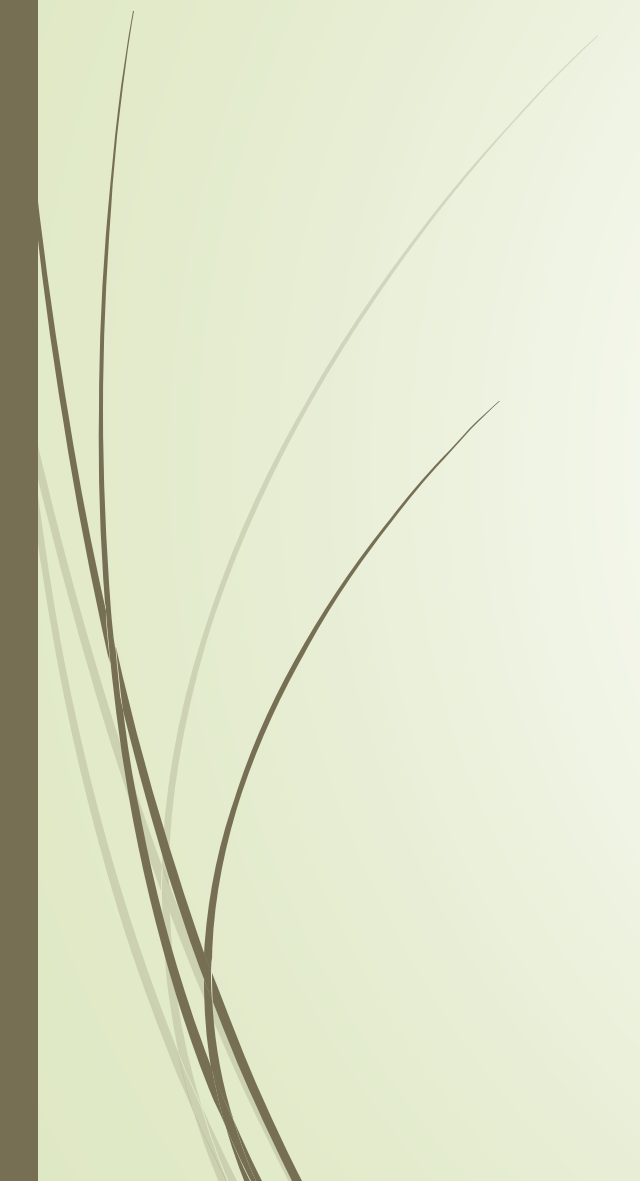


An example

- We received information regarding Swedish persons from one Group Request regarding trades on a crypto exchange in 2022.
- We received detailed information on transaction level without threshold amounts and including crypto addresses.
- There is unreported trades amounting to 800 million SEK for the year of 2021.
- For the period 2017- 2021 there is unreported sales with 2,7 billion SEK.

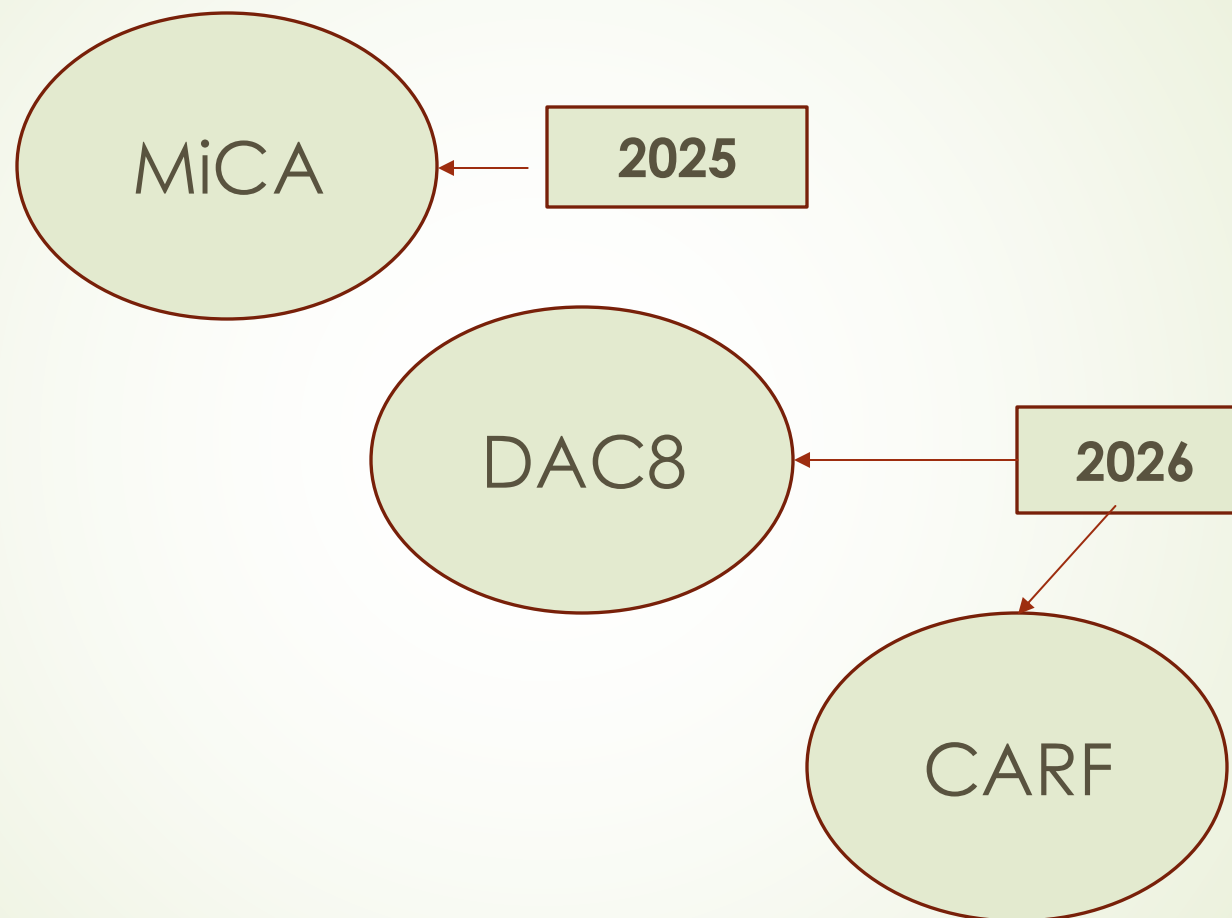


Challenges



- The time lapse from sending the request to receiving the information.
 - The result can be affected by different rules within the country regarding how late the tax agency can investigate a tax payer and the rules regarding burden of proof.
- The different laws in different countries gives you different kind of information. This can effect which country an exchange chooses for a permanent establishment.
- When receiving aggregated sums for the tax payer, the need to send a new EOIR arises. This will burden the competent authorities in a lot of countries, especially those with many crypto asset service providers.

The future



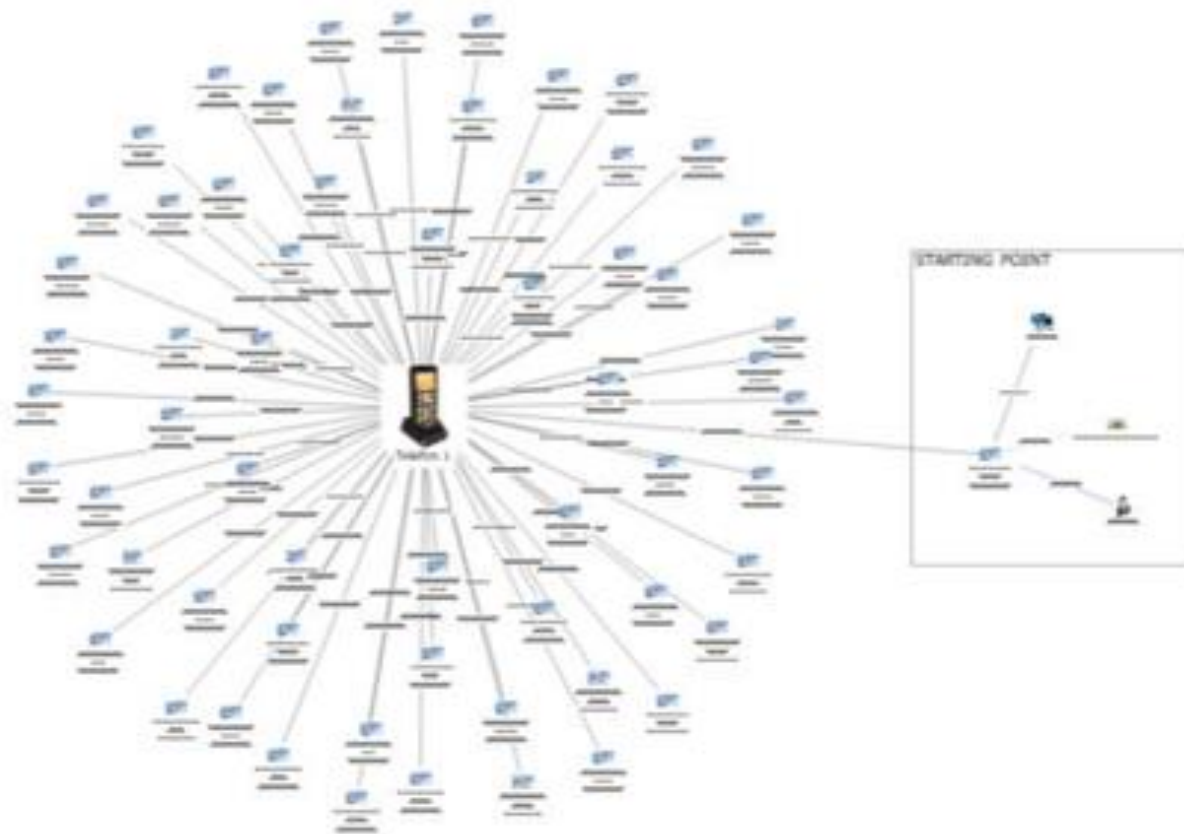


Will it be enough?

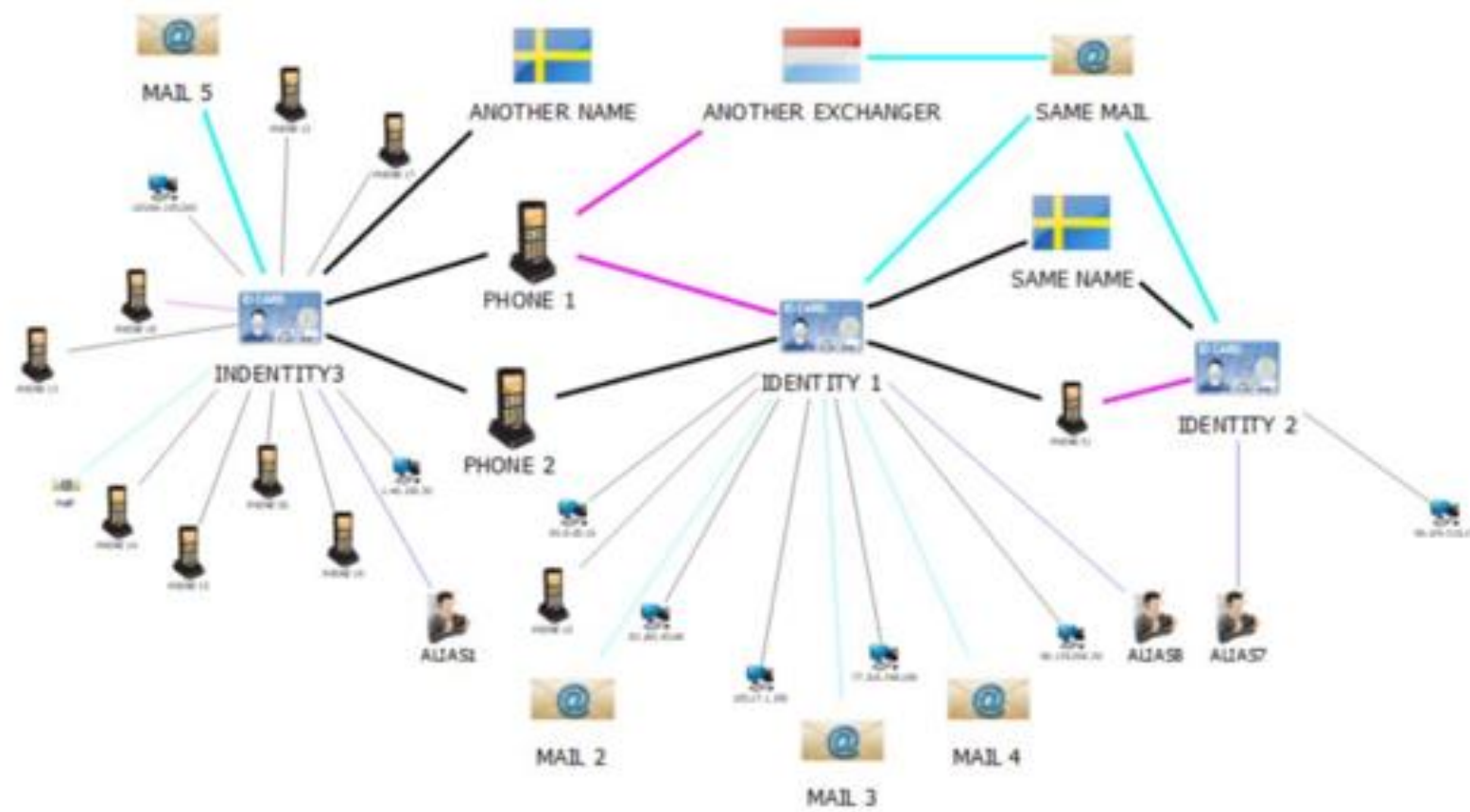
- Decentralized exchanges are not included in the reporting framework
- Nested services seems to be increasing and not easy to recognize in the different blockchains
- The use of stablecoins is definitely increasing
- The use of privacy coins is increasing in some areas
- The use of strawmen is already high in some crypto areas
- The use of mixers, bridges and chain hopping is frequent
- The use of cards, apps and gift cards enabling payment with crypto assets makes it harder to follow the money or crypto

P2P-challenges

1. One phone number connected to swish has been found in many accounts;



3. Three identities that uses the same name, e-mail address or the same phone number connected to swish.



Example sale of privacy coins

Anonymous,
no KYC

Köp Monero online i Sverige		
Säljare	Betalningsmetod	Pris/XMR
S [REDACTED] (22: 100%)	SE Swish Sett precis nu Swish gäller, Inget ID, inget strul!	1844.65 SEK
R [REDACTED] (202: 100%)	SE Swish Sett precis nu Köp XMR helt anonymt via Swish utan KYC! Aktiv 24/7	1900 SEK
M [REDACTED] (726: 99%)	SE Swish Sett precis nu Swish, inget ID	1924.86 SEK
g [REDACTED] (650: 100%)	SE Swish Sett precis nu Snabba svar ⚡ Sms eller id kontroll Går snabbt!	1947.31 SEK
S [REDACTED] (4163: 100%)	SE Swish Sett för 3 minuter sedan SVAR INOM 30 SEKUNDER ⚡ KRÄVER ALDRIG ID ✓ SÄKRAST ✓ 🏠 🏠 🏠	2085.26 SEK
M [REDACTED] (3187*: 100%)	SE Swish Sett precis nu ANONYMT - SNABBT OCH SMIDIGT	2181.5 SEK



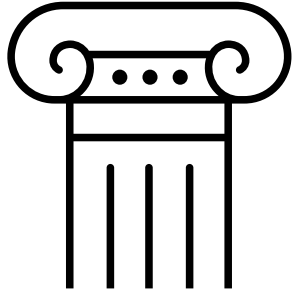
Investigating, Analyzing and Seizing Crypto-Assets

Austrian Tax and Customs
Administration

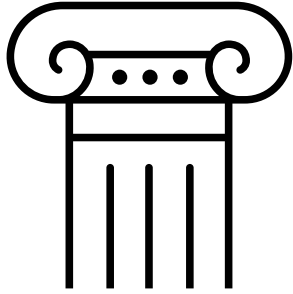
Alexander Stelzer, Michael Promberger
20th February 2025



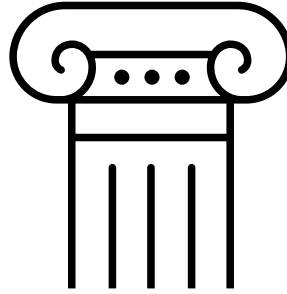
Three Pillars and a Solid Foundation



Tax Experts



Investigators



Risk Assessment

In-House Training Program

Investigations: Customs Investigations Team Internet & Cybercrime

Supporting
all units in
the Federal
Ministry of
Finance
regarding
crypto-
assets

Customs Office Austria

Tax Office Austria

Anti-Fraud Office, Financial Police, Tax Investigators

Tax Office for Corporations

Central Services

Investigations Portfolio

On-chain analysis of data

Finding and correctly handling evidence during house searches

Analysing and evaluating data provided by VASPs

Assisting tax auditors

Seizing crypto assets

Providing special training for investigators and auditors

Recently closed case -> € 1.200.000 tax dept determined, small amount seized

On-Chain Analysis

- Whole wallets, transaction-IDs or addresses known from audits or house-search evidence
- Investigation supported using commercial tools
- Asset flow can be visualized
- Addresses and clusters can be de-anonymized
- **Main goal:** Follow the money to a service (Exchanges, custodial wallet providers) where the off-ramping of assets takes place

Bitcoin Transaction

TxID:

01538f57393ae346707ada7ab8db6e5ddd26b50
01e1cd487c49d9ae30118074e

2 Inputs Consumed

0.01901938 BTC from

 [bc1qvmehlx0xyjatvggyheu5hzt8vu7a7dc28zer9e](#) (o...

0.01237685 BTC from

 [bc1qum9hyqxadkppn76vml3z87lrc6sa5ncruzrt4a](#) (o...



2 Outputs Created

0.01743393 BTC to

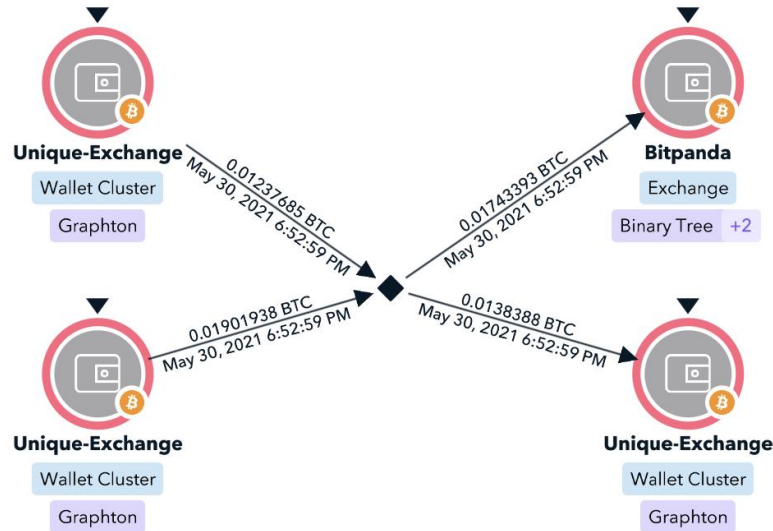
 [34svkBu9FEy6BtrzcC645EbCshZzPTTrLq](#) (spent)

0.0138388 BTC to

 [bc1q6n0t7cqmq9jnxz6uwplkw7su3xjm8djlzaetcun](#) (s...

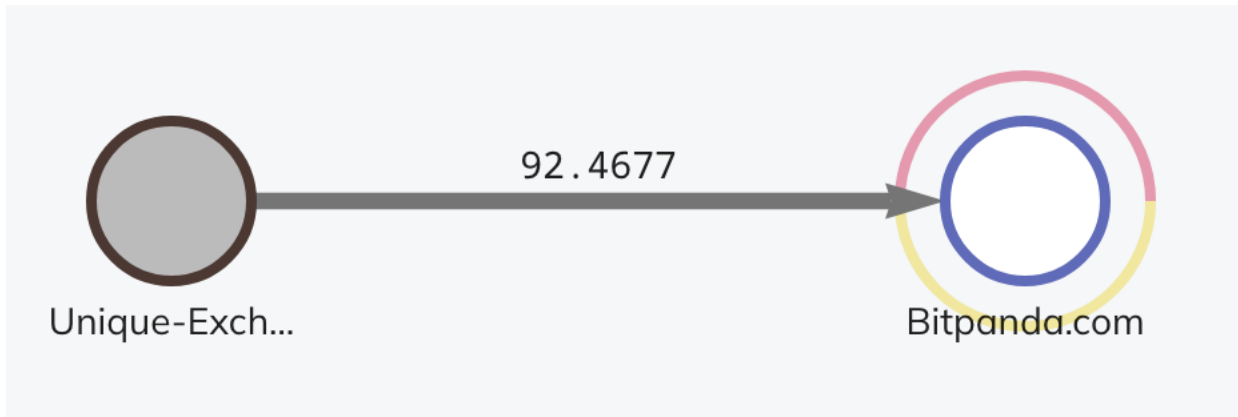
Bitcoin Transaction

Same transaction visualized on the address layer
using TRM Forensics

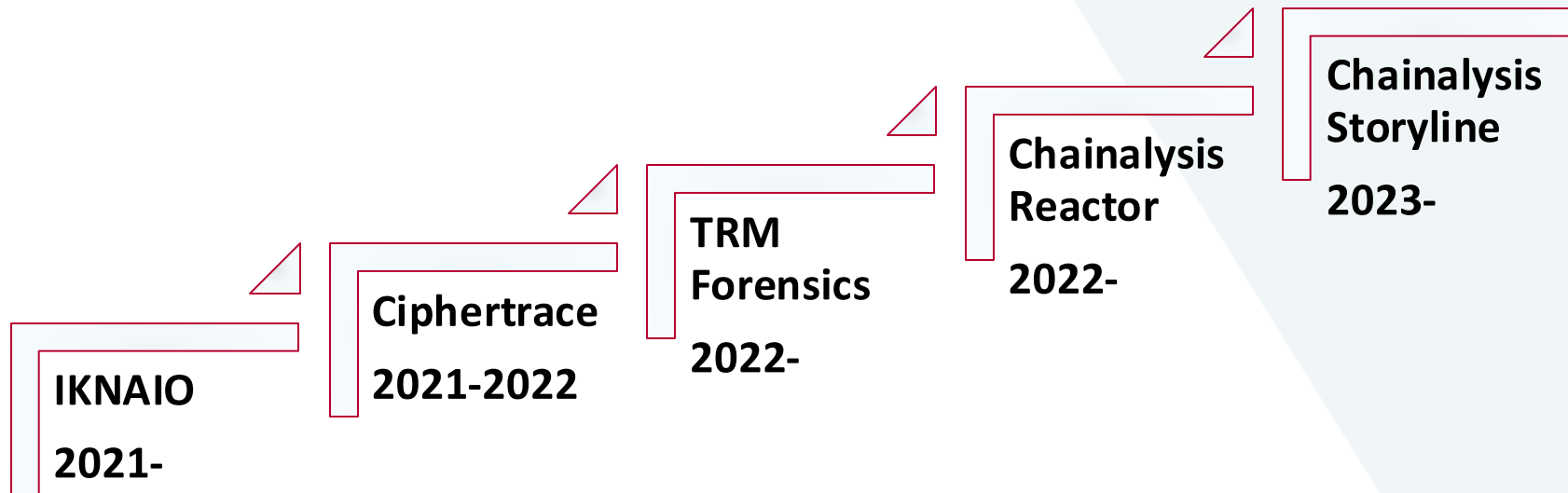


Bitcoin Transaction

Same transaction between known clusters using
Chainalysis Reactor



Commercial tools used for on-chain investigations



Using commercial tools

- Attribution tags for many entities -> essential for de-anonymization
- Integrated OSINT- and IP-data
- Quick indication of source of funds
- Visualization of asset movements, smart-contract-calls
- AI-supported transaction pattern recognition
- APIs for mass data analysis
- **Essential to find off-ramping end-points (services)**

Common 'issue' inherited in all tools

**You can trace funds TO A SERVICE
but NOT THROUGH A SERVICE!**

But a service might tell you who owns the assets 😊

Seizing Crypto Assets

- To seize assets, a transaction needs to be performed
- As crypto assets can't be stored physically, seizing hardware doesn't do the trick
- LEA-owned wallet or Crypto Custodian Service needed
- Different ways to implement but no single best solution
- Either way: Highest security standards to store seed and keys mandatory
- Assets stored at VASP -> Try to freeze



Building a Foundation

- Special trainings offered at the Federal Academy of Finance
- Courses for Investigators started in 2021
- Basic understanding -> first-encounter training -> conducting seizures
- Since 2024, several participants from other member states have attended our training sessions in Vienna
- Tax experts conduct separate trainings for tax clerks and auditors



Crypto-Taxes in Austria: Major Tax Reform in 2022

- Effective since March 1st 2022
- §27b Income Tax Law
- Clear definition of what is a crypto asset and what's not (§27b paragraph 4)
 - E.g. CBDCs and NFTs are no crypto assets
- Crypto asset gains AND losses now handled like shares
- 27.5% capital gains tax
- For all assets acquired until February 28th 2021 -> retention period of one year

Mass Data Analysis

- Analyzing lot of datasets
- Data Analysis done with Python
 - Graphsense API analyzing blockchain data (BTC, ETH, ...)
 - Pandas for mass data analysis
 - Seaborn/Matplotlib für visualizing data
- Easy doing with Visual Studio Code and integrated Jupyter Notebook

Case Study: Sextortion Analysis

- Analyzing Bitcoin addresses that received money from Sextortion Spam victims
- We are going to answer the following questions:
 - Q1: How many USD did the input addresses receive in total?
 - Q2: To how many entities can we map these addresses?
 - Q3: How many addresses are controlled by these entities?
 - Q4: How many USD did the corresponding entities receive in total?
 - Q5: Where did the money come from, and where did it go to?

Case Study: Sextortion Analysis - Data

- Dataset 245 receiving addresses in a JSON-File
- Structured Data

```
1  [  
2    "1JwRp2J8bQcoG8XTUbxQZaEj9QB4RB6zEa",  
3    "1EZS92K4xJbymDLwG4F7PNF5idPE62e9XY",  
4    "16B4HuSAJ4WRdCq7dzA5b4ASH6QQ7ytZWB",  
5    "1EdX5vtBiHGmkqbJc7VRSuVMx9Kpgh53Tp",  
6    "3Ch7RPfwkJ3wHh1BfA4Cnc8SagGdjbZwVs",  
7    "19GqTJDhu7A1qg7rnK3KS7tmCkCTMTz6xD",  
8    "1NMRCQMfhfVYayuEubdfneE2H458Njog3v",  
9    "16XhmM7nPvR15eFdmVJs4QWcWpnYVS6FTv",  
10   "1EyXwmXKd74HeyqbZbmXJsNxmfpiPeAF3F",  
11   "1NPY1TBryk6vMeGG3e5GaJWxYa9HbsNtDm",  
12   "15ZHnf1MPn6ybb8yUeAoCQ1AJtiKhg3NrP",  
13   "14VbGhtysr6wrNs7EhdKiS2NoMmMDBM8cn",  
14   "1ZWfBUTUEQw7VMCzWu1SzfPm9HaiqP6rX",  
15   "1BzkoGfrLtL59ZGjhKfvBwy47DEb6oba5f",  
16   "18eBGkYam1wjz1S77jz3VmADuYYFzhA3vB",  
17   "115i2xierq98FX3iWmj7yXog4bwQx3ACVg",  
18   "19p63VSjmRLPNP34ASWPEixUDYhvgQxTFK",  
19   "1BMEMw3Zw9NUTUiCUKJ93YNh88yrP7x3i4",  
20   "1GjZSJnpU4AfTS8vmre6rx7eQgeMUq8VYr",  
21   "16e6KPCPGy5RNAmSBFKKChe91PcjgLDN6o",  
22   "1PywiFKqQePnG6UqXdwKmvPZfJYAzowEDj",
```

Case Study: Sextortion Analysis – Q1 How many USD in total

- 245 addresses received 886.359,19 USD

```
1  with graphsense.ApiClient(configuration) as api_client:
2      api_instance = bulk_api.BulkApi(api_client)
3
4      operation = "get_address"
5      body = {'address': addressDF['address'].to_list()}
6
7      try:
8          respAddrDF = pd.read_csv(
9              api_instance.bulk_csv(CURRENCY, operation, body=body,
10                                  num_pages=1, _preload_content=False))
11      except graphsense.ApiException as e:
12          print("Exception when calling BulkApi->bulk_csv: %s\n" % e)
```

Case Study: Sextortion Analysis – Q2 How many entities

- An entity can hold several addresses, so how many entities are there in total?
- There have been 96 distinct entities

```
1 print(f"They map to {len(respAddrDF['entity'].drop_duplicates())} distinct entities")
```

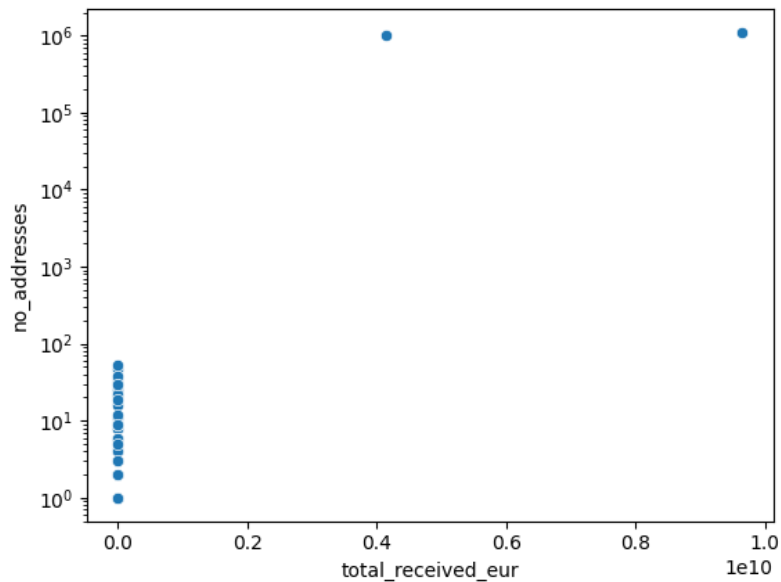
Case Study: Sextortion Analysis – Q3 How many addresses

- How many addresses are controlled by these entities?
- We fetch summary statistics for each entity
- 96 entities are controlling 2.125.010 (!!) addresses

```
1 with graphsense.ApiClient(configuration) as api_client:
2     api_instance = bulk_api.BulkApi(api_client)
3
4     operation = "get_entity"
5     body = {'entity': respAddrDF['entity'].drop_duplicates().to_list()}
6
7     try:
8         respEntityDF = pd.read_csv(
9             api_instance.bulk_csv(CURRENCY, operation, body=body,
10                                  num_pages=100, _preload_content=False))
```

Case Study: Sextortion Analysis – Q3 Take a deeper look

- Look for large funds: large number of addresses and funds can be assumed as services.
- Filtering data!
 - Ignoring entities with
> 10K addresses
 - Result: 94 entities found



Case Study: Sextortion Analysis – Q4 USD received by entities

- 94 Entities
- Controlling 562 addresses
- Received in total 1.515.071,53 USD

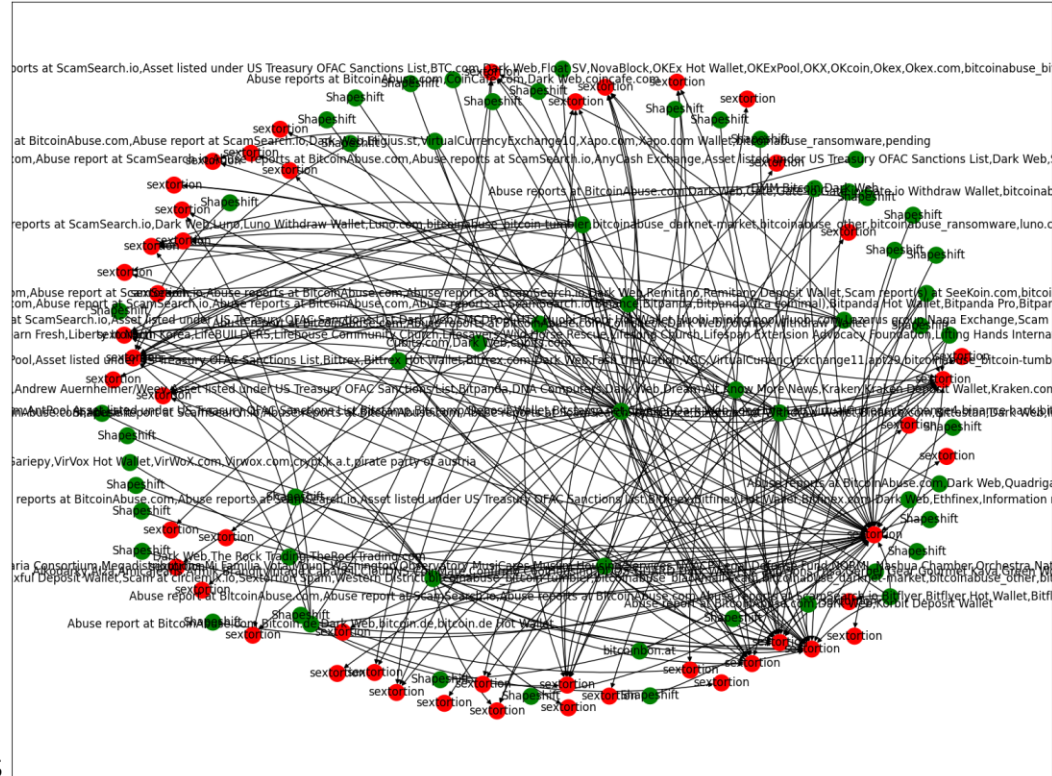
```
1 print(f"{len(respEntityDFfiltered)} entities, which control {sum(respEntityDFfiltered['no_addresses'])} addresses, " +  
2       f"received {sum(respEntityDFfiltered['total_received_usd']):.2f} USD")
```

Case Study: Sextortion Analysis – Q5 Follow the money

- For all filtered entities:
 - Gather all sending and receiving entities
 - 2657 transactions
 - Filter: Remove transactions among themselves
 - 199 transactions to other exchange entities (107 other entities in total)

Case Study: Sextortion Analysis – Q5 Network visualization

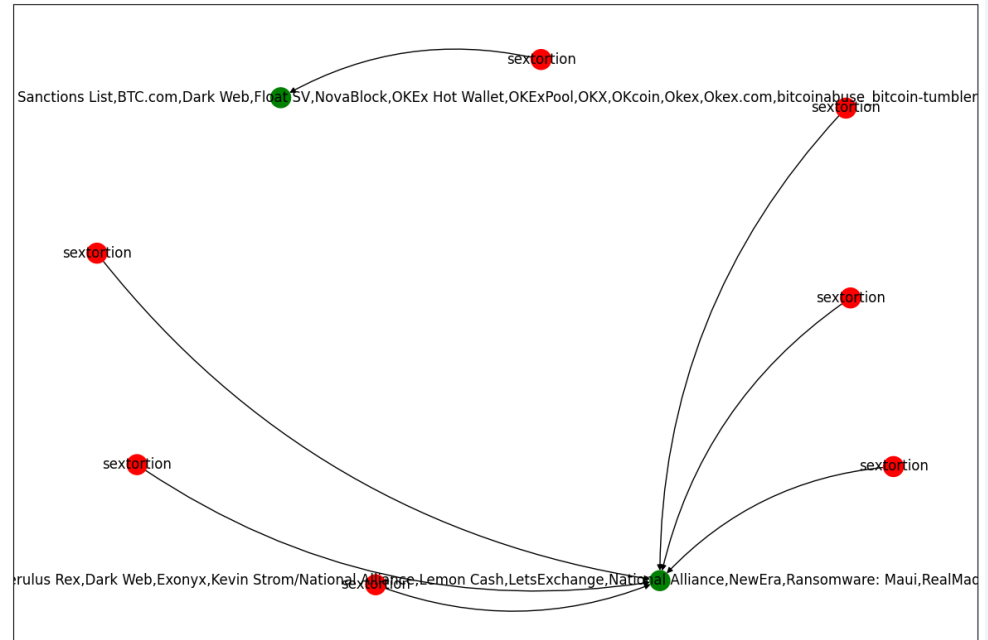
- Red Dot: Sextortion scam
- Green Dot: Exchanges



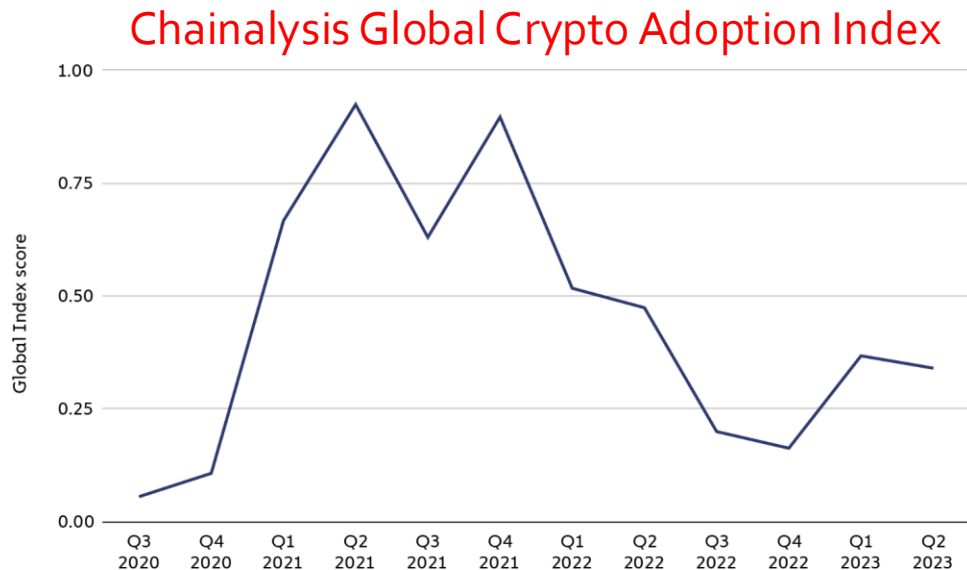
Investigating, Analyzing and Seizing Crypto Assets

Case Study: Sextortion Analysis – Q5 Network visualization

- Entities receiving money from scam
 - Red Dot: Sextortion scam
 - Green Dot: Exchanges



A little encouragement at the end...



We gained time...

**Now, let's gain
Momentum!**



THE TAX LEGISLATION FOR CRYPTO-ASSETS IN ITALY: capital gains and reporting obligations

3RD NTO TECHNICAL CONFERENCE

Panama City, 18-20 February 2025

Session organized by IOTA

Revenue Agency (*Agenzia delle Entrate*)

Division for Taxpayers' Compliance and Enforcement (*Divisione Contribuenti*)

Area Against Fiscal Offences (*Settore Contrasto Illeciti*)

Office Against International Fiscal Offences (*U.C.I.F.I.*)

Edoardo Mizzon – Claudio Schettino



MAIN POINTS

1. Introduction & Definitions
2. General Rules
3. Income Taxation
4. Reporting
5. Revaluation Option
6. Regularization Option – Voluntary Disclosure



THE EUROPEAN AND INTERNATIONAL FRAMEWORK



EU Justice Court Case C-264/14 - Judgement “Hedquist”

- REGULATION (EU) 2023 / 1114 *Markets in Crypto-Assets Regulation (**MiCAR**)*
- REGULATION (EU) 2023 / 1113 *Transfer of Funds Regulation (**TFR**)*
- REGULATION (EU) 2022 / 858 *Distributed Ledger Technology (**DLT**)*
- DIRECTIVE (EU) 2023 / 2226 *8th Directive Administrative Cooperation (**DAC 8**)*
- DIRECTIVE (EU) 2024 / 1640 *6th Anti Money Laundering Directive (**AMLD VI**)*

OECD Report 2022 *Crypto-Asset Reporting Framework (**CARE**)*



ITALY: CRYPTO-ASSETS NATIONAL RULES



TAX RULES:

- Law 197 / 2022 (**Taxation**)
- Decree-Law 167 / 1990 (**reporting rules**)
- Administrative Circular 30 / 2023

ANTI MONEY LAUNDERING RULES:

- Decree-Law 231 / 2007 (**A.M.L.**)
amended by:
- Decree-Law 125 / 2019 (**Virtual assets**)
- Decree-Law 204 / 2024 (**TFR – travel rule**)

FINANCIAL RULES AND VIRTUAL ASSETS SERVICE PROVIDERS:

- Ministerial Decree 13/01/2022 (**V.A.S.P./C.A.S.P. register – O.A.M.**)
- Decree-Law 25 / 2023 (**Fintech DLT**)
- Decree-Law 129 / 2024 (**MICAR enforcement**)



Registro O.A.M.



V.A.S.P. (*Virtual Asset Service Providers*)

O.A.M. – Organismo Agenti e Mediatori – VASP/CASP register

website: <https://www.organismo-am.it/elenchi-registri/>

Last report sent by VASP to O.A.M. register (data at 30th of September 2024)

Number of VASP	148	(only 121 sent data)
Number of clients	2,033,390	classified by age: =< 29 y → 769,864 (38%) 30 – 39 y → 558,552 (27%) 40 – 49 y → 357,631 (18%) 50 – 59 y → 237,046 (12%) >= 60 y → 108.121 (5%)
Crypto-assets – € Total amount	€ 1,957,567,506	classified by size of Exchange: Small: € 16,847,461 (1%) Medium: € 523,842,847 (27%) Large: € 1,416,877,198 (72%)



DEFINITIONS

Crypto-asset: digital representation of a value or of a right that is able to be transferred and stored electronically using Distributed Ledger Technology (DLT) or similar technology

MICA Art. 3.1.5 → **Law 197 / 2022**

Crypto-currencies or virtual currencies: digital representation of value that is not issued or guaranteed by a central bank or a public authority, is not necessarily attached to a legally established currency and does not possess a legal status of currency or money, but is accepted by natural or legal persons as a means of exchange and which can be transferred, stored and traded electronically

EU Directive 2018 / 843 “*prevention of money laundering*” → **Circular 30 / 2023**
→ **Decree-Law 125 / 2019**

SOME DIFFERENCES

By underlying asset:

- **UNBACKED CRYPTO-ASSET**, asset without a stabilization mechanism;
- **ASSET LINKED STABLECOIN**, with a stabilization mechanism that hooks the asset to a *fiat* money, a good in kind or a basket;



By function:

- **PAYMENT TOKEN**, used to pay goods / services or transfer money / assets;
- **SECURITY TOKEN (*)**, used to represent financial or administrative rights in a business;
- **UTILITY TOKEN (*)**, used to represent right to use a product or service issued or to be issued;
- **NON FUNGIBLE TOKEN (NFT)**, used to represent property on a single good or service;





Taxable income by crypto-assets

Gain: Capital gains and other incomes by proceeds, selling, exchanging or holding crypto-assets, having any name.

Loss: the net loss is carried forward, in order to have deduction from taxable incomes until the 4° next fiscal year.





Irrelevant Activities

Exchanges in between crypto-assets, *having the same characteristics and functions*, are fiscally irrelevant. The fiscal price will be always the first price paid.





Other Incomes

Some incomes by crypto-assets are not taxed under the rule above, but under other rules, according to the source. Examples:

- Security tokens (investment token): capital gains, dividends, interests, etcetera - rules for capital gains and financial incomes (DLT);
- Derivatives (example: CFD on crypto): rules for capital gains;
- Wages paid by tokens: rules for labour taxations;



Other Rules

The loss of private keys (misplacing, theft, destruction...) is fiscally irrelevant.

The costs in transactions (e.g. fees on negotiation) are not admitted in the calculation of capital gains.

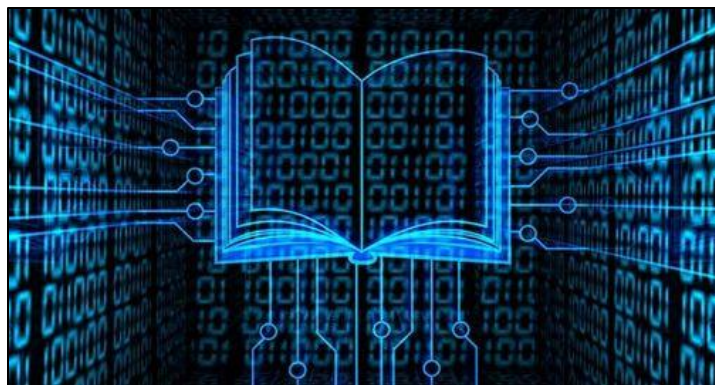


RULES for Non-Residents

World Wide Taxation Principle: some types of income, deriving from goods / activities located in Italy (i.e. capital gain), are subject to taxation even if the owner is a Non-Resident Person

So, incomes earned by Non-Resident Persons through Crypto-assets are taxed in Italy if Crypto-assets are stored:

- at an Italian **CASP** (Crypto-Assets Service Providers) or **F.I.** (Financial Intermediary);
- at a **PE** (Permanent Establishment) in Italy of a not resident CASP / FI;
- directly by a storage device (i.e. USB Drive) located in Italy (presumption of Residence).





Capital Gains

Capital Gain = incomes by proceeds, selling, exchanging or holding crypto-assets, having any name.

Example: trading in between cryptos – Euro

Operation	Crypto-asset	Purchase Value	Sold Value €	Net Result
1st	Bitcoin	20.000 €	50.000 €	30.000 €
2nd	Ethereum	10.000 €	60.000 €	50.000 €
3rd	Solana	30.000 €	20.000 €	- 10.000 €
4th	Bitcoin	20.000 €	50.000 €	30.000 €
Gains - Loss = Total Net Result (Tax Basis)				100.000 €
Tax = 26% of Basis (until 2025)				26.000 €
Tax = 33% of Basis (from 2026)				33.000 €

Tax rate

26% until 31/12/2025



33% from 01/01/2026

(until 31/12/2024 there was an allowance of € 2.000 on capital gains; it was recently deleted)



LOSS CARRY FORWARD

A negative Net Result is carried forward for deduction from crypto taxable incomes, **just until the 4th fiscal year.**

EXAMPLE A: total use of capital loss

Fiscal Year	Net Sum	Carried Loss	Total Carried Losses	Capital Gain	notes
2023	- 8.000	- 8.000	- 8.000	-	total carried
2024	1.000	-	- 7.000	-	partial use of Loss 2023 (8k - 1k = 7k)
2025	- 5.000	- 5.000	- 12.000	-	Residual Loss 2023 (7k) + Loss 2025 (5k)
2026	3.000	-	- 9.000	-	Residual Loss 2023 (7k - 3k = 4k) + Loss 2025 (5k)
2027	6.000	-	3.000	-	The Capital Gain (6k) is compensated using: - totally the Loss 2023 (4k), left 2k - partially the Loss 2025 (5k - 2k = 3k)
2028	7.000	-	-	4.000	total use of residual Loss 2025 (3k). The excess of Capital Gain (7k - 3k = 4k) is the Tax Basis (Tax = 4.000 * 33% = € 1.320)



LOSS CARRY FORWARD

A negative Net Result is carried forward for deduction from crypto taxable incomes, **just until the 4th fiscal year**.

EXAMPLE B: wasting of a capital loss

Fiscal Year	Net Sum	Carried Loss	Total Carried Losses	Capital Gain	notes
2023	- 8.000	- 8.000	- 8.000	-	total carried
2024	1.000	-	- 7.000	-	partial use of Loss 2023 (8k - 1k = 7k)
2025	- 5.000	- 5.000	- 12.000	-	Residual Loss 2023 (7k) + Loss 2025 (5k)
2026	3.000	-	- 9.000	-	Residual Loss 2023 (4k) + Loss 2025 (5k)
2027	1.000	-	- 5.000	-	Loss 2023 (4k) is used to compensate Gain 1k. Being this the 4° year after 2023, the residual Loss 2023 (3k) is wasted.
2028	7.000	-	- 2.000	-	partial use of Loss 2025 (7k - 5k = 2k)



EXCHANGE

Crypto - Crypto



Old rule until 2022

The exchange was fiscally relevant. Every barter had to be declared and taxed.

New rule from 2023

Exchanges in between crypto-assets, *having the same characteristics and functions*, are fiscally irrelevant. The fiscal price will be always the first price paid.

Example A

Exchange 10 Bitcoin (purchase value € 2.000) ↔ 200 Ethereum.

Both crypto-currencies. **YES** equality of features and functions. **NOT** fiscally relevant.

The purchase value of each Ethereum, in case of future Capital Gains, is € 10.

Example B

You have 10 Bitcoin, purchase value € 2.000, current fair value € 5.000.

Exchange 10 BTC ↔ 1 NFT.

NOT equality of features and functions. **YES** fiscally relevant. Capital Gain of € 3.000.




QUADRO RW - Investimenti all'estero e/o attività estere di natura finanziaria - monitoraggio IVIE / IVAFE

Mod. N.

Codice titolo possesso	Vedere istruzioni	Codice individuaz. bene	Codice Stato estero	Quota di possesso	Criterio determin. valore	Valore iniziale	Valore finale
1	2	3	4	5	6	7 ,00	8 ,00
Valore massimo c/c paesi non collaborativi		Giorni (IVAFE)		IVAFE		Mesi (IVIE)	
9 ,00		10		11 ,00		12 ,00	
						13 ,00	
RW1 Credito d'imposta		IVAFE dovuta		Detrazioni		IVIE dovuta	
14 ,00		15 ,00		16 ,00		17 ,00	
						18 <input style="width: 40px;" type="checkbox"/> Vedere istruzioni 19 <input style="width: 40px;" type="checkbox"/> Quota partecipazione 20 <input style="width: 40px;" type="checkbox"/> Solo monitoraggio	
Codice fiscale società o altra entità giuridica in caso di titolare effettivo				Codice fiscale altri cointestatari			
21				22		23	
						24 <input style="width: 40px;" type="checkbox"/>	

17



Revaluation Option

Italian Law gave an option in order to recalculate the **purchase value** of crypto-assets, assuming the value at 1/1/2025. This is convenient **only if** this value is larger than the original purchase cost, because so it's smaller the capital gain.

Requirements:

- ✓ crypto held on **January 1st, 2025** (not necessary still held at the moment of the option);
- ✓ **always been declared** in Tax Report – RW Section (violation of this duty forbids to exercise the option);
- ✓ **Wholeness for every type** of crypto-assets: if you free some BTC, you have to revalue *all* BTC held; instead, if you had BTC and ETH, you can choose to free both or only one;
- ✓ **Deadline** is November 30th, 2025.

Revaluation is performed by paying a substitutive tax of **18%** on value ad January 1st, 2025.

Revaluation Option - examples

Example A:

Values		General Rule	
Purchase Value	1.000	Capital Gain = 7000 - 1000	6.000
01.01.2025 Value	4.000	Tax = 33% on Capital Gain	1.980
Selling Value	7.000		

Option	
Substitutive Tax = 18% on value 1/1/2025	720
Capital Gain = 7000 - 4000	3.000
Tax = 33% on Capital Gain	990
Total Tax = 720 + 990	1.710

Comparison	
Tax without Option	1.980
Tax with Option	1.710
Advantage	270

Option is more convenient

Example B:

Values	
Purchase Value	3.000
01.01.2025 Value	4.000
Selling Value	7.000

General Rule	
Capital Gain = 7000 - 3000	4.000
Tax = 33% on Capital Gain	1.320

Option	
Substitutive Tax = 18% on value 1/1/2025	720
Capital Gain = 7000 - 4000	3.000
Tax = 33% on Capital Gain	990
Total Tax = 720 + 990	1.710

Comparison	
Tax without Option	1.320
Tax with Option	1.710
Disadvantage	- 390

Option is less convenient

Voluntary Disclosure (closed at 30/11/2023)

Amending violations from FY 2016 to 2021, avoiding more expensive audits and following sanctions.

- **tax monitoring**: crypto-assets held and not declared in Tax Report – RW Section;
- **Incomes**: undeclared Capital Gains by crypto-assets;
duty to prove that initial investment did not come from illicit activity

Undeclared Incomes:

Tax rate =

3,5% on value at the end of FY or holding period

Not Monitoring:

Sanction =

0,5% on value at the end of FY or holding period

Anno d'imposta	Valore delle crypto-valute al momento del realizzo	Valore delle crypto-valute al 31 dicembre dell'anno	Valore delle altre crypto attività al momento del realizzo	Valore delle altre crypto attività al 31 dicembre dell'anno
2016	1 ,00	2 ,00	3 ,00	4 ,00
2017	,00	,00	,00	,00
2018	,00	,00	,00	,00
2019	,00	,00	,00	,00
2020	,00	,00	,00	,00
2021	,00	,00	,00	,00

Voluntary Disclosure - on RW Reporting

Example A - Tax Monitoring

Taxpayer bought 5 Bitcoin at July 7th, 2016. Fair value = € 57.912. He never declared them in RW Section of Tax Form. He still holds them. Now, he discloses them at fair value of every FY's end, paying the 0,5% penalty:

Date	Value	Penalty 0,5%
07/07/2016	57.912 €	
31/12/2016	91.672 €	458 €
31/12/2017	1.179.503 €	5.898 €
31/12/2018	325.693 €	1.628 €
31/12/2019	641.146 €	3.206 €
31/12/2020	2.374.174 €	11.871 €
31/12/2021	4.071.272 €	20.356 €

Violazioni Monitoraggio Fiscale		
Anno d'imposta	Sanzione	
2016	1	,00
2017		,00
2018		,00
2019		,00
2020		,00
2021		,00

Voluntary Disclosure - on Incomes

Example B – Incomes

Taxpayer bought 5 Bitcoin at July 7th, 2016 for € 5.791. He sold them at December 12th, 2021 for € 163.227.

About Income Tax, Taxpayer has a choice:

- pays ordinary tax (26% on *Capital Gain*), plus penalty (reduction at 1/6 if he spontaneously steps up, at 1/3 if he gets a fiscal audit);
- pays VD tax (3,5% on *Earning Value*), plus VD penalty (0,5% on *Earning Value*)

Purchase Value	5.791 €
Earning	163.227 €
Capital Gain = 163.227 - 5.791 =	157.436 €
<i>Ordinary Tax = 26% * 157.436 =</i>	<i>40.933 €</i>
<i>Ordinary Penalty = 1/6 * 40.933 =</i>	<i>6.822 €</i>
VD Tax = 3,5% * 163.227 =	5.713 €
VD Penalty = 0,5% of 163.227 =	816 €



Thanks for your attention!

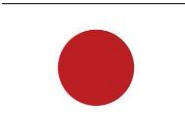
Adapting human resources to new challenges in tax administrations: A perspective from TADAT.

Modeste Fatoing Mopa
Head of the TADAT Secretariat

Panama City, February 2025



Federal Ministry
for Economic Cooperation
and Development



Ministry of Foreign Affairs of the
Netherlands



Norwegian Ministry
of Foreign Affairs



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

Federal Department of Economic Affairs FDEA
State Secretariat for Economic Affairs SECO



Foreign, Commonwealth
& Development Office



WORLD BANK GROUP

1. What is TADAT ?

POA 1: Integrity of the Registered Taxpayerbase

indicators
P1-1, 1-2

POA 2: Effective Risk Management

indicators
P2-3, 2-4, 2-5, 2-6, 2-7

POA 3: Supporting Voluntary Compliance

indicators
P3-8, 3-9, 3-10, 3-11

POA 4: Timely Filing of Tax Declarations

indicators
P4-12, 4-13, 4-14



POA 5: Timely Payment of Taxes

indicators
P5-15, 5-16, 5-17, 5-18

POA 6: Accurate Reporting in Declarations

indicators
P6-19, 6-20, 6-21, 6-22

POA 7: Effective Tax Dispute Resolution

indicators
P7-23, 7-24, 7-25

POA 8: Efficient Revenue Management

indicators
P8-26, 8-27, 8-28

POA 9: Accountability and Transparency

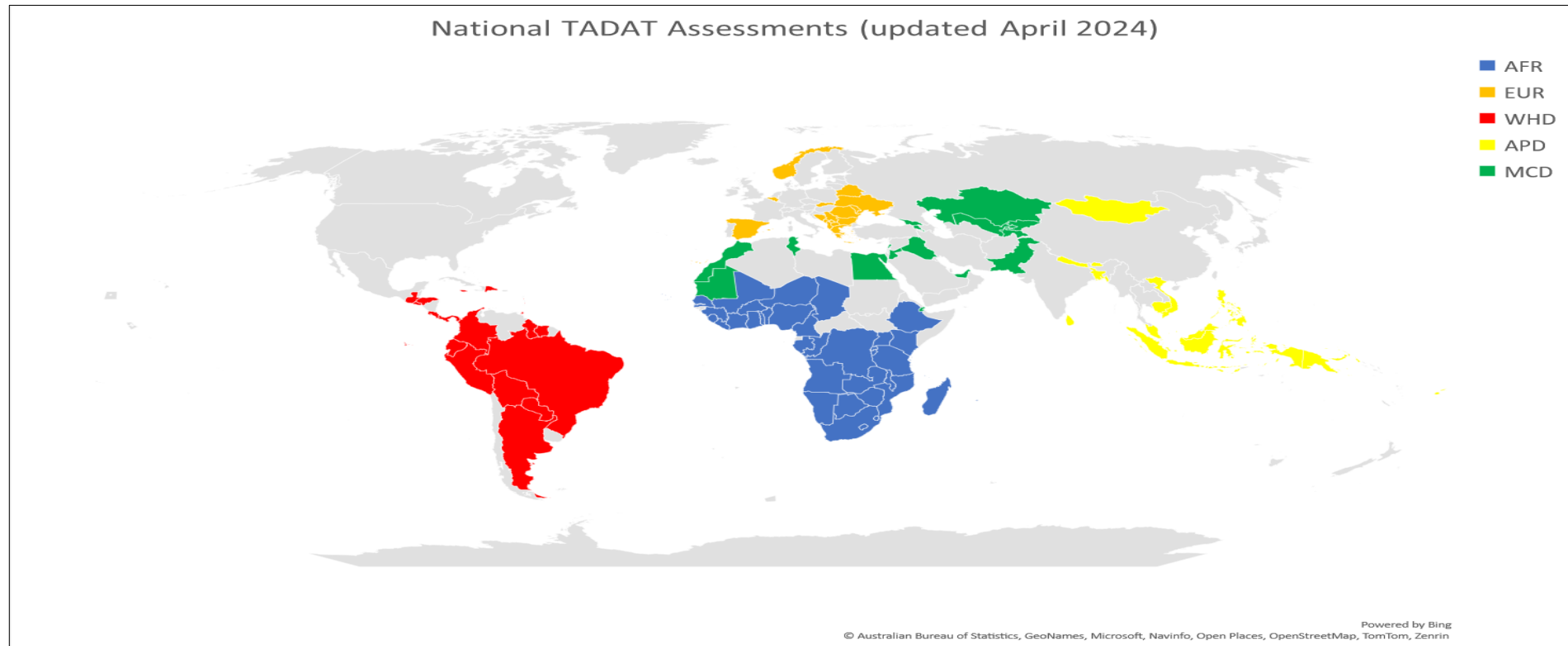
indicators
P9-29, 9-30, 9-31, 9-32

2: A DECADE OF TADAT ASSESSMENTS

110 countries

147 national
assessments

36 repeat
assessments



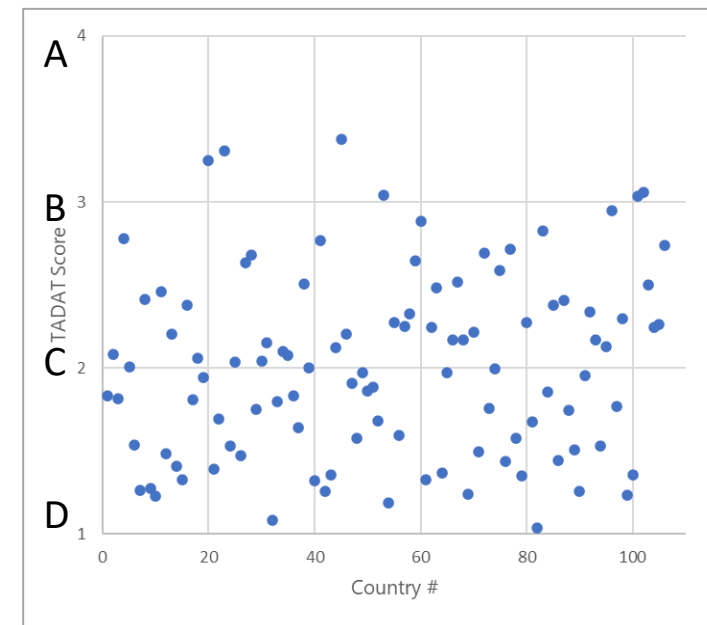
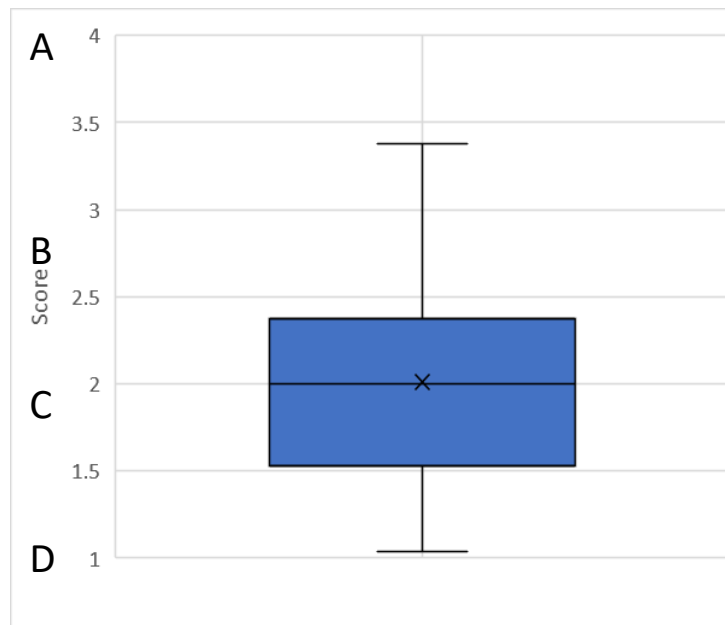
3: LESSON LEARNED

Fundamentals in place but room for improvement

*All overall scores worldwide

Notes:

- “TADAT scores” have been calculated by averaging “POA scores”, in turn calculated by averaging indicator scores (calculated with M1 or M2) within the POA.
- Only scores from last assessments for each country have been included, when repeated assessments have taken place.
- The box denotes the statistical distribution from the first quartile of scores (25th percentile) to the third quartile (the 75th percentile), the line denotes the median scores, and the end points denote the highest and lowest country score on each performance indicator. The X is the average.



Interpretation of ranges:

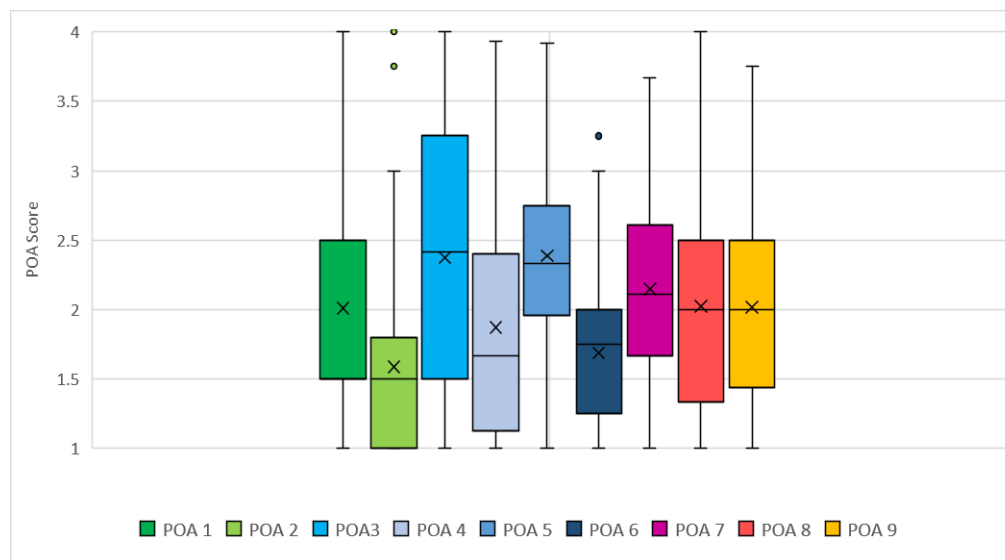
Interpretation of ranges:	Score ranges
A - meets or exceeds good international tax administration practices	4.00
B - sound tax administration practices that are a rung below good practices	3.00 - < 4.00
C - the fundamental tax administration practices are in place	2.00 - < 3.00
D - the fundamental tax administration practices are not in place	1.00 - < 2.00

3: LESSON LEARNED

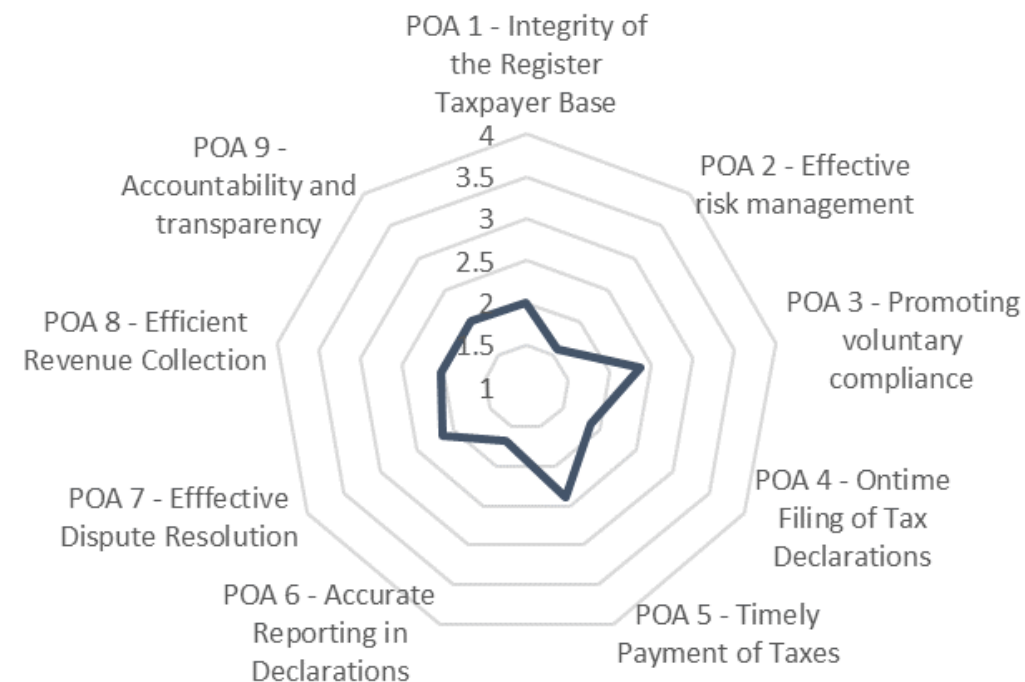
Most areas show potential for improvement

*All scores by area

Distribution by area

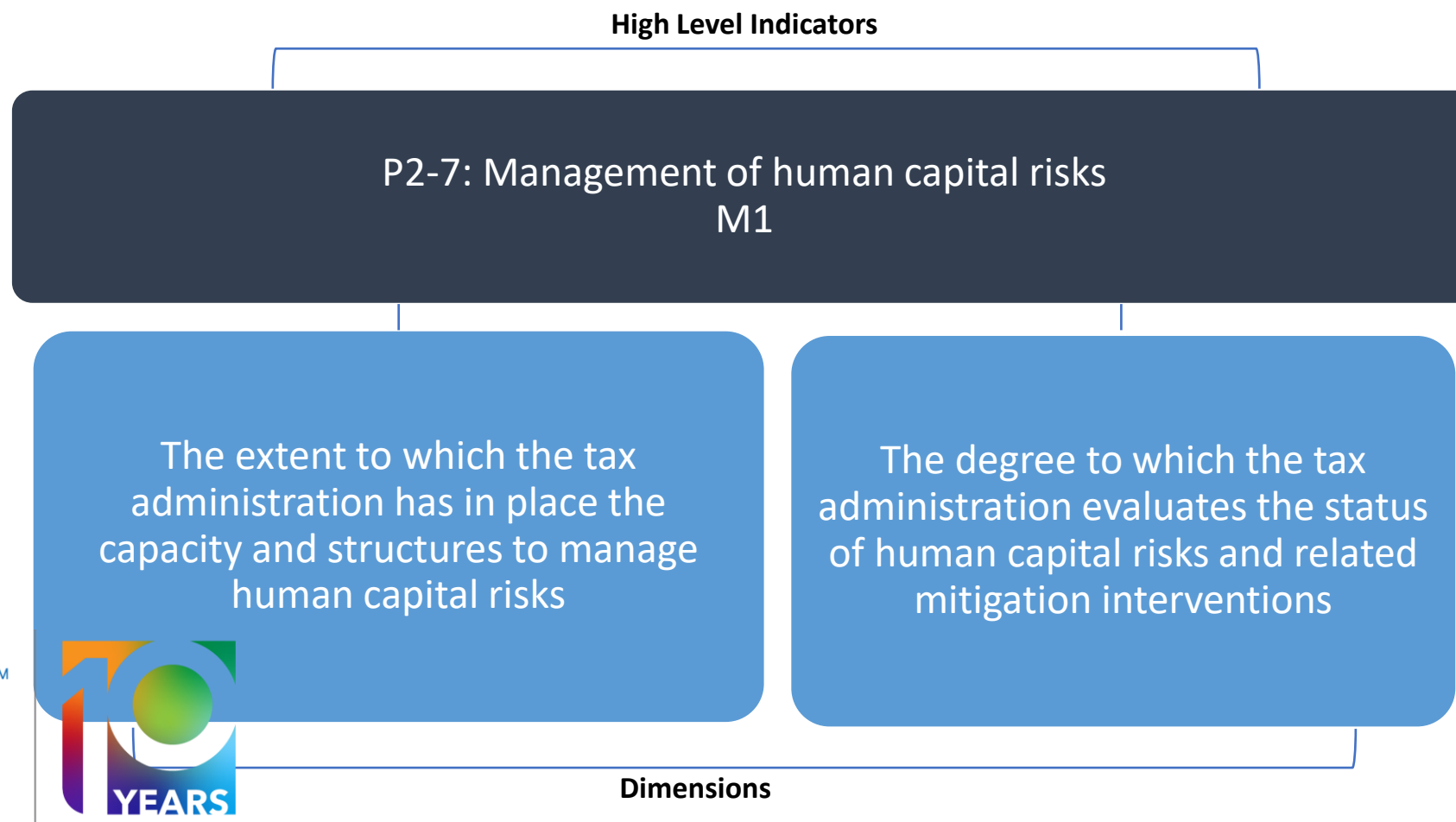


POA scores - global average

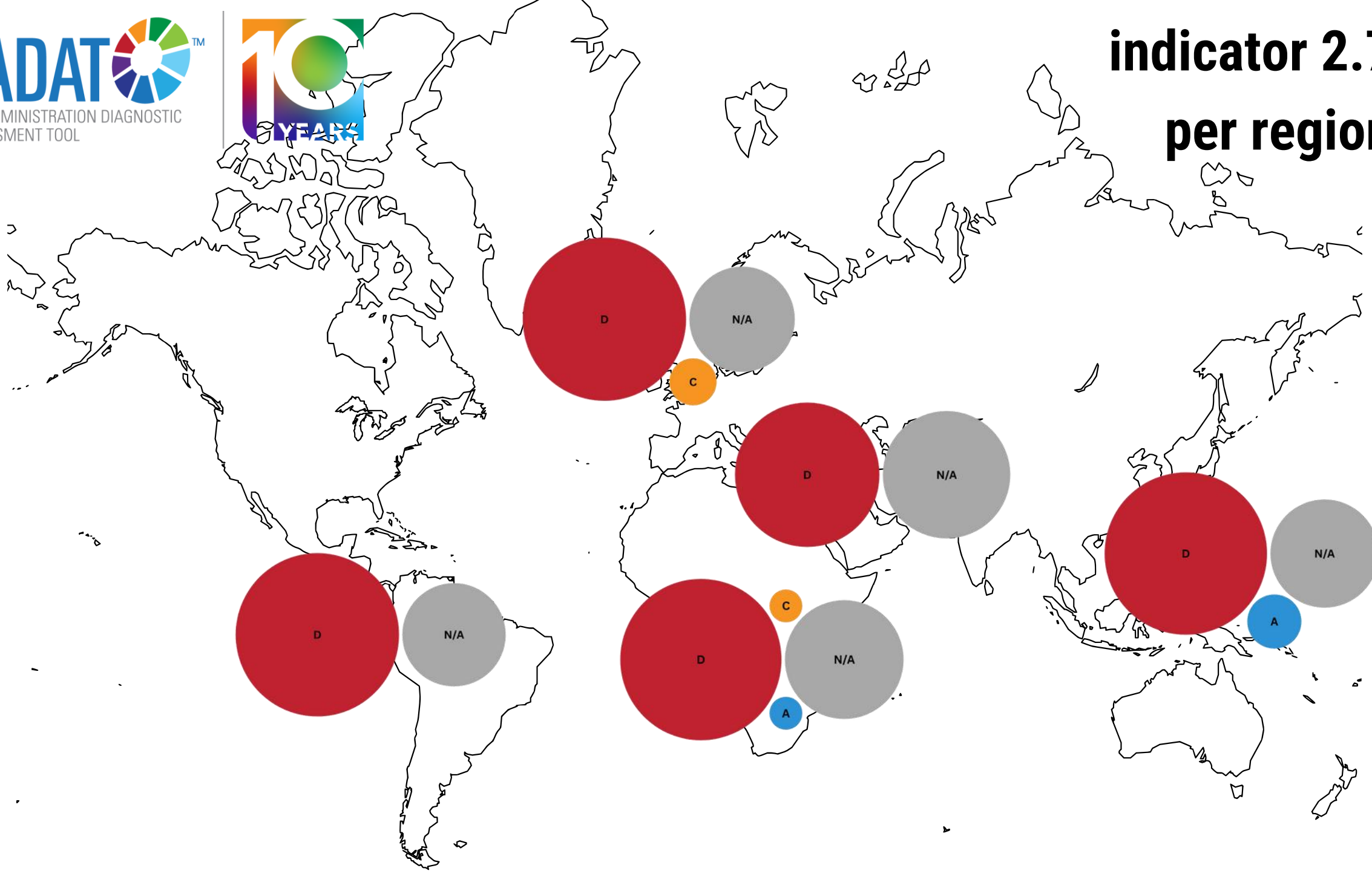


3: LESSON LEARNED

Management of human capital risk (P2-7) is the top lagging indicator for TA across the world



indicator 2.7 per region



ADMINISTRATION DIAGNOSTIC
MENT TOOL

YEARS

per country

P2-7-INDICATOR

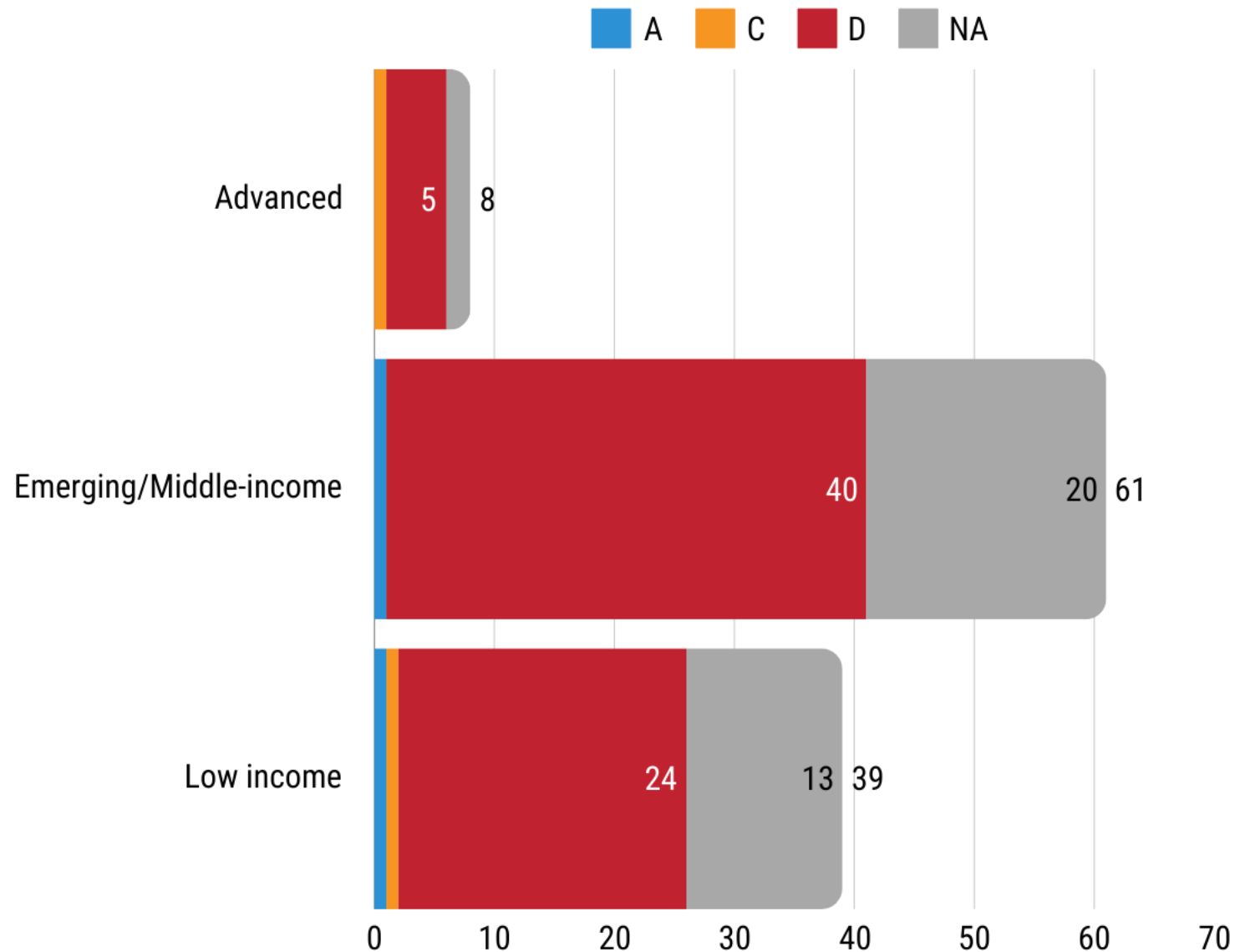
- N/A
- D
- C
- A

Created with mapchart.net

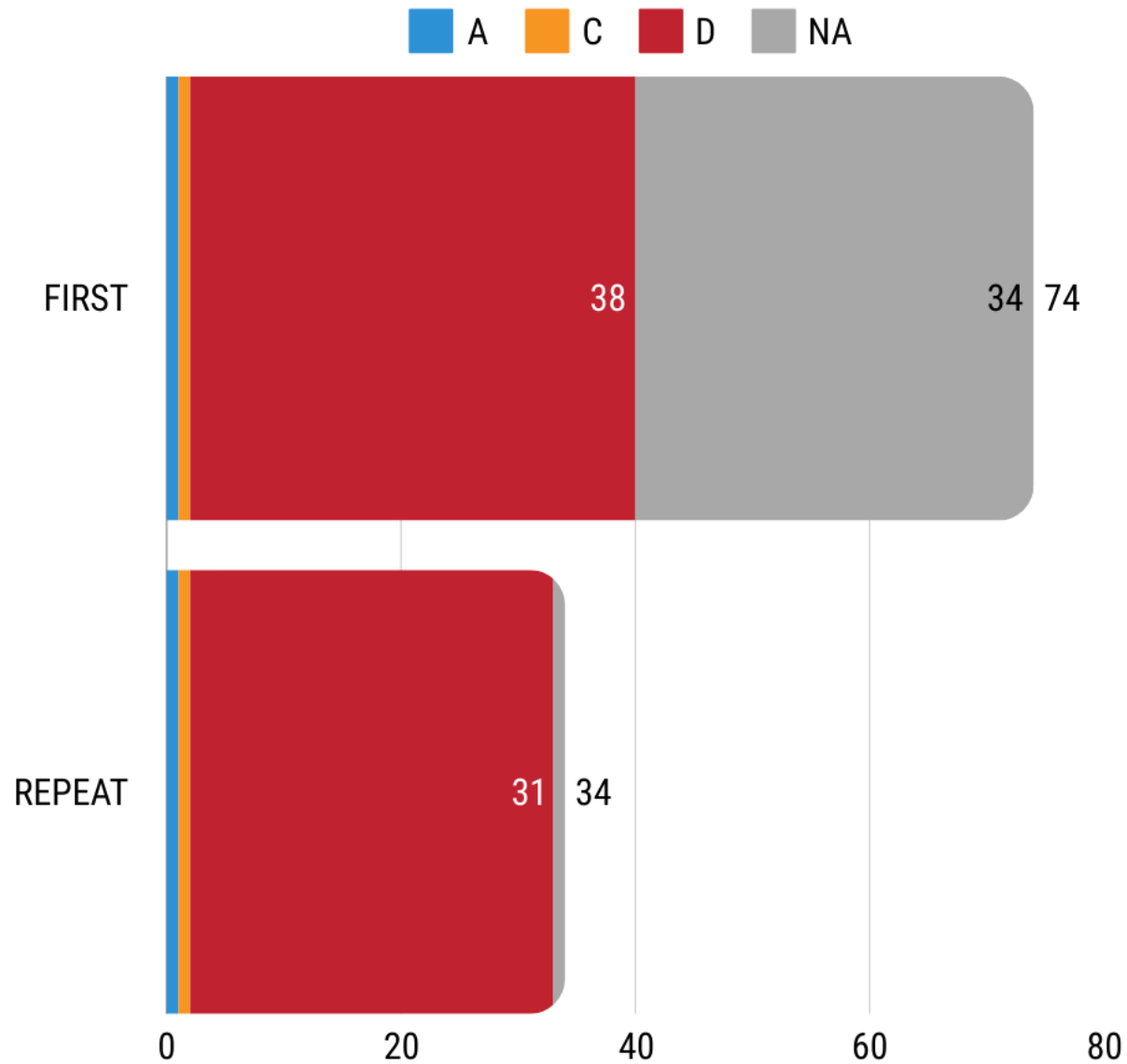
Created with mapchart.net

indicator 2.7

per income classification



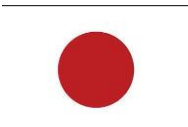
**A slight but nonsignificant
improvement appears over time.**



Thank you!



Federal Ministry
for Economic Cooperation
and Development



Ministry of Foreign Affairs of the
Netherlands



Norwegian Ministry
of Foreign Affairs



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation
Federal Department of Economic Affairs FDEA
State Secretariat for Economic Affairs SECO



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