

# RISK-BASED AUDIT

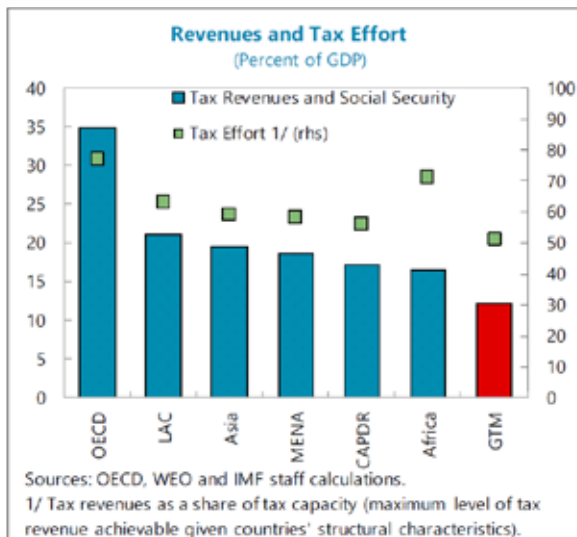
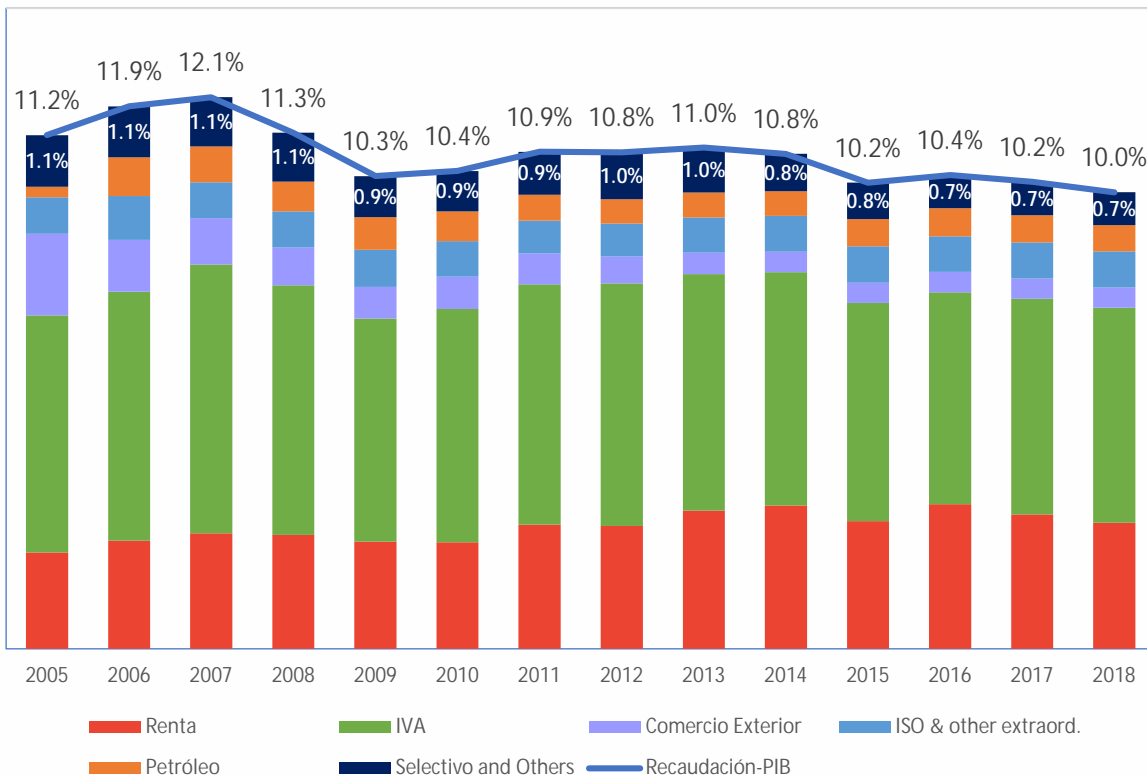


MAY 2019

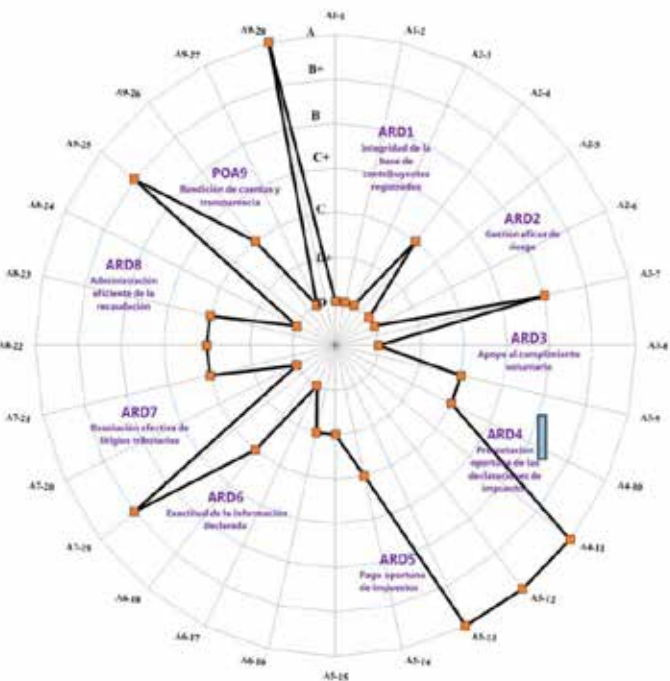
# GUATEMALA: ECONOMIC AND SOCIAL CONTEXT.

- Pop: 17.2 M
- Real GDP Growth (est. 2019 3.8%)
- Poverty incidence: 60% (23% extreme poverty)
- Indigenous pop.: 40%
- Spending needed to achieve SDGs: 8.5% of GDP by 2030 (est. IMF, 2019)

## Tax Revenue to GDP (2005-2018)



# BACKGROUND



Indicador	Score
A1-1	D
A1-2	C
A1-3	C
A1-4	C
A1-5	C
A1-6	C
A1-7	C
A1-8	C
A1-9	C
A1-10	C
A1-11	A
A1-12	A
A1-13	A
A1-14	C
A1-15	D+
A1-16	D
A1-17	C
A1-18	C
A1-19	B+
A1-20	D
A1-21	C
A1-22	C
A1-23	C
A1-24	D
A1-25	B+
A1-26	C
A1-27	C
A1-28	A

## Plan Estratégico Institucional 2018-2023

Objetivos

Aumentar la recaudación de manera sostenida

Reducir las brechas de cumplimiento tributario

Incrementar eficiencia del servicio aduanero

Fortalecer las capacidades de gestión institucional



DGII



Servicio de Impuestos Internos



La Resolución de Superintendencia No. SAT-DSI-619-2018 crea el COMITÉ INSTITUCIONAL DE GESTIÓN DE RIESGO DE CUMPLIMIENTO TRIBUTARIO



# DATA GOVERNANCE AND DATAWAREHOUSE

## PROBLEMS



Fragmentation



No Availability



High Cost



Lack of Perspective  
Institutional

## EFFORTS



Organizational Framework



Working Groups



Data Standardization



Dashboards

# TAX COMPLIANCE RISK FRAMEWORK AND PILOT IMPLEMENTATION OF RISK-BASED ACTIONS

## VAT TAXPAYERS RISK PROFILING GENERAL REGIME

MODELO DE RIESGO PRIMARIO "DÉBITOS -CRÉDITOS"  
CONTRIBUYENTES DEL IVA GRAL - OCT 2014 - SEPT 2018

CONCEPTOS RELEVANTES

	D/C (N)	%CUMPLIMIENTO	LOCALIZACIÓN	MODULADOR	RIESGO
CONTRIBUYENTES	338.291	[0,1]	0 6 1		183.060 54.11% 106.745 31.55% 48.486 14.33%
0	180.861 53.44%	0 46.365 13.71%	0 12.267 3.63%		
1	101.330 29.95%	1 67.349 19.85%	1 326.024 96.37%		
2	54.096 16.58%	2 224.177 66.44%			

ADMINISTRACIÓN DE RIESGO



- AMENDMENT OF VAT FORM TO IMPROVE CONTROL



- RISK-BASED INVOICING AUTHORIZATION CONTROL



- REIMBURSEMENT OF RISK-BASED TAX CREDIT

# NEXT STEPS

INTEGRATING RISK MANAGEMENT TO THE SELECTION OF AUDITING CASES AND ENFORCEMENT CONTROL

STRENGTHENING AUDITING STAFF CAPACITIES

CLOSING LEGAL GAPS THAT PREVENT THE IMPLEMENTATION OF AUDITS

TECHNOLOGICAL TOOL DEVELOPMENT FOR SELECTION AND EXECUTION OF AUDITS UNDER TRANSPARENCY PRINCIPLES

# DONOR COORDINATION AND COLLABORATION.

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TNKS