

# Strengthening of Superintendencia Nacional

PERU

SECTOR: Planning & Reform

NAME OF PROJECT: Institutional Strengthening of Superintendencia Nacional de Administración Tributaria (SUNAT), Phase II (ATN/JF-4703-PE)

TOTAL COST: \$3.1 million

FINANCING:

IDB	\$2.2 million(Japan Special Fund)
LOCAL	\$0.9 million

DATE OF APPROVAL: November 9, 1994

GENERAL DESCRIPTION: The general objective of this nonreimbursable technical cooperation is to help the government to strengthen and enhance its tax administration reform and modernization program.

Program activities will address eight areas: (a) tax auditing: developing and implementing a data base covering tax information, traffic of goods and information generated by foreign trade; (b) tax receipts area: establishing procedures for making adjustments to tax liabilities, issuing tax refunds and processing amended tax returns; (c) large taxpayers: establishing large-taxpayer management and oversight systems in eight area offices; (d) collection: developing procedures for the

tracking and monitoring of appeals and disputes; (e) operational decentralization: providing operating units with access to central data bases and decentralizing master taxpayer files; taxpayer oversight; and collection system management and computing procedures; (f) taxpayer assistance: helping to set up taxpayer service centers; (g) training and development: assisting in the design, development and evaluation of annual training plans tied in with the SUNAT staff selection, evaluation and promotion process; and developing and implementing an instructional and management strategy for distance-training activities; and (h) tax information: designing and implementing a communications policy. The Centro Interamericano de Administradores Tributarios (Inter-American Center of Tax Administrators) (CIAT) will furnish SUNAT with technical assistance for these activities.

**CONSULTANTS:**

The following consultants will be required:

(a) long-term international consultants: a technical director for the program (16 months); three experts in tax auditing (15 months each); one expert in large-taxpayer systems (15 months); two systems experts (15 months each); and one training specialist (12 months); (b) short-term international consultants: one high-level expert in tax administration (three months); one expert in publicity and information activities (six months); and contingency funds will be used to hire a quality control expert (six months); and (c) long-term local consultants: one expert in tax revenue collection (15 months); one expert in taxpayer assistance (15 months); and one expert in tax administration (15 months).

**GOODS AND EQUIPMENT:**

Computer and training equipment will be required for a total of \$536,000.

**EXECUTING AGENCY:**

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