DOCUMENT OF THE INTER-AMERICAN DEVELOPMENT BANK

REGIONAL

ARTIFICIAL INTELLIGENCE TO IMPROVE TAX EFFICIENCY AND PROMOTING COLLABORATIVE COMPLIANCE

(RG-T4963)

PROJECT DOCUMENT

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REGIONAL ARTIFICIAL INTELLIGENCE TO IMPROVE TAX EFFICIENCY AND PROMOTING COLLABORATIVE COMPLIANCE RG-T4963	
PROJECT SUMMARY	
Operation Type:	Technical Cooperation
Sector:	REFORM / MODERNIZATION OF THE STATE
Subsector:	FISCAL POLICY FOR SUSTAINABILITY AND GROWTH
TC Taxonomy:	Client Support
Project Number under the Operational Support Taxonomy:	N/A
Technical Responsible Unit:	IFD/FMM-Fiscal Management Division
Unit with Disbursement Responsibility (UDR):	IFD/FMM-Fiscal Management Division
Executing Agency:	Inter-American Development Bank

PROJECT OBJECTIVE

The general objective of the TC is to strengthen the institutional capacity of tax administrations in Brazil, Uruguay, and Argentina to improve the efficiency, transparency, and effectiveness of tax compliance management through the operational deployment of AI-enabled analytics and the development or consolidation of Cooperative Compliance (CC) programs. The TC will support the consolidation and scaling of Brazil's Programa de Conformidade Cooperativa Fiscal (CONFIA) CC program and the design and implementation roadmap for CC frameworks in Uruguay and Argentina, while enhancing capacities to govern and deploy AI tools within modern compliance strategies. The specific objectives are to: (i) operationalize AI governance mechanisms for the responsible use of AI in tax administration; (ii) deploy AI-driven analytics to strengthen risk segmentation, audit prioritization, and compliance monitoring; (iii) support the consolidation and scaling of Brazil's CONFIA program; (iv) support the design and implementation roadmap of CC programs in Uruguay and Argentina; and (v) strengthen institutional capabilities in AI lifecycle management and compliance oversight

FINANCIAL INFORMATION

Financing Type	Fund	Amount in US$
TCN - Nonreimbursable	P3A - OC SDP Pillar 3 - Institutional Capacity, Rule of Law, and Citizen Security	400,000
	Total IDB Financing	**400,000**
	Counterpart Financing	**0**
	Total Project Budget	**400,000**

Donors:	N/A
Disbursement Period:	36 months
Execution Period:	36 months

ADDITIONAL FINANCIAL INFORMATION

N/A

I. JUSTIFICATION AND OBJECTIVE

1.1 **Diagnostic.** Tax administrations in Latin America and the Caribbean face growing pressure to mobilize domestic revenue, reduce compliance gaps, and improve taxpayer services without increasing statutory tax burdens or expanding administrative costs. This challenge is particularly relevant in a region where tax-to-GDP ratios remain well below OECD levels, with three-quarters of LAC countries recording tax-to-GDP ratios below 25% in 2023[1]. Traditional enforcement models based mainly on ex post audits, lengthy verification processes, and litigation-intensive dispute resolution are often costly and slow, particularly for large and complex taxpayers. In this context, several administrations in the region are moving toward more preventive, risk-based, and trust-based compliance management models. Cooperative compliance programs are gaining traction because they can strengthen voluntary compliance, increase legal certainty, prevent disputes, shorten audit cycles, and allow scarce audit resources to be focused on higher-risk taxpayers[2]. This regional demand is reflected in ongoing or emerging initiatives in Brazil, Peru, Guatemala, Dominican Republic, Costa Rica, Ecuador, Argentina and Uruguay, among others[3].

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1 OECD Revenue Statistics: LAC 2025 reports that in 2023, three-quarters of LAC countries had tax-to-GDP ratios below 25%, while more than three-quarters of OECD countries were above that level. It also notes that the LAC–OECD tax-to-GDP gap was 12.7 percentage points in 2023

2 OECD Co-operative Compliance Framework states that revenue bodies should develop relationships with large business taxpayers based on trust and cooperation and emphasizes the role of tax-control frameworks as an objective basis for justified trust. IDB cooperative compliance manual/blog explains that these programs offer quality and timely services, provide legal certainty, reduce litigation, and seek to increase compliance and improve the business climate.

Brazil's **CONFIA** is officially described by RFB as Brazil's cooperative compliance program, applying risk management and analyzing taxpayer behavior, compliance history, and tax-control frameworks. SUNAT describes Peru's collaborative compliance model as based on justified mutual trust, transparency, and preventive management of tax risks, with the central objective of reducing litigation. Ecuador's SRI states that its cooperative compliance program targets large taxpayers and seeks to strengthen the relationship, improve compliance, reinforce control, and increase revenue. Costa Rica's Ministry of Finance documented its first dialogue forum with large taxpayers to promote collaboration with the large taxpayer office based on transparency and mutual trust. Uruguay has participated in discussions on *Cumplimiento Tributario Colaborativo*, described as a new relationship model based on permanent cooperation, transparency, and mutual trust. Dominican Republic's DGII has reported the implementation of a Programa de Cumplimiento Colaborativo (PCC). In Argentina, ARCA's Strategic Plan 2025–2029 emphasizes voluntary compliance, a comprehensive risk management model, intensive use of technology, taxpayer segmentation, and a shift from a reactive and punitive model toward a proactive, taxpayer-centered approach. Guatemala, the official SAT institutional page states objectives that include promoting voluntary and collaborative compliance, optimizing tax and customs information through data governance and integrated risk management, and strengthening control and audit mechanisms to prevent, reduce, and resolve tax/customs conflicts.

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1.2 However, the effectiveness and scalability of cooperative compliance depend on strong operational capacities that many administrations are still consolidating. These include robust taxpayer risk segmentation, continuous monitoring of large taxpayers, early-warning mechanisms for emerging risks, credible tax-control frameworks, transparent eligibility criteria, and governance structures that sustain trust and accountability. Artificial Intelligence (AI) and advanced analytics are therefore directly connected to the cooperative compliance agenda, as they can improve the efficiency of tax administration by strengthening risk detection, audit prioritization, taxpayer monitoring, and performance measurement. At the same time, their operational use raises challenges related to fragmented data, model validation, explainability, documentation, human oversight, and legal certainty[4] regarding the use of analytical outputs in compliance decisions. Brazil, Uruguay, and Argentina have advanced digital and institutional capabilities and are supported by the Inter-American Development Bank (IDB) through investment operations for tax administration modernization. This TC will address the implementation gap by supporting the operational deployment of AI-enabled analytics within modern compliance strategies and the consolidation or development of cooperative compliance programs in the three countries.

1.3 **Request.** The TC responds to requests from the beneficiary tax administrations of Brazil, Uruguay, and Argentina: The *Receita Federal do Brasil* (RFB), the *Direccion General Impositiva of Uruguay* (DGI), and *the Agencia de Recaudacion y Control Aduanero of Argentina* (ARCA), as reflected in Annex I.

1.4 **Objective.** The general objective of the TC is to improve the efficiency, transparency, and effectiveness of tax compliance management in Brazil, Uruguay, and Argentina through the operational deployment of AI-enabled analytics and the development or consolidation of Cooperative Compliance (CC) programs. The TC will support the consolidation and scaling of Brazil's *Programa de Conformidade Cooperativa Fiscal* (CONFIA) CC program and the design and implementation roadmap for CC frameworks in Uruguay and Argentina, while strengthening institutional capacities to govern and deploy AI tools within modern compliance strategies. The specific objectives are to: (i) operationalize AI governance mechanisms for the responsible use of AI in tax administration; (ii) deploy AI-driven analytics to strengthen risk segmentation, audit prioritization, and compliance monitoring; (iii) support the consolidation and scaling of Brazil's CONFIA program; (iv) support the design and implementation roadmap of CC programs in Uruguay and Argentina; and (v) strengthen institutional capabilities in AI lifecycle management and compliance oversight.

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emphasizes voluntary compliance, a comprehensive risk management model, intensive use of technology, taxpayer segmentation, and a shift from a reactive and punitive model toward a proactive, taxpayer-centered approach. Guatemala, the official SAT institutional page states objectives that include promoting voluntary and collaborative compliance, optimizing tax and customs information through data governance and integrated risk management, and strengthening control and audit mechanisms to prevent, reduce, and resolve tax/customs conflicts.

4 OECD, AI in tax administration: Governing with Artificial Intelligence notes that AI is used in tax administrations for detection of evasion and fraud, decision-making assistance, and improving tax services. It also stresses risks related to sensitive data processing and the need for privacy, security, and trustworthy AI

1.5 **Complementarity.** This TC complements FMM's portfolio and knowledge agenda on digital transformation, advanced analytics, and cooperative compliance in tax administration, building on regional TCs and country-specific investment operations. At the regional level, it is linked to ATN/OC-21302-RG, which supports the responsible use of AI in tax administrations; ATN/OC-19943-RG, which promotes cooperative compliance approaches in Latin America and the Caribbean; and ATN/OC-19713-RG, which supports digital fiscal and customs management and electronic invoicing for foreign trade, given its relevance for data availability, interoperability, and risk-based compliance management. At the country level, it complements 6139/OC-AR in Argentina, 6120/OC-BR in Brazil, and 6081/OC-UR in Uruguay, which support tax administration modernization, institutional strengthening, digital transformation, and risk-based compliance management in ARCA, RFB, and DGI, respectively. In Brazil, the TC is also programmatically linked to the Bank's long-standing support to fiscal management modernization through the PROFISCO program, including PROFISCO I, PROFISCO II, and PROFISCO III, which have supported fiscal sustainability, modernization of tax administration, digital transformation, taxpayer services, compliance, and strengthened fiscal governance. While these investment operations finance broader institutional and technological modernization agendas, this TC will provide targeted technical assistance to operationalize AI-enabled analytics in taxpayer segmentation, risk monitoring, fiscal control, and cooperative compliance implementation, including support to the consolidation and scaling of Brazil's CONFIA program. The Bank team will coordinate with IDB Invest and IDB Lab, as relevant, to identify knowledge and dialogue synergies related to business climate, legal certainty, tax certainty for investment, digital transformation, taxpayer services, and the reduction of compliance costs for firms. Such coordination may include sharing relevant knowledge products, inviting private-sector window specialists to technical discussions or dissemination activities when appropriate, and identifying lessons that could inform future IDB Group dialogue with private-sector stakeholders.

1.6 **Strategic Alignment.** This TC is consistent with the IDB Group Institutional Strategy: Transforming for Scale and Impact (GN-3159-12) and is aligned with the objective of bolstering sustainable growth by strengthening fiscal institutions, improving domestic revenue mobilization capacity, and supporting a more predictable and transparent business environment. It also contributes to the operational focus area of institutional capacity, rule of law, and citizen security by strengthening governance, transparency, taxpayer rights, human oversight, and accountability in the operational use of AI-enabled analytics for tax compliance management. The TC is aligned with the Ordinary Capital Strategic Development Program (OC SDP) (GN-2819-25) under Pillar 3, Core Operational and Analytical Work, specifically within the area of Institutional Capacity, Rule of Law, and Citizen Security (P3A). It is also consistent with the Fiscal Management Sector Framework (GN-2831-13), by supporting fiscal sustainability, effective revenue mobilization, voluntary compliance, risk-based tax control, and modern tax administration.

1.7 TC is aligned with the IDB Group Country Strategies of the beneficiary countries at the level of strategic objectives. In Argentina, it supports the Strategic Agreement between Argentina and the IDB Group, Country Strategy 2025-2028 (GN-3288), by contributing to the pillar on efficiency and fiscal sustainability, particularly through the strengthening of tax administration, institutional capacity, public revenue management, and digital innovation in public management particularly the strategic objective of fiscal efficiency and sustainability, which includes supporting fiscal reforms, improving the efficiency and sustainability of the public sector, and strengthening tax administration. By operationalizing AI-enabled analytics in compliance risk management and supporting the design of a structured CC framework within ARCA, the TC contributes to improving revenue efficiency without increasing statutory tax burdens, while strengthening transparency, predictability, and governance in tax administration. In Brazil, the TC supports the Brazil and IDB Group Strategic Agreement, Country Strategy 2024–2027 (GN-3243-3), particularly the strategic objective of accelerating growth through strong institutions and enhanced productivity, complemented by the cross-cutting objective of strengthening institutional capacity, rule of law, and citizen security. Through the consolidation and scaling of the CONFIA CC program and the integration of AI-driven analytics into risk monitoring and fiscal control mechanisms, the TC strengthens institutional capacity, risk-based compliance management, legal certainty, and transparency in tax administration, thereby contributing to a more predictable and transparent business environment. In Uruguay, the TC supports the IDB Group Country Strategy with Uruguay 2026-2030 (GN-3333), particularly the strategic objective of innovation and business climate, including fiscal management, regulatory simplification, competitiveness, access to financing, and productive modernization. By deploying AI-enabled risk analytics and structured cooperative compliance mechanisms within the DGI, the TC strengthens revenue mobilization capacity, improves efficiency in tax administration, reinforces institutional credibility, and contributes to sa more transparent and predictable environment for compliant taxpayers.

1.8 During implementation, the Bank team will coordinate closely with the Country Offices in Argentina, Brazil, and Uruguay and will keep the respective Representations informed of the work plan, technical exchanges, missions, country-level deliverables, and main implementation milestones. The TC will include mechanisms to capture and systematize lessons learned from the preparation, validation, and country-level adaptation of the tools, including implementation conditions, institutional arrangements, operational safeguards, legal considerations, and scalability to other tax administrations in Latin America and the Caribbean. Sustainability will be promoted through: (i) reusable and editable operational tools, protocols, templates, and checklists; (ii) validation of outputs with technical counterparts from beneficiary administrations; (iii) alignment of country implementation packages with existing institutional processes and programs, including CONFIA in Brazil; (iv) peer-learning and knowledge transfer activities; and (v) dissemination of lessons learned and implementation guidance to inform future Bank operations and country-led reforms.

II. COMPONENTS

2.1 **Components.** The technical cooperation (TC) is structured around three mutually reinforcing components. Component I will prepare regional operational tools to connect artificial intelligence (AI)-enabled analytics with compliance risk management and Cooperative Compliance (CC) programs. Component II will support country-level implementation in Brazil, Uruguay, and Argentina, including the consolidation of Brazil's Programa de Conformidade Cooperativa Fiscal (CONFIA) program and the design or implementation roadmaps of cooperative compliance frameworks in Uruguay and Argentina. Component III will finance capacity building, peer learning, and knowledge dissemination to support institutional uptake, sustainability, and regional scalability.

2.2 **Component 1. Operational Tools for AI-Enabled Compliance Risk Management and Cooperative Compliance (US$100,000).** The objective of this component is to develop regional operational tools to support the responsible use of AI-enabled analytics in modern compliance strategies and cooperative compliance programs. Resources for this component would be used to retain consulting services to: (i) prepare practical guidance for AI-enabled taxpayer risk segmentation, audit prioritization, and continuous monitoring; (ii) develop protocols for validation, documentation, interpretation, and human oversight of analytical outputs; (iii) prepare cooperative compliance tools, including eligibility criteria, taxpayer risk review approaches, tax-control framework guidance, and monitoring standards; and (iv) develop guidance to link AI-enabled analytics with cooperative compliance governance, treatment strategies, and performance monitoring. Expected outputs include operational protocols, implementation tools, and guidance notes for AI-enabled compliance risk management and cooperative compliance.

2.3 **Component 2. Country Pilots and Operational Implementation (US$200,000).** The objective of this component is to support the beneficiary countries in the operational use of AI-enabled analytics for taxpayer segmentation, risk monitoring, audit prioritization, and differentiated compliance treatment. The resources of this component will finance consultancies to carry out the following activities: (i) In Brazil, support the consolidation and scaling of the CONFIA CC program, including taxpayer monitoring arrangements, risk review tools, fiscal control practices, governance and oversight mechanisms, and implementation planning; and (ii) In Uruguay and Argentina, support the design and implementation roadmaps of cooperative compliance programs, including eligibility criteria, governance structures, taxpayer engagement mechanisms, pilot design, and implementation sequencing. Activities under this component will focus on technical assistance, operational design, documentation, validation, implementation planning, and adaptation of tools to country contexts. They will not finance the development, acquisition, customization, hosting, operation, or deployment of software, platforms, websites, APIs, cloud services, hardware, or taxpayer-data processing systems.

2.4 **Component 3. Capacity Building, Peer Learning, and Knowledge Dissemination (US$100,000)**. The objective of this component is to support capacity building, peer learning, and dissemination of the tools, implementation lessons, and knowledge products generated under Components 1 and 2. This component will finance capacity-building and knowledge exchange activities to support adoption and sustainability of the tools and pilots developed under the TC. Activities will include regional workshops, peer-learning exchanges among participating tax administrations, technical sessions on AI-enabled risk management, model validation, cooperative compliance implementation, tax-control frameworks, and the documentation of lessons learned from the country implementation packages. Expected outputs include training and peer-learning activities, knowledge exchange products, and a regional technical note or dissemination product documenting lessons learned and implementation guidance for broader regional use. Any travel costs financed by the TC will be limited to consultants or invited external participants/guests attending events and will not cover Bank staff travel. Participants will be selected based on: (i) technical relevance to AI-enabled risk management, Cooperative Compliance, Tax Control Framework, or implementation roadmaps; (ii) official role in beneficiary tax administrations or relevant technical institutions; (iii) ability to use, validate, or disseminate the TC outputs; and (iv) contribution to regional peer learning. Events will preferably be virtual or hybrid, with in-person activities used only when justified by validation, implementation, or peer-learning needs and subject to the approved budget. Based on the current design, each technical event is expected to include approximately 15–25 participants from beneficiary administrations, invited experts, consultants, and Bank technical counterparts; the final number will be defined in the respective event concept note and budget.

2.5 **Expected Results**. The TC is expected to result in: (i) strengthened institutional capacity to use AI-enabled analytics for compliance risk management, taxpayer segmentation, audit prioritization, and continuous monitoring; (ii) improved operational tools to support risk-based treatment of large and complex taxpayers; (iii) strengthened design, implementation, or scaling of cooperative compliance programs in Brazil, Uruguay, and Argentina; and (iv) increased transparency, accountability, legal certainty, and trust in tax administration through the responsible use of data-driven tools and structured cooperative compliance frameworks.

2.6 **Beneficiaries.**[5] The direct beneficiaries are the tax administrations of Brazil, Uruguay, and Argentina: The RFB, the DGI, and the ARCA. Within these institutions, the main beneficiaries will be the areas responsible for compliance risk management, large taxpayer management, audit planning, data analytics, legal affairs, taxpayer services, and cooperative compliance. Final beneficiaries include taxpayers that will benefit from greater predictability, transparency, legal certainty, and more targeted compliance treatment, as well as governments that will benefit from more efficient revenue mobilization and better allocation of enforcement resources.

III. BUDGET

3.1 **Budget.** The total cost of the TC is US$400,000 which will be financed entirely by the Bank through the Pillar 3 - Institutional Capacity, Rule of Law, and Citizen Security (P3A) of the Ordinary Capital Strategic Development Program (OC SDP) (GN-2819-25). No local counterpart contribution is expected. No additional

5 Prior to the initiation of the activities in the countries, the Bank shall have the VoBo from the country beneficiary (liaison authority with the Bank) where activities will take place.

costs are expected to be generated in the transaction budget of the Country Office for supervision.

Table 1. Budget (US$)

Components	IDB/P3A	Total
Component 1: Operational Tools for AI-Enabled Compliance Risk Management and Cooperative Compliance	100,000	**100,000**
Component 2: Country Pilots and Operational Implementation	200,000	**200,000**
Component 3: Capacity Building, Peer Learning, and Knowledge Dissemination	100,000	**100,000**
Total	**400,000**	**400,000**

IV. EXECUTION STRUCTURE

4.1 **Executing Agency.** The TC will be executed by the IDB, based on a request by the beneficiaries, in accordance with the Bank's TC Policy (GN-2470-2) and the Procedures for the Processing of TC Operations and Related Matters (OP-619-4), through the Fiscal Management Division (IFD/FMM). Bank execution is justified on an exceptional basis because the operation is regional and involves multiple beneficiary tax administrations without a single regional entity with legal capacity, mandate, and fiduciary responsibility to execute the operation on behalf of Brazil, Uruguay, and Argentina. Bank execution is also justified by the need to preserve neutrality and impartiality in the preparation of regional methodological tools, peer-learning activities, and cross-country technical outputs; to ensure consistent fiduciary, procurement, contracting, confidentiality, data protection, responsible AI, and knowledge product requirements; and to manage technical inputs from multiple countries under a unified quality-control framework. The beneficiary tax administrations will provide technical inputs, validate outputs, and participate in workshops and country-level activities, while the Bank will retain fiduciary, procurement, contracting, and administrative responsibilities.

4.2 **Procurement.** All procurement processes to be executed under this TC have been included in the Procurement Plan (Annex IV) and will be hired in compliance with the applicable Bank policies and regulations as follows: (a) Hiring of individual consultants, as established in the regulation on Complementary Workforce (AM-650) and (b) Contracting of services provided by consulting firms in accordance with the Corporate Procurement Policy (GN-2303-33) and its Guidelines.

4.3 **Execution and Disbursement Period.** This TC will be executed for a period of 36 months, that includes the disbursement period.

4.4 **Monitoring, Reporting, and Supervision.** The outputs and results achieved through the TC will be communicated and disseminated in a timely manner to all stakeholders. The Disbursement Responsible Unit will be IFD/FMM. The project will be monitored and evaluated in accordance with the annual targets and the outcome and output indicators that make up the TC results matrix, in line with the provisions set out in the document TC Monitoring and Reporting System

(OP-1385-4). The Team Leader (IFD/FMM) of the project will be responsible for and will carry out the supervision of the activities implemented under this TC.

V. POTENTIAL RISKS

5.1 This TC has low to moderate implementation risks. The main risks are: (i) limited availability, quality, or interoperability of administrative data for AI-enabled analytics; (ii) uneven institutional readiness across beneficiary administrations to operationalize AI tools and cooperative compliance mechanisms; (iii) delays in validating governance arrangements, eligibility criteria, and taxpayer engagement protocols for CC programs; (iv) legal, confidentiality, or taxpayer-rights concerns related to the use of analytical outputs in compliance management; (v) limited institutional ownership of tools produced under the TC; and (vi) political and institutional transition risks associated with general elections in Brazil in 2026 and Argentina in 2027, which could lead to changes in government priorities, senior officials, reform sequencing, or counterpart availability. These risks will be mitigated through early technical coordination with RFB, DGI, and ARCA, phased implementation design, use of existing data and institutional processes, validation workshops, clear documentation of methodologies and safeguards, formal counterpart engagement, close coordination with the Country Offices in Brazil, Uruguay, and Argentina, early sequencing of key technical deliverables, and continuous supervision by IFD/FMM. Sustainability will be supported through capacity building, peer learning, and documentation of implementation lessons.

5.2 **Intellectual Property.** The knowledge products, other than Software and Databases and Datasets, generated within the framework of this TC will be the property of the Bank and may be made available to the public under a Creative Commons license, in accordance with the Procedures for the Publication of Knowledge Products (AM-331). However, at the beneficiary's request, the intellectual property of said products may also be licensed to the beneficiary through specific contractual commitments that will be prepared with the advice of the Bank's Legal area.

VI. EXCEPTIONS TO BANK POLICIES

6.1 No exceptions to the Bank’s policies are identified.

VII. ENVIRONMENTAL AND SOCIAL ASPECTS

7.1 This TC is not intended to finance pre-feasibility or feasibility studies of specific investment projects or environmental and social studies associated with them; therefore, this TC does not have applicable requirements of the Bank’s Environmental and Social Policy Framework (ESPF).

REQUIRED ANNEXES:

- Annex I: Request from Client

- Annex II: Results Matrix
- Annex III: Terms of Reference
- Annex IV: Procurement Plan