



Ius Comitiãlis

ISSN: 2594-1356

ISSN-L: 2594-1356

iuscomitalis@uaemex.mx

Universidad Autónoma del Estado de México

México

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Tariffs, value added tax (VAT), and global trade compliance: Operational challenges and legal solutions
Ius Comitiãlis, vol. 9, núm. 17, 2026, Enero-Junio, pp. 159-169
Universidad Autónoma del Estado de México
Toluca, Estado de México, México

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Tariffs, value added tax (VAT), and global trade compliance: Operational challenges and legal solutions

Aranceles, impuesto al valor agregado (IVA) y cumplimiento del comercio global:
Retos operativos y soluciones legales

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Recepción: 10 de enero de 2026

Aceptación: 16 de abril de 2026

Abstract: Recognizing the heterogeneity of tariff policies and the proliferation of non-tariff measures, which together affect the operation of value chains, this paper aims to analyze the specific challenges of value added tax (VAT) in the digital context, revealing the need for both regulatory reforms and administrative solutions. A documentary approach is employed, and compliance and oversight practices are reviewed, combining risk management, data analytics, interoperability between customs and tax administrations, and institutional strengthening. Key operational challenges are identified, and legal and public policy solutions are proposed to preserve tax neutrality, improve revenue collection, and reduce trade frictions without sacrificing the competitiveness or resilience of global supply chains.

Keywords: tariffs, commercial law, tax law, tax digitization, value added tax (VAT).

Resumen: A partir del reconocimiento de la heterogeneidad de políticas arancelarias y la proliferación de medidas no arancelarias, que en conjunto generan una afectación en la operatividad de las cadenas de valor, el presente trabajo tiene por objetivo el análisis de los desafíos específicos del impuesto al valor agregado (IVA) en el contexto digital, develando la necesidad tanto de reformas normativas como de soluciones administrativas. Se emplea un enfoque documental y se revisan las prácticas de cumplimiento y fiscalización que combinan gestión de riesgo, analítica de datos, interoperabilidad entre aduanas, administraciones fiscales y fortalecimiento institucional. Como hallazgos se identifican retos operativos clave y se proponen soluciones legales y de política pública que permitan preservar la neutralidad tributaria, mejorar



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la recaudación y reducir fricciones comerciales sin sacrificar la competitividad ni resiliencia de las cadenas globales.

Palabras clave: aranceles, derecho mercantil, derecho tributario, digitalización fiscal, impuesto al valor agregado (IVA).

INTRODUCTION

Today, the intersection between tariff policy and tax compliance has become highly significant due to the growing complexity of global value chains and the intensification of protectionist measures. Commercial and tax compliance realities have shown that regulatory changes and shocks in applicable policies (such as an unexpected tariff increase) generate costs related to the search for, renegotiation of, and adjustment of business-to-business relationships, which have a direct impact on both tax revenue and economic efficiency. In this regard, it can be stated that the dynamics of trade compliance must be analyzed considering tariff decisions and/or policies, including the structure of supply chains.

It is a fact that tariffs constitute a trade policy tool whose effects are distributive and operational for importers, exporters, and customs authorities; therefore, customs risk management, in conjunction with the modernization of controls, is the central component that mitigates adverse impacts on supply continuity and trade predictability; this is even reflected in the compliance management frameworks currently adopted by modern tax administrations (OECD, 2025). This highlights the need to design risk strategies that combine elements of targeted auditing, electronic validations, and inter-agency cooperation to reduce tax evasion and trade friction.

With regard to value-added tax (VAT), in the context of international transactions, it is a fact that challenges have intensified due to the digitalization of services and the mobility of intangible assets; international guidelines on VAT and Goods and Services Tax (GST), which are similar taxes depending on the country in question, propose destination-based principles and consider coordination mechanisms aimed at preventing double taxation or non-taxation, as well as practical solutions for tax collection on cross-border digital sales, where the application of the destination principle and the adaptation of rules for digital services have been key elements in preserving a tax base that does not hinder free trade. In this scenario, both regulatory compliance and tax enforcement require modern approaches that address current business conditions; therefore, authorities must integrate large volumes of data, automated validations, and risk management programs to achieve greater effectiveness in detecting and preventing non-compliance, while maintaining proportionality in control actions through selective audits with automated controls that improve tax efficiency and equity, or at least the perception of them.

This is necessary because the challenges in the operational sphere of global trade are diverse, ranging from the fragmentation of logistics processes, through regulatory diversity between different jurisdictions, to the geopolitical volatility affecting routes and suppliers, as demonstrated, for example, by nearshoring operations or the implementation of virtual customs declarations, which highlight the practical uncertainty faced not only by importers but also by authorities, particularly regarding VAT withholding and treatment obligations for cross-border transactions (Ferro et al., 2024). This represents a real regulatory uncertainty due to the asymmetry in interpretation between authorities and operators, which translates into operational risk.

That is why it is necessary to consider legal solutions with a contemporary perspective that combine regulatory reforms and enable greater and better international harmonization, supported by administrative tools that reduce friction between customs and taxation. This can be achieved through adequate electronic traceability and stricter conditions for preferential regimes, which requires technological-legal responses that must be implemented jointly by companies and authorities; In support of this, a framework of solutions is proposed below that articulates preventive measures, dispute resolution mechanisms, and standards for international cooperation.

TARIFFS IN GLOBAL TRADE

To this day, tariffs remain the most widely used economic policy tool, due to their many benefits, including protection of specific sectors and tax revenue generation; in some cases, they even serve as instruments of geopolitical response, even though the long-term trend shows a marked decline in average tariff rates across many economies worldwide (UNCTAD, 2023a). Standardized indicators are required to measure and monitor tariffs, allowing for comparisons of applied and bound rates as well as their actual impact on trade. In this regard, World Tariff Profiles incorporates metrics such as simple averages, trade-weighted averages, and the percentage of tariff-free lines, among others, which help identify relevant phenomena such as tariff peaks and sectoral concentration in agriculture, livestock, fisheries, and so on, thereby revealing differences between developed and developing countries (UNCTAD, 2023b).

As is well known, tariffs do not operate in isolation, since their actual impact on both market access and trade costs depends on their interaction with non-tariff measures, such as technical and sanitary controls and rules of origin, to name a few, as well as on the administrative complexity they generate (UNCTAD, 2022). For example, the ad valorem equivalent costs of technical and/or sanitary measures can sometimes be comparable to or exceed the effect of nominal tariffs, thereby increasing the compliance burden for exporters and importers. From the perspective of global value chains, tariff increases most often trigger significant operational adjustments, which result in the breakdown of supplier-customer relationships and the search for new suppliers, leading to a reconfiguration of production networks. Such is the case with the United States and China, whose tariff rounds in 2018 have led to the formation and breakdown of trade relationships, causing losses in efficiency and welfare that are not fully captured by changes in nominal tariff rates.

In political practice, this trade war between these countries, which raised tariffs on hundreds of billions of dollars in bilateral trade, resulted in higher consumer prices, major changes in supply chains, and well-being losses that were not limited to nominal tariff revenue; in fact, the estimated reduction in U.S. real income was \$1.4 billion per month by the end of 2018 (Amiti et al., 2019). At the macroeconomic level, sustained tariff increases reduce aggregate productivity and, consequently, growth, which increases inequality and unemployment rates in the medium-term effects that are amplified when tariffs directly affect intermediate supplies in integrated production chains, a situation that necessitates rethinking this policy in highly internationally integrated economies.

Hence the importance of statistical evidence and information and data from international organizations, which enable government authorities, associations, and companies to design

responses to situations of tariff tension, ranging from improvements in tariff classification, customs risk management, or the implementation of supplier diversification strategies using preferential regimes, such that indicators like the average tariff applied by country and temporal series of trade-weighted tariffs prove to be essential inputs in the formulation of policies that seek to balance revenue collection, protection, and efficiency within an environment of interdependent global supply chains (World Bank Group, n.d.).

VAT IN INTERNATIONAL TRANSACTIONS

Internationally, VAT, particularly in Latin America, constitutes the central source of tax revenue; therefore, its role and importance in international trade have intensified due to the digitalization that has developed within the framework of the globalization of consumption chains. Particularly for the countries of the Organization for Economic Cooperation and Development (OECD), VAT represents a substantial proportion of tax revenue, which largely explains the policy priority of protecting the tax base from erosion due to cross-border transactions (OECD, 2024). Given their critical importance to a country's fiscal sustainability, reforms or administrative measures in this area must be designed in accordance with the principles of neutrality and efficiency, to avoid distortions between domestic and foreign suppliers while ensuring tax revenue is maintained. This is illustrated by the Consumption Tax Trends 2024 report, which reveals that VAT/GST generated an average of 20.8% of total tax revenue in OECD countries during 2022, demonstrating that digitalization has led to the widespread adoption of international standards on online sales (OECD, 2025). Along the same lines, the 2025 study Revenue Statistics in Latin America and the Caribbean also showed that in this region, consumption taxes account for nearly half of tax revenue on average, with VAT being the most significant component, constituting approximately 28.5% of the total in some regional analyses, which explains why countries in this region prioritize protecting this tax base (OECD, 2025).

Thus, the destination principle (which taxes consumption in the country of final consumption) is the cornerstone of the international treatment of VAT, which is why it guides the exemption of exports and the taxation of imports, consequently, its practical application requires proper coordination among jurisdictions to avoid double taxation or non-taxation, thereby maintaining a level playing field between local and non-resident operators. To this end, international guidelines and cooperation agreements seek to harmonize certain criteria regarding the place of supply, identification of the taxable person, and invoicing rules, to reduce potential legal uncertainties and thereby facilitate administrative interoperability among tax authorities. In particular, the administration of VAT (in the case of digital services) poses specific challenges due to the intangible nature of these services and the absence of physical border controls, which hinder the proper collection of taxes traditionally carried out at customs (Brondolo, 2021), hence the emergence of alternative solutions such as the implementation of obligations, for example, the registration of non-resident suppliers, tax representative regimes, or mechanisms such as the reverse charge mechanism commonly applied in the European Union, where the responsibility for both declaring and paying VAT is transferred from the supplier to the customer, both companies, of course, rather than the supplier invoicing with VAT and remitting it to the tax authorities.

Cases such as the one described above, which provide a comparative perspective, demonstrate the need for registration, verification, and enforcement systems that must be adapted to the digital economy; on the other hand, it is also a fact that the growing emergence of platforms,

coupled with the fragmentation of the digital value chain, necessitates the use of technological tools and international cooperation to effectively identify the liable party, thereby ensuring compliance without imposing disproportionate burdens on small businesses. This is especially true because the treatment of low-value goods imported through e-commerce has recently been the subject of reform, as the administrative costs of collecting VAT at customs for such shipments led some countries to introduce simplified regimes, such as thresholds, responsible platform operators, and even simplified import regimes, to reconcile administrative efficiency with tax neutrality, however, as is evident, the effective implementation of these measures requires investment in data exchange systems, electronic invoicing, coordination between both customs and tax authorities, and clarity regarding legal issues related to the liability of non-resident platforms and suppliers. For this reason, the most effective solutions are those that combine legal reforms in key areas such as the definition of the place of supply and registration obligations, with administrative tools like the EU's OSS (a system that allows B2C digital commerce companies to declare and settle VAT on cross-border sales in a single location), tax representatives, and electronic invoicing, among others, within a framework of international cooperation that enables the exchange of accurate information to harmonize control practices.

In this regard, the European Commission's report on the implementation of the Digital Single Market package revealed that, in 2024, that more than 33 billion euros in VAT were declared through its OSS/IOSS¹ schemes, demonstrating and projecting significant consecutive annual growth, which highlights the effectiveness of centralized mechanisms for cross-border e-commerce issues (European Commission, 2024). The aim is to implement these measures to enable the application of the destination principle without creating unnecessary trade barriers or disproportionate burdens on cross-border operators, such that the alignment between regulatory design and administrative capacity is crucial for VAT to fulfill its redistributive and revenue-raising function in an increasingly digitized trade environment.

REGULATORY COMPLIANCE AND ENFORCEMENT

Measuring the VAT compliance gap and its relationship to international trade establishes an empirical foundation that allows for prioritizing tax compliance actions. It has now been demonstrated that effective border controls increase the actual collection of this important tax, and it is recognized that a higher share of imports in consumption reveals, in many countries, the existence of a significant domestic compliance gap; hence why customs enforcement and the integration of macroeconomic data serve as diagnostic tools that allow for estimating and reversing domestic tax evasion through defensive measures (OECD, 2024). As for enforcement, its effectiveness depends largely on the institutional capacity and organizational design of tax administrations, where improvements in processes, governance, and human resources are necessary to translate into measurable increases in revenue collection, leading to a gradual reduction in the tax gap. This requires prioritizing institutional diagnostics that enable the creation of capacity-building programs tailored to each national context.

A transformative factor in modern tax enforcement is the adoption of advanced analytics combined with risk management, through manuals, technical notes, and above all the

¹ This scheme, effective as of July 2021, simplifies VAT management for businesses that sell to consumers in other EU member states, it allows for a single registration and payment, which is mandatory for annual sales exceeding €10,000.

compliance risk management framework, which must combine taxpayer profiling, proper automated selection of audit cases, as well as the use of learning tools that allow for the prioritization of interventions and the creation of practical templates to implement these capabilities in administrations with limited resources (Aslett et al., 20024). However, if the goal is to eliminate compliance gaps in cross-border operations, it is essential to consider the interoperability of systems and the exchange of information between customs and tax administrations, because the integration of electronic data flows, such as customs clearance data, manifests, or sales records, improves the detection of discrepancies while streamlining verification procedures by making them more targeted, reducing control costs and clearance times, provided there is a clear legal framework for data exchange (OECD, 2022).

It is important to recognize that, at the operational level, trade facilitation and enforcement are not conflicting objectives but rather complementary ones, provided that risk management principles are applied in the context of inter-agency cooperation, where coordination among agencies, process automation, and regulatory transparency simultaneously enable the acceleration of goods movement while focusing controls on high-risk shipments, thereby improving the overall efficiency of the compliance system. To achieve this objective, methodological frameworks are required that are both standardized and adaptable to the needs of each country. In fact, the World Customs Organization has already issued guidelines and a compendium that collectively promote a comprehensive approach to risk management integrating intelligence, threat assessment, and segmentation tools to select proportionate interventions. The adoption of these tools facilitates evidence-based decision-making and harmonizes criteria across administrations, making it a key element in combating transnational evasion schemes, including complex fraud chains.

OPERATIONAL CHALLENGES IN GLOBAL TRADE

There are two main issues that cause delays and high operational costs for both operators and authorities: administrative fragmentation and a lack of interoperability among border agencies. Although many countries have made significant progress in developing regulatory frameworks, reality shows that their practical implementation, such as document automation or the creation of one-stop shops, varies widely, increasing the administrative burden and uncertainty for cross-border trade. Another structural challenge is port congestion and volatility in maritime transport, as disruptions concentrated in key ports or routes (whether due to temporary closures or rerouting caused by geopolitical risks) impact supply chains, increasing both transit times and freight rates. As a result, companies are forced to reconfigure inventories, having to modify their production schedules to maintain operational continuity (Touat, 2024).

This dependence on routes, coupled with critical nodes, exposes supply chains to systemic risks, placing companies at a crossroads where they must choose between efficiency through “just-in-time” strategies or resilience by maintaining inventories and diversifying suppliers. In this regard, policies that incentivize reshoring or nearshoring aim to reduce vulnerabilities but sometimes generate distortions and additional costs when not designed according to sector-specific and competitiveness criteria. Consequently, regulations and the complexity of compliance, including rules of origin, documentation requirements, and differences in tax or customs treatment, ultimately lead to higher operating costs and increase the likelihood of errors, which in most cases result in penalties or delays, since the rigidity or diversity of the rules causes companies to avoid preferential treatment and bear high compliance costs that impact commercial benefits.

As can be seen, the fragility of the information infrastructure, coupled with the limited adoption of integrated digital solutions such as one-stop shops, electronic documentation, and traceability, prevents an agile and adequate response to emergencies. Therefore, it is necessary to establish stress indexes in the supply chain that allow for the prioritization of immediate interventions, whether at ports or along routes, and it is necessary to invest in port data systems and interoperability between customs and tax authorities to reduce clearance times while monitoring risk controls.

A persistent challenge is the operational capacity of companies, particularly small and medium-sized enterprises (SMEs), to meet compliance requirements and adapt logistics processes. In light of this, there is a need to combine tactical measures, such as maintaining extra stock of goods or raw materials in warehouses while seeking alternative routes, investing in digitalization, and maintaining close public-private collaboration to share information and coordinate crisis responses—to improve resilience without sacrificing long-term competitiveness (Koray et al., 2025).

LEGAL SOLUTIONS AND PERSPECTIVES

The first key solution proposed is regulatory modernization to ensure legal recognition of the digitization of transactions, establish clear, efficient, and effective legal frameworks to regulate electronic invoicing, as well as continuous and permanent transaction reporting, to provide security and certainty regarding the adoption of electronic systems that reduce uncertainty for both businesses and government agencies, where possible, by designing electronic invoicing regimes that integrate with tax administrations.

In addition to the above, it is also necessary to transition toward continuous transaction reporting (DCTR) regimes through legal frameworks that balance compliance objectives with data protection, interoperability, and proportionality in the burdens placed on businesses; In fact, the OECD guidance on DCTR provides design criteria such as strategy, interoperability, security, and sustainability (OECD, 2026), which can and should be translated into domestic regulations at the national level in each country, as well as bilateral or regional agreements that prevent the technical and legal fragmentation that most often increases cross-border compliance costs.

Tax policy tools for e-commerce require specific legal instruments for both platforms and non-resident suppliers, including provisions for registration obligations, tax representatives, and simplified collection mechanisms, among others. These are outlined in the guidelines developed by the OECD in coordination with the World Bank for the regions of Africa, Asia-Pacific, Latin America, and the Caribbean, where the proposal focuses on establishing step-by-step legal frameworks accompanied by implementation templates that allow these countries to adopt solutions tailored to their capacities, minimizing the risk of double taxation or revenue gaps (OECD, n.d.).

In the realm of tax administration, it has been demonstrated that digitization combined with legal reforms produces positive effects on compliance, for example, the mandatory adoption of electronic invoicing has led to an increase in tax revenue, which is why many companies have implemented it, though not all. Thus, the reforms that are implemented must always be

accompanied by implementation programs, including technical support for SMEs or other vulnerable sectors. Regarding customs and border control, any legal solutions intended for implementation must necessarily promote interoperability between tax and customs authorities to enable electronic data exchange, while regulating the use of information for audit purposes, all within a framework that respects due process. In this regard, the World Customs Organization guidelines on risk management and the implementation of selectivity frameworks provide a technical-legal framework that requires regulatory support for the exchange of this data in order to achieve effective administrative cooperation.

Finally, at the multilateral and public policy levels, the future looks to one direction: greater international coordination through the implementation of the World Trade Organization's (WTO) Trade Facilitation Agreement, which, in line with technical harmonization initiatives, reduces unnecessary friction, thereby creating an environment conducive to integrating each country's domestic legal reforms into coherent compliance chains at the regional and international levels. For this reason, it is emphasized that these reforms are coordinated with technical assistance through differentiated implementation schedules for developing countries.

CONCLUSION

The modernization of trade from a legal perspective must prioritize clarity and flexibility, that is, the rules governing electronic invoicing, transaction reporting, or obligations of non-resident suppliers must be designed in accordance with flexible principles that allow for both technological and operational adjustments without creating a lack of legal certainty. Therefore, it is necessary to precisely define obligations, formats, and procedural safeguards before requiring real-time transmissions, with the aim of reducing unnecessary regulatory and operational costs, thereby facilitating adoption by the private sector. Technical and administrative implementation must be gradual and accompanied by support programs; that is, to achieve the expected success, it is necessary to combine pilot phases, establish phased deadlines, and provide technical assistance to companies, especially SMEs, through communication campaigns, training for suppliers, and digital platforms, to reduce the risk of unintentional non-compliance and prevent competitive distortion.

It is considered necessary to establish interoperability and minimum standards at the global level, given the great diversity of both national and local solutions; otherwise, the absence of common technical and semantic criteria will increase cross-border compliance costs, thereby limiting the benefits of digitization. In this regard, the legal reforms implemented must align with international standards on the matter and provide for mechanisms of mutual recognition or bilateral and/or multilateral agreements that facilitate data exchange between administrations, while always safeguarding the right to personal data protection.

From a public policy and international research agenda perspective, it is important to properly structure legal reforms so that they provide for continuous empirical evaluation considering international cooperation. In both the short and medium term, it will be necessary to identify risks, measure impacts on revenue collection and competitiveness, and thereby adjust existing regulatory frameworks. Developing countries should receive technical assistance and be subject to differentiated timelines that prevent adverse effects on business inclusion and regional trade. Finally, the approach must be comprehensive, incorporating clear and adaptable legal standards; its implementation should be gradual and supported by economic actors, provide for

interoperable standards, and be based on evidence-based evaluation within the framework of effective and sustained multilateral cooperation.

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