A message from the Lead Partner for the Health Sector .
PwC Mexico

Following the first structural reforms in Tax, Telecoms and Energy, the Ministry of Health has now announced through the Undersecretary's Office for Integration and Development that the next fundamental reform that the Federal Government will present will be in health, in order to create a National System of Universal Health.

With this reform, they will try to guarantee the institutions such as IMSS, ISSSTE and federal/state Ministries of Health deliver quality healthcare to any patient, no matter what their affiliation is.

Under this new model, they are not seeking to merge, even less eliminate any institution. What they wish is that patients can receive healthcare in whichever hospital is convenient for them, irrespective of which social security scheme they are in.

In order to achieve this, they are planning for a gradual introduction that will start with chronic degenerative diseases such as diabetes, heart conditions, AIDS and renal insufficiency, among others, and even some kinds of surgical interventions.

In this sense, the definition of universal service coverage is the ability that all citizens will have to attend the healthcare centre that they choose, thereby becoming part of a model with its origins in Seguro Popular, which opened the way for all Mexicans who had no social security to benefit from public healthcare.

Jose Alarcon Irigoyen

A run through the current health scenario with Dr Roberto Tapia Conyer
Managing Director of the Carlos Slim Foundation

The private sector can intervene in the improvement of the National Public Health System.

What has been the vision of the Carlos Slim Foundation since its creation in 1986 to date, with special emphasis in health programmes?
The Carlos Slim Foundation came into being in 1986, with a vision focussed on improving the quality of life and the development of the most vulnerable segments of the population.

With this sense of efficient and opportune social responsibility, the Foundation established programmes in areas such as: education, employment, health, nutrition, social justice, culture, human development, aid in natural disasters, economic development and protection and conservation of the environment, among others.

In order to achieve these objectives in health, in 2007 the Carlos Slim Foundation created the Health Institute dedicated to generating innovative solutions to help solve the main health difficulties faced by the most vulnerable segments of the population. It tried to have an impact on public policy, both on a national level and in Latin America to strengthen the prevention of chronic diseases, improve mother & child health and to promote the organ donation culture through the “Life’s Heroes” Campaign. Furthermore, it promoted research through the Carlos Slim Genomic Medicine Initiative, creating alliances with some of the most important research institutions in the world, in order to discover possible treatments for diabetes and cancer in the Mexican population, as well as developing vaccines against tropical diseases and the training of healthcare human resources, among others.

The programmes Daybreak (mother & child health) and Mesoamerican Health 2015 both have major content related to the causes of maternal death, the first in Mexico and the second in Central America. To what degree do you consider that these programmes have improved Mexico’s chances of reaching the Millennium Development Goals for this on time?

Daybreak is a model designed and developed by the Carlos Slim Foundation that seeks to bring together networks for mother & child health in order to ensure the continuity of maternal medical care throughout all its stages. This means women’s health prior to conception, the timely diagnosis of high-risk pregnancies, quality prenatal care, referrals and a secure birth as well as follow-up after birth and during the first years of a child’s life.

Dr Roberto Tapia has Masters Degrees in public health and in sciences from Harvard and a Doctorate in Sciences from the UNAM. He is a member of the National Academy of Medicine the Mexican Academy of Science, the Mexican Academy of Surgeons and is a Grade III Researcher in the National Register of Researchers. He is a Member of the Public Health Advisory Board and Resident Professor at the University of California and a Member of the International Task Force for Disease Eradication at the Carter Center. Currently he is the Managing Director of the Carlos Slim Foundation.

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In Mexico, we have brought together an alliance with the Federal Ministry of Health in order to work in the 15 states that have the highest death rate for maternal death and whose underdeveloped conditions and poverty are associated with this. In Central America, we formed an Alliance with the Bill & Melinda Gates Foundation in order to support the Mesoamerican Health 2015 Programme, with the aim of setting up innovative projects in the field of mother & child health, in coordination with the governments of those countries.

**In the Carlos Slim Genomic Health Initiative there have been important contributions related to cancer and Mexicans’ genetic predisposition to developing diabetes. To what degree was the alliance with the Broad Institute at MIT and Harvard instrumental in this and how do you see opportunities in the future?**

This alliance has made it easy to link up outstanding genomics researchers in diabetes and cancer with the best institutions in the country such as the Salvador Zubiran National Institute for Medical Sciences and Nutrition, the Institute for Biomedical Research at the UNAM and the National Institute for Genomic Medicine (INMEGEN). INMEGEN has connections with researchers from the most recognised genomic research institute in the world, the Broad Institute of Harvard and MIT.

This link has made possible the exchange of knowledge and technology to strengthen the national platform for studying the genome of diseases such as diabetes and cancer. Due to this, the Mexican and Latin American populations are now on the world genomic map and, for the first time, we are able to identify the specific variations that can help explain the basic causes of diseases that affect our people and, in the future, we shall be able to find the most effective treatment.

**Would you consider that CASALUD/MIDO is one of the most mature projects for improving diabetes care in Mexico? What will be the next steps in extending benefits to more people?**

CASALUD is an innovative model that the Carlos Slim Foundation designed and developed in order to re-engineer primary care for chronic diseases through a preventative focus that promotes continuous care of the patient, from the moment that they show signs of being at risk. It has a technological platform that ensures precise measurements and follow-up with the patient.

The health sector and external evaluators have validated the model and we have constantly improved it so that it remains a cutting-edge technology. We achieved this in association with leading institutions such as the Joslin Diabetes Center at Harvard and the Salvador Zubiran National Institute of Medical Sciences and Nutrition as regards strengthening the abilities of healthcare professionals. It also involved the Mayo Clinic as regards the development of content aimed at people with pre-diabetes and diabetes, as well as the National Academy of Medicine. Today we have a presence in 27 states through the Diabetes Excellency Networks, which serve as a reference by these states. Actualmente tenemos presencia en 27 estados del país a través de Redes de Excelencia en Diabetes, las cuales sirven como referencia para las entidades. At the same time we developed the Chronic Disease Information System (SIC), a technological tool whereby we can store information about the detection of chronic diseases and prior illnesses so that we can guide medical care and the implementation of public policies. Under the leadership of the Ministry of Health, we have been able to implement this is 5% of health centres in the country. In future years, we hope to improve people’s quality of life and make the health sector and the open population more aware about the prevention and care of these diseases.

**Turning to the Kidney Health and Transplant Programme, to what degree do you consider that this has helped the Federal Government to carry out kidney transplants in the country? In what way has it contributed towards promoting an organ donation culture in Mexico?**

The main obstacles related to organ transplants in Mexico are the lack of an organ donation culture in society, the limitations at the hospitals that offer this service and the lack of access. We publicised the “Life’s heroes” Campaign in public transport, shopping centres, car races and events with donors. Through this, we were able to generate awareness about the need to have volunteer organ and tissue donors, so that when the moment arrives when they no longer need these, they can help thousands of people that are waiting for an organ to go on living.
In addition, we were able to help with the hospital costs of people with scarce resources. Since 2002, we have helped 8,037 people to have access to a kidney, cornea or liver transplant, which represents 25% of transplants carried out on uninsured people during that period. Furthermore, we gave incentives to the multidisciplinary teams in charge of the process of obtaining and transporting organs for transplants.

**What does the Programme for Innovation in the Control of Dengue Fever consist in?**

The control of vectors, which is the most commonly used method for containing dengue fever, has proven to be inefficient for regulating the propagation of this disease worldwide. In view of this scenario, the Carlos Slim Foundation supports the development and implementation of innovations for the prevention and control of dengue fever. It does this through four strategies: by epidemiological surveillance, clinical management, preparing to introduce a vaccine and the development of human resources.

We are working on improving the early alert systems for dengue outbreaks by using strategies such as participative surveillance, analysis of social networks and the use of big data, the development of mobile APPs for immediate notification and the clinical handling of patients with serious dengue symptoms.

In the same way, the Carlos Slim Foundation is collaborating with the Ministry of Health to set up a National Strategy that will facilitate the introduction of a dengue vaccine, through the creation of group of experts who have already made recommendations for the early introduction of this vaccine in Mexico.

Finally, as part of the Foundation’s Interactive Platform for On-Line Health Education (PIEENSO), we are developing a virtual diploma to increase the capabilities of health personnel, community workers and the public in general regarding the prevention, handling and control of dengue fever.

**In association with the Foundation, the Federal Government recently launched the Electronic Vaccination Card (CEV). Could you please share with us the main challenges that you faced in achieving that this scheme could function in practice?**

The main challenge was to design the integral concept of the Electronic Vaccination Card (CEV), which we had to coordinate with the National Centre for Infant and Adolescent Health (CENSIA), part of the Ministry. This implied computerising a process that staff previously did manually and making this sufficiently agile and simple for a range of users to handle. It was necessary to introduce innovative technological tools with the capacity to store the complete electronic patient record and develop a system that would work with or without internet.

Some of the challenges are yet to come, when the system goes live for the entire population, particularly that the person applying the vaccine knows how to identify the CEV technological application that will help them with recommendations about the vaccine. This includes details on the inventory, an analysis of the supply and the coverage of the vaccine.

**The Foundation and the Institute are collaborating with the Ministry of Health in the fight against obesity. Could you share with us what the process was to achieve this public private partnership?**

In the current administration, the Ministry of Health has demonstrated an extraordinary will and disposition to carry out innovative projects in our country. In the Carlos Slim Foundation, we believe that it is key to the consummation of this alliance to maintain an unconditional commitment to transparency, accountability and, above all, to achieve an impact in population health.

As for the obesity issue, we developed innovative technologies that offer greater precision in certain measurements such as blood pressure and a close electronic follow-up with each patient. This allowed us to see clearly in table form the incidence in each state, even down to health centre level.

This gave a firm basis for creating the National Observatory for Non-Transmissible Chronic Diseases. The Observatory aims to generate epidemiological statistics for informed decision-making. Among its functions is the design, development and monitoring of epidemiological patterns for diabetes, high blood pressure, excess weight and obesity.

I should point out that this alliance is not-for-profit; our contribution does not represent any cost to the Ministry of Health and therefore there is no conflict of interest.
A shift in the regulatory map

New Business models in the pharmaceutical industry:
The case for consolidated purchases of medicines

As part of best international practices within the public contracting processes designed by the Organisation for Economic Cooperation and Development\(^1\) (OCDE), el Gobierno de la República ha implementado una estrategia de contratación pública mediante la publicación en el 2013, en el Diario Oficial de la Federación (DOF), de diversas convocatorias que conformaron una nueva manera de comprar medicamentos: “Compra Consolidada de medicamentos y material de curación”, por un monto de 43 mil millones de pesos.

Under this new business scheme, during 2013 the government aimed to acquire over 1,800 types of medicine through 10 tenders and thereby generate savings by comparison with 2012 of 3 billion pesos (equivalent to just over 9%). The distribution of the savings would be 3 billion pesos in generic medicines and health supplies and 600 million in patented and branded medicines\(^2\).

With the implementation of this new public policy, the pharmaceutical industry naturally asks the following question: how many billions of pesos is the true size of the government’s need for medicines? The answer leads to the proposal of varying scenarios but if we analyse various facts that the health sector uses, we can get an idea of the dimensions.

In the following years, to determine the size of medicine acquisitions by the Mexican Government, it is necessary to be clear that the complexity of the National Health System allows for the coexistence of various players. These act as articulators and have a legal status, which allows them to exercise the technical and operational capability to make their own purchases and each government body (whether federal or state) manages its budget in an independent way.

For example, the System for Social Protection in Health (SPSS), better known as Seguro Popular, operates in the country through State Regimes for Social Protection in Health (State REPSSA). Each of these receives funds from the Federal Expenditures Budget (PEF) according to the number of affiliates in the state register.

It is important to explain that, in the case of Seguro Popular and in accordance with Art. 77 subsection B 15 of the General Health Law, the Federal Government transfers resources to the state. The calculation is composed of the social quota and, if applicable, the federal solidarity contribution based on the registrations of families incorporated in Seguro Popular, according to the established target and the transferrable amounts fixed in each tax year. Therefore, the increased need for medicines under Seguro Popular depends principally on epidemiological and demographic factors combined with the number of affiliates in the said system.

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However, the demographic and epidemiological factors that generate high requirements for medicines in Mexico are: the increase in numbers of inhabitants, longer lifetimes, an ageing population, a large number of sick people, individuals with various illnesses in parallel, the chronic nature of disease and the frequent complications of chronic diseases that are resistant to therapeutic agents, which requires new therapeutic strategies at more accessible costs.

The epidemiological situation in Mexico has the characteristic behaviour of developing nations, determined by a reduction in the proportion of infectious diseases mainly in urban areas, with an increase in the size of chronic diseases. In many cases, this has resulted in the need to prescribe medicines to any one individual for a long time, often for life, as well as a wider variety of medicines. This is due to some illnesses tending to manifest themselves simultaneously in the same patient. In other cases such as tumours or AIDS, it is necessary to prescribe various medicines in parallel in order to treat just one condition.

On the other hand, the increase in the numbers of affiliates to Seguro Popular has been constant. For example, according to the population census by the National Institute of Statistics and Geography (INEGI) in 2005, the percentage of users affiliated to Seguro Popular was 15.1%, compared to other healthcare systems. Yet by 2012, according to the National Survey on Health and Nutrition (ESANUT 2012), this percentage had increased to 36.55%. This implies that, in seven years, the needs and purchases of medicine by Seguro Popular had doubled and we can anticipate that this need will continue to grow in proportion to the inverted age pyramid and the epidemiological transformations in the country.

The above is clear in ESANUT 2012 by the very percentages and healthcare figures that relate to our own system. Mexico has reached health coverage for practically the entire population. Of Mexico’s approximately 115 million people, Seguro Popular (including the Medical Insurance for the Next Generation) reports 51.1 million affiliates, added to which IMSS reports 43.2 million affiliates at its Family Medicine Units. ISSSTE covers 8.3 million, there are 1.2 million between SEDENA and SEMAR (ISSFAM) and 0.8 million at PEMEX. According to these figures and taking into account those privately insured, there must be only around 8 million people (close to 8%) without social protection in health and even these could potentially inscribe in Seguro Popular3.

The number people that are taking up health coverage becomes clear in the resources assigned to Health Subsection 12 of the Federal Budget, assigned to Seguro Popular. This has varied substantially during recent years, to such a degree that in 2009 Congress assigned Seguro Popular 48 thousand 228 million pesos, in 2010 41 thousand 974 million, in 2011 56 thousand 946 million, in 2012 64 million 402 million, in 2013 66 thousand 791 million and in 2014 72 thousand 330 million pesos4.

On the other hand, in accordance with Art. 17, Section VI of the PEF for FY 2014, it states that the states that are subject to austerity measures shall improve and modernise public management and will include the consolidation of medicine purchases in order to obtain savings and guarantee the best state conditions as regards quality, price and opportunity.

Added to this, in Art 37, Part A, Section IV, Subsection ii, it states that each state that receives federal resources related to the social quota and federal contributions may use up to 30% of this for medicines, healthcare supplies and other supplies necessary for providing Seguro Popular services. In this way, the growth in the acquisition of medicines under Seguro Popular will be up to 30% of the total amount assigned to each state and in 2014 this will be 30% of 72 thousand 330 million pesos.

In this sense, the pharmaceutical industry should migrate towards new business models that take into account the value added in seeking to incorporate services that include a calculation of medicines per disease, with the aim of being able to attend in future a specific population according to the disease.

3 Population distribution according to health protection institute from the self-reporting home information. Source: ESANUT 2012.

**Media Register**

**Heading for universal healthcare**
According to Dr Eduardo Gonzalez Pier, Undersecretary for Integration and Development in Health, the Ministry of Health is already working on what will be the most relevant change in the sector during the current administration: the creation of a Universal Health System.

The official explained that the Federal Government’s intention through the new reforms is to be able to guarantee that IMSS, ISSSTE and the federal and state Ministries of Health can attend to any patient, whatever their affiliation, without this meaning that these institutions need to merge or disappear.

He said that the introduction of a universal service will be gradual and will start to operate by specific groups of chronic degenerative diseases such as heart conditions, diabetes, kidney transplants, AIDS or haemophilia, among others.

He pointed out that those who suffer from these diseases will have the advantage that, if the institution they are affiliated to does not have the treatment, the equipment, the specialists or other resources, they can be transferred and receive medical attention in hospitals that do not belong to the social security system they contribute to (El Universal, 1 September).

**The Government monitors progress against obesity**
In view of the increase in neurological diseases such as depression and Alzheimer’s, the Government has approved 10 medicines against these illnesses.

As part of the Generics Approval Strategy, COFEPRIS announced the 11th block of approvals that comprises of 26 new medicines, of which 10 are for mental illness, 7 for high blood pressure, 5 for asthma, 2 for HIV/AIDS and 2 are antibiotics. During presentation of the registrations, Mercedes Juan, Minister for Health said that it was unprecedented to have so many generic medicines for neurological conditions.

She pointed out that, in view of the increase of these illnesses, the Ministry has been working on a healthcare model so that they can replicate it throughout the National Health System (Reforma, 6 June).

**Genomma closes the deal to buy out Marzam**
Genomma Lab International closed the deal to acquire 50% of Grupo Comercial e Industrial Marzam, by paying the 600 million pesos agreed.

The transaction took place after the Federal Commission for Economic Competition (COFECE) authorised the purchase of 50% of the distributor. The company stated “With this transaction, Genomma Lab through Marzam Group can contribute towards improving the pharmaceutical industry’s distribution service, by offering a more personalised focus at the point of sale, mainly at independent pharmacies, in this way achieving better product penetration” (Reforma 1 July).

**A B Company receives authorisation to buy Casa Saba**
The Federal Commission for Economic Competition (COFECE) authorised the acquisition of Casa Saba’s pharmacy business by the British company Alliance Boots, through a transaction valued at 8 thousand 300 million pesos. In a document published by the government body, they gave details about the operation, which included the purchase of 100% of the shares of Farmacias Ahumada (FASA). This, in turn, is the owner of Farmacias Benavides, Benavides de Reynosa, Servicios Operacionales Benavides, Exportadora Regional del Norte, and Farmacias ABC, among others (El Universal 2 July).
Tecnomedicine

New report on techno-surveillance

From September, the Federal Commission for Protection against Health Risks (COFEPRIS) published for public comment the guidelines for producing techno-surveillance reports, and this has to be in a special format.

National medical device manufacturers were first required to produce techno-surveillance reports in January 2007 and, in January 2008, this extended to foreign manufacturers, as one of the requirement to obtain an extension of the health registration, in accordance with the relevant norms1.

Mexican Obligatory Norm NOM-240-SSA1-2012 regarding installation and the operation of techno-surveillance requires this for the five-year renovation of the health authorisation. This document establishes that the company must present the techno-surveillance report through the legal representative in Mexico through its techno-surveillance unit, previously authorised by the National Centre for Techno-Surveillance.

The format guide for the techno-surveillance report indicates that the Company must present the information in the following format: front cover, description, technical security form for Mexico and annexes.

In the same way, it points out that the company must advise about any adverse events in the contrast medium by filling out the pharmaco-vigilance form “Advice of suspected adverse reactions to medicines”. In this guide, it also specifies that, if they have not sold the medical device during the term of the health permit, and if they wish to renew this, then the techno-surveillance report must contain a renewal request listing the periods during which there were no sales and the reasons for it.

The main purpose of the techno-surveillance report is to report information to the health authorities regarding the security of medical devices used in the country. With the above information and that received from the users of medical devices, the National Centre for Pharmaco-vigilance will carry out an evaluation of the risks/benefits of using medical devices in Mexico.

Through these kinds of reports the purpose of techno-surveillance is fulfilled, which is to guarantee that medical devices available in the market work correctly and in accordance with the use intended by the manufacturer.

1 In the Official Gazette of 2 January 2007, the Government added Art 190 B 3 to the Health Supplies Regulation.
**Biomedical engineering**

In a different way to traditional prostheses, the Intraosteal Percutaneous Prosthesis for Amputation cases is a metallic implant for the knee joint that is directly connected to the bone. This kind of implant helps to prevent infection and discomfort as well as giving a real sensation when walking.

This revolutionary technology, which is being used in a North London Hospital, has transformed the lives of people who have suffered the amputation of their legs, since the prosthesis is connected to the skeleton so it allows them to move more freely and comfortably when they walk.

In a different way to traditional prostheses, the Intraosteal Percutaneous Prosthesis for Amputation cases is used as a metallic implant for the knee joint that is directly connected to the bone, which emerges through the skin so that it can be fixed.

**Medical Devices**

The first application to appear on the screen of Franz van Houten’s tablet is the photo of a Dutch patient who suffers from cancer and, next to it, there is an alarm that signals he has not taken his medicine, together with a graph with his cardiac rhythm and an ultrasound scan where his pancreas is damaged.

For the CEO of Philips this application developed by his research team is one in a series of innovative products that will arrive in Mexico in a few months. He considers that this market is the strongest in Latin America in health matters and he is convinced that the private hospital sector here is one of the best for investing and selling products.

Hans van Jong, the CEO of Philips in Benelux showed the first sign of confidence when we asked him if, in the race to create health monitoring devices, he did not feel overtaken by some of the technologies launched by Google, Apple, Samsung, Sony Motorola or LG, among others. In the interview, he responded: “Our Apps are more robust and, on the contrary, we have alliances with some of them and they have our developments in their devices, such as Apple. In the case of Google, it is the same with cloud infrastructure. We work together and our devices are aimed at a different sector, in the area of healthcare”. (Excelsior, 1 October).

**Cancer**

A research study carried out by Spanish scientists using lab rats, they proved that when they receive Maraviroc, a drug prescribed for HIV, this prevents the development of liver conditions and liver cancer, which could lead to possible therapies for this kind of tumour.

A group of specialists in the Oncology and Infectious Diseases Department of the San Pedro de Logrono Hospital, in association with the Centre for Biomedical Research, jointly developed the study.

José Antonio Oteo, Group Leader in the Infectious Diseases Department of the said hospital, added that they discovered that the same medicine in rats prevents non-alcoholic fatty liver, a condition that can lead to cirrhosis or liver cancer.

The study revealed that, when Maraviroc is used, it took longer to develop the complications derived from inflammation, just as in the case of HIV, or they did not even develop non-alcoholic fatty liver. Oteo said he hoped in 2015 to start the clinical trial phase in humans, for which he was seeking financing since this phase is particularly expensive.

The researcher highlighted that it would take at least 4 – 5 years to to demonstrate efficacy in humans, in particular in the case of non-alcoholic fatty liver (eltiempo.com, 30 July).
**Prevention**

The French Government presented their new programme against cigarette-smoking—a habit responsible for over 73,000 deaths per year in that country—and its star measure is to impose a unique "neutral" cigarette packet for all brands with the aim of making it less attractive, above all for young people.

The French Health Ministry pointed out that "cigarettes kill 20 times more people than traffic accidents. In view of this, the Government has decided to take strong measures, at a time when the number of smokers in the country is once again rising".

The Ministry indicated that all cigarette packets will be standardised, in the same size, colours and photos demonstrating the shocking effects of smoking and the brand name will be in the same letters and colours. The idea is to use the same strategy as Australia, where they adopted the single cigarette packet in December 2012. The UK will also be introducing this practice next year (el Sol de Mexico, 25 September).

**Diabetes**

A team of researchers has managed to identify another variation of the HNF1A gene that has already been associated with a rare form of diabetes. This gene is already present in 2% of Mexicans who suffer from Diabetes Type 2 and in 10% of healthy adults.

This discovery coincides with the isolation of the SLC16A11 gene that increases the risk of developing Diabetes Type 2, which they announced last December. These together with further Phase 2 studies that are under way, could signal new treatments by 2016.

The scientists who form part of the study team working on the Slim Initiative in Genomic Medicine, both in Boston and in Mexico, explained that scientists already understand the function of the HNF1A gene. In fact, they are aware that, when its function is completely inhibited, the patient develops a rare form of hereditary diabetes called MODY which affects people of 25 years old or younger without there being any pre-existence of obesity. Yet the discovery of another variation (denominated E508K) and its effect is something completely new (El Financiero 23 July).

**HIV**

American scientists have managed to achieve the removal of the Human Immunodeficiency Virus (HIV) from the human genome, by using a technique that removes the sequence of Deoxyribose nucleic Acid (DNA) that is able to identify the bacillus in chromosomes.

According to the results of the study of the University of Temple in Philadelphia, the researchers were able to extract the virus from cells responsible for the immune response, such as the T cells and microglia, which act as their silent vehicle.

The research published by the Philadelphia National Association of Science (PNAS), states that the Cas9 technology demonstrated promising efficiency in suspending the HIV-1 virus in cells latently infected, removing their genetic expression, inhibiting viral replication and immunising non-infected cells.

It emphasises that these properties could offer a viable way forward for permanently curing the Acquired Immunodeficiency Syndrome (AIDS) as well as providing a way to vaccinate against other pathogenic viruses (Excelsior 23 July).
The tax pathway
The Strategic Plan for the Tax Administration Service 2014 - 2018

During September 2014, the Tax Administration Service (SAT) published on its website www.sat.gob.mx a document called The Strategic Plan for SAT 2014 – 2018, which has as its main thrust how to increase the collection of tax and Customs resources. It gives taxpayers the necessary tools for voluntarily fulfilling their obligations and the plan comprises of the following objectives:

1. To increase tax collection by promoting the voluntary fulfilment of tax and foreign trade obligations by making it simpler to fill out the declarations and to pay taxes using new technological tools that allow tax payers to keep a record of income, expenses, electronic invoices, sending declarations and paying on-line. For those who do not voluntarily pay their tax obligations, SAT will apply audit and charging mechanisms using modern technology schemes.

2. To canalize efforts so that taxpayers and users can perceive the ease of fulfilling their tax obligations using the new self-service technological tools as well as other faster and simplified services.

3. To aim that the taxpayer can by him/herself correct any non-fulfilment at any stage during the tax year, thereby making it attractive to change from non-fulfilment to voluntary and timely fulfilment.

4. To increase the perception of risk if one does not fulfil tax obligations among taxpayers, by taking into account that SAT is aware of their tax behaviour.

5. To direct SAT’s actions so as to increase and make easier the voluntary fulfilment of tax obligations, by the development of technological tools, service channels, formats, instructions, applications, systems and other mechanisms. With this in mind, they will take into account the patterns of demand for services in the different channels in order to make these efficient, making them more appropriate and focusing them on giving a high quality service that allows the solution of the taxpayers needs through the same channel.

6. To put into place a cluster of strategies and actions that tend to reduce times, simplify the Customs procedures and speed up response to demand, in this way modernising Customs infrastructure.

7. To strengthen SAT’s operational strategy with specialised personnel in order to interact permanently and on the spot with taxpayers, using a proactive and preventative focus from the beginning of the taxpayer’s fiscal planning.

8. To publicise achievements in both simplification and in prevention and control, concentrating messages from the institution to the taxpayers in everyday language regarding tax rules, norms and laws.

9. To strengthen the capability for early detection of illegal practices, tax evasion behaviour and non-fulfilment. To achieve this, SAT will hire personnel who are specialists in evasion schemes and practices.

10. To act rapidly and effectively against the first signs of non-fulfilment, evasive practices and fraudulent activities, generating timely alerts within the institution and other institutions involved, as well as improving the capacity for response with interventions to protect fiscal interests.

11. To supervise that non-fulfilment does not remain unpunished and to generate confidence that fines will be rigorously applied, making full use of the faculties granted and approved by Congress through the Tax Reform, which make execution processes more effective, expeditious and absolute.

12. To ensure that technological tools are strong, flexible and able to interact and exchange information in support of substantive operations and, at the same time, make full use of risk analysis models to transform information into knowledge. Also to make best use of the current service applications to generate new solutions in order to support regional Customs offices in their need for tools, services and controls.

13. To create working groups with highly specialised staff for serving different segments of taxpayers and sectors, strengthening the Tax Intelligence Units who design, operate and interpret risk models, as a key part of a more effective tax presence that promotes tax fulfilment. For this, the hiring of new staff should concentrate on identifying and attracting professionals who are specialised in SAT strategic themes.

14. To intensify efforts in developing the abilities of SAT staff, concentrating on identifying and locating a process that suits their professional knowledge, abilities and talent, thereby ensuring that their performance is adequate and brings value to the institution.

As one can observe, this plan highlights the focus on tax collection that SAT will adopt as part of the Tax Reforms that our tax system has been applying since 1 January 2014. This will lead not only to a strengthening of technological platforms and tools to make it easier to fulfill tax obligations, but also will strengthen the fiscal abilities of our tax authorities. It proposes operating with specialised personnel with a focus on detection and the identification of risk models and profiles, as well as the use of technological tools for the task of checking up on taxpayers. The aim is to increase tax collection in terms of the Certainty Agreement of 27 February 2014 through which the President promised to avoid proposing to Congress any more changes in the tax framework during his administration, unless there were macroeconomic events to justify this.
Publications: sharing our knowledge

Medical Cost Trend: Behind the Numbers 2015
An improvement in the economy demonstrates that structural changes in the health sector are following the trend of rapid cost inflation. The challenge for industry executives is to continue to control expenses as regards expensive innovations, an improvement in consumer confidence and an ageing society, which consequently requires medical care and other services. PwC's Health Research Institute (HRI) publishes its projections for medical costs next year, based on activity and the market. This exercise is hugely useful for the employer, since it indicates a scenario, which has become a key element in fixing insurance contributions over the past decade.

Hispanics: A growing force in the New Health Economy
The Hispanic population represents an unprecedented growth opportunity for companies who aim to be successful in the new health economy. Yet, if health companies cannot “speak their language”, they will miss the opportunity to capture the fastest growing population group and to win their loyalty as customers.

The rise of retail health coverage
This report explains how the retail insurance market – known as exchanges – is drastically changing both the employer benefits environment as well as the health insurance business. According to PwC's Health Research Institute (HRI), employers are facing increased costs and regulatory demands that are reducing the benefits of Business by pushing individual consumers to assume new responsibilities for their own health insurance.