

2nd
International Conference on **TAXPAYER RIGHTS**
Vienna, Austria • March 13-14, 2017

Convened by the National Taxpayer Advocate, Internal Revenue Service, United States

Hosted by the Institute for Austrian and International Tax Law
at WU (Vienna University of Economics and Business), Vienna, Austria

Sponsored by Tax Analysts

Co-sponsored by American Bar Association Section of Taxation, American College of Tax Counsel, American Tax Policy Institute, and International Fiscal Association – USA Branch

Sunday, 12 March 2017

18:30-20:30

Welcome Reception

Institute for Austrian and International Tax Law
WU (Vienna University of Economics and Business)
Welthandelsplatz 1, Building D3, 2nd floor
1020 Vienna, Austria

Sponsored by Caplin & Drysdale, Washington, DC, United States

8:00-8:45

Registration

Ceremony Hall 1, LC Building, ground floor
WU (Vienna University of Economics and Business)
Welthandelsplatz 1 • 1020 Vienna, Austria

8:45-9:15

Welcome Remarks & Administrative Matters

Nina E. Olson, National Taxpayer Advocate • Internal Revenue Service; Washington, DC, United States
Professor Michael Lang • WU (Vienna University of Economics and Business); Vienna, Austria

9:15-10:45

The Framework and Justification for Taxpayer Rights

A review of the sources of rights (constitutional, statutory, and administrative), the impact of tax “exceptionalism” on the rights of taxpayers, and the legal implications of status as a taxpayer in international taxation, including granting specific rights to people (and entities) who aren’t citizens or even physical residents of a country.

Moderator: Professor Peter Essers • Tilburg University Law School; Tilburg, The Netherlands

Panelists: Professor Alice Abreu • Temple University School of Law; Philadelphia, Pennsylvania, United States

Elaine Benn, Director, Central Customer Directorate • Her Majesty’s Revenue and Customs (HMRC); United Kingdom

Professor John Bevacqua • LaTrobe University Law School; Melbourne, Australia

Professor Richard K. Greenstein • Temple University School of Law; Philadelphia, Pennsylvania, United States

Ian Young, Technical Manager • Institute of Chartered Accountants; Bromley, United Kingdom

10:45-11:15

Break

11:15-12:45

Privacy and Transparency

As tax authorities acquire and share significant amounts of tax information about their taxpayers, significant questions arise as to the rights and protections taxpayers have as to the compilation, use, and sharing of this information. At what point in the process should the taxpayer be informed that the tax agency has information from another jurisdiction? On what basis, when and how will the taxpayer be able to challenge the use of that information on the grounds that it either should not have been collected or shared? What is the impact and taxpayer rights implications of information-sharing for individual and small and medium taxpayers, as opposed to large corporate entities? What is the role of the press in promoting transparency and tax compliance?

Moderator: Christopher S. Rizek • Caplin & Drysdale; Washington, DC, United States

Panelists: Robert Goulder, Special Counsel • Tax Analysts; Arlington, Virginia, United States

Ali Noroozi, Inspector-General for Taxation • Sydney, Australia

Maryte Somare, PhD Candidate • WU (Vienna University of Economics and Business); Vienna, Austria

12:45-14:00 Lunch

14:00-15:30 **Protection of Taxpayer Rights in Multi-Jurisdictional Disputes**

With the expanded exchange of information between taxing jurisdictions, there is an increased likelihood that taxpayers will face proposed tax assessments from multiple tax agencies. This panel will (1) explore what an effective multijurisdictional dispute resolution framework would look like and what fundamental rights it should incorporate; (2) analyze whether there is an effective mechanism for coordinating and resolving multijurisdictional disputes; and (3) analyze whether existing mechanisms provide adequate protection of taxpayer rights between jurisdictions and how they fit under existing human rights frameworks.

Moderator: Philip Baker, QC • Field Court Tax Chambers, London University; London, United Kingdom

Panelists: Mary C. Bennett, Partner • Baker McKenzie; Washington, DC, United States
Cora O'Brien, Policy Director • Irish Tax Institute; Dublin, Ireland
Katerina Perrou, Post-Doctoral Research Fellow at IBFD • Amsterdam, The Netherlands
Michael Sell, Taxation Directorate-General • German Federal Ministry of Finance; Berlin, Germany

15:30-16:00 Break

16:00-17:30 **Access to Rights: the Right to Quality Service in an Era of Reduced Agency Budgets**

Tax agencies around the world are facing reduced budget environments even as tax administration becomes more complex and tax agencies play an increasing role in delivering non-tax benefits and policy. This panel will explore several developments in response to this state of affairs, including the reduction of person-to-person service in favor of digital or centralized taxpayer services; the increased reliance on third parties (preparers, representatives, software providers) to navigate the tax system; and the impact of these changes on tax compliance and on vulnerable taxpayer populations (*e.g.*, the elderly and low income), particularly in self-assessment systems.

Moderator: Chris Bergin, Publisher • Tax Analysts; Arlington, Virginia, United States

Panelists: Dr. Sebastian Beer, Country Economist • Oesterreichische Nationalbank; Vienna, Austria
Professor Leslie Book • Villanova University Law School; Pennsylvania, United States
Michael Hallsworth, Director of Health and Tax • Behavioural Insights; London, United Kingdom
Dr. Matthias Kasper, Assistant Professor • University of Vienna; Vienna, Austria

17:30 Break for Fireside Chat

17:40-19:00 **Challenges of Scrutineering Entities: Fireside Chat with Inspectors General, Ombuds, and Advocates**

A candid discussion with overseers of tax agencies on the tension between agency and scrutineers; enhancing independence via appointment and funding protections – administrative provision or legislative; and access to agency information.

Moderator: Dr. Jeffrey Owens, Professor • WU (Vienna University of Economics and Business); Vienna, Austria

Panelists: Anders Bengtsson, Swedish Tax Ombuds • Skatteverket, Sweden
Diana Bernal • Procuradora de la Defensa del Contribuyente; Mexico City, Mexico
Hanyana Eric Mkhawane, CEO, South Africa Tax Ombudsman • Johannesburg, South Africa
Ali Noroozi, Inspector-General of Taxation • Sydney, Australia
Nina E. Olson, National Taxpayer Advocate • Washington, DC, United States
Sherra Profit, Taxpayers' Ombudsman • Ottawa, Ontario, Canada

19:10 Meet for Bus Transportation for Dinner at Heurigen

19:30 Dinner at Heurigen

22:00 Return to WU (Vienna University of Economics and Business) by Bus Transportation

8:45-10:15

Penalties and General Anti-Avoidance Rules

This panel will explore current research on the use of penalties and general anti-avoidance rules (GAAR) in tax administration from the perspectives of legal and economic theory and taxpayer behavior. What types of penalties and initiatives are effective deterrents of noncompliance? Do automatic or strict liability penalties deter or increase noncompliance? What safeguards should be in place before a penalty or GAAR is imposed or applied? With respect to what penalties should the tax agency bear the burden of proof for justifying penalty imposition? How does penalty administration affect taxpayers' trust in the tax system?

Moderator: Professor Erich Kirchler • University of Vienna; Vienna, Austria
Panelists: Christoph Kogler, Assistant Professor • Tilburg University; Tilburg, The Netherlands
Professor Luigi Mittone • University of Trento; Trento, Italy
Professor Rupert Sausgruber • Institute for Public Sector Economics, WU (Vienna University of Economics and Business); Vienna, Austria
Christophe Waerzeggers, Senior Counsel • International Monetary Fund; Washington, DC, United States

10:15-10:45

Break

10:45-11:45

The Role of Intergovernmental Actors in Furthering and Protecting Taxpayer Rights: A Conversation

Today's international tax landscape includes several actors that work across borders and are not aligned with any one government. Representatives from OECD, UN Panel of Tax Experts, etc. will discuss their roles in establishing, delineating, and protecting taxpayer rights.

Moderator: Professor Michael Lang • WU (Vienna University of Economics and Business); Vienna, Austria
Panelists: Dr. Anette Kugelmüller-Pugh, Judge • Federal Fiscal Court (Bundesfinanzhof); Munich, Germany
John Peterson, Senior Advisor • Organisation for Economic Co-operation and Development (OECD); Paris, France
Professor Piergiorgio Valente, CFE (Confédération Fiscale Européenne) President • Link Campus University; Rome, Italy
Melchior Wathelet, Advocate-General • European Court of Justice; Luxembourg City, Luxembourg

11:45-13:00

Lunch

13:00-14:30

Building Trust I: Transforming Cultures of Tax Agencies and Taxpayers

The culture, social norms, biases, and past and current experiences of both tax agency employees and taxpayers are key factors in achieving voluntary compliance. This panel will explore several aspects of tax agency and taxpayer culture. From the agency perspective, how does an agency transform itself from a “hunter” mentality to a more educational, collaborative approach? How does corruption (real or perceived) impact taxpayer norms of acceptable behavior?

Moderator: Nina E. Olson, National Taxpayer Advocate • Washington, DC, United States

Panelists: Professor Henk Elffers • Netherlands Institute for the Study of Crime and Law Enforcement; Amsterdam, The Netherlands

Lotta Björklund Larsen, Research Fellow • Linköping University; Linköping, Sweden

John Njiraini, Commissioner General • Kenya Revenue Authority; Nairobi, Kenya

Dr. Attiya Waris, Senior Lecturer • University of Nairobi Law School; Nairobi, Kenya

14:30-15:00

Break

15:00-16:30

Building Trust II: Safeguards on Tax Agency Power

The manner in which a tax agency enforces the tax laws can impact taxpayers’ willingness to comply with those laws. This panel will explore what approaches, safeguards, and protections can enhance taxpayer trust in the tax agency and perceptions of procedural justice, including transparency and accountability, burden of proof, administrative appeals and mediation, and access to pre-assessment judicial review.

Moderator: Professor André Lareau • Laval University; Quebec, Canada

Panelists: Diana Bernal • Procuradora de la Defensa del Contribuyente; Mexico City, Mexico

Professor Kristin Hickman • University of Minnesota Law School; Minneapolis, Minnesota, United States

Honorable Peter J. Panuthos, Chief Special Trial Judge • United States Tax Court; Washington, DC, United States

16:30-17:00

Closing Remarks

Nina E. Olson • National Taxpayer Advocate; Washington, DC, United States

Professor Michael Lang • WU (Vienna University of Economics and Business); Vienna, Austria