

5<sup>th</sup>

# INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Taxpayer Rights, Human Rights:  
Issues for Developing Countries

Sept 30 to Oct 01, 2020 | Pretoria, South Africa

**Convenor** | Center for Taxpayer Rights

**Host** | African Tax Institute, University of Pretoria

**Technical Advisor** | International Bureau of Fiscal Documentation

## **Planning Committee**

Chris Evans, University of New South Wales, Australia

Riel Franzsen, University of Pretoria, South Africa

Carika Fritz, University of Witwatersrand, South Africa

Annet Oguttu, University of Pretoria, South Africa

Nina E. Olson, Center for Taxpayer Rights, United States

Pasquale Pistone, IBFD, The Netherlands

## **Sponsors**

American College of Tax Counsel

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Tax Analysts

# 5th International Conference on Taxpayer Rights

## *Taxpayer Rights, Human Rights: Issues for Developing Countries*

**Tuesday, 29 September 2020**

**18:00 to 20:00**                      **WELCOME RECEPTION**  
Javett Art Centre, University of Pretoria

**Wednesday, 30 September 2020**

**8:30 to 9:00**                      **Registration**

**9:00 to 9:30**                      **Welcome & Introductory Remarks**

**9:30 to 11:00**                      **Panel 1: *Taxpayer Rights as Human Rights*.** This panel will explore the legal and philosophical basis for considering taxpayer rights as human rights. Are taxpayer rights embodied in Conventions on Human Rights or in Constitutions? What are the legal and practical consequences of defining taxpayer rights as a subset or coequal with human rights? How can human rights law address the problems presented by international tax havens?

**Moderator:** Frans Viljoen, Director, Centre for Human Rights, University of Pretoria, South Africa

**Panelists:**

Duncan Bentley, Swinburne University of Technology, Melbourne, Victoria, Australia  
Judge Dennis Davis, President, Competition Appeals Court, Cape Town, South Africa; Chair, Davis Tax Commission  
Nikki Reisch, Legal Director, Center for Human Rights and Global Justice, New York University Law School, New York City, New York, United States

**11:00 to 11:30**                      **Break**

**11:30 to 13:00**                      **Panel 2: *Taxation as a Means to Achieving Sustainable Development Goals in Africa and Other Developing Countries*.** In 2015, the United Nations published its 2030 Agenda for Sustainable Development, establishing 17 Sustainable Development Goals (SDGs). This panel will explore how taxation can play a significant role in achieving many of the SDGs, and the importance of taxpayer rights in engaging taxpayers as part of this effort.

**Moderator:** Chris Evans, University of New South Wales, Sydney, Australia

**Panelists:**

Dr. Emmanuel Opuku Awuku, Chief Legal Counsel, Secretariat of the African, Caribbean, and Pacific Group of States (ACP), Brussels, Belgium.  
Odd-Helge Fjeldstad, Chr. Michelsen Institute, Bergen, Norway; African Tax Institute, University of Pretoria, South Africa  
Johanna Mugler, Institute of Social Anthropology, Bern University, Switzerland  
Annet Oguttu, African Tax Institute and Department of Taxation, University of Pretoria, South Africa

# 5th International Conference on Taxpayer Rights

## *Taxpayer Rights, Human Rights: Issues for Developing Countries*

13:00 to 14:00

Lunch

14:00 to 15:30

**Panel 3: *Independent Administrative Appeals and the Promotion of Integrity and Fairness in the Tax System.*** An effective independent administrative appeals function promotes taxpayer trust while resolving disputes that are fair to the government and taxpayers, without the need for litigation. However, achieving true independence within tax agencies can be challenging, and statutes and procedures can create barriers, thereby limiting access to obtaining administrative appellate review. This panel will hear from tax administrators, ombuds, and researchers about the challenges in establishing new dispute resolution offices and protecting the independence of existing ones, particularly in Africa.

**Moderator:** Belema Obuoforibo, International Bureau of Fiscal Documentation, Amsterdam, The Netherlands

**Panelists:**

Leslie Book, Villanova Law School, Villanova, Pennsylvania, United States  
Carika Fritz, School of Law, University of Witwatersrand, South Africa  
Judge Bernard Ngoepe, Office of the Tax Ombud, Pretoria, South Africa  
George Pitsilis, Governor, Greek Independent Revenue Authority, Athens, Greece.

15:30 to 16:00

Break

16:00 to 17:30

**Panel 4: *The Role of Legal Privilege in the Protection of Taxpayer Rights.*** For centuries the attorney-client relationship has been afforded great protection, either through statute, common law, or legal norms. In recent years, this protection has been eroded; while these erosions may occur in the context of difficult cases, erosions of legal privilege affect all taxpayers. This panel will explore recent developments in the area of legal privilege, and the import for taxpayers and tax professionals.

**Moderator:** Philip Baker, Q.C., London, England, United Kingdom

**Panelists:**

Abdalla Ali-Nakyee, Managing Partner, Ali-Nakyee & Associates, Accra, Ghana  
Elzette Muller, Pretoria Society of Advocates, Pretoria, South Africa  
Dianne Mehany, Caplin & Drysdale, LLC, Washington DC, United States

18:00 to 21:00

Reception & Dinner, Function Hall, Conference Centre, University of Pretoria

# 5th International Conference on Taxpayer Rights

## *Taxpayer Rights, Human Rights: Issues for Developing Countries*

Thursday, 01 October 2020

8:00 to 8:30 Coffee, Tea & Pastries

8:30 to 10:00

**Panel 5: *Strengthening the Rule of Law and the Protection of Taxpayer Rights in International Tax Disputes.*** Promoting a culture of strict adherence to the rule of law in administrative and judicial tax procedures of developing countries is good practice even when it may appear to counter the national interest to collect revenue. By securing an effective protection of taxpayers' rights, this culture indirectly encourages investment and prevents dramatic overturning of national decisions through international dispute settlement. The panel will discuss this approach in the light of practical experience around the world and put forward some proposals for establishing a global standard.

**Moderator:** Jennifer Roeleveld, University of Cape Town, South Africa

**Panelists:**

Liesl Fichardt, Quinn Emanuel Urquhart & Sullivan, LLP, London, England, United Kingdom  
Honorable Maurice Foley, Chief Judge, United States Tax Court, Washington DC, United States  
Rajesh Ramloll, Deputy Solicitor-General, Port Louis, Mauritius (invited)  
Henry Saka, Commissioner, Domestic Taxes, Uganda

10:00 to 10:30 Break

10:30 to noon

**Panel 6: *Digitalization of Tax Administration and the Implications for Protection of Taxpayer and Human Rights.*** Digitalization in tax administration encompasses many initiatives, from information gathering and the use of big data, to exchanges of information, to seamless and real-time online tax filing, and digital dispute resolution. These initiatives not only raise privacy concerns but also concerns about the digital divide and whether whole populations of taxpayers will be able to engage with the tax agency or have to rely on intermediaries. This panel will discuss the benefits and challenges of tax digitalization, including taxpayer and human rights concerns.

**Moderator:** John Chakasikwa, Office of Commissioner General, Zimbabwe Revenue Authority, Harare, Zimbabwe

**Panelists:**

Nimmo Osman Elmi, Linkoping University, Linkoping, Sweden  
Johann Hattinck, University of Cape Town, South Africa  
Eric Mensah, Chair, UN Subcommittee on Extractive Industries Taxation Issues for Developing Countries; and Assistant Commissioner, Ghana Revenue Authority, Ghana (invited)

12:00 to 12:30 **Boxed Lunch** (attendees receive boxed lunches before luncheon program)

# 5th International Conference on Taxpayer Rights

## *Taxpayer Rights, Human Rights: Issues for Developing Countries*

12:30 to 14:00

Luncheon Panel Discussion

**IBFD Observatory on Taxpayer Rights/Current Developments in caselaw in human rights that have implications for tax.**

**Panelists:**

Philip Baker, Q.C., London, England, United Kingdom

Pasquale Pistone, International Bureau of Fiscal Documentation, Amsterdam, The Netherlands

Kristin Hickman, University of Minnesota Law School, Minneapolis, Minnesota, United States

Katerina Perrou, Law School of Athens, Athens, Greece

Asha Ramgobin, LL.D. Candidate, Faculty of Law, University of Pretoria, South Africa

14:00 to 15:30

**Panel 7: Barriers to Access to Justice and Their Impact on Achieving Sustainable Development Goals.**

Statutes and administrative procedures are often designed with sophisticated and affluent taxpayers in mind. Statutory periods of limitation and rigid collection procedures can extend debt indefinitely and fail to take into account that specific facts and circumstances that prevent the taxpayer from complying with complex tax rules or paying tax. This panel will examine how tax policies and procedures can exacerbate income, racial, and gender inequality, and how to engage vulnerable taxpayers in the tax system.

**Moderator:** David J. Bakibinga, Makerere University School of Law, Kampala, Uganda

**Panelists:**

Bernadine de Clercq, University of South Africa, Pretoria, South Africa

T. Keith Fogg, Harvard Law School Low Income Taxpayer Clinic, Cambridge, Massachusetts, United States

Edward Kieswetter, Commissioner, South African Revenue Service, Pretoria, South Africa

Dr. Daisy Ogembu, Advocate, High Court of Kenya, Oxford University Law Faculty, Oxford, United Kingdom

15:30 to 16:00

Break

16:00 to 17:00

**Roundtable Discussion: Taxpayer Rights, Human Rights, and Sustainable Development.**

**Moderator:** Cara Griffiths, Tax Analysts, Falls Church, Virginia, United States

**Panelists:**

Riel Franzsen, African Tax Institute, University of Pretoria, South Africa

Nina E. Olson, Center for Taxpayer Rights, Washington DC, United States

Annet Oguttu, African Tax Institute and Department of Taxation, University of Pretoria, South Africa

Pasquale Pistone, International Bureau of Fiscal Documentation, Amsterdam, The Netherlands

17:00

Adjourn!

# 5th International Conference on Taxpayer Rights

## *Taxpayer Rights, Human Rights: Issues for Developing Countries*

Friday, 02 October 2020

8:00 to 9:30

**Breakfast: Taxpayer Advocate & Ombud Roundtable.** Taxpayer Advocates and ombuds are key actors in protecting taxpayer rights and bringing about positive systemic change. This breakfast conversation will provide an opportunity for taxpayer advocates and ombuds to discuss their successes and challenges. It will also be an opportunity for government officials and practitioners to learn about the operations of these offices and how such an office may benefit their tax systems.

**Moderator:** Nina E. Olson, Executive Director, Center for Taxpayer Rights, Washington DC

**Location:** Protea Hotel Pretoria Loftus Park, Pretoria, South Africa

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Thank you for attending the 5th International Conference on Taxpayer Rights. Please let us know what you think about the conference, and what subjects you would like to have covered in future conferences. You can reach us at the Center for Taxpayer Rights at [info@taxpayer-rights.org](mailto:info@taxpayer-rights.org). To learn more about the Center for Taxpayer Rights, go to [www.taxpayer-rights.org](http://www.taxpayer-rights.org). There you can subscribe to the Taxpayer Rights Digest and sign up for updates about future conferences.

We'd love to hear from you, and if you'd like to submit an item of interest for the Digest, please contact Nina Olson at [neo@taxpayer-rights.org](mailto:neo@taxpayer-rights.org).

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**SAVE  
THE  
DATE**

6th International Conference on Taxpayer Rights  
Athens, Greece  
27-28 May, 2021