

5th

INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Quality Tax Audits and the Protection of Taxpayer Rights

26 - 28 May 2021 | Athens, Greece (Online)

Note: In light of the COVID-19 pandemic, this conference will be held entirely online.

Convenor | Center for Taxpayer Rights

Host | National & Kapodistrian University of Athens School of Law

Technical Advisor | International Bureau of Fiscal Documentation

Planning Committee

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

Katerina Perrou, National & Kapodistrian University of Athens
School of Law, Greece

Pasquale Pistone, IBFD, The Netherlands

Sponsor

American College of Tax Counsel

Tax Analysts

5th International Conference on Taxpayer Rights

Quality Tax Audits and the Protection of Fundamental Rights

Wednesday, 26 May 2021

New! Low Income Taxpayer Workshop -- Representing Low Income and Small Business Taxpayers in the COVID-19 Economy

14:00 to 14:15 CEST **Welcome & Introductory Remarks**

14:15 to 15:30 CEST **Panel 1: *Getting Started: Considerations in starting a Low Income Taxpayer Clinic.*** Interested in starting a low income taxpayer clinic? This panel includes a review of the types of clinics (academic in law and business schools, legal aid societies, and other nonprofits/NGOs); the types of taxpayers assisted and represented by clinics (low income, small business, rural, English as a Second Language (ESL), indigenous peoples); the types of taxes covered (federal and/or state, income, property, sales/VAT); and the types of services provided (assistance, advice, representation). It will also discuss consideration of getting approvals, hiring and expertise of personnel, and securing funding.

Moderator: Nina E. Olson, Executive Director, Center for Taxpayer Rights, United States

Panelists:

Donovan Castovan, Clinic Supervisor, Curtin Tax Clinic, Curtin University, Australia

Matthew James, Director, Low Income Taxpayer Clinic, Temple University Law School, United States

David Massey, Director, North West Tax Clinic, University of Central Lancashire, England

Emer Mulligan, Director, Student Tax Clinic, National University of Ireland Galway, Ireland

15:30 to 16:45 CEST

Panel 2: *Operational Considerations: Beyond Start-up.* This panel will explore how clinics can establish a network of stakeholder relationships to expand the clinic's reach and impact, including with the tax bar and other professional societies, with the tax agency, and with the judiciary. Topics include the use of stuffer letters about clinics in tax agency and judicial notices; participation in calendar calls and trial sessions; appearance before the tax agency; student permission to represent clients; recruiting and oversight of a pro bono panel of tax professionals; and the role of government funding and oversight.

Moderator: Omeed Firouzi, Staff Attorney, Taxpayer Support Clinic, Philadelphia Legal Assistance, United States

Panelists:

Tamara Borland, Director, Low Income Taxpayer Clinic Program Office, Internal Revenue Service, United States

Annette Morgan, Clinic Director, Curtin Tax Clinic, Curtin University, Australia

Honorable Peter J. Panuthos, Special Trial Judge, United States Tax Court, United States

David Sams, Executive Director, The Community Tax Law Project, United States

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16:45 to 17:15 CEST **Break/Q&A Break-out Session**

17:15 to 18:30 CEST **Panel 3: *Tax Clinics and Systemic Advocacy*.** Low Income Taxpayer Clinics have an important role in ensuring that the concerns and issues of unrepresented taxpayers are taken into account by policy makers and tax agencies. This panel will address how clinics can be drivers of systemic change through submitting comments on agency practices, positions, and regulations; through strategic litigation; by expanding awareness of low income taxpayer issues by professional societies; by creating a body of academic research about tax administration and its effect on low income and other unrepresented taxpayers; and through testimony before the legislative branch.

Moderator: Alice Abreu, Professor, Temple University Law School, United States

Panelists:

Leslie Book, Professor of Law, Villanova University Law School, United States

T. Keith Fogg, Clinical Professor and Director, Tax Clinic at the Legal Services Center of Harvard Law School, United States

Megan Newman, Chief Counsel, American Bar Association Section of Taxation, United States

18:30 CEST **Close of LITC Workshop!**

For more information about starting a tax clinic to assist low income and unrepresented taxpayers in your community, please watch [Tax Chat! Low Income Taxpayer Clinics: An International Movement](#). You can also contact the LITC Support Center at the Center for Taxpayer Rights at info@taxpayer-rights.org.

5th International Conference on Taxpayer Rights

Quality Tax Audits and the Protection of Fundamental Rights

Thursday, 27 May 2021

14:00 to 14:15 CEST **Welcome and Introductory Remarks**

14:15 to 15:30 CEST **Panel 1: *Foundational audit principles and applicable taxpayer rights.*** This panel will explore the general role of audits in tax administration and the fundamental principles that apply to them, including *audita altera parte*, burden of proof, assistance by counsel, taxpayer access to files and information, protection against self-incrimination, distinction between civil and criminal procedures, and finality. The panel will also discuss the implications of prepopulated returns, and whether these constitute a form of audit and what taxpayer protections apply.

Moderator: Irene Sharpe, President, Council of State, Greece

Panelists:

Juliane Kokott, Advocate General, Court of Justice of the European Union, Luxembourg
Robert Probasco, Director, Tax Dispute Resolution Clinic, Texas A&M University School of Law, United States
Billur Yalti, Koç University, Faculty of Law, Turkey.

15:30 to 16:45 CEST **Panel 2: *The conduct of tax audits and the intersection with taxpayer rights: case studies.*** Building on the foundational principles discussed in Panel 1, this panel will apply these principles in case studies of audit practices in three countries. Topics will include the different types of audits, the consequences of taxpayer cooperation (or lack thereof) during the audit, issues arising from the application of programs of enhanced cooperation and horizontal monitoring, the conduct of tax auditors and recourse for abuses, and ability to retain representation during the audit and to record the audit interview of the taxpayer.

Moderator: Carlos Weffe, Senior Research Associate, International Bureau of Fiscal Documentation, The Netherlands

Panelists:

Leslie Book, Professor of Law, Villanova University Law School, United States
Andreas Tsourouflis, Professor, National and Kapodistrian University of Athens School of Law, Greece
Giovanna Tieghi, Adjunct Professor, University of Padua Law School, Italy

16:45 to 17:15 CEST **Break/Q&A Break-out Session**

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17:15 to 18:30 CEST

Panel 3: Audits and taxpayer rights in an environment of cross-border cooperation. What are the concrete protections for information exchanged between tax authorities, and what remedies are available to taxpayers when data is used in one jurisdiction in a manner that is prohibited in the taxpayer's home jurisdiction? How are tax authorities conducting joint audits, and what protections are afforded taxpayers when auditors of another jurisdiction are invited to participate in a host country's audit? This panel will also discuss ICAP and special issues concerning transfer pricing cases.

Moderator: Philip Baker, Q.C., Field Tax Court Chamber; Visiting Professor, Oxford University, United Kingdom

Panelists:

Nevia Čičin-Šain, Assistant Professor; Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Austria

Paul Hondius, Head of Harmful Tax Practices Unit, OECD Centre for Tax Policy and Administration, France

Adolfo Martín Jiménez, Professor of Tax Law, University of Cadiz, Spain

18:30 to 18:45 CEST

Q&A Session/Closing for Day

Friday, 28 May 2021

13:00 to 13:45 CEST

IBFD Observatory on Taxpayer Rights/Current Developments in caselaw relating to audits and taxpayer rights

Panelists:

Philip Baker, Q.C., Field Court Tax Chamber; Visiting Professor, Oxford University, United Kingdom

Pasquale Pistone, International Bureau of Fiscal Documentation, The Netherlands

Katerina Perrou, Post-Doctoral Reseracher and Lecturer in Tax Law, National and Kapodistrian University of Athens; Legal Counsel to the Governor of the IAPR, Greece

13:45 to 14:00 CEST

Break/Q&A Break-out Session

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14:00 to 14:15 CEST **Welcome/Introduction for New Attendees**

14:15 to 15:30 CEST

Panel 4: *Audit Selection in the Twenty-first Century.* The availability of increasingly sophisticated data analysis tools coupled with the expansion of available data sources and information exchanges has opened a “brave new world” of audit selection. This panel will discuss concepts including identification of low and high risk taxpayers, data protection challenges, and the effective use of risk analysis tools, of algorithms in selecting cases for audit, of illegally obtained information in selecting cases for audit, and of social media and other data mining efforts., as well as minimizing false positives resulting from such tools.

Moderator: George Pitsilis, Governor, Greek Independent Revenue Authority, Greece

Panelists:

Jennie Granger, Professor of Practice, School of Auditing, Accounting and Taxation, University of New South Wales Business School, Australia

Charles Rossotti, Senior Advisor, The Carlyle Group, United States

Anne Van de Vijver, Associate Professor, Faculty of Law, University of Antwerp, Co-supervisor Digitax, Belgium

15:30 to 16:45 CEST

Panel 5: *The impact of audits on future compliance.* The primary goal of tax administration, in collecting revenue, is to increase voluntary compliance. How effective are audits in promoting future compliance? Are they more effective with some types of taxpayers than others, or some types of taxes over others? With the expansion of other tools to enhance compliance, is there less need for actual audits? What is the impact of poor case selection and no-change audits on taxpayer compliance and their perception of tax agency effectiveness? How effective is a “shotgun” approach to audits, and should tax agencies factor in the disruptive effect of audits on taxpayers’ business or the taxpayers’ ability to pay? The panel will also explore the different types of sanctions imposed at the conclusion of an audit, including monetary and non-monetary fines, and the closing down of businesses.

Moderator: Victor Van Kommer, Tax Services Director, International Bureau of Fiscal Documentation, The Netherlands

Panelists:

Erich Kirchler, Professor of Economic Psychology, University of Vienna, Austria

Lotta Björklund Larsen, Research Fellow, Tax Administrations Research Centre, University of Exeter, United Kingdom

Raffaele Russo, Ministry of Finance, Italy

16:45 to 17:15 CEST **Break/Q&A Break-out Session**

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Panel 6: Criminal investigations and civil tax audits. As tax agencies ramp up enforcement efforts, including cooperating internationally, the dividing line between civil tax audits and criminal investigations becomes blurred. This panel will explore the practices of various countries, considering whether the audit and criminal investigation run concurrently, whether there is a mens rea requirement for criminal tax sanctions, the application of the principle of proportionality, and the deterrent function of criminal sanctions. How are civil fraud penalties integrated with criminal sanctions. At what point is the taxpayer notified it is a target of criminal investigation? What is the overlap between tax audits and anti-money laundering initiatives and legislation?

Moderator: Nicolas Michon, Juge au Tribunal Judiciaire de Paris, France

Panelists:

Caroline Ciraolo, Kostelanetz & Fink, LLP, United States

David Hummel, Legal Secretary, Court of Justice of the European Union, Luxembourg; Professor, University of Leipzig, Germany

Eleonor Kristoffersson, Professor, School of Law, Psychology and Social Work, Örebro University; Visiting Professor, Linköping University and Gävle University, Sweden

18:30 to 18:45 CEST

Q&A Session

18:45

Adjourn!

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. To learn more about the Center for Taxpayer Rights, go to www.taxpayer-rights.org. There you can subscribe to the Taxpayer Rights Digest and sign up for updates about future conferences.

**SAVE
THE
DATE**

6th International Conference on Taxpayer Rights
Pretoria, South Africa
05 to 07 October, 2021