



Fifth Taxpayers Rights Conference Athens



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- An aerial photograph of the Acropolis in Athens, Greece, taken during the golden hour of sunset. The Parthenon and other ancient structures are silhouetted against the bright, low sun, which casts a warm glow over the city and the surrounding hills. The sky is filled with soft, colorful clouds.
- I. The Importance of Taxpayers Rights
 - II. Notification
 - III. Access to File
 - IV. Time Limits



The ILA Committee on International Tax Law

- Taxpayers' Rights (2018-2021)
- Nexus in a Fair International Tax Regime (from 2021 on)
- The Implementation of International Tax Law, e.g. through MAP and Arbitration Procedures

- 2021 Book “Taxpayers in International Law, International Minimum Standards for the Protection of Taxpayers Rights” (pp. 600, Hart)
 - Interdisciplinary Work of Tax Experts and Scholars of International Law
 - Procedural, Sanctions Related and Substantive Rights
 - The Emergence of an International Tax Regime Including Minimum Standards; Proposed International Instruments



II. Notification

- Mutual Assistance should not limit Taxpayers Rights in the Requested State (Art. 21.10 OECD) Mutual Assistance Convention
- However, no legal protection for taxpayers or other third parties whose data are transferred (CJEU, 6.10.2020, C-245/19 and C-246/19; C-437/19)
- Legal protection only for the addressees of information orders (CJEU, 16.5.2017, Berlioz, C-682/15)





III. Access to File

Information holder (not the taxpayer) must have some access to the file in EOI procedures (CJEU, Berlioz)

Belgian State Council (Raad van State), pathbreaking judgment 2.6.2020 (no. 247.694 A.224.757/IX-9262 in XXX v. Belgian State):

grounds and motives of the refusal to grant a taxpayer access to MAP documents incompatible with the right of access to file laid down in Belgian (Constitutional) Law



IV. TIME LIMITS