INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Taxpayer Rights, Human Rights: Issues for Developing Countries

October 05-08, 2021 | Online Only

Convenor | Center for Taxpayer Rights
Host | African Tax Institute, University of Pretoria, South Africa
Technical Advisor | International Bureau of Fiscal Documentation

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Sponsors
American College of Tax Counsel
Tax Notes
South African Institute of Chartered Accountants
International Fiscal Association - USA Branch
Tuesday, 05 October 2021  (all times in South African Summer Time)

14:00 to 16:00  Workshop:  The Role of Tax Clinics and Taxpayer Ombuds/Advocates in Protecting Taxpayer Rights
Building on our workshop at the 5th ICTR on the life-cycle of a Tax Clinic, this free workshop will explore the work of tax clinics and taxpayer ombuds and advocates in protecting taxpayer rights individually and on a systemic basis, and how these important institutions can improve tax administration in developed and developing countries. The workshop will include presentations from experienced clinicians and ombuds/advocates and encourage audience engagement and discussion.

Wednesday, 06 October 2021  (SAST)

14:00 to 14:30  Welcome & Introductory Remarks

14:30 to 16:00  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:
Patricia A. Brown, United Nations Department of Economic and Social Affairs, Financing for Sustainable Development Office, United States
Judge Dennis Davis, President, Competition Appeals Court, South Africa; Chair; Davis Tax Commission
Judge Bernard Ngoepe, Office of the Tax Ombud, South Africa
Asha Ramgobin, Executive Director, Human Rights Development Initiative, South Africa

16:00 to 16:30  Break/Q&A

16:30 to 18:00  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: Sansia Blackmore, African Tax Institute, University of Pretoria, South Africa

Panelists:
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
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: Jan de Goede, International Bureau of Fiscal Documentation, The Netherlands

Panelists:
- Leslie Book, Villanova Law School, United States
- Carika Fritz, School of Law, University of Witwatersrand, South Africa
- George Pitsilis, Governor, Greek Independent Revenue Authority, Greece.

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., Field Court Tax Chambers; Visiting Professor, Oxford University, United Kingdom

Panelists:
- Elzette Muller, Pretoria Society of Advocates, South Africa
- Chris Rizek, Caplin & Drysdale, LLC, United States
14:00 to 15:30  
**Panel 5: 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, Zimbabwe

**Panelists:**
- Sylvie DeRaedt, Research Manager, DigiTAx Centre, University of Antwerp, Belgium
- Nimmo Osman Elmi, Linkoping University, Sweden
- Dayanard Manoli, McCourt School of Public Policy, Georgetown University, United States
- Luisa Scarcella, Post-doctoral Researcher, DigiTAx Centre, University of Antwerp, Belgium

15:30 to 16:00  
**Current Developments in caselaw in human rights that have implications for tax - Part II**

**Panelists:**
- Kristin Hickman, University of Minnesota Law School, Minnesota, United States
- Asha Ramgobin, Executive Director, Human Rights Development Initiative, South Africa

16:00 to 16:30  
**Break**

16:30 to 18:00  
**Panel 6: 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, Uganda

**Panelists:**
- Susi Baerentzen, International Bureau of Fiscal Documentation, The Netherlands
- Bernadene de Clercq, University of South Africa, South Africa
- T. Keith Fogg, Harvard Law School Low Income Taxpayer Clinic, United States
- Adrian Sawyer, University of Canterbury, New Zealand
Thank you for your interest in the 6th 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.

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.

SAVE THE DATE

7th International Conference on Taxpayer Rights
Harvard Law School, United States
18 to 20 May, 2022