

7<sup>th</sup>

# INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Tax Collection & Taxpayer Rights  
in the Post-COVID World

18-20 May 2022 | Online Only

16 May 2022 | Tax Clinic/Ombuds/Advocate Workshop

**Convenor** | Center for Taxpayer Rights

**Host** | Harvard Law School, United States

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

## **Planning Committee**

Leslie Book, Villanova Law School, United States

T. Keith Fogg, Harvard Law School, United States

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

Pasquale Pistone, IBFD, The Netherlands

Jay Rosengard, Kennedy School of Government, Harvard University,  
United States

## **Sponsors**

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Tax Notes

# 7th International Conference on Taxpayer Rights

## *Tax Collection & Taxpayer Rights in the Post-COVID World*

### Introduction

The laws governing the collection of tax and the collection practices of tax agencies are an understudied area of tax scholarship, and yet for many taxpayers, the actual collection of tax is where taxation becomes tangible.

While an audit may result in a tax liability, it is still theoretical until the tax bill actually arrives and payment is expected (or extracted). And while tax policy attempts to take into account taxpayers' ability to pay in the form of living allowances and household or child exemptions or credits, individual financial circumstances are often not addressed by either policy or administrative procedures. Requirements such as pay first, resolve later can seriously impair taxpayers' access to administrative and judicial review of agency determinations.

The COVID-19 pandemic has brought to the forefront the challenge of balancing the state's collective need for tax revenue to fulfill its responsibility to provide for its citizens with the need to recognize the "slings and arrows of outrageous fortune" that might affect an individual's ability to contribute to that collective need. This balancing also applies to business entities where the added factor of competitive advantage or disadvantage comes into play. A further challenge is addressing the imbalance between tax collection from taxpayers who have limited assets or income that nevertheless are easy to identify and levy, and taxpayers who have significant assets and the means to hide those assets or put them beyond the reach of tax authorities.

How agencies can address these challenges while respecting taxpayer rights is the theme of the **7th International Conference on Taxpayer Rights**. We will explore various aspects of tax collection, including the state's authority to collect, the statutory periods of limitation for collection, the exemption of income and assets from collection, the availability of alternatives to full payment of tax, the use of amnesties, settlements, and bankruptcy, and the availability of judicial review of agency collection actions. The tools available for international collection, the use of artificial intelligence and data mining to identify both those who are at risk of not affording basic living expenses and those who have the ability to pay will be explored. Finally, we will discuss the impact of enforced collection actions and other approaches to collection on taxpayers' willingness to pay and on tax morale. The framework for these analyses will be the application of taxpayer and human rights principles to the collection of tax.

# 7th International Conference on Taxpayer Rights

## *Tax Collection & Taxpayer Rights in the Post-COVID World*

**Monday, 16 May 2022 (all times in Eastern Daylight Time)**

**10:00 am to Noon**      **Workshop: *The Role of Tax Clinics and Taxpayer Ombuds/Advocates in Protecting Taxpayer Rights in Collection Matters*.** For many taxpayers, tax disputes become concrete when the government uses its awesome power to collect a tax liability. In this workshop, taxpayer ombuds and advocates from several different countries will share their assessments of and recommendations for tax agencies' protection of taxpayer rights in tax collection. Tax clinicians will discuss their experiences representing taxpayers, especially low income and small business taxpayers, in collection matters before tax agencies and in the courts.

**Wednesday, 18 May 2022 (EDT)**

**10:00 to 10:15 am**      **Welcome & Introductory Remarks**

**10:15 to 11:45 am**      **Panel I. *A Taxpayer Rights/Human Rights Framework for Tax Collection Practices*.** This panel will explore a rights-based analysis of how tax agencies should approach tax collection from a taxpayer rights perspective, including considering the taxpayer's ability to pay, the statutory periods of limitation for collecting a tax, the requirement of paying first before dispute resolution, the availability of judicial review of agency collection actions, and the availability of damages for agency overreach. We will also discuss the use of naming and shaming as a collection tool.

**Moderator:** Luís Eduardo Schoueri, University of São Paulo Law School; Lacaz Martins, Pereira Neto, Gurevich & Schoueri Advogados, Brazil

**Panelists:**

Leslie Book, Villanova Law School, United States  
José Andrés Rozas, University of Barcelona, Spain  
Edson Uribe, Galicia Abogados, Mexico

**11:45 am to 12:00 pm**      **Break**

**12:00 to 1:30 pm**      **Panel 2: *Collection Alternatives: Three Case Studies*.** By presenting case studies of different countries' approaches, this panel examines the tax agency's discretionary powers to collect tax and identifies alternatives to enforced collection that address a taxpayer's ability to pay, including installment agreements (how to compute ability to pay), settlement offers/amnesties (individual vs. general), and other approaches to debt forgiveness, including bankruptcy. The priority of tax debt vis a vis other debt will be covered, as well as safeguards to minimize the risk of corruption when an agency exercises debt forgiveness or settlement authority.

**Moderator:** Chris Rizek, Caplin & Drysdale Ltd., United States

**Panelists:**

Anke Feenstra, Hertoghs Advocaten, The Netherlands  
Carika Fritz, School of Law, University of Witwatersrand, South Africa  
Eleonor Kristoffersson, School of Law, Psychology, & Social Work, Örebro University, Sweden

# 7th International Conference on Taxpayer Rights

## *Tax Collection & Taxpayer Rights in the Post-COVID World*

Thursday, 19 May 2022

10:00 to 11:30 am

**Panel 3: State, Local, and International Collection of Tax.** This panel will examine the European and US experience with conflicts of law and procedures between different states and localities with respect to the collection of tax. Information-sharing and the authority and ability of countries to reach assets in another country will be discussed, as well as the availability of inter-governmental dispute resolution in the collection arena.

**Moderator:** Joshua Odintz, Holland & Knight, United States

**Panelists:**

Caroline D. Ciruolo, Kostelanetz & Fink, LLP, United States

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

Luk Vandenberghe, Head of Sector Tax Enforcement and Mutual Assistance, European Commission, Taxation & Customs Union Directorate General, Belgium

11:30 am to 12:00 pm

**IBFD Observatory on Taxpayer Rights**

**Panelists:**

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

Pasquale Pistone, International Bureau of Fiscal Documentation, The Netherlands

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

12:00 to 12:15 pm

**Break**

12:15 to 1:45 pm

**Panel 4: Business Hardship.** With the increased risk of systemic bankruptcies due to the COVID economy, how do tax agencies address business hardship, and how does their approach compare to how bankruptcy courts address this issue? Does recognizing business hardship provide a competitive advantage to the affected businesses, and if so, how can that advantage be minimized? When can the tax agency pierce the corporate veil and reach “responsible person”?

**Moderator:** François Boileau, Taxpayers' Ombudsperson, Canada

**Panelists:**

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

Joachim Englisch, Muenster University, Germany

Michael Walpole, School of Accounting, Audit & Tax, University of New South Wales, Australia

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## *Tax Collection & Taxpayer Rights in the Post-COVID World*

Friday, 20 May 2022

10:00 to 11:30 am

**Panel 5: *Efficiency, Digitalization, and Taxpayer Rights in the Collection of Tax.*** This panel explores whether there must always be a trade-off between efficiency and taxpayer rights. For example, efficiency and taxpayer rights coalesce with the payment of refunds or rebates where taxes are overpaid. The panel also will discuss the taxpayer morale and long term compliance consequences of aggressive or enforced collection actions, including the effect of amnesties on taxpayer compliance. The relationship of the taxpayer to the tax agency, especially in light of digitalization, will also be examined.

**Moderator:** Anders Hjorth Agerskov, Senior Public Sector Specialist, World Bank, United States

**Panelists:**

James Alm, Tulane University, United States

Miranda Sheild Johansson, Senior Research Fellow, Department of Anthropology, University College London, United Kingdom

Jay Rosengard, Kennedy School of Government, Harvard University, United States

11:30 am to 12:00 pm

**Current Developments in Case Law**

**Panelists:**

Amy Feinberg, Latham & Watkins, United States

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

12:00 to 12:15pm

**Break**

12:15 to 1:45 pm

**Panel 6: *Intermediaries and Tax Collection.*** This panel examines the consequences of tax agencies increasingly turning to third parties or non-tax entities to collect tax. The denial of passports or professional licenses can prompt tax payments. Through PAYE and other withholding systems, employers collect individual income taxes; financial institutions also act as intermediaries, especially in the international context. On the other hand, the bounty system and use of private debt collectors raises the specter of corruption, or at least a de-prioritizing of taxpayer rights.

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

**Panelists:**

Christian Bauer, Vienna University of Economics & Business, Austria

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

Brandi Caruso, Deloitte AG, Switzerland

# 7th International Conference on Taxpayer Rights

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Thank you for your interest in the 7th 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**

8th International Conference on Taxpayer Rights  
*Access to Justice: Taxpayer Rights & Judicial Review*  
May 2023 in South America!

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