10th INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Trust, Taxpayer Rights, & the Rule of Law

04 - 06 June 2025 | Harvard Law School, USA & Online

Convenor | Center for Taxpayer Rights

Host | Harvard Federal Tax Clinic

Technical Advisor | International Bureau of Fiscal Documentation

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10th International Conference on Taxpayer Rights
Trust, Taxpayer Rights & the Rule of Law

Wednesday, 4 June 2025 (all times in Eastern Daylight Time)

2:00 to 2:30 pm	**Registration**
2:30 to 4:30 pm	**Taxpayer Advocate/Ombuds/Tax Clinic Workshop:** *Role of Taxpayer Advocate-Ombuds and Clinics in promoting trust and protecting the rule of law.*
5:00 to 7:00 pm	**Opening Reception**

Thursday, 05 June 2025 (EDT)

8:00 to 8:45 am	**Registration**
8:45 to 9:00 am	**Welcome & Introductory Remarks**
9:00 to 10:30 am	**Opening Dialogue:** ***Trust, Taxpayer Rights, Human Rights, and Human Dignity.*** This foundational panel explores the concept of trust, which plays a key role in public and personal life, including the willingness of humans to join together and develop governing institutions and accept the rule of law. But what do we mean by trust, and does the definition differ from a psychological, economic, or societal perspective? What role does trust play in achieving human rights, which are based on the inherent dignity of human beings? And where do taxpayer rights fit within human rights; that is, does protection of taxpayers' rights enhance achieving sustainable development goals and trust in governments or does it undermine those efforts?
10:30 to 11:00 am	**Morning Break/Refreshments**
11:00 am to 12:30 pm	**Panel 1:** ***Trust, Taxpayer Rights, and the Rule of Law*** **.** Trust is unlikely to exist in the absence of the rule of law, yet rule of law is not included in many constitutions. It is, however, incorporated in United Nations' conventions on human rights, and incorporated by reference in the terms of reference recently approved by the United Nations Economic and Social Committee as a framework on internal tax cooperation. Moreover, the rule of law is more than "legality" – for example, a law may specify it applies retroactively, but retroactivity violates rule of law principles including certainty. Rule of law requires not only legal certainty but also legal remedies. Legal remedies do not exist in a vacuum in society, so what role does discretion play in promoting trust in tax agency action? Is discretion a way to address the specific circumstances of taxpayers, whereby taxpayers will perceive a tax system as more fair and responsive, or is it abused and viewed as arbitrary and capricious, thereby promoting distrust?
12:30 to 1:30 pm	**Lunch**

Thursday, 05 June 2025 (EDT) (con'td)

1:30 to 3:00 pm

Panel 2: ***Trust, Taxpayer Rights, and Equal Treatment of Taxpayers: International Treaties and Domestic Law.*** Trust and respect for the rule of law can be eroded when groups of taxpayers face unequal treatment. UN Sustainable Development Goal 10 also addresses reducing inequality within and between countries. This panel will explore constitutional and treaty issues relating to the treatment of immigrants in tax and other areas of law, including confidentiality of return information and exchange of information between countries, with possible pressure on tax agencies to disclose the identity of undocumented persons. It will also examine the barriers specific groups of taxpayers may face in attempting to comply with the law (indigenous, persons with disabilities, unrepresented). Further, the ability to pay is often not considered an element of equality; yet there can be no equal treatment without this consideration.

3:00 to 3:30 pm **Afternoon Break/Refreshments**

3:30 to 5:00 pm

Panel 3: ***Trust in the Age of Digital Tax Administration.*** As tax agencies continue to automate their processes and utilize artificial intelligence and other machine learning to administer tax laws, there is an increased risk that these tools could undermine fundamentals of the rule of law and thereby increase distrust of the tax agency. Lack of transparency as to the underlying algorithms, training data, and assumptions of AI and other automated tools can also breed distrust. On the other hand, where governments and tax agencies are perceived as corrupt or giving some taxpayers preferential treatment, automated programs may be viewed as more trustworthy than human-driven ones.

7:00 to 9:00 pm **Reception & Dinner**

Friday, 06 June 2025 (EDT)

8:30 to 9:00 **Continental Breakfast**

9:00 to 10:30 am

Panel 4: ***Losing Trust: Broken Promises.*** The history of taxation is replete with examples of taxpayers losing trust in tax agencies and underlying tax laws which leads to increased disregard of the rule of law and even revolution. This panel will explore historical and more recent examples of this phenomenon, including the Boston Tea Party, the Kenyan tax protest, and the trend to romanticizing and normalizing tax avoidance and evasion. The panel will also discuss the global trend toward losing trust via "law fare" – the weaponization of (tax) law to achieve partisan political objectives – often accompanied by corruption.

10:30 to 11:00 am **Morning Break/Refreshments**

Friday, 06 June 2025 (EDT) (Cont'd.)

11:00 am to 12:30 pm	**Panel 5:** *Regaining and Maintaining Trust:* Trust in institutions, once lost, is difficult to regain. This panel will explore recommendations for how tax agencies can build trust with their taxpayers, including finding the right balance between enforcement activities and provision of robust taxpayer service. This balance is particularly important when dealing with taxpayer populations that have vulnerable characteristics, including refugees and immigrants, survivors of domestic violence, and unrepresented taxpayers. It will also examine responses to specific instances where trust in the tax system has been profoundly eroded and what steps can be undertaken to restore that trust, including building reason-based trust.
12:30 to 1:30 pm	**Lunch**
1:30 to 2:30 pm	**IBFD Observatory on the Protection of Taxpayer Rights/ Current Developments in Case Law**
2:30 to 3:30 pm	**Roundtable Discussion:** *Penalties and the Rule of Law.* This panel will discuss how civil penalties can promote compliance and discourage noncompliance with laws but poorly administered penalties or disproportionate penalties not only undermine the rule of law but also can spread distrust and increase noncompliance. Strict liability penalties, automatically imposed penalties with limited administrative review and appeals, and absence of "reasonable cause" exceptions can lead to results that are perceived by taxpayers as unjust. As a result of widespread information reporting and the proliferation of penalties, systemic imposition of penalties without considering circumstances can not only violate taxpayer rights but also lead courts to be sympathetic to creative challenges to law.
3:30 to 4:00 pm	**Afternoon Break/Refreshments**
4:00 to 5:30 pm	**Panel 6:** *Participation, Transparency, Trust and the Rule of Law.* Modern international tax administration is founded on exchange of information between countries. This approach can ensure that taxpayers are not evading their responsibilities in their home countries but it also raises the risk that taxpayers' right to privacy can be compromised through improper use of the information exchanged, with little recourse to courts that appear unwilling to examine the good faith of international tax administrators in international summons requests. As Sustainable Development Goal 10.6 notes, establishing a global regime of information exchange also means that developing countries must have representation and a voice in global decision-making. Further, most countries have embedded in their constitutions or laws a recognition of citizens' right to access of information about their government's actions and the right to participate in rule-making that affects them. This panel will discuss the interaction between these goals and how to find a path forward that recognizes and respects the interests in play.
5:30 pm	**Adjourn!**