

# AGENDA & SPEAKERS

## 2017 Conference Agenda – Sunday, March 12th

18:30 - 20:30	Welcome Reception: Sponsored by Caplin & Drysdale, Washington, DC, United States	🔍
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[📄 CONFERENCE AGENDA](#)[📄 2015 CONFERENCE MATERIALS](#)

## 2017 Conference Agenda – Monday, March 13th

08:00 - 08:45	Registration: Ceremony Hall 1, LC Building, Ground Floor	
08:45 - 09:15	Welcome Remarks & Administrative Matters	
09:15 - 10:45	The Framework and Justification for Taxpayer Rights	🔍

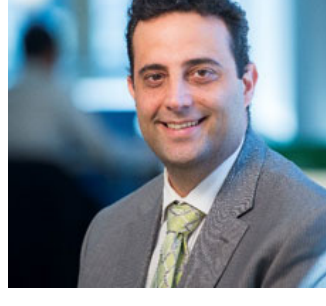
### The Framework and Justification for Taxpayer Rights

A review of the sources of rights (constitutional, statutory, and administrative), the impact of tax “exceptionalism” on the rights of taxpayers, and the legal implications of status as a taxpayer in international taxation, including granting specific rights to people (and entities) who aren’t citizens or even physical residents of a country.

#### Panelists



**Alice G. Abreu**  
Professor of Law  
Temple University Law School  
Philadelphia, PA, United States  
[Bio](#) | [Abstract](#)



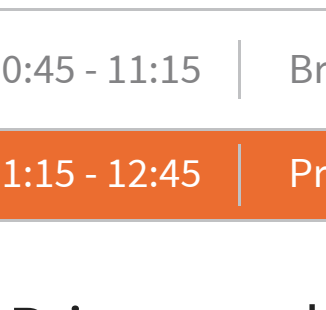
**Elaine Benn**  
Director, Central Customer  
Directorate  
Her Majesty's Revenue and  
Customs (HMRC)  
United Kingdom  
[Bio](#)



**John Bevacqua**  
Associate Professor & Senior  
Academic Advisor (International)  
College of Arts, Social Sciences  
and Commerce - LaTrobe  
University Law School  
Melbourne, Australia  
[Bio](#) | [Abstract](#)



**Richard K. Greenstein**  
Professor  
Temple University School of Law  
Philadelphia, PA, United States  
[Bio](#) | [Abstract](#)



**Ian Young**  
Institute of Chartered  
Accountants  
Bromley, United Kingdom  
[Bio](#) | [Abstract](#)

#### Moderators



**Peter Essers**  
Professor  
Tilburg University Law School  
Tilburg, Netherlands  
[Bio](#)

10:45 - 11:15	Break	
11:15 - 12:45	Privacy and Transparency	🔍

### Privacy and Transparency

As tax authorities acquire and share significant amounts of tax information about their taxpayers, significant questions arise as to the rights and protections taxpayers have as to the compilation, use, and sharing of this information. At what point in the process should the taxpayer be informed that the tax agency has information from another jurisdiction? On what basis, when and how will the taxpayer be able to challenge the use of that information on the grounds that it either should not have been collected or shared? What is the impact and taxpayer rights implications of information-sharing for individual and small and medium enterprise taxpayers, as opposed to large corporate entities? What is the role of the press in promoting transparency and tax compliance?

#### Panelists



**Robert Goulder**  
Special Assistant  
Tax Analysts  
Washington, DC, United States  
[Bio](#) | [Abstract](#)



**Ali Noroozi**  
Inspector General for Taxation  
Sydney, Australia  
[Bio](#) | [Abstract](#)



**Manyte Somare**  
WU (Vienna University of  
Economics and Business)  
Vienna, Austria  
[Bio](#) | [Abstract](#)

#### Moderators



**Christopher S. Rizek**  
Caplin & Drysdale  
Washington, DC, United States  
[Bio](#)

12:45 - 14:00	Lunch	
14:00 - 15:30	Protection of Taxpayer Rights in Multi-Jurisdictional Disputes	🔍

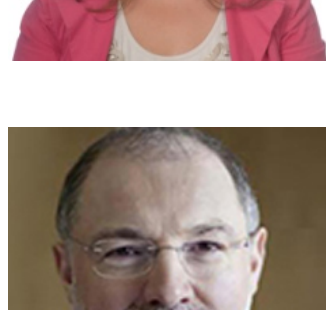
### Protection of Taxpayer Rights in Multi-Jurisdictional Disputes

With the expanded exchange of information between taxing jurisdictions, there is an increased likelihood that taxpayers will face proposed tax assessments from multiple tax agencies. This panel will (1) explore what an effective multijurisdictional dispute resolution framework would look like and what fundamental rights it should incorporate; (2) analyze whether there is an effective mechanism for coordinating and resolving multijurisdictional disputes; and (3) analyze whether existing mechanisms provide adequate protection of taxpayer rights between jurisdictions and how they fit under existing human rights frameworks.

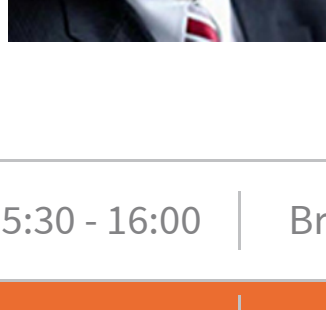
#### Panelists



**Mary C. Bennett**  
Partner  
Baker McKenzie  
Washington, DC, United States  
[Bio](#)



**Cora O'Brien**  
Policy Director  
Irish Tax Institute  
Dublin, Ireland  
[Bio](#) | [Abstract](#)



**Katerina Perrou**  
Postdoctoral Research fellow at  
IBFD, the Netherlands  
Legal Counsel to Secretary  
General of Public Revenue  
Athens, Greece  
[Bio](#) | [Abstract](#)



**Michael Sell**  
Taxation Directorate-General  
German Federal Ministry of  
Finance  
Berlin, Germany  
[Bio](#)

#### Moderators



**Philip Baker QC**  
Field Court Tax Chambers;  
London University  
London, UK  
[Bio](#)

15:30 - 16:00	Break	
16:00 - 17:30	Access to Rights: the Right to Quality Service in an Era of Reduced Agency Budgets	🔍

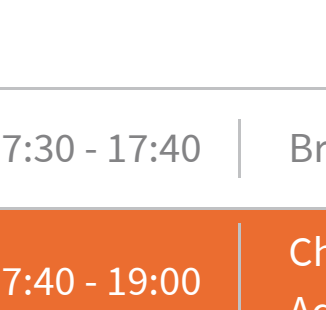
### Access to Rights: the Right to Quality Service in an Era of Reduced Agency Budgets

As tax agency budgets are reduced even as the tax environment becomes more complex and tax agencies increasingly play a role in delivering non-tax benefits and policy, tax agency budgets around the world are being reduced. This panel will explore several developments in response to this state of affairs, including the reduction of person-to-person service in favor of digital or centralized services; the increased reliance on third parties (preparers, representatives, software providers) to navigate the tax system; and the impact of these changes on vulnerable taxpayer populations (e.g., the elderly and low income), particularly in self-assessment systems.

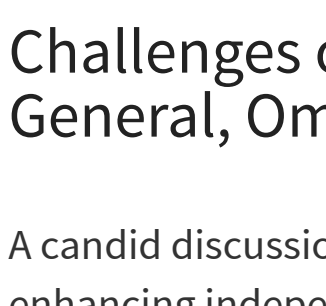
#### Panelists



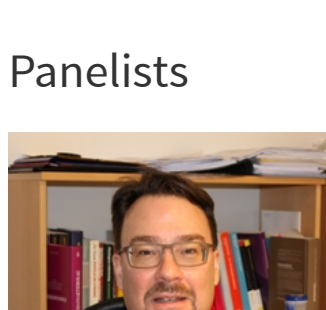
**Sebastian Beer**  
Doctor, Country Economist  
Oesterreichische Nationalbank  
Vienna, Austria  
[Bio](#) | [Abstract](#)



**Les Book**  
Professor of Law  
Villanova University School of  
Law  
Villanova, PA, United States  
[Bio](#) | [Abstract](#)

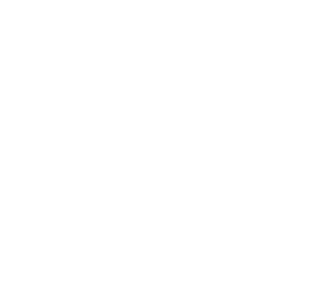


**Michael Hallsworth**  
Behavioural Insights  
United Kingdom  
[Bio](#) | [Abstract](#)



**Matthias Kasper**  
WU (Vienna University of  
Economics and Business)  
Vienna, Austria  
[Bio](#) | [Abstract](#)

#### Moderators



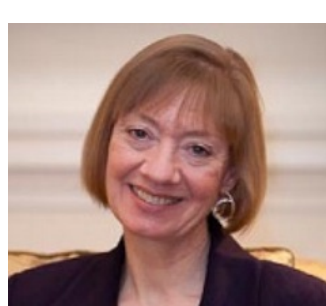
**Chris Bergin**  
Publisher  
Tax Analysts  
Arlington, Virginia, United States  
[Bio](#)

17:30 - 17:40	Break for Fireside Chat	
17:40 - 19:00	Challenges of Scrutineering Entities: Fireside Chat with Inspectors General, Ombuds, and Advocates	🔍

### Challenges of Scrutineering Entities: Fireside Chat with Inspectors General, Ombuds, and Advocates

A candid discussion with overseers of tax agencies on the tension between agency and scrutineers; enhancing independence via appointment and funding protections – administrative provision or legislative; and access to agency information.

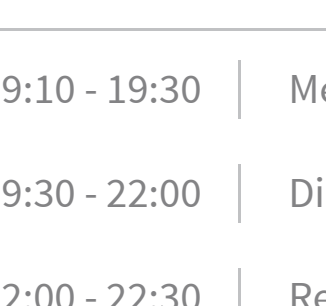
#### Panelists



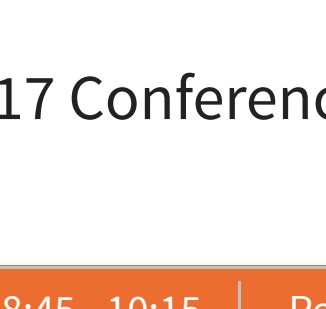
**Anders Bengtsson**  
Swedish Tax Ombuds  
Sweden  
[Bio](#) | [Abstract](#)



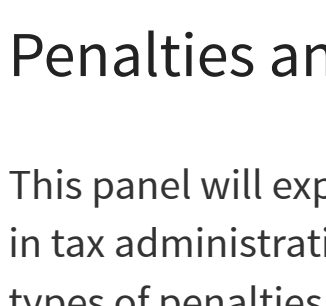
**Diana Bernal Ladrón de Guevara**  
Procuraduría de la Defensa del  
Contribuyente  
Mexico City, Mexico  
[Bio](#) | [Abstract](#)



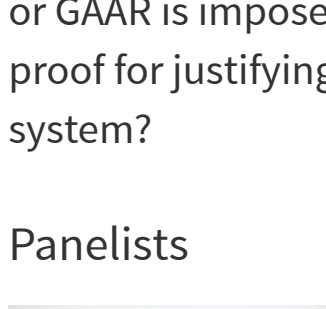
**Hanyana Eric Mkhawane**  
CEO of the Office of the Tax  
Ombud (Deputy Tax Ombud)  
Office of the Tax Ombud  
Pretoria, South Africa  
[Bio](#)



**Ali Noroozi**  
Inspector General for Taxation  
Sydney, Australia  
[Bio](#) | [Abstract](#)

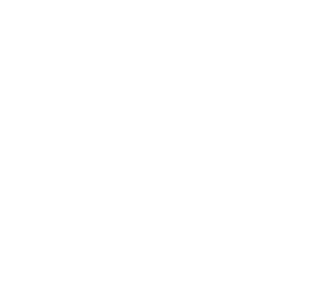


**Nina E. Olson**  
National Taxpayer Advocate  
Internal Revenue Service  
Washington, DC, United States  
[Bio](#)



**Sherra Profit**  
Taxpayers' Ombudsman for  
Canada  
Office of the Taxpayers'  
Ombudsman  
Canada  
[Bio](#)

#### Moderators



**Jeffrey Owens**  
WU (Vienna University of  
Economics and Business)  
Vienna, Austria  
[Bio](#)

19:10 - 19:30	Meet for Bus Transportation for Dinner at Heurigen
19:30 - 22:00	Dinner at Heurigen
22:00 - 22:30	Return to WU (Vienna University of Economics and Business) by Bus Transportation

## 2017 Conference Agenda – Tuesday, March 14th

08:45 - 10:15	Penalties and General Anti-Avoidance Rules	🔍
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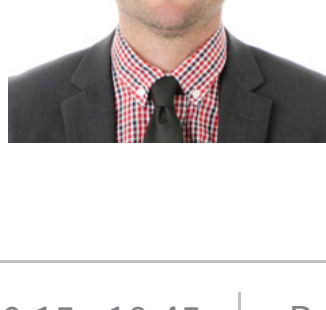
### Penalties and General Anti-Avoidance Rules

This panel will explore current research on the use of penalties and general anti-avoidance rules (GAAR) in tax administration from the perspectives of legal and economic theory and taxpayer behavior. What types of penalties and initiatives are effective deterrents of noncompliance? Do automatic or strict liability penalties deter or increase noncompliance? What safeguards should be in place before a penalty or GAAR is imposed or applied? With respect to what penalties should the tax agency bear the burden of proof for justifying penalty imposition? How does penalty administration affect taxpayers' trust in the tax system?

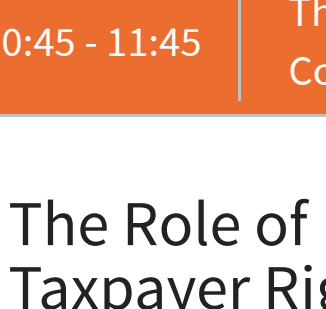
#### Panelists



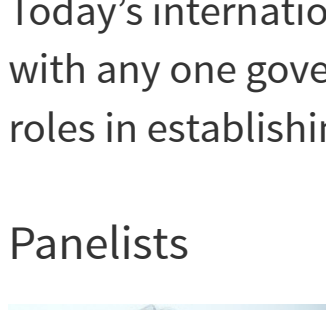
**Christoph Kogler**  
Assistant Professor  
Tilburg University  
Tilburg, Netherlands  
[Bio](#) | [Abstract](#)



**Luigi Mittone**  
Professor  
University of Trento  
Trento, Italy  
[Bio](#)



**Rupert Sausgruber**  
Professor  
Institute for Public Sector  
Economics, WU (Vienna  
University of Economics and  
Business)  
Vienna, Austria  
[Bio](#) | [Abstract](#)



**Christophe Waerzeggers**  
Senior counsel in the Financial  
and Fiscal Law Unit  
International Monetary Fund  
Washington, DC, United States  
[Bio](#)

#### Moderators



**Erich Kirchler**  
Professor of Economic  
Psychology  
University of Vienna, Department  
of Applied Psychology  
Vienna, Austria  
[Bio](#)

10:15 - 10:45	Break	
10:45 - 11:45	The Role of Intergovernmental Actors in Furthering and Protecting Taxpayer Rights: A Conversation	🔍

### The Role of Intergovernmental Actors in Furthering and Protecting Taxpayer Rights: A Conversation

Today's international tax landscape includes several actors that work across borders and are not aligned with any one government. Representatives from OECD, UN Panel of Tax Experts, etc. will discuss their roles in establishing, delineating, and protecting taxpayer rights.

#### Panelists



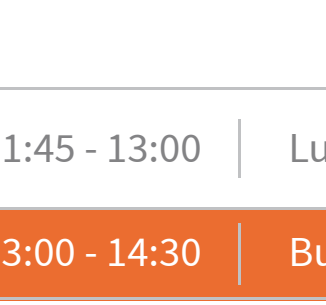
**Dr. Anette Kugelmüller-Pugh**  
Judge, Federal Fiscal Court (BFH)  
Federal Tax Court of Germany  
Munich, Germany  
[Bio](#)



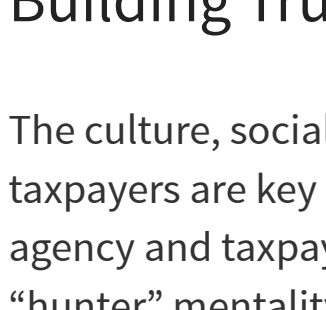
**Hélène Michard**  
Directorate-General for Taxation  
and Customs Union  
European Commission DG Taxud  
Brussels, Belgium  
[Bio](#)



**John Peterson**  
Senior Advisor, International Co-  
operation and Tax Administration  
Division  
Organisation for Economic Co-  
operation and Development  
(OECD)  
Paris, France  
[Bio](#)



**Piergiorgio Valente**  
Professor  
CFE (Confédération Fiscale  
Européenne) President; Link  
Campus University  
Turin, Italy  
[Bio](#)



**Melchior Wathelet**  
First Advocate general  
Court of Justice of European  
Union  
Luxembourg  
[Bio](#)



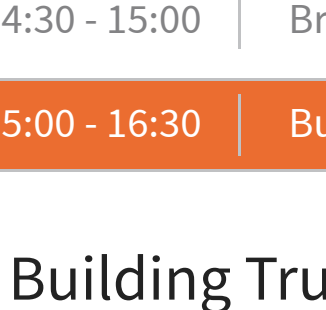
**Michael Lang**  
Professor  
WU (Vienna University of  
Economics and Business)  
Vienna, Austria  
[Bio](#)

11:45 - 13:00	Lunch	
13:00 - 14:30	Building Trust I: Transforming Cultures of Tax Agencies and Taxpayers	🔍

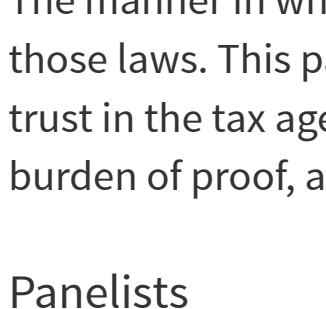
### Building Trust I: Transforming Cultures of Tax Agencies and Taxpayers

The culture, social norms, biases, and past and current experiences of both tax agency employees and taxpayers are key factors in achieving voluntary compliance. This panel will explore several aspects of tax agency and taxpayer culture. From the agency perspective, how does an agency transform itself from a “hunter” mentality to a more educational, collaborative approach? How does corruption (real or perceived) impact taxpayer norms of acceptable behavior?

#### Panelists



**Henk Elffers**  
Professor  
Netherlands Institute for the  
Study of Crime and Law  
Enforcement  
Amsterdam, Netherlands  
[Bio](#) | [Abstract](#)



**Lotta Björklund Larsen**  
Research Fellow  
Department of Thematic Studies:  
Technology and Social Change,  
Linköping University  
Linköping, Sweden  
[Bio](#) | [Abstract](#)

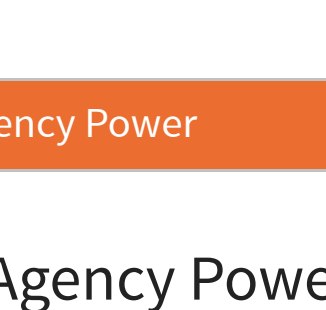


**John Njiraini**  
Commissioner General, Kenya  
Revenue Authority  
Nairobi, Kenya  
[Bio](#)



**Attiya Waris**  
Senior Lecturer  
University of Nairobi Law School  
Nairobi, Kenya  
[Bio](#) | [Abstract](#)

#### Moderators



**Nina E. Olson**  
National Taxpayer Advocate  
Internal Revenue Service  
Washington, DC, United States  
[Bio](#)

14:30 - 15:00	Break	
15:00 - 16:30	Building Trust II: Safeguards on Tax Agency Power	🔍

### Building Trust II: Safeguards on Tax Agency Power

The manner in which a tax agency enforces the tax laws can impact taxpayers' willingness to comply with those laws. This panel will explore what approaches, safeguards, and protections can enhance taxpayer trust in the tax agency and perceptions of procedural justice, including transparency and accountability, burden of proof, administrative appeals and mediation, and access to pre-assessment judicial review.

#### Panelists



**Diana Bernal Ladrón de Guevara**  
Procuraduría de la Defensa del  
Contribuyente  
Mexico City, Mexico  
[Bio](#) | [Abstract](#)



**Kristin Hickman**  
Professor  
University of Minnesota Law  
School  
Minneapolis, Minnesota, United  
States  
[Bio](#) | [Abstract](#)



**Peter J. Panuthos**  
Chief Special Trial Judge  
U.S. Tax Court  
Washington, DC, United States  
[Bio](#) | [Abstract](#)



**André Lareau**  
Professor  
Laval University  
Quebec, Canada  
[Bio](#)

16:30 - 17:00	Closing Remarks
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