



Threats to taxpayers' rights and further steps to improve taxpayers' rights

Speakers:

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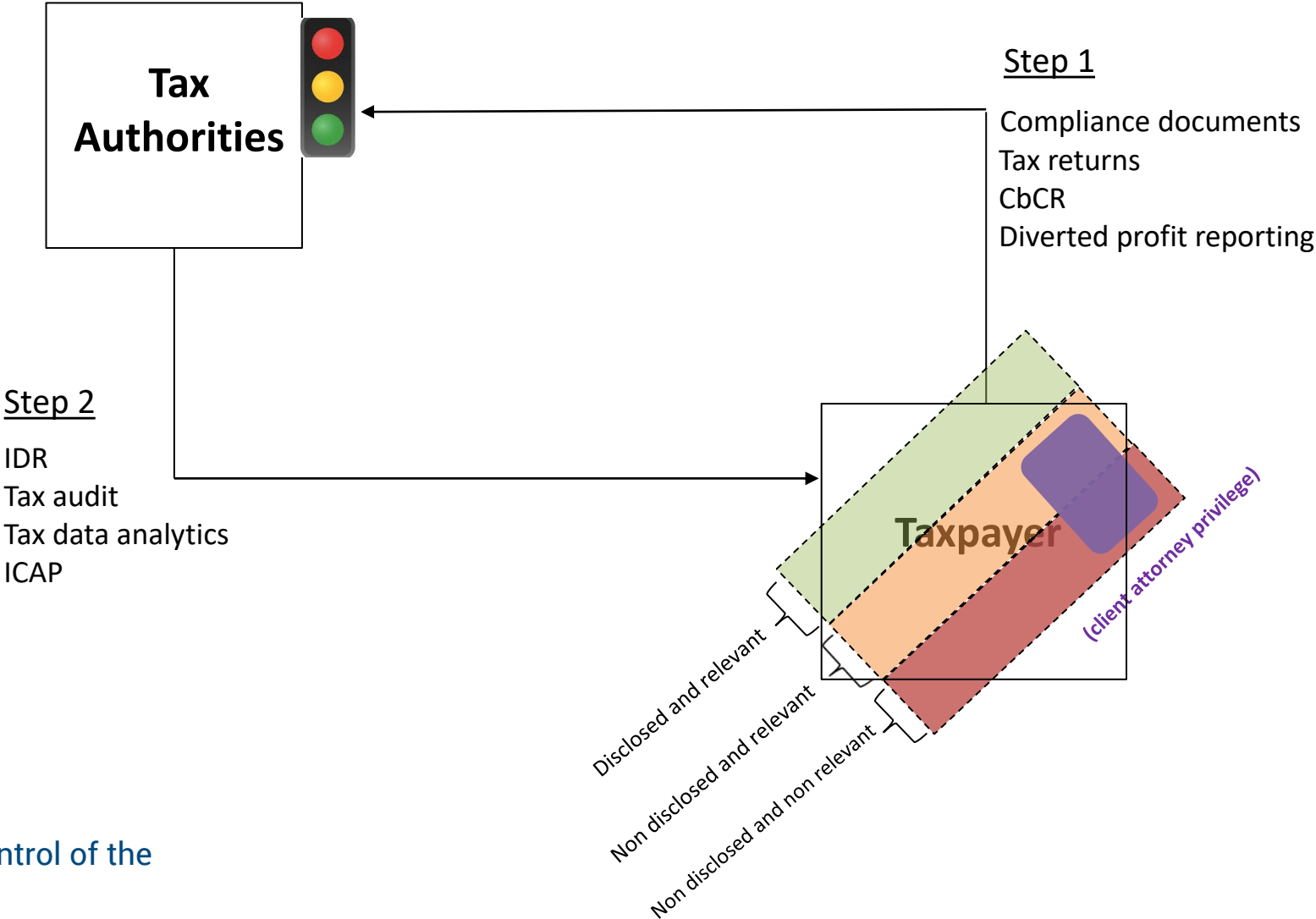
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Panellists:

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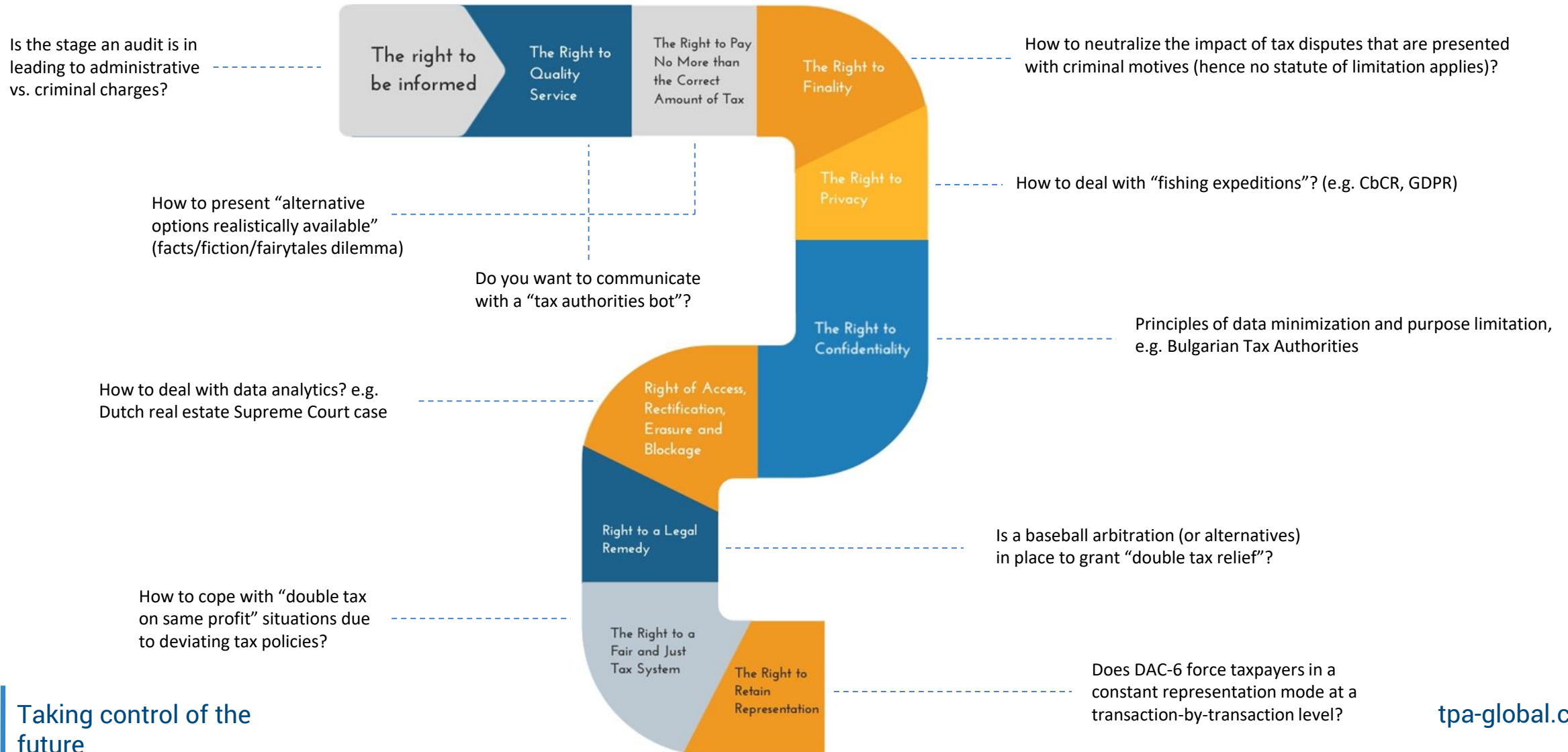
Setting the scene – the normal cycle



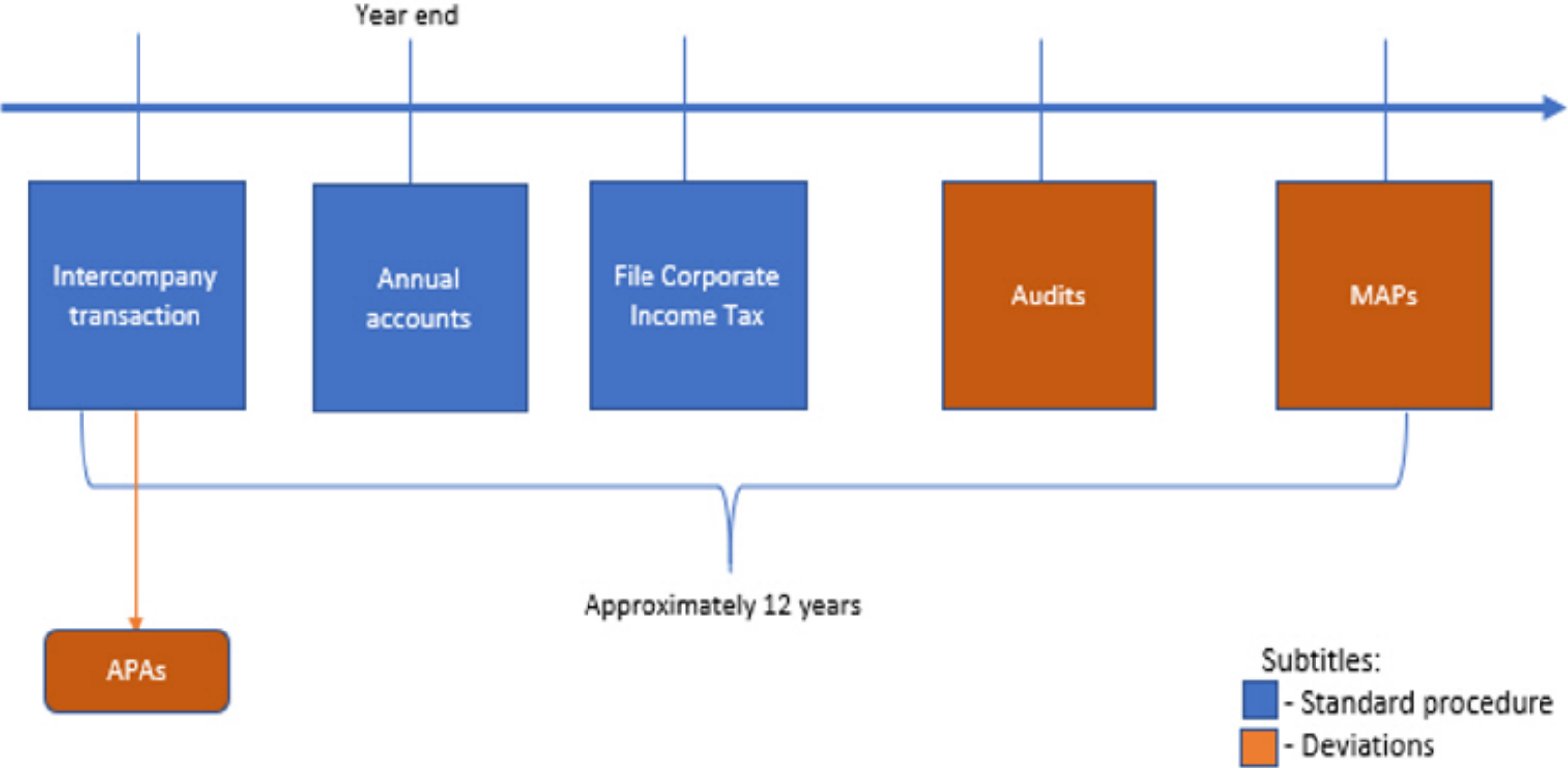
“102. Enterprises’ commitments to co-operation, transparency and tax compliance should be reflected in risk management systems, structures and policies. In the case of enterprises having a corporate legal form, corporate boards are in a position to oversee tax risk in a number of ways. For example, corporate boards should proactively develop appropriate tax policy principles, as well as establish internal tax control systems so that the actions of management are consistent with the views of the board with regard to tax risk. **The board should be informed about all potentially material tax risks and responsibility should be assigned for performing internal tax control functions and reporting to the board.** A comprehensive risk management strategy that includes tax will allow the enterprise to not only act as **a good corporate citizen** but also **to collectively manage tax risk**, which can serve to avoid **major financial, regulatory and reputation risk** for an enterprise.”

Source: New Zealand Inland Revenue, “Multinational Enterprises Compliance Focus (2019)”, available at: www.ird.govt.nz

Visualization of taxpayers' rights & threats

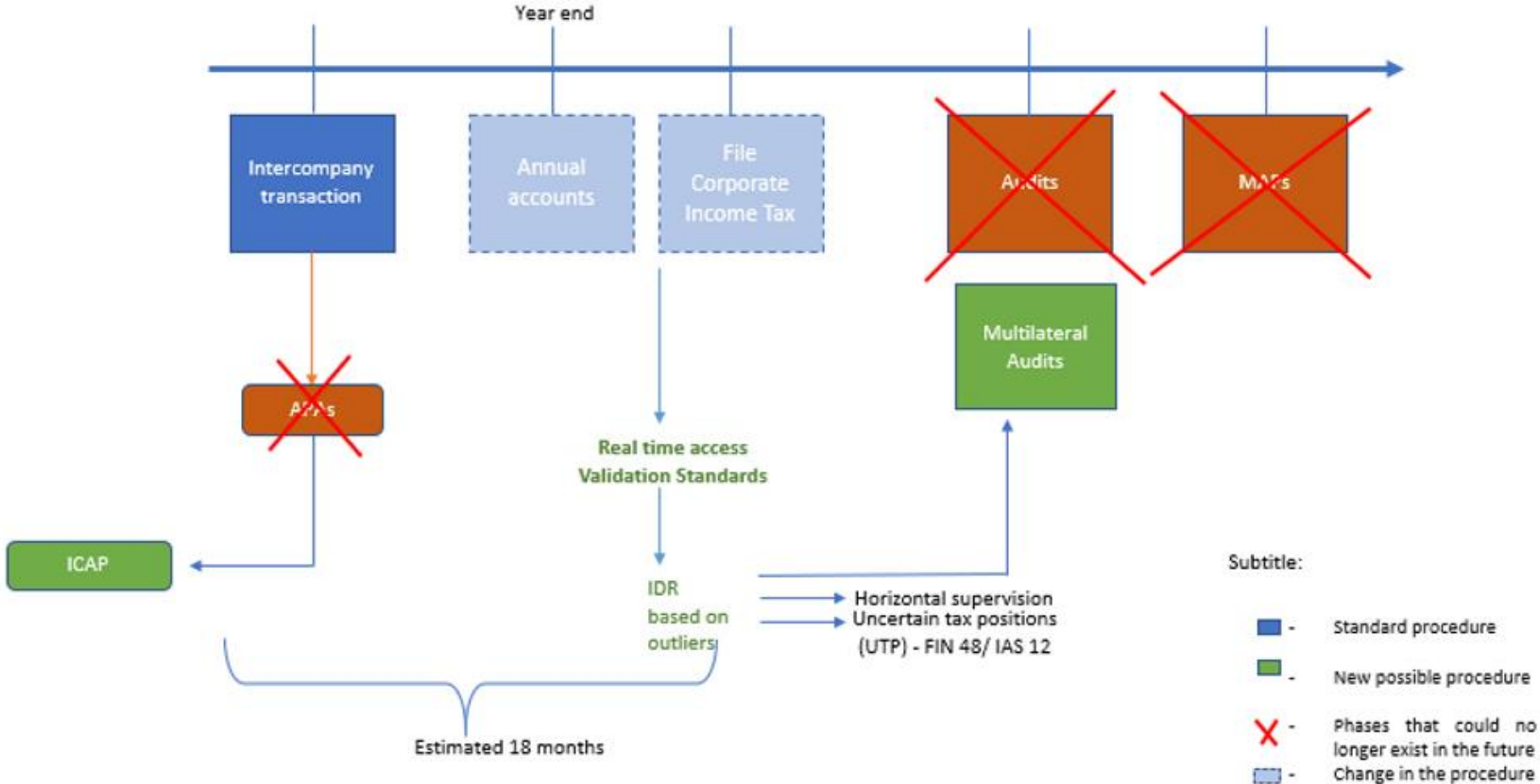


Digitalization and the real-time disclosure of tax data



Source: TPA Global

Digitalization and the real-time disclosure of tax data



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Appendices

“In order to protect the rights of citizens and to be able to maintain the benefits and the service that citizens can expect from society, it is important to ensure that taxes are collected in full and on time and that tax fraud, tax evasion and tax avoidance are prevented and combatted. It is also an issue of fairness that honest taxpayers should not be burdened with additional taxes because other taxpayers are not compliant and do not pay their taxes. A prerequisite for well-functioning Member States is that all citizens fulfil their tax obligations and contribute to tax revenues. Taxpayers can expect that Member States’ tax administrations will collect only as much tax as is due and in return Member States will use the taxes collected to finance public benefits and services. On the one hand, **Member States need to provide a better and broader understanding of the importance of tax to society. To ensure that taxpayers can comply with their tax obligations in the easiest way, tax administrations need to cooperate closely with taxpayers.**

Source: European Commission, “Guidelines for a Model of A European Taxpayer’s Code” (2016), available at: www.ec.europa.eu/taxation

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