

9th

INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Toward a Digital Taxpayer Bill of Rights

04 - 06 June 2024 | Antwerp, Belgium & Live-streamed

Convenor | Center for Taxpayer Rights

Host | DigiTax Centre, University of Antwerp, Belgium

Technical Advisor | International Bureau of Fiscal Documentation

Planning Committee

Anders Hjorth Agerskov, World Bank, United States

Sylvie De Raedt, University of Antwerp, Belgium

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

Pasquale Pistone, IBFD, The Netherlands

Alessia Tomo, University of Antwerp, Belgium

Anne Van de Vijver, University of Antwerp, Belgium

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9th International Conference on Taxpayer Rights

Toward a Digital Taxpayer Bill of Rights

About the 9th International Conference on Taxpayer Rights

Digitalisation, including the use of artificial intelligence (AI), is transforming tax administration in ways that are only now becoming apparent. Lagging behind the technological advances is consideration of how taxpayer rights must evolve to provide protections in a digitalised environment. The **9th International Conference on Taxpayer Rights** will explore both the human aspect of digitalisation – how it affects taxpayers, the tax agency and its officers and employees, and other stakeholders, including tax advisors, legislators, and the judiciary – and the technological aspect, including transparency, bias, and use/misuse and disclosure of data.

What are taxpayers' rights to transparency, explainability, and redress? Is there a right to make correction in the data? Will taxpayers be able to challenge their selection for audit or prosecution where the case opening decision is due to some type of bias in the selection process? And what is the impact of digitalization on vulnerable taxpayer populations, including low income, elderly, and disabled taxpayers? The Conference will explore these and other issues and propose concrete recommendations for taxpayer protections in the context of digital tax administration.

Tuesday, 4 June 2024 (all times in Central European Summer Time)

9:30 to 10:00 Registration for Free Taxpayer Advocate/Ombuds/Tax Clinic Workshop

10:00 to 12:00 Taxpayer Advocate/Ombuds/Tax Clinic Workshop: *Implications of a digitalised tax system on under- and unrepresented taxpayers.* Many taxpayers in developed and developing countries do not have access to the internet or lack digital literacy. In this free workshop, we will explore the impact digitalised tax administration has on low income and other vulnerable taxpayer populations, including disabled and elderly taxpayers, and how technology can both be a barrier and a solution. Will AI and other automated processes limit vulnerable populations' ability to contest agency actions? What is the role of taxpayer advocates, ombuds, and tax clinics in ensuring the needs of these populations are addressed?

Moderator: Nina E. Olson, Center for Taxpayer Rights, United States
Panelists: Jacqueline Lainez Flanagan, Center for Taxpayer Rights, United States
Annelies Goovaerts and Anna Mitri, Belgian Revenue Authority, Belgium
Annette Morgan, Curtin University Tax Clinic, Australia
Emer Mulligan, University of Ireland-Galway Tax Clinic, Ireland
Yanga Mputa, Tax Ombud, South Africa (invited)

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Tuesday, 4 June 2024 (cont'd)

13:00 to 14:00

Registration

14:00 to 14:30

Welcome & Introductory Remarks

14:30 to 15:30

Opening Dialogue: *Fundamental rights in a digital age and the implication for taxation.*

This discussion will help frame the issues this conference will be addressing over the next two days. Does digitalisation and the rise of artificial intelligence require us to revisit or reframe existing fundamental rights? Do we need new fundamental rights?

Conversants: Philip Baker, K.C., Field Tax Chamber; Visiting Lecturer, Oxford University, England
Sylvie De Raedt, University of Antwerp, Belgium
Nina E. Olson, Center for Taxpayer Rights, United States

15:30 to 17:00

Panel I: *The impact of digitalisation on the right to transparency.* This panel will consider whether the existing legal framework that requires transparency is sufficient to protect taxpayers in a digitalised society, including transparency of what data is used, that AI is used, how the outcome of the AI based decision is explained. The question will be examined in the context of transparency regarding the use of public (internet) data; transparency on (and fairness of) the reuse of tax data; transparency of AI-driven decisions (including tax profiling for the purposes of nudging and fraud detection); transparency of automated ("humanless") taxation models; and the impact of transparency (or lack thereof) on trust in institutions.

Moderator: Magnus Kristoffersson, Örebro University, Sweden
Panelists: David Martens – University of Antwerp, Belgium
Anttu Osanan, Finnish Tax Agency, Finland (invited)
Marilyne Sadowsky, Université Paris I, Panthéon Sorbonne, France
Alessia Tomo, University of Antwerp, Belgium

17:00 to 19:00

Opening Reception (sponsored by Caplin & Drysdale, Chartered)

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Wednesday, 05 June 2024 (CEST)

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

9:00 to 10:30 **Panel 2: *The impact of digitalisation on the right to fair treatment of the taxpayer.*** This panel will examine to what extent public scandals such as Robodebt and The Netherlands child benefit leading to unfair treatment of people could happen in other countries. What were the mechanisms that led to this unfair treatment (e.g., agency's inability to exercise discretion, or lack of transparency)? Could legislation or better oversight prevent these instances from occurring? Is there sufficient legal framework in other countries to prevent these scandals? What rights do taxpayers have to know what data the tax administration has on them, to make correction.?

Moderator: Leslie Book, Villanova University Law School, United States

Panelists: Hadi Elzayn, Stanford University, United States
David Hadwick, University of Antwerp, Belgium
Dirk Van Rooy, University of Antwerp, Belgium

10:30 to 11:00 **Coffee Break**

11:00 to 12:30 **Panel 3: *The impact of digitalisation on the right for a human intervention.*** The preceding panel discussion will likely demonstrate the need for mechanisms that allow for human intervention. But what, precisely, does that mean? This panel will discuss the criteria for "human in the loop" policy. What is the role of human intervention for AI driven tax decisions? What is the impact of human in the loop/automated process for trust in government? Does the taxpayer perceive treatment by a human more fair than treatment by automated processes or AI tools?

Moderator: Irma Mosquera, Leiden University, The Netherlands

Panelists: Joshua Blank, University of California – Irvine, United States
Erich Kirchler, University of Vienna, Austria
Anouk Decuyper, University of Antwerp, Belgium

12:30 to 13:30 **Lunch**

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Wednesday, 05 June 2024 (CEST) (cont'd)

13:30 to 15:00

Panel 4: *The impact of digitalisation of taxation on the tax agency.* Digitalisation presents significant challenges for tax agencies, including in the areas of strategic planning, organizational culture and structure, and human resources. as administration increasingly utilizes automated processes and AI tools. What skills are required in the immediate future? Are tax agencies ready for these disruptive changes and will they handle change management and minimize staff resistance? How will different taxpayer populations react to these changes and how can tax agencies build and maintain trust and engagement during this transition.

Moderator: Anders Hjorth Agerskov, World Bank, United States

Panelists: Christina Dimitropoulou, Maastricht University, The Netherlands
Thabo Legwalla, South African Tax Ombuds Office, South Africa
David Padrino, IRS Chief Transformation Officer, United States (invited)
George Pitsilis, Governor, Independent Greek Revenue Authority, Greece

15:00 to 15:30

Coffee Break

15:30 to 17:00

Roundtable Discussion: *The impact of digitalisation on tax agency workforce and tax advisors.* In this roundtable, panelists will discuss the topics of panels 1 through 4 from the perspective of various stakeholders: tax advisors and representatives, tax auditors and collectors, and other tax agency staff. How can digitalisation aid in creating a well-functioning tax ecosystem, including establishing mechanisms for exchanging perspectives among the different participants in the tax system.?

Moderator: Raffaele Russo, Chiomenti, Italy

Panelists: Benjamin Alarie, University of Toronto, Canada
Jennie Granger, University of New South Wales, Australia
Lotta Bjorklund Larsen, University of Exeter, United Kingdom
Jose A. Romero, Ernst Young, United States

19:00 to 21:00

Reception & Dinner
Antwerp City Hall
Grote Markt 1
2000 Antwerpen, Belgium

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Thursday, 06 June 2024 (CEST)

8:30 to 9:00 Continental Breakfast

9:00 to 10:00

IBFD Observatory on the Protection of Taxpayer Rights/

Current Developments in Case Law: This year's session on the IBFD OPTR is especially designed for addressing issues related to artificial intelligence, data protection and automated analytical systems. It consists of three parts focusing on: the annual update of the OPRR reports; then, on recent case law from European Courts, with special emphasis on data protection; and, finally with the presentation of the revised minimum standards and best practices for taxpayer protection.

Panelists: Philip Baker, K.C., Field Tax Chamber; Visiting Lecturer, Oxford University, England
Pasquale Pistone, Academic Chairman, 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

10:00 to 10:30 Coffee Break

10:30 to 12:00

Panel 5: *The impact of a digitalised tax system on the legislator and tax legislation.* Tax legislation will increasingly be translated into computer code to make the taxation process more efficient. However, is all tax legislation codeable? Which elements require human intervention and the exercise of discretion, e.g., in the automated application of penalties? Is the tax legislator ready for codeable tax law? How can AI assist in identifying unclear tax provisions and drafting tax rulings?

Moderator: Jeffrey Saviano, Ernst & Young, United States
Panelists: Nadine Du Preez, Namibia Revenue Agency, Namibia
Denis Merigoux, Inria Centre, France (invited)
Anne Van de Vijver, University of Antwerp, Belgium
Diana van Hout, Tilburg University, The Netherlands

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12:00 to 13:00

Judicial Roundtable: *The impact of digitalised taxation on the judiciary and judicial review.*

This roundtable discussion will focus on the judicial response to tax agencies' reliance on automated decision-making and risk-scoring/fraud detection tools, and tax advisors use of increasingly sophisticated tools to develop tax avoidance strategies, as well as the exchange of information between countries with divergent taxpayer rights protections. What judicial recourse is available to taxpayers who find their rights violated by digital tax systems? How have courts adopted automation and digitalisation in their own procedures, including use of remote hearings?

Moderator: Morten Bøhm, Via University College, Denmark
Panelists: Eleonor Kristoffersson, Örebro University, Sweden
Peter J. Panuthos, Special Trial Judge, United States Tax Court, United States
Caroline Vanderkerken, Judge, Court of Appeal Brussels, Belgium

13:00

Adjourn!

Thank you for your interest in the 9th 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.

**SAVE
THE
DATE**

10th International Conference on Taxpayer Rights
*Help us celebrate a decade of
International Taxpayer Rights conferences!*
April 2025 in Australia & May 2025 in the United States!
