

# International Association of Tax Judges

7th Assembly – 30 September/1 October, 2016 – Madrid

## Panel: **Human Rights and Taxation**

### I. **Substantive issues**

#### 1. Clement Endresen (Norway)

##### **The basic dilemma of human rights in the field of taxes: Protection of taxpayers vs. the states' need for tax proceeds**

- What role, from a substantive point of view, can and do human rights play in taxation?
- To what extent do human rights require a state to establish an equal and fair distribution of the tax burden?

#### 2. Jennifer Davies (Australia)

##### **A “Charter of Taxpayers’ Rights”?**

- To what extent could a formal enshrinement of taxpayers’ rights enhance legal protection of taxpayers?

#### 3. Emmanuelle Cortot-Boucher (France)

##### **Taxation and the right to property**

- Are there limits to the level of taxes that a state may levy?
- Protection of the taxpayer against (retroactive) changes in legislation
- Legitimate expectations

#### 4. Wouter van Nispen (Netherlands)

##### **Practical examples from the Dutch perspective**

- When is protection based on human rights granted and when is it not
- State’s margin of appreciation

## II. Procedural issues

### 1. Manuel Hallivis Pelayo (Mexico)

#### **Human rights and tax procedure: general outline**

- The role of human rights in tax proceedings: principles
- Particularities and differences to civil or criminal proceedings

### 2. Bernard Peeters (Belgium)

#### **Compatibility of tax rules with human rights**

- How can individuals demand the examination of the compatibility with human rights of the rules applicable in tax proceedings?

### 3. Peter Panuthos (United States)

#### **Access to justice**

- Procedural guarantees in appeal proceedings
- The right to appeal to independent bodies
- Provision of counsel to self-represented petitioners

### 4. Michael Beusch (Switzerland)

#### **Privacy, secrecy and data protection**

- Protection of sensitive data in times of automatic data exchange
- “Naming and shaming” of tax evaders
- Reputation risks for petitioners