

WEBINAR 27/11/2020 DIGITAX AND DIGI4FED

TAX AUDITS ON BIG DATA: EXPLORING THE LEGITIMACY AND LIMITS IN LIGHT OF THE PROHIBITION OF FISHING EXPEDITIONS

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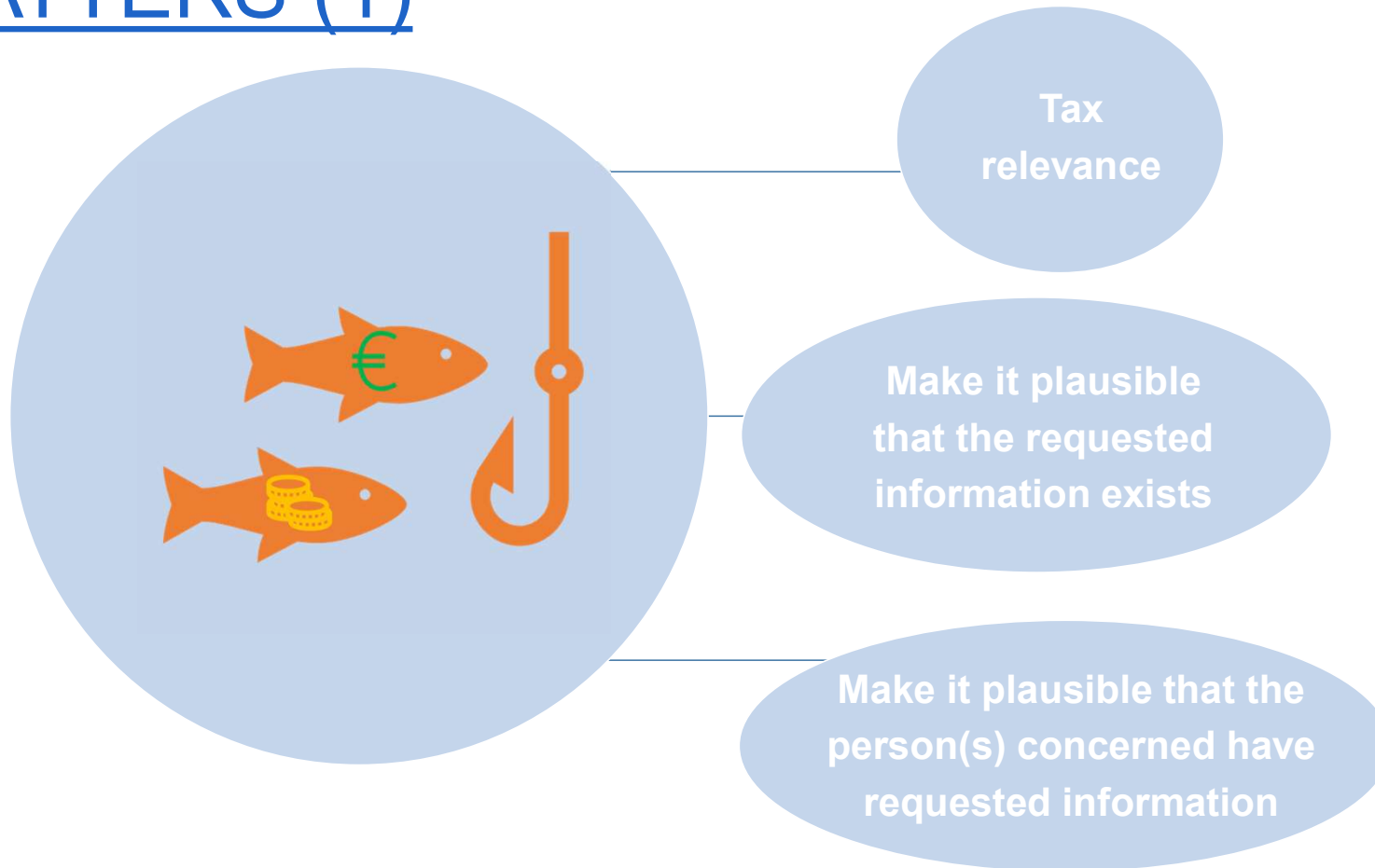


OVERVIEW

1. The prohibition of fishing expeditions in tax matters
2. Collection of big data by tax authorities
3. Compatibility?
4. Research objective



THE PROHIBITION OF FISHING EXPEDITIONS IN TAX MATTERS (1)



THE PROHIBITION OF FISHING EXPEDITIONS IN TAX MATTERS (1)

Second problem: worldwide recognition, but no explicit legal ground.

COLLECTION OF BIG DATA BY TAX AUTHORITIES

(2)

IMPACT OF DIGITALISATION

ON THE TRANSFORMATION OF TAX ADMINISTRATIONS

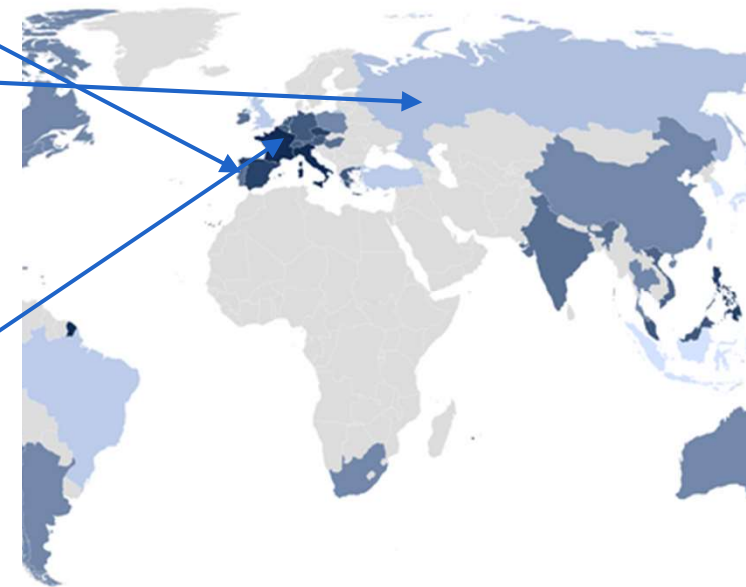


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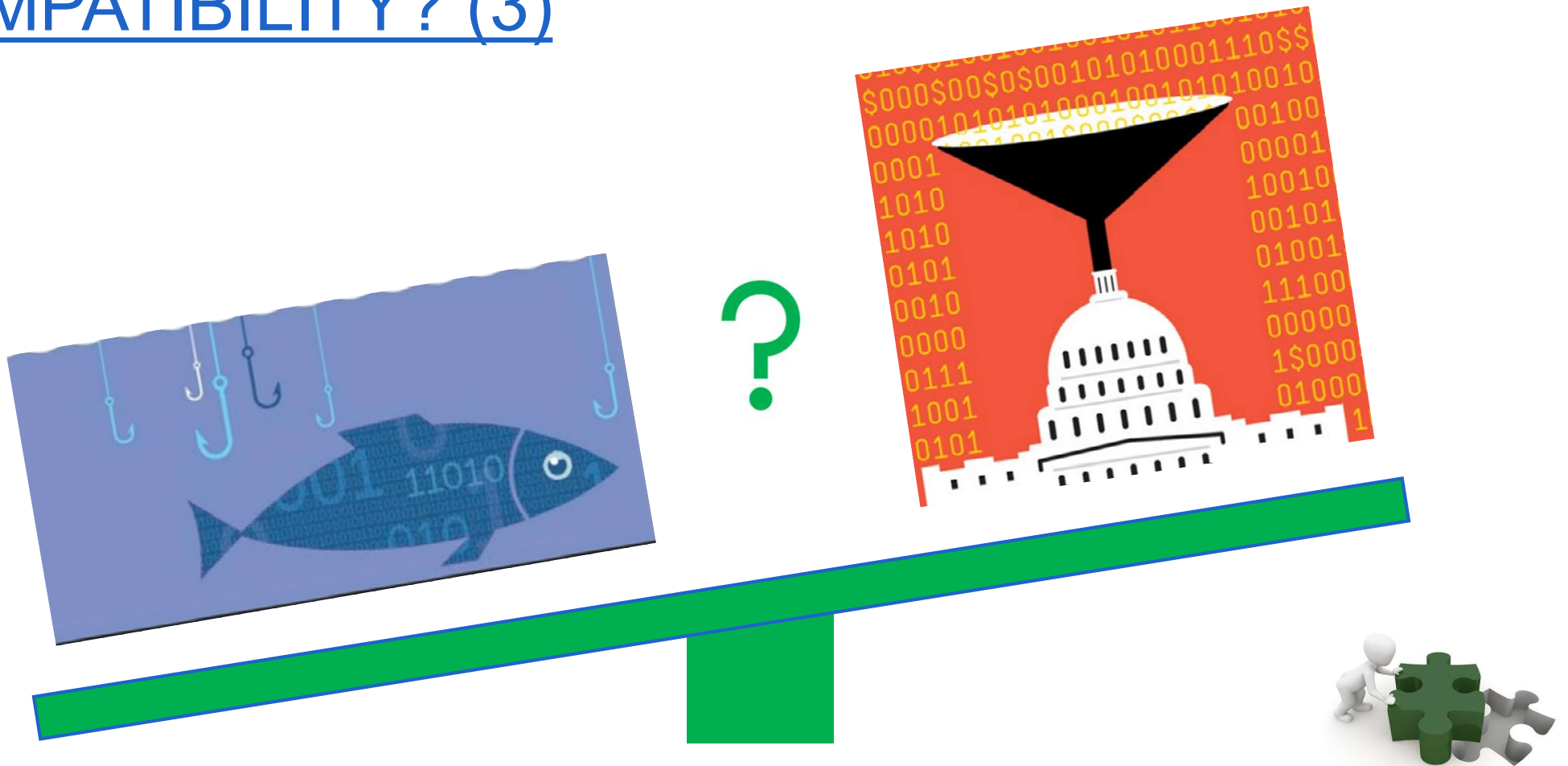
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CONTENTS¹

- TAX ADMINISTRATION IN THE DIGITAL ERA**
- 8 **THINK DIGITALLY, ACT MEANINGFULLY – DIGITAL TRANSFORMATION IN ESTONIA**
by Valdur Laid, Director General of the Estonian Tax and Customs Board
- 10 **DIGITAL TRANSFORMATION CHALLENGES AND POSSIBLE SOLUTIONS THROUGH INTERNATIONAL COOPERATION**
by Markku Heikura, Director General of the Finnish Tax Administration
- 13 **TAX ADMINISTRATION IN THE DIGITAL ERA: THE FTS OF RUSSIA APPROACH**
by Dmitry Volvach, Head of Directorate for International Cooperation and Capital Movement Control and Maxim Solovyyev, Deputy Head of International Division, Federal Tax Service of Russia (FTS)
- 16 **EMBRACING DIGITAL TRANSFORMATION THE HMRC WAY**
by Antony Collard, Operations Director - HMRC Digital, Her Majesty's Revenue & Customs, United Kingdom
- 19 **DIGITAL TRANSFORMATION IN ITALY: BETWEEN PAST AND FUTURE**
by Paolo Valerio Barbantini, Deputy Director General (Taxpayers' Compliance and Enforcement – Head of Division) and Paolo Savini, Deputy Director General (Taxpayers' Services – Head of Division), Italian Revenue Agency
- PUTTING DIGITAL TRANSFORMATION TO WORK**
- 23 **USING ADVANCED DATA ANALYTICS TO PREDICT DEBT NON-PAYMENT RISKS**
by Hans D'Hondt, President of the Belgian Federal Public Service Finance
- 26 **THE FRENCH TAX ADMINISTRATION (DGFIP) AT THE HEART OF THE GOVERNMENT'S DIGITAL AGENDA**
by Edouard Marcus, Director of Legal department and Audran Le Baron, Director of Tax management department – General Directorate of Public Finances, (DGFIP) France
- TRANSFORMING TAXPAYER EXPERIENCE**
- 29 **MANDATORY E-COMMUNICATION - AN OPPORTUNITY TO TRANSFORM TAXPAYER EXPERIENCE**
by Iveta Grossová, Director, Administration of Taxes and Tax Distrain Management, the Slovak Financial Directorate
- 32 **SIMPLIFYING AND PROVIDING ASSISTANCE TO TAXPAYER – PORTUGUESE EXPERIENCE**
by Rui Miguel Candeias Canha, Director of the Department of International Relations Services, Tax and Customs Authority of Portugal
- 35 **USER DRIVEN DESIGN OF THE ATO APP**
by Fiona Dillon, Assistant Commissioner of the Australian Taxation Office (ATO) – Australian OECD Delegate (Tax)
- TRANSFORMING TAX COMPLIANCE MANAGEMENT**
- 39 **COMBATING VAT FRAUD IN UKRAINE: RISK MANAGEMENT SYSTEM AND E-REFUND**
by Anatolii Aleksandrov, Acting Director of the Department of Strategic Development and International Cooperation, State Fiscal Service of Ukraine
- 42 **BIG DATA ANALYSIS AS AN EFFECTIVE TOOL FOR TAX ADMINISTRATION**
by Mikayel Pashayan, Deputy Chairman, State Revenue Committee of Armenia
- 45 **REAL-TIME VAT REPORTING TECHNIQUES: THE SPANISH IMMEDIATE SUPPLY OF INFORMATION SYSTEM (SII)**
by Rosa Prieto, Director of the Service for Planning and Institutional Relations and Mercedes Jordán, Deputy Director for Tax Technique, Spanish Tax Agency



COMPATIBILITY? (3)



CHALLENGE: legitimate big data collection for tax purposes
induced from the prohibition of fishing expeditions

RESEARCH OBJECTIVE (4)

Main focus

= to explore the legitimacy and limits of big data audits for tax purposes, induced from the principle of the prohibition of fishing expeditions in tax matters

RQ1

- Identifying the various **meanings** of the prohibition of fishing expeditions in tax matters

RQ2

- Identifying the (implicit) **legal ground** that underpins the prohibition of fishing expeditions in tax matters



RQ3

- Assessing the **legitimacy** and **limits** of big data audits in tax matters

FEEDBACK IS GOLD
AND YOURS IS
APPRECIATED!

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