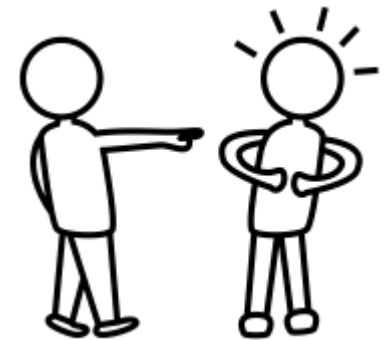


The relations between the tax payers and the tax administration



Laurence Pinte

Head of tax ING BE

Chair of the Tax Committee VBO/FE

Prof Brussels Management School

And here as a witness to the reality/perception of many companies....

What companies experience...

Reporting/Data

Uncertainty

Transparency

Pressure

Complexity

Suspicion

Timing

Audits

Burden of proof

Contactless

What companies expect...

Only once reporting

Certainty/knowledge

Efficiency in the exchange of information

Fairness/understanding

Pragmatism

Good faith principle

Coordination and planning in the audits

Proportionality in penalties

Direct and human contact

In a nutshell

- The overall majority of companies are good taxpayers
- Tax audits are part of the game and most companies are perfectly ok with this
- Tax administration should start from this assumption
- Creating a climate of trust is crucial
- This supposes legal certainty
- Disagreement is normal – efficient appeal is part of the game
- The avalanche of new rules “against tax fraud/abuse” are not helping

Digitalization ?

- Sure
- with full transparency - why does tax administration not explain the trigger of a tax audit .
- with democratic control about algorithm (toeslagenaffaire)
- with full respect of data regulatory framework
- with proportionality
- with a test of effectiveness



Tax culture ?

From.....



To

Possible in BE ?

