

# Building trust in taxation

## Build Book presentation

**Wednesday 22 February 2017**

University of Antwerp - Monastery of the Gray Sisters - 4:00 pm to 6:00 pm.

Since 2007, such as the US housing crisis, the banking crisis and the budgetary crises in eurozone countries (including Greece, Spain and Portugal), have raised questions about the legitimacy of existing tax systems.

During the same period, revelations in the media (Swissleaks, Luxleaks and the Panama papers) show that multinational companies are trying to minimize the tax burden on their profits by cleverly taking advantage of the different tax regimes of the countries in which they operate. Moreover, this behavior is also facilitated by tax competition between countries that try to attract as many investors as possible.

All of these developments have caused reactions worldwide that point to a diminished public confidence in the tax system to which they are subject. However, a good and democratic tax system requires that taxpayers can trust that taxes are collected fairly and are used efficiently and effectively for the realization of government tasks.

The fundamental question arises as to how this fiscal confidence can be restored and promoted again. This publication, which focuses on the aforementioned question, was developed as a result of an international academic workshop on tax and trust in May 2015.

### **Programme:**

Welcome

Prof. dr. Luc Braeckmans, academic director UCSIA

Presentation of the book

Prof. Dr Bruno Peeters, chair Antwerp Tax Academy, University

Antwerp

Lecture: Taxes as an Elephant: Aspects of Tax Trust

Prof. Dr Hans Gribnau, Tilburg University and Leiden University Taxation often appears to be primarily a matter of fairly technical rules. However, appearances are deceiving. Taxes are a moral phenomenon and that means that fundamental values are at stake. One of them is trust. In this lecture a number of aspects of fiscal trust will be discussed.

The vision of a head of tax

Wim Wuyts, Global Head of Tax - Bekaert Group and Chairman of the Tax Committee of the VBO Reception and Book Sales

During the book presentation, participants can exceptionally buy the book - on the spot - for the price of 50 euros (book store price: 175 euros).

Bruno Peeters, Hans Gribnau & Jo Badisco (eds.). Building Trust in Taxation. Intersentia: Antwerp, 2017.

## Building trust in taxation

The contemporary tax landscape is experiencing a legitimacy crisis caused by macro-economic disturbances in the past decade, as well as numerous revelations in the media such as Swissleaks, Luxleaks and the Panama Papers. This crisis has resulted in people losing trust in their government and in corporations, thereby becoming more reluctant to give their share of money for redistribution.

Why are states or collective institutions not able to generate the sufficient level of trust that would enable them to collect enough revenue? Who or what is responsible for the decline in trust? What are the key factors contributing to the decline in trust? Why do the levels of trust differ between states? Is this strictly a fiscal issue, meaning that we should search for the root of the issue only in the properties of tax systems and the differences between tax systems? Or are there institutional structures and political ideologies which differ from state to state that might be able to explain this difference?

Written by experts in their field and with an interdisciplinary perspective Building Trust in Taxation analyzes a topical issue which is integral to the development of society.

Bruno Peeters is Professor of Tax Law at the University of Antwerp. His current research interests lie in legal principles, European and corporate tax law.

Hans Gribnau is Professor of Tax Law at Tilburg University and at Leiden University. His research focuses on legal principles, tax governance, tax compliance and tax ethics.

Jo Badisco is a doctoral researcher at the Department of Philosophy at the University of Antwerp. His current research is on the problem of international taxation which he approaches from a philosophical angle.

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What is Wrong with Endowment Taxation: Self-Usership as a Prerequisite for Legitimate Taxation - Charles Delmotte and Jan Verplaetse

Is Taxation on a Par with Forced Labour? - Paul Faulkner

Conflict of Trust: EU Member States' Fiscal Sovereignty and the Ideal of the Internal Market - Christiaan Vos

### **PART II. TRUST AND MORALITY: TAX GOVERNANCE IN NEED OF TRANSPARENCY**

Taxation and Ethics: an Impossible Marriage? - Willem Lemmens and Jo badisco

An Overview of Political Economy Issues in Taxation and Taxing Trust and Taxation.



## Building Trust in Taxation

Edited by Bruno Peeters, Hans Gribuau  
and Jo Badisco



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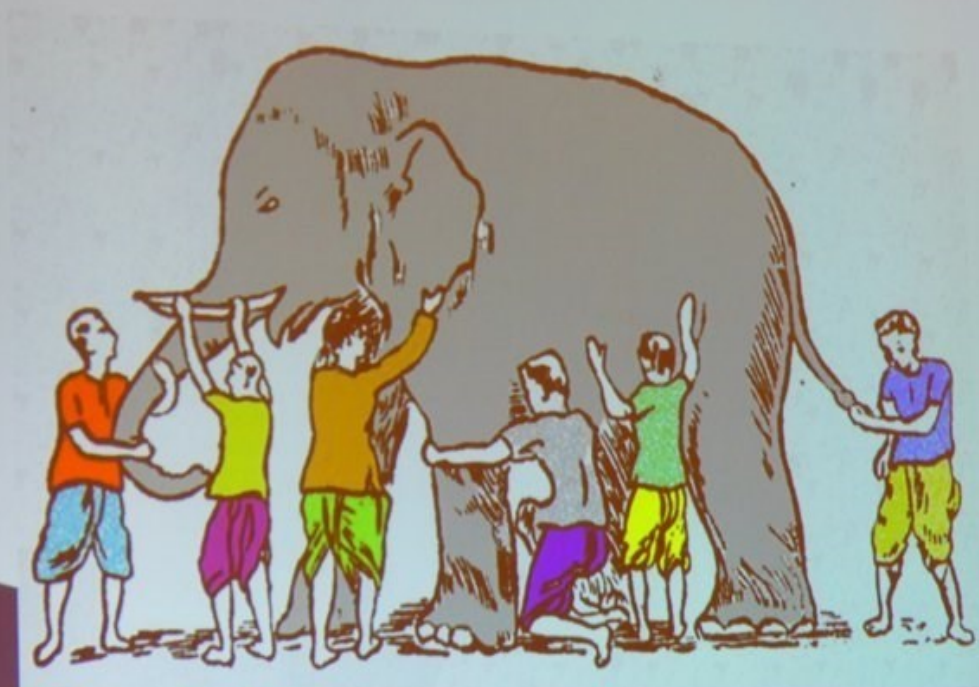








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Antwerp Tax Academy  
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