

Towards a renewed relationship between the tax authorities and the taxpayer

November 7, 2013

In recent decades, tax regulations have increased significantly and become increasingly complex. At the same time, the supervisory burden of the tax administration has increased and taxpayers are burdened by administrative burdens, among other things. As a result, compliance with all these rules and the monitoring of them are coming under considerable pressure.

The enforcement model that is still used in Belgium is mainly based on deterrence and punishment. Supervision in this model is aimed at detecting violations and punishing the offenders.

During this colloquium, the question was discussed in more detail whether, following the example of other countries, an alternative model can be developed in Belgium in addition to the existing enforcement model that is based on mutual trust, understanding and transparency between the tax authorities and the taxpayer.

Characteristic of this renewed relationship is that in exchange for a voluntary and up-to-date provision of tax-relevant data, the taxpayer quickly gains certainty about his tax position and the tax administration does not burden the taxpayer unnecessarily with a great deal of time and attention.

The texts of the contributions of this colloquium can be consulted below.

Programme:

13.30 Welcome

14.00 Introduction: towards a renewed relationship between the taxpayer and the tax authorities in Belgium Prof. dr. Bruno Peeters (University of Antwerp)

2.30 pm A comparative law analysisende

Prof. dr. dr. Elly Van de Velde (University of Antwerp and University of Hasselt)

3 p.m. Ethical Considerations

Prof. dr. dr. Willem Lemmens (University of Antwerp)

3.30 pm Coffee break

16.00 The horizontalization of the relationship between the tax authorities and the taxpayer: the experiences in the Netherlands em. Prof. dr. Dr Leo G.M. Stevens (Erasmus University Rotterdam)

17.00-18.00 Debate

moderator: Prof. Dr Bruno Peeters (University of Antwerp)

Wim Wuyts (Head of Tax, Bekaert Group)

Dirk Van Stappen (Partner KPMG/University of Antwerp)

Carlos Six (Administrator General of Taxation, FPS Finance)

Contributions of the speakers:

- Prof. dr. Dr. L.G.M. Stevens - Dutch experiences with horizontal monitoring
- Prof. dr. Dr. W. Lemmens - Trust and taxes: an impossible marriage?
- Prof. dr. Dr. B.Peeters and Prof. dr. Dr. Elly Van de Velde - Towards a renewed relationship between the tax authorities and the taxpayer

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