

International Congress
Global Tax Administrations' Efficiency
International Fiscal Cooperation and Governance



Wednesday, 30 May 2018

Venue: **INSTITUTE FOR FISCAL STUDIES**

Av. Cardenal Herrera Oria, 378 – 28035 Madrid

Scientific Committee: E. Andrés Aucejo, C. García-Herrera Blanco, M. A. Grau Ruiz and S. Raventós

This 1st International Congress is an activity carried out in the framework of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance (PI: Eva Andrés Aucejo). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (IEF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almodí Cid (DER 2015-65832-P), M. Nicoli (HCBM Project), V. Montesinos Julve (European Project), A. Olesti Rayo (DER 2015-65003-P), A. M. Pita Grandal (DER 2015-66338-P), J. Ramos Prieto (DER 2011-25520), E. Simón Acosta (DER 2012-39342-C03-01).

Program

Wednesday, 30 May 2018

09.45-10.00 **WELCOME**

CRISTINA GARCÍA-HERRERA BLANCO
Director of Research Studies, Institute for Fiscal Studies

10.00-11.30 **PANEL 1**
GLOBAL TAX POLICIES AND PERFORMANCE TO INCREASE THE EFFICIENCY OF THE TAX ADMINISTRATIONS IN THE WORLD

The Tax Administration Diagnostic and Assessment Tool (TADAT)

MONICA SIONARA SCHPALLIR
International Monetary Fund-IMF

The challenges of the Tax Administrations to increase tax revenues and the International Survey on Revenue Administrations (ISORA)

SANTIAGO DÍAZ DE SARRALDE
Inter-American Center for Tax Administration-CIAT

The intra-european organisation of tax administrations

MIGUEL SILVA PINTO
Intra-European Organisation Of Tax Administration-IOTA

Chair:

EVA ANDRÉS AUCEJO
The Global Observatory on Tax Agencies Model: towards on the International Tax Cooperation and Governance

11.30-12.00 **Coffee break**

12.00-14.00 **PANEL 2**
EFFICIENCY MODELS FOR TAX ADMINISTRATIONS: A COMPARATIVE APPROACH REGARDING TAXPAYERS' RIGHTS AND THE TAX GAP

UNITED KINGDOM

Taxpayers' rights, electronic and efficient Administrations

PHILIP BAKER
QC, Field Court Tax Chambers, Oxford University

NETHERLANDS

The new challenges on Administrative cooperation in the tax collection adopted by the Central Liaison Office of Netherlands

PAUL VAN SMITTE
Belastingdienst/Central Liaison Office, The Netherlands

UNITED KINGDOM

Tax Collection and Tax Management: gap and compliance

JULIUS SEN

London School of Economics and Political Sciences

SPAIN

Instantaneous supply of information, Renta web and detection of tax risks

ROSA M. PRIETO

Director SEPRI, State Agency for Tax Administration

Chair:

STELLA RAVENTOS

Confédération Fiscale Européenne. Member of the AEDAF. Danbury Lawyers

16.00-17.00

PANEL 3

EXPERIENCES ON INTERNATIONAL TAX COOPERATION AND GOVERNANCE

Tax Collaboration and SDGs

MARCO NICOLI

Visiting Scholar George Washington University - Law School and Former World Bank Sr. Project Manager - Global Forum on Law, Justice and Development

Application of the EU, OCDE and UN rules for administrative cooperation in Spain

ANA BRAVO

Central Liaison Office, Spain

ANA PITA

Full Professor. University of Vigo. Coordinator member of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance

Chair:

AMPARO GRAU

Complutense University of Madrid

17:00-17.15

CLOSING SPEECH

JOSÉ ALBERTO PLAZA TEJERA

General Director, Institute for Fiscal Studies

Principal Investigator:

UNIVERSITY	EXCELLENCE NETWORK DER 2017-90874-REDT	CONTACT
 <p>UNIVERSITAT DE BARCELONA</p>	 <p>GOBIERNO DE ESPAÑA MINISTERIO DE ECONOMÍA, INDUSTRIA Y COMPETITIVIDAD</p> <p>The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&GOV)</p>	<p>Eva Andrés Aucejo eandres@ub.edu</p>

Members of the Excellence Network: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV):

	COMPETITIVE PROJECTS AND INSTITUTIONAL SUPPORT ENTITIES DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV)	CONTACTS
 <p>UNIVERSITAT DE BARCELONA</p>	<p><i>Project: DER2015-68768-P. International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective.</i></p>	<p>E. Andrés Aucejo eandres@ub.edu</p>
 <p>Instituto de Estudios Fiscales</p>	<p><i>Instituto de Estudios Fiscales</i></p>	<p>C. García-Herrera Blanco cristina.gherrera@ief.minhafp.es</p>
 <p>UNIVERSIDAD COMPLUTENSE MADRID</p>	<p><i>CertificaRSE Project DER 2015-653704-R, MINECO-FEDER. Legal-Financial Effects, And Control Of The Social Impact For Sustainable Development: The Role Of Labels In The Investment And In The Public Contracts.</i> https://www.ucm.es/proyecto-certificarse/</p>	<p>M. A. Grau Ruiz grauruiz@ucm.es</p>
 <p>UNIVERSIDAD COMPLUTENSE MADRID</p>	<p><i>Project DER2015-65832-P. Título: La protección de las libertades fundamentales y los derechos fundamentales en el Ordenamiento Financiero y Tributario.</i></p>	<p>M.A. Martínez Lago mamlago@ucm.es J.M. Almudí Cid jalmudi@ucm.es</p>
 <p>UNIVERSITAT DE VALÈNCIA</p>	<p><i>European Project funded by the EU.</i></p>	<p>V. Montestinos Julve vicente.montesinos@uv.es</p>
 <p>LJD World Bank- 2017</p>	<p><i>Human Centered Business Model Project</i> http://www.globalforumljd.org/cops/human-centered-business-model</p>	<p>M. Nicoli mnicoli56@outlook.com</p>
 <p>UNIVERSITAT DE BARCELONA</p>	<p><i>Project DER2015-65003-P (1/01/2016/31/12/2018). El control democrático y la tutela de los derechos en la Unión Económica y Monetaria.</i></p>	<p>A. Olesti Rayo olesti@ub.edu</p>
 <p>UNIVERSIDADE DE VIGO</p>	<p><i>Project DER 2015-66338-P. El ordenamiento financiero y tributario de puertos y zonas francas en España: implicaciones de la Unión Europea y de la liberalización del Comercio internacional.</i></p>	<p>A. Pita Grandal apita@uv.es</p>
 <p>UNIVERSIDAD DE OVIEDO</p>	<p><i>COMFISTAM Project DER2011-25520. Competencia fiscal y sistema tributario: un análisis multinivel.</i></p>	<p>J. Ramos Prieto jrampri@upo.es</p>
 <p>Universidad de Navarra</p>	<p><i>Project DER2012-39342-C03-01. La coordinación de los distintos niveles de imposición como herramienta para evitar la sobreimposición y elusión fiscal.</i></p>	<p>E. Simón Acosta esimon@unav.es</p>

With the collaboration of the representative members of:

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Central Liaison Office, The Netherlands



Spanish Tax Agency



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George Washington University



Institute for Fiscal Studies



Asociación Española de Asesores Fiscales



Asociación Española de Derecho Financiero

