

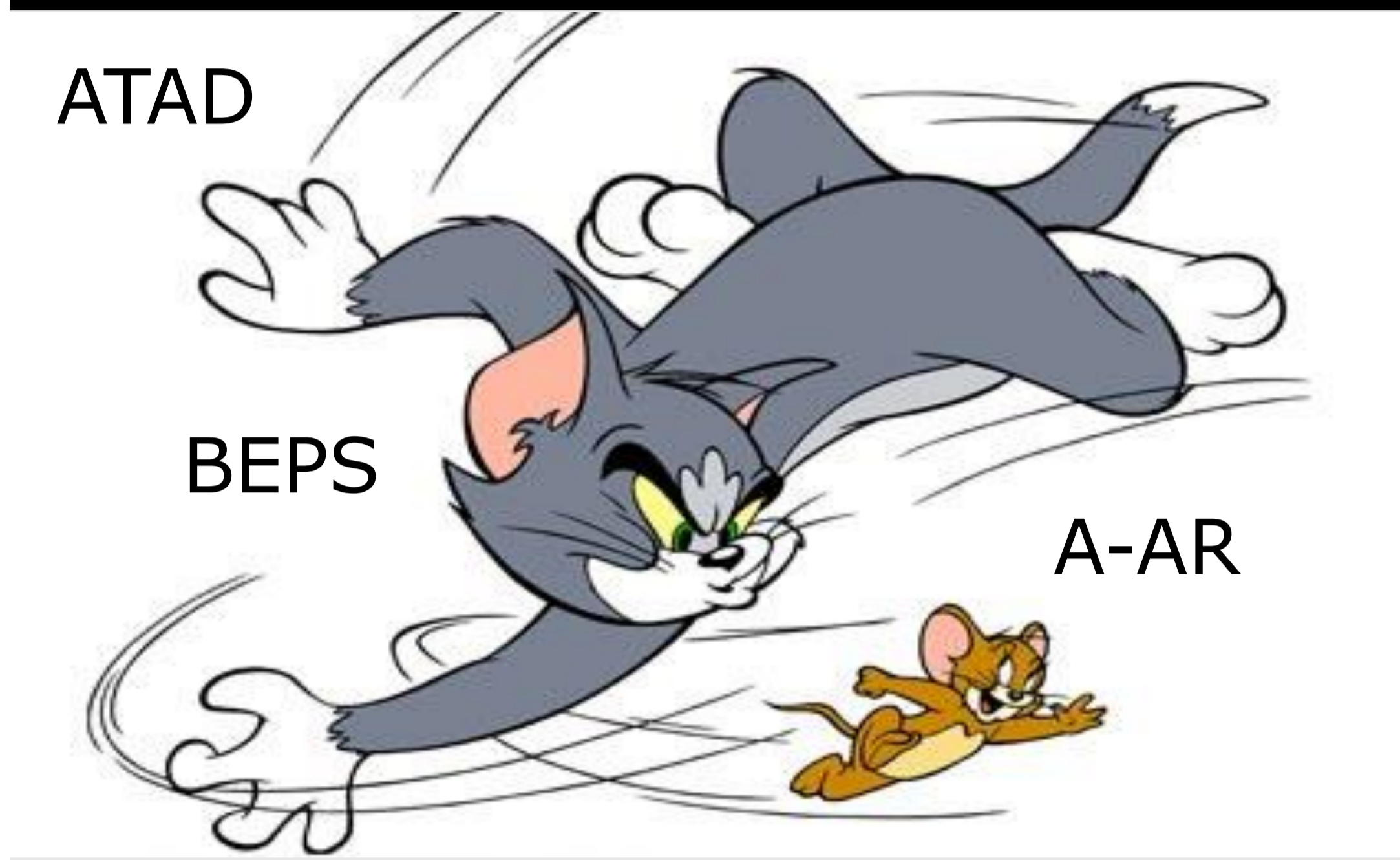
A new relationship between tax authority and taxpayer? Towards a higher degree of Cooperative Compliance in Belgium

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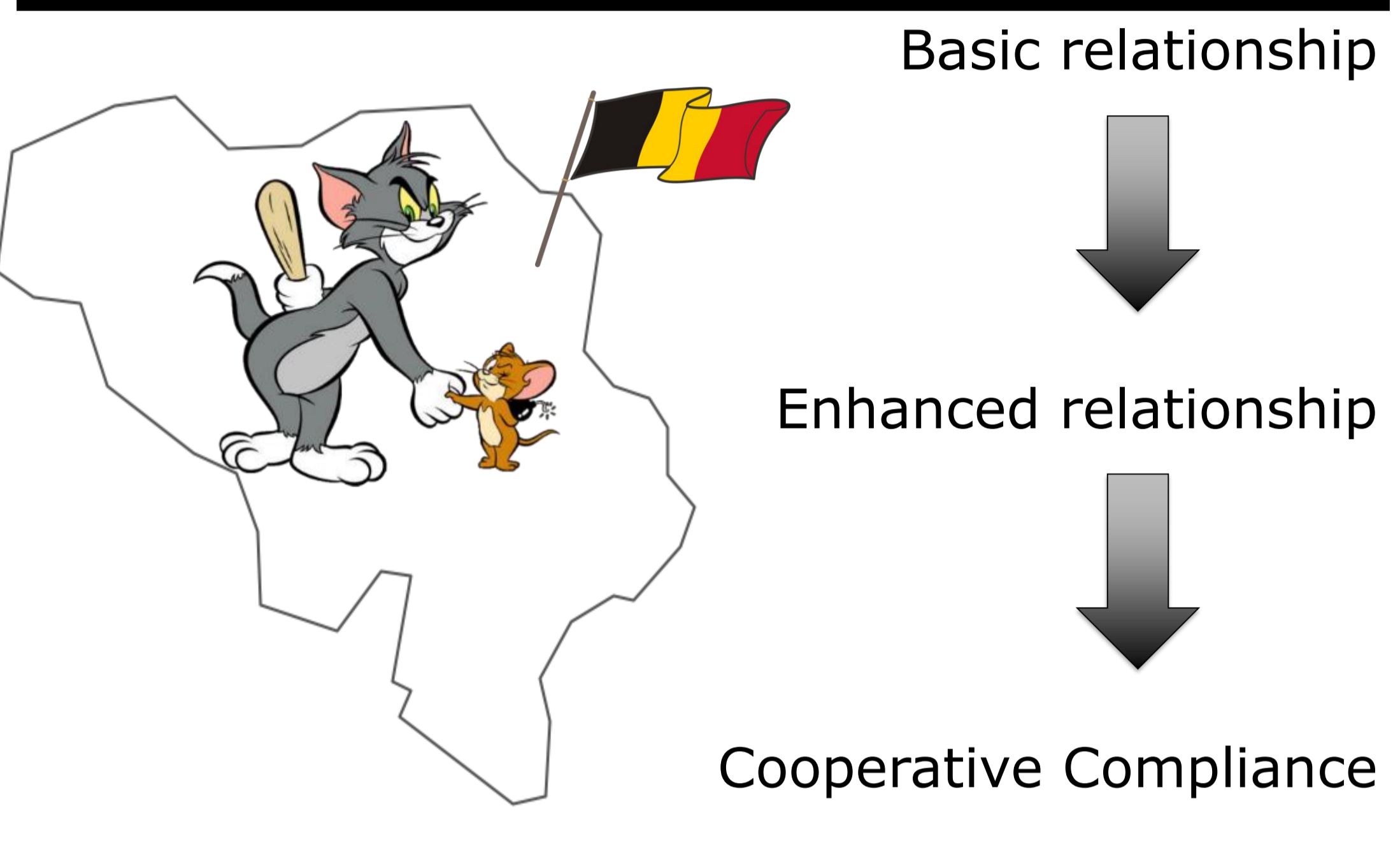
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Context

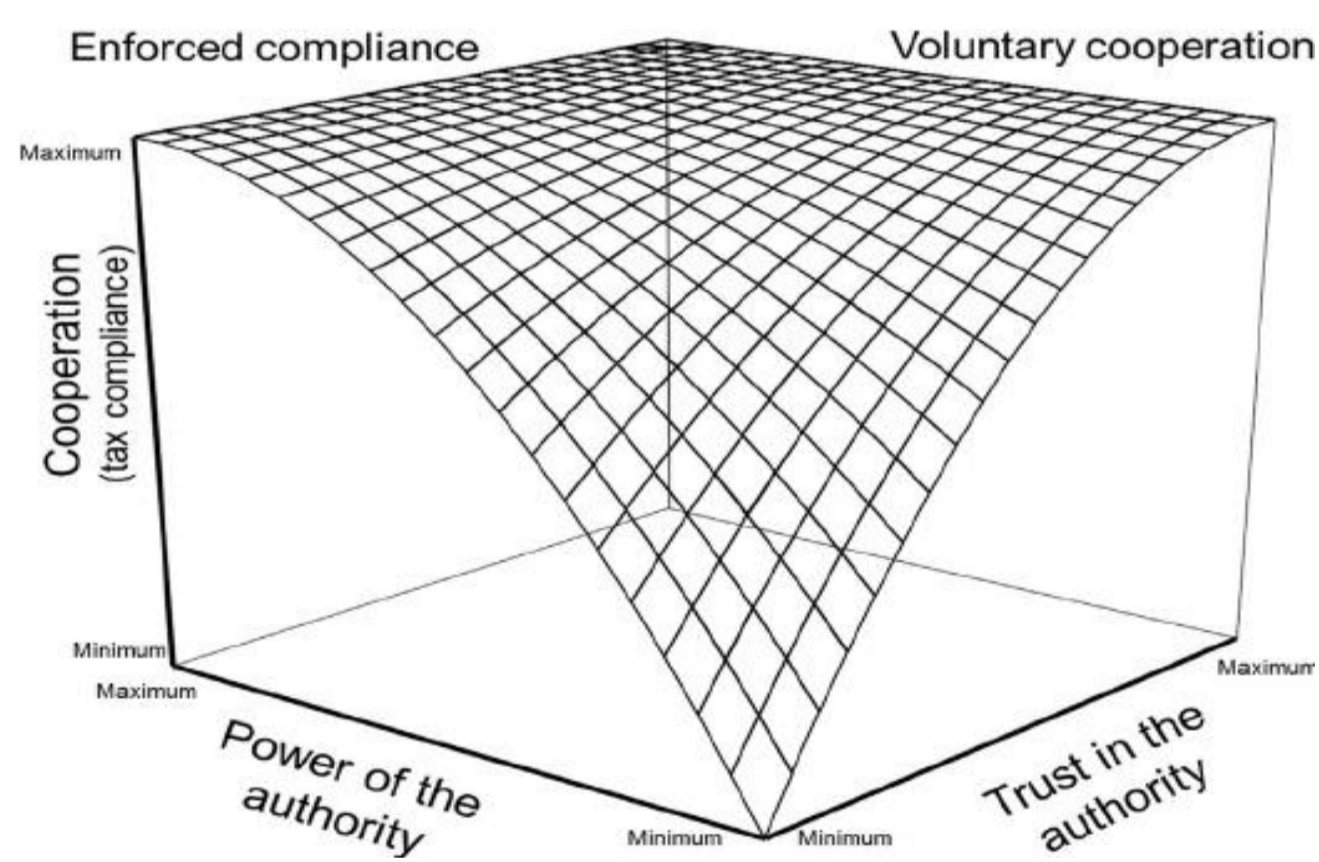


Aim



Tax Compliance

- Ayres & Braithwaite – responsive regulation (1992)
- Kirchler’s slippery slope framework (2007)



Cooperative Compliance programs worldwide

	Australia	United Kingdom	Ireland	Italy	Russia
Official name	Annual Compliance Arrangements (2001)	Framework for Cooperative Compliance (2006)	Cooperative Compliance (2005)	Cooperative Compliance (2016)	Tax monitoring (2015)
Compliance agreement	Tax governance letter + terms of arrangement	'Framework agreement'	Letter of agreement	No formal agreement	Formal agreement
Legal basis	Administrative guidelines	Administrative guidelines	Administrative guidelines	Delega Fiscale, Law 11 March 2014, n.23	Federal Law, No. 348-FZ
Eligible taxpayers	Large business taxpayers (TO > 250 mln. \$)	Large business taxpayers (TO > 30 mln. £)	Large business taxpayers (TO > 162 mln €)	Large business taxpayers (TO > 1 bin €)	Large/medium corporate taxpayers (TO > 40 mln. €)

Research questions

1. How and to what extent can (a higher degree of) Cooperative Compliance be introduced in Belgium?
2. Which role can/should tax intermediaries play in this context?

Assessment framework

