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

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Context

ATAD

BEPS

A-AR

Aim

Basic relationship

Enhanced relationship

Cooperative Compliance

Tax Compliance

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

Cooperative Compliance programs worldwide

<table>
<thead>
<tr>
<th>Australia</th>
<th>United Kingdom</th>
<th>Ireland</th>
<th>Italy</th>
<th>Russia</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance agreement</td>
<td>Tax governance letter + terms of arrangement</td>
<td>‘Framework agreement’</td>
<td>Letter of agreement</td>
<td>No formal agreement</td>
</tr>
<tr>
<td>Legal basis</td>
<td>Administrative guidelines</td>
<td>Administrative guidelines</td>
<td>Administrative guidelines</td>
<td>Delega Fiscali Law 11 March 2014, n.23</td>
</tr>
<tr>
<td>Eligible taxpayers</td>
<td>Large business taxpayers</td>
<td>Large business taxpayers</td>
<td>Large business taxpayers</td>
<td>Large business taxpayers</td>
</tr>
<tr>
<td>(TO &gt; 250 mn. €)</td>
<td>(TO &gt; 16 mn. €)</td>
<td>(TO &gt; 162 mn. €)</td>
<td>(TO &gt; 1 311 mn. €)</td>
<td>(TO &gt; 40 mn. €)</td>
</tr>
</tbody>
</table>

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

International tax law

National law

EU law

Cooperative Compliance

Role of tax intermediaries

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