Taking into account the taxpayer’s perspective within the administrative tax practice

➢ A tax administration at the heart of the relationship between citizens and their taxes
➢ An evolving tax system creating new needs for taxpayers (ex: digitalisation)
➢ A greater understanding of taxpayer’s behaviour through sociology and psychology
➢ The existence of tax administrative discretionary areas despite a strict legal framework
➢ A general concern to strengthen the legitimacy of taxation and to improve the relationship between taxpayers and tax administrations

“Are Tax Administrations under a legal obligation to consider the taxpayer’s perspective in their practice? A reassessment of the principles of good tax administration in the light of behavioural sciences”

Sub-question 1: “How is the administrative tax practice legally framed?”
Sub-question 2: “How is the taxpayer’s perspective defined for the purpose of the research?”

Practice of Belgian tax administrations is ruled by different legal principles: rule of law, principle of legality, principle of equality, principles of good administration,…

- Tax administrations are already taking into account this perspective in some respects (e.g. in the remaining discretionary areas)
- The legal framework could be interpreted as requiring the consideration of this perspective in the administrative practice

Studies in psychology and sociology are contributing to have a better understanding of taxpayer’s behaviour and needs within the tax system

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