

Conference on Cooperative Compliance Providing Greater Certainty to Tax Administrations and Business

WU

WIRTSCHAFTS
UNIVERSITÄT
WIEN VIENNA
UNIVERSITY OF
ECONOMICS
AND BUSINESS

Draft agenda – June 5, 2024

Vienna • October 24-25, 2024



Institute for Austrian and
International Tax Law **Vienna**
WU Global Tax Policy Center

Conference

Cooperative Compliance: Providing Greater Certainty to Tax Administrations and Business

October 24-25, 2024

Draft Program

THURSDAY, OCTOBER 24, 2024

All sessions will take place at Vienna University of Economics and Business, located at Welthandelsplatz 1, 1020 Vienna, Austria

08.30 – 09.00 Registration

09.00 – 09.15 **Welcome and Introduction**

Jeffrey Owens, WU

Richard Stern, WU

09.15 – 09.45 **Session 1: Background and the current status of the Project**

Topics:

Overview of the project

Jeffrey Owens, WU

Jonathan Leigh-Pemberton, WU

Discussion

*Documentation:

Report by the Multistakeholder group on Cooperative Compliance

Handbook on Cooperative Compliance

Policy brief: Cooperative Compliance: A Multi-stakeholder and Sustainable Approach to Taxation

09.45 – 11.00 **Session 2: Recent developments in CC – reports from international and regional organizations**



Chaired by Jeffrey Owens, WU

Presentations by:

*David O'Sullivan, World Bank**

*Anastasiya Yarygina, IADB**

*Marc Clercx, European Commission**

Discussion

*Documentation:

Background Note

Innovations in Tax Compliance. Building Trust, Navigating Politics, and Tailoring Reform, World Bank Group

Guidelines on European Trust and Cooperation Approach (ETACA)

11.00 – 11.30 Coffee break

11.30 – 12.30 **Session 3: Recent developments in CC – country reports**
Chaired by Jeffrey Owens, WU *

Presentations by:

*Indonesia**

*Malaysia**

Poland (Anna Sobierajska-Sokol*)*

*Germany**

Discussion

*Documentation:

Country notes

12.30 – 14.00 Lunch break

14.00 – 14.45 **Session 4: Digitalization of Tax Control Frameworks – the interaction of trust, transparency, and technology**
Chaired by Richard Stern, WU

Topics:

- *Technology Used to Automate Control Activities.*
- *Requirement to be "in-control" over the technology used in a company as part of a sufficient risk management.*

Speakers:

Daniel Dallhammer, WU

Jonathan Leigh-Pemberton, WU

Discussion

*Documentation:

Tax Governance in an Era of Digitalisation. Transparency, Trust and Technology within the European Union and beyond. The three "T" agenda by Jeffrey Owens

The New Wave of Cooperative Compliance Programmes and the Impact of New Technology

The Impact of New Technology by Bronżewska, Katarzyna; Majdańska, Alicja (2019)

The Promise and Limitations of Information Technology for Tax Mobilization, Policy research working paper, World Bank Group

The effect of digitalization on the perceived quality of Tax Control Frameworks in Germany (2024) Dallhammer/Renelt (not yet published)

The use of process mining in the tax function - tax use cases and possible applications for a digital tax CMS (2024) Risse / Dallhammer

14.45 – 18.00

Session 5: Core features of a reporting and assurance standard for Tax Control Frameworks

Chaired by Richard Stern, WU

Topics:

- *Core Elements of Reporting Standards for the TCF*
- *Core Elements of Assurance Standards for the TCF*
- *Maturity Model for the TCF*
- *How to bridge the Gaap between national requirements and the need for harmonization regarding the TCF*
- *How could a TCF standard be applied to MCC / Interaction between MCC and national CC*



Speakers:

Jonathan Leigh-Pemberton, WU

Irene Burgers, University of Groningen

Daniel Dallhammer, WU

Panellists:

*Eelco van der Enden, CEO, GRI**

*Adrian Smaller, Huawei**

*European Commission**

*Franz Kremers, PwC**

Discussion

*Documentation:

Draft report by the TCF working group

Analysis of the outcomes of the Survey on TCF

Article on the comparison of the OECD TCF standard with ISO, COSO

Article on the application of Assurance Standards (ISSA 500 / ISAE 3000) for the TCF

The Role and Evolution of Tax Control Frameworks (Owens et al. 2023)

16.00 – 16.30	Coffee break
16.30 – 18.00	Session 5: Core features of a reporting and assurance standard for Tax Control Frameworks (continued)
19.00 – 22.00	Social event (traditional dinner) <i>Offered by the Mayor of Vienna*</i>

FRIDAY, OCTOBER 25, 2024

9.00 – 11.00 **Session 6: Exploring a Multilateral Approach to Cooperative Compliance**

Chaired by Jeffrey Owens, WU

Topics:

Rationale for MCC

Approach adopted

Guidance provided by the Report

How could a TCF standard be applied to MCC / Interaction between MCC and national CC

Speakers:

*Rachel Craig, Anglo American**

Timoleon Christodouloupoulos, WU

Panelists:

*Emilio Pineda, IADB**

*European Commission**

*Harri Siltanen, Finland**

*Germany**

Discussion

*Documentation:

Draft report by the MCC working group

Analysis of the outcomes of the Survey on MCC

11.00 – 11.15 Coffee break

11.15 – 13.00 **Session 7: Measuring the Cost and Benefits of Cooperative Compliance Programs**

Chaired by Richard Stern, WU



Topics:

The composition of costs and benefits and approaches to their evaluation
Country experiences

Speakers:

*Kirsti Piiskoppel, Tax Administration Finland **
Anastasiya Piakarskaya, WU

Panellists:

*Ministry of Finance, Poland**
*European Commission**
*Anastasiya Yarygina, IADB**

Discussion

*Documentation:

*Draft Manual for the Evaluation of Costs and Benefits of CC Programmes**

13.00 – 13.30 **Session 8: Next steps and the way forward**

Richard Stern, WU
Jonathan Leigh-Pemberton, WU

Documentation:

Draft outline for a 2025 publication
Schedule of events 2024-2025

*All documentation will be available on the [WU shared folder](#) (from June 12, regularly updated)