

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



October 24-25, 2024 • Vienna



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

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

Program

THURSDAY, OCTOBER 24, 2024

08.30 – 09.00 Registration

09.00 – 09.15 **Welcome and Introduction**

Jeffrey Owens, WU Vienna

Richard Stern, WU Vienna

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

Topics

- *Overview of the project*

Jeffrey Owens, WU Vienna

Jonathan Leigh-Pemberton, WU Vienna

Discussion

Documentation:

Report by 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

Speakers:

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 Vienna

Presentations by:

- *Indonesia*
- *Malaysia*
- *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 Vienna

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 Vienna

Jonathan Leigh-Pemberton, WU Vienna

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 Vienna

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 Vienna
Irene Burgers, University of Groningen
Daniel Dallhammer, WU Vienna

Panellists:

Eelco van der Enden, CEO, GRI
Adrian Smaller, Huawei
European Commission, TBC
Frans 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 in a Viennese Heurigen)
Offered by the Mayor of Vienna

FRIDAY, OCTOBER 25, 2024

- 9.00 – 11.00 **Session 6: Exploring a Multilateral Approach to Cooperative Compliance**
Chaired by Jeffrey Owens, WU Vienna

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 Christodoulouopoulos, WU Vienna

Panelists:

Emilio Pineda, IADB
European Commission, TBC
Harri Siltanen, Finland
Germany, TBC

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 Vienna
- ### Topics
- *The composition of costs and benefits and approaches to their evaluation*
 - *Country experiences*



Speakers:

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

Panellists:

European Commission, TBC
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 Vienna
Jonathan Leigh-Pemberton, WU Vienna

Documentation:

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

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