

Panel: **Human Rights and Taxation**

Chair: Juliane Kokott

I. Substantive issues

1. Clement Endresen (Norway)

The basic dilemma of human rights in the field of taxes: Protection of taxpayers vs. the states' need for tax proceeds

- What role, from a substantive point of view, can and do human rights play in taxation?
- To what extent do human rights require a state to establish an equal and fair distribution of the tax burden?

2. Jennifer Davies (Australia)

A "Charter of Taxpayers' Rights"?

- To what extent could a formal enshrinement of taxpayers' rights enhance legal protection of taxpayers?

3. Emmanuelle Cortot-Boucher (France)

Taxation and the right to property

- Are there limits to the level of taxes that a state may levy?
- Protection of the taxpayer against (retroactive) changes in legislation
- Legitimate expectations

4. Peter Fortuin (Netherlands)

Practical examples from the Dutch perspective

- When is protection based on human rights granted and when is it not
- State's margin of appreciation

II. Procedural issues

1. Bernard Peeters (Belgium)

Compatibility of tax rules with human rights

- How can individuals demand the examination of the compatibility with human rights of the rules applicable in tax proceedings?

2. Peter Panuthos (United States)

Access to justice

- Procedural guarantees in appeal proceedings
- The right to appeal to independent bodies
- Provision of counsel to self-represented petitioners

3. Michael Beusch (Switzerland)

Privacy, secrecy and data protection

- Protection of sensitive data in times of automatic data exchange
- “Naming and shaming” of tax evaders
- Reputation risks for petitioners