

# REPORT:

International Congress  
*Global Tax Administrations' Efficiency*  
*International Fiscal Cooperation and Governance*



Wednesday, 30 May 2018

Venue: **INSTITUTE FOR FISCAL STUDIES**

Av. Cardenal Herrera Oria, 378–28035 Madrid

**Scientific Committee:** E. Andrés Aucejo, C. García-Herrera Blanco, M. A. Grau Ruiz and S. Raventós

This 1st International Congress is an activity carried out in the framework of the EXCELLENCE NETWORK: DER 2017- 90874-REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance (PI: Eva Andrés Aucejo). Coordinators: E. Andrés Aucejo (DER 2015- 68768-P), C. García-Herrera Blanco (IEF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almodí Cid (DER 2015-65832-P), M. Nicoli (HCBM Project), V. Montesinos Julve (European Project), A. Olesti Rayo (DER 2015-65003-P), A. M. Pita Grandal (DER 2015-66338-P), J. Ramos Prieto (DER 2011-25520), E. Simón Acosta (DER 2012-39342-C03-01).

## CHRONICLE OF THE INTERNATIONAL CONGRESS:

### THE GLOBAL TAX ADMINISTRATIONS 'EFFICIENCY: INTERNATIONAL FISCAL COOPERATION AND GOVERNANCE

Eva Andrés Aucejo<sup>1</sup>; Cristina García-Herrera Blanco<sup>2</sup>; Montse Peretó García<sup>3</sup> (Coords.); Mari Cruz Barreiro<sup>4</sup>; Ana María Guembe<sup>5</sup>; Luis Muleiro<sup>6</sup>; María Isabel Poza<sup>7</sup>; Eva Rivera<sup>8</sup>; Carmen Ruiz<sup>9</sup>, Ana María Enríquez<sup>10</sup>.

On May 30, 31 and June 1, 2018, three separate conferences were held, respectively, at the Headquarters: The Institute of Fiscal Studies of Spain, the Complutense University of Madrid and the School of Public Administration of Barcelona, relating to the International Taxation Congress 2018 under the title: International Tax Administration's Efficiency. Towards the International Fiscal Cooperation and Governance.

The programs related to the aforementioned conferences can be consulted at the following electronic addresses:

#### ***Instituto de Estudios Fiscales, 30 mayo de 2018:***

<https://derecho.ucm.es/data/cont/docs/23-2018-05-28-Programa%20IEF%2030%20mayo%202018%20vdef2505.pdf>

---

<sup>1</sup> Full Professor of Tax Law. University of Barcelona. Researcher and Consulter from the Global Forum on law, Justice and Development of the World Bank on the HCBM, Project 2017. Extraordinary award both in Ph.D. in Law and in Law Degree. Bachelor of Economic Sciences and Business Studies. Director of the Education and Law Review; Principal Investigator of the Excellence Network DER 2017-90874-REDT G.O.T.A.- INTAXCOOP&GOV: "The Global Observatory on Tax Agencies: Towards International Tax Cooperation and Governance"; Principal Investigator of the Der 15-68768-P Project: International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective. Principal Investigator of the "Comparative ADR Systems on tax Law" Project (*Generalitat de Catalunya*). Visiting scholar in Harvard School of Law, European University Institute, *Università di Roma 'La Sapienza'*, *Università degli Studi di Firenze*, International Bureau of Fiscal Documentation (Amsterdam), *Università degli Studi di Bologna*, London School of Economics and Political Sciences (LSE), University of Leeds (UK), Georgetown University (Washington, DC), World Bank (Washington, DC), among others.

<sup>2</sup> Director of the Spanish "Fiscal Studies Institute" (Institute attached to the Ministry of Finance, through the Spanish Ministry of Finance). Associate Professor of the Complutense University of Madrid (UCM). Director of Research Studies. Associate Professor UCM.

<sup>3</sup> General Director of Planning and Fiscal Studies of the Generalitat de Catalunya, and full professor of Tax Law, Autonomous University of Barcelona (UAB).

<sup>4</sup> Interim Full Professor of Tax Law. University of Vigo. Extraordinary award Law Degree. Doctoral degree with the mention of European Doctor. Ph.D. Thesis award by the University of Vigo and the Institute of Fiscal Studies (Spanish Ministry of the Economy). Researcher in European and International Tax Law at different centers and Universities such as the IBFD, WU Vienna University of Economics and Business, Max Planck Institute of Tax Law and Public Finances (Munich) and the NYU.

<sup>5</sup> Specialist for the General Directorate of Planning and Fiscal Studies of the Generalitat de Catalunya.

<sup>6</sup> Full Professor of Tax Law. University of Vigo. Extraordinary award Law Degree. Doctoral degree with the mention of European Doctor. Ph.D. Thesis award by the University of Vigo. Research stays at different centers and Universities such as the IBFD, Panthéon-Sorbonne University, Aix-Marseille University, Toulouse Capitole University and University of Padova.

<sup>7</sup> Assistant to the General Directorate Planning and Fiscal Studies of the Generalitat de Catalunya.

<sup>8</sup> Advisor to the General Directorate of Planning and Fiscal Studies of the Generalitat de Catalunya, and associate professor of EU Law. University of Girona.

<sup>9</sup> Full Professor of Tax Law. University of Vigo.

<sup>10</sup> University of Barcelona

**Universidad Complutense de Madrid, 31 de mayo de 2018:**

<https://derechofinancieroytributario.files.wordpress.com/2018/05/programaxtax-ucm-31-mayo-2018-vdef2205.pdf>

**Escuela de Hacienda Pública de Barcelona, 1 de junio de 2018:**

[https://atc.gencat.cat/web/.content/documents/01\\_atc/altres/2018-International-Congress-Program-1-June-BCN.PDF](https://atc.gencat.cat/web/.content/documents/01_atc/altres/2018-International-Congress-Program-1-June-BCN.PDF)

The organization of the three conferences has been carried out by the Excellence Network DER 2017-90874-REDT (G.O.T.A-INTAXCOOP & GOV): The Global Observatory on Tax Agencies: Towards on the International Tax Cooperation and Global Governance, in collaboration with the Institute of Fiscal Studies of Madrid, the Department of Financial and Tax Law of the University and with the Department of the Vice Presidency of Economy and Finance of the “Generalitat de Catalunya”.

During these days were presented what are probably today the most significant Global Models on analysis/evaluation of the efficiency of the World Tax Administrations and/or Cooperation/international tax governance, i.e.

- The International Monetary Fund' system: TADAT (financed by the EU, the Tax Agencies of the Netherlands, Japan, the UK, etc), on diagnostic and evaluation of the Tax Agencies worldwide.
- The INTRA-EUROPEAN ORGANISATION OF TAX ADMINISTRATIONS.
- The INTER-AMERICAN CENTER FOR TAX ADMINISTRATION - CIAT (for Latin America)
- The GLOBAL OBSERVATORY ON TAX AGENCIES (G.O.T.A. - DER 2017-90874-REDT INTAXCOOP&GOV): Excellence Network led by the University of Barcelona and focused on the following three issues: A) The efficiency of the Tax Agencies worldwide; B) The international cooperation of the Tax Administrations and C) The Tax Governance worldwide.

In the different Workshops held in the cities of Madrid and Barcelona were presented:

- Panels that dealt with measures and improvements in the area of Cooperation in Direct, Indirect International Taxation and Customs, all top trends in International Taxation of the 21st century;
- Panels that dealt with "Trends and Challenges in International Tax Governance and, of course,
- Panels on proposals to improve the effectiveness and efficiency of the World Tax Administrations.

Panels and Network of Excellence EXCELLENCE NETWORK: DER 2017-90874-REDT (GOTA-INTAXCOOP & GOV), which both Professor Eva Andrés Aucejo and Professor Andreu Olesti Rayo and the rest of the Network of Excellence Coordinators were pleased to open to all the Academy in case it was of interest both the attendance at

any of the different forums, or also the participation as members of the research teams that compose it.

The International Congress on **Global Tax Administrations' Efficiency International Fiscal Cooperation and Governance** is the first activity developed in the frame of the Excellence Networking: DER 2017-90871-REDT (G.O.T.A-INTAXCOOP&GOV)<sup>11</sup>: The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance,

whose main researcher is Professor **Eva Andrés Aucejo**. The first session of the Congress took place at the Institute for Fiscal Studies on 30 May 2018 and consisted on three panels.

Professor **García-Herrera Blanco**, Head of the Studies Department of the Institute for Fiscal Studies welcomed the participants and thanked both the initiative and work of the Professor Eva Andrés Aucejo in the organization of this first Congress. She noted that technological developments involve an improvement in the efficiency of tax compliance, as is showed by the OCDE 2017 Report which includes opinions of 57 countries, according to which among 85% and 90% of the total collected amount comes from voluntary tax compliance. Cristina García-Herrera explained that the fields with the highest risk of tax avoidance are the following: (i) big companies, (ii) great estates, (iii) informal economy, and (iv) collaborative economy. This scenario pleads for international fiscal cooperation.

## **Panel I**

### **Global tax policies and performance to increase the efficiency of the tax administration in the world**

This first panel was chaired by Professor **Eva Andrés Aucejo**, who opened the floor by thanking the participation of the Institute for Fiscal Studies, the research group which integrates the Excellence Network, the speakers and the audience. Professor Eva Andrés officiated at a conference about the systems toward the Global Tax Administrations' Efficiency, going on International Fiscal Cooperation and Governance. She did special mention about the “tax gap” in comparative tax law, explaining the efficiency should be measured in terms of tax collection but without putting the taxpayers aside. She developed and highlighted both the Dutch tax collection system and the British tax collection system as models to be followed in this regard.

---

<sup>11</sup> **Scientific Committee:** E. Andrés Aucejo, C. García-Herrera Blanco, M. A. Grau Ruiz and S. Raventós

This 1<sup>st</sup> International Congress is an activity is carried out in the framework of the EXCELLENCE NETWORK: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV): *The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance* (PI: Eva Andrés Aucejo). Coordinators: E. Andrés Aucejo (DER 2015-68768-P), C. García-Herrera Blanco (IEF), M. A. Grau Ruiz (DER 2015-653704-R), M. A. Martínez Lago and J. M. Almodí Cid (DER 2015-65832-P), M. Nicoli (HCBM Project), V. Montesinos Julve (European Project), A. Olesti Rayo (DER 2015-65003-P), A. M. Pita Grandal (DER 2015-66338-P), J. Ramos Prieto (DER 2011-25520), E. Simón Acosta (DER 2012-39342-C03-01).

## *The Tax Administration Diagnostic and Assessment Tool (TADAT)*

**Monica Sionara Schpallir**  
*International Monetary Fund-IMF*

**Monica Sionara Schpallir**, opened this panel with her presentation on the *Tax Administration Diagnostic and Assessment Tool (TADAT)*, a tool that, as she explained, appeared in 2013 as a proper tool to assess the health state of Tax Administrations, by providing an objective and standardized assessment of the performance of a country's system of tax administration, through the assessment of results, instead of through the assessment of means. TADAT assesses the main taxes in a country (Income Tax, VAT and in some cases, social contributions), excluding customs duties.

She explained the Field Guide, available at the web of TADAT, which contains the 47 measurement dimensions which are taken into account for arriving at the indicator scores (from A to D), as well as the 28 high-level indicators critical to tax administration performance which are linked to the nine Performance Outcome Areas (las POAs), which are present in every single tax administration. Those POAs are integrated among them, not being one of them more important than the other.

She described next the four phases of the TADAT assessment, and explained finally, the executive summary, which includes a description of the strengths and weaknesses of a certain tax administration. She emphasized that it is for tax administration to draw conclusions on the results of the TADAT assessment, since it does not recommend solutions.

## *The challenges of the Tax Administrations to increase tax revenues and the International Survey on Revenue Administrations (ISORA)*

**Santiago Díaz Sarralde**  
*Inter-American Center for Tax Administration-CIAT*

**Santiago Díaz Sarralde**, current head of tax research in CIAT and Full Professor of Applied Economy at the Rey Juan Carlos University (Madrid), started his presentation by raising the question of how to increase income without raising taxes. In this regard, he referred to the document "Tax Administrations: Collection, Costs and Personnel Evidence for the CIAT Countries with data of ISORA", which explains that ISORA (International Survey on Revenue Administrations), which emerged as the result of the joint effort of the IMF, IOTA, OECD and CIAT, is a homogeneous survey addressed to the tax administrations of 148 countries which "collects collection data, institutional structure, budget and human resources, segmentation and taxpayer registration, returns filing and payments, taxpayer assistance and tax education, enforced collection of debts, inspection, audit, and investigation of tax fraud and dispute resolution mechanisms". Santiago Díaz highlighted the importance of the communication channels, the *rulings*,

explaining that the survey allows to identify the different use of this tool dependent on the different income level.

The second topic addressed by Santiago Díaz was the tax expenses, in relation to which he referred to the “checklist” style templated developed by the United Nations and the CIAT. This “checklist” style templated provides to the responsible authorities for fiscal policies a tool which allow them to assess the net benefits of tax incentive programs, so that consistency between tax incentives and the underlying tax policy is ensured.

Last but not least, the Professor dealt with the topic of taxation of digital economy, which raises several problems, such as those related with the taxation of international income, the concept of permanent establishment, the inadequacy of the traditional tax connecting factors, the difficulties in determining the destination of consumption, in view to establish countries’ tax jurisdiction, or the collaborative economy.

### *The Intra-European Organization of Tax Administrations*

**Miguel Silva Pinto**

#### *The Intra-European Organization of Tax Administration-IOTA*

**Miguel Silva Pinto**, executive secretary of IOTA, spoke about how the IOTA helps their member countries to face the challenges of their tax administrations. The OECD, the CIAT, the NTO, the General Direction of Taxation and Customs Duties of the European Commission, and the IMF are partnerships of the IOTA, which is integrated by 44 countries. The IOTA aims to search synergies with the abovementioned organizations without duplicate activities. He explained the four objectives of the IOTA (i) deliver effective services and practical solutions catering for the specific needs of the membership; (ii) analysis of the “big data”; (iii) human resources; and (iv) fight against fraud and collecting procedures.

He dealt with the new strategy of the IOTA: Contributing to the progress of European tax administrations by delivering practical solutions, enhancing collaboration and facilitating the sharing of experience. According to Manuel Silva Pinto, the main challenge faced by tax administrations is to be able to consider taxpayers as customers or partners, taking into account that taxpayers wish a tax system as simple and efficient as possible, with tax administrations helping them in each phase of the tax procedure, protecting of big data privacy, one of the greatest responsibilities of tax administrations.

**Chair:** Professor **Eva Andrés Aucejo** closed this panel, by emphasizing her wish to move towards some efficient models such as the one of the Netherlands, the United States or Australia, highlighting the importance of tax compliance systems as well as the need of the simplification of the tax system.

### **Panel II**

## **Efficiency models for tax administrations: a comparative approach regarding taxpayers' rights and the tax gap**

Eva Andrés Aucejo presented the second panel on **Efficiency models for tax administration: a comparative approach regarding taxpayers' rights and the tax collection**. She explained that this panel departs from the perspective of the taxpayers and recalls that tax administrations are not possible without taxpayers. The panel was chaired by **Stella Raventos**, head of the Fiscal Committee of the *Confederation Fiscale Européenne*, member of the *AEDAF*, & head of *Danbury Lawyers* in Barcelona.

### **United Kingdom**

#### **Tax Collection and Tax Management: gap and compliance**

**Julius Sen**

*London School of Economics*

**Julius Sen, Associate Director and Senior Programme Advisor at London School of Economics Enterprise, the commercial arm of the London School of Economics and Political Science**, dealt with the relation between collection and fiscal management, and the subsequent gap in the tax payment compliance. He emphasized that, being the global economy around 100 trillion dollars, the 20% of it is illegal or arises from the informal sector (gray zone), equalizing this amount to the economy size of the United States. Bering this in mind, he explained that one of the major challenges for tax administration is to convert the informal in formal. This because, the illegal income are higher than the GNP of the EU. In this context, he noted that the problem of tax evasion can only be faced through transparency and cooperation.

It has not always been the case that narrow connection between the commercial policy of a certain country and its fiscal policy has led to a fair result, showing certain countries, as is the case of India, great social injustices. In this regard, Julius Sen explained how the tax system can help to improve the level of wealth, being *coordination and cooperation between governments* (reinforced by the BEPS project) essential tools in this regard. He referred then to *big data*, by mentioning the “Billion Prices Project”, an academic initiative (MIT Sloan and Harvard Business School) which uses prices collected by hundreds of online retailers around the world in order to undertake research in macro economy and international economic.

In relation with the abovementioned ideas, Julius Sen explained the case of United Kingdom, where the Bank of England has developed a role in the promotion of employment and growth, by improving the conditions of fairness and by reducing social tension. This led, as he explained, to a relevant intuitional shift of power from the Government (Minister of Finance) to the Bank of England, having being showed that the austerity policy undertaken by the Government did fail in achieving economic growth and fairness.

## Spain

### Instantaneous supply of information, Renta web and detection of tax risks

**Rosa M. Prieto**

*Directora del SEPRI, Agencia Tributaria*

**Rosa M. Prieto**, explained the Immediate Supply of Information on VAT (SII, *Suministro Inmediato de Información*), in forced since 1st July 2017, which means a change in the current VAT management system, by setting a new system of upkeeping registration books through the online site of Spanish Tax Administration Agency. The system is founded on the almost immediate supply of the billing records, allowing to bring the moment of billing recording/accounting and the effective performance of the underlying economic operation together. Rosa M. Prieto explains that the goal of the SII is to improve the tax control and taxpayer assistance.

After describing other aspects of the functioning of the SII, Rosa M. Prieto explained that, aimed to facilitate help to the taxpayers, the Spanish Tax Agency has published a web site on the SII, which started with the use of artificial intelligence for virtual assistance. She described a new VAT help service as well: the Goods delivery locator, which helps to determine the place in which operations are deemed to be made for VAT purposes, and HERMES: a new program for the information management which, beyond than systematize, allows to use it with a view to fight against tax fraud. She finally referred to the novelties in the implementation of the web system of Income Tax.

## United Kingdom

### Taxpayers' rights, electronic and efficient Administrations

**Philip Baker**

*QC, Field Court Tax Chambers, Oxford University*

Philip Baker started by explaining that attention to taxpayer's rights has been increased during the last years. The three main areas as regards this matter are the following: (i) data protection and right to intimacy (ii) individual request of information (iii) standards and best practices for the effective protection of taxpayers' rights in the ambit of tax relationships.

As regards the first topic, Professor Baker highlighted that data protection and right to intimacy are object of the greatest protection in Europe, having *big data* a specific protection. In this regard, he explained the legal framework of the matter, reviewing the CJEU jurisprudence in both fields of data protection and request of information, second topic of his presentation. As regards, the third topic, he mentioned the creation by the the Obervatory for the Protection of Taypayer's rights Obervatory for the Protection of Taxpayers' rights to identify minimum standards and best practices for the effective protection of taxpayers' rights in the ambit of tax relationships.



Stella Raventós closed the panel by emphasizing the need of the “human factor” in the relationships between tax administrations and taxpayers, in fields such as voluntary tax compliance, and she mentioned the British tax administration, where companies are allowed to ask for an Inspector to settle of their problems, as a good example of tax administration where the “human factor” develops an important role in the collection of taxes.

### **Netherlands**

#### **The new challenges on Administrative cooperation in the tax collection adopted by the Central Liason Office of Netherlands**

**Paul Van Smitte**  
*Central Liason Office, The Netherlands*

**Paul Van Smitte**, first highlighted the important role played by the concept of “paymentthinking”, involving the taxpayer from the very first moment of the tax collection procedure, as an alternative to the traditional collecting procedure, in the tax collection, taking into account the complex structures used by taxpayer to place their actives in countries with which there is no doublet tax treaty. Paul Van Smitte described his professional experience as tax collector in The Netherlands, by explaining that, living many taxpayers live abroad, national cooperation between different organizations is essential, and in this regard, he highlighted the good relationship between the tax administration and the Dutch Police, when facing tax collection procedures. He also emphasized the need to use any kind of techniques to stimulate the payment of taxes, and the need to offer them proper assistance. This was the approach adopted by The Netherlands, which counts with specialized teams that do not hesitate to travel to New Zealand to communicate face to face with taxpayers, grant deferral of the tax payment for fifteen years, or in case that they refuse to collaborate, to hold their car during a year. The success of this initiative was in 2016 of 98'4%.

### **Panel III**

#### **Experiences on international tax cooperation and governance**

Panel 3 was held in the afternoon, under the title "Experiences on international tax cooperation and governance".

#### **Marco Nicoli**

**Visiting Professor at the George Washington University School of Law and Director of the World Bank Project "Global Forum on Law, Justice and Development"**

The first speaker was Mr. Marco Nicoli, His intervention dealt about the Fiscal Partnership and Sustainable Development Goals promoted by the United Nations and the

World Bank, through different projects. The framework of the project is to strengthen international tax cooperation, promoting alliances among States, to achieve a high standard of transparency, and provide advice on fiscal policy to the G20, and become a platform to help countries face the changes of international taxation.

**Ana Bravo**  
**Central Liaison Office, Spain**

Later, Ms. Ana Bravo as representative of the Central Liaison Office in Spain, referred to the application of the rules of cooperation of the European Union, the OECD and the United Nations in Spain, and how there has been legislative changes in this matter both in the General Tax Law, and in the General Collection Regulation.

Legislative changes have not only occurred in Spain, but in all countries of the European Union, since Directive 2010/24 / EU revealed the asymmetries in mutual assistance that existed between the Member States, which caused inefficiency.

In addition, Spain will enact various mutual assistance agreements with third countries through the Model United Nations Convention.

**Ana María Pita Grandal**  
**Tax Law Professor University of Vigo**

PhD Ana María Pita Grandal proposed the need to make changes in draft tax law to apply it in a society that has nothing to do with that of 20 years ago. She pointed out that, although the Declaration of Granada reflected on aspects of Tax Law that the Government had to take into account for the future, there are important issues of concern to the States, such as the erosion of the Tax Base, the translation of benefits business, double taxation, among others, and that were not addressed in the Declaration of Granada.

Attending to these questions, she proposed to return to the criterion of pure source to the detriment of the criterion of residence, and reflect on the role of direct taxes, since the taxation on income does not respond to the principles of tax justice.

**Closure**

Finally, the closure was the responsibility of **Mr. Jose Alberto Plaza**, General Director of the Institute of Fiscal Studies, who thanked the Scientific Committee and all the speakers, and wished that the session the following day was a success.

# Program

Wednesday,  
30 May 2018

09.45-10.00 **WELCOME**

CRISTINA GARCÍA-HERRERA BLANCO

*Director of Research Studies, Institute for Fiscal Studies*

10.00-11.30 **PANEL 1**

**GLOBAL TAX POLICIES AND PERFORMANCE TO INCREASE THE EFFICIENCY OF THE TAX ADMINISTRATIONS IN THE WORLD**

The Tax Administration Diagnostic and Assessment Tool

(TADAT) MONICA SIONARA SCHPALLIR

*International Monetary Fund-IMF*

The challenges of the Tax Administrations to increase tax revenues and the International Survey on Revenue Administrations (ISORA)

SANTIAGO DÍAZ DE SARRALDE

*Inter-American Center for Tax Administration-CIAT*

The intra-european organisation of tax

administrations MIGUEL SILVA PINTO

*Intra-European Organisation Of Tax Administration-IOTA*

*Chair:*

EVA ANDRÉS AUCEJO

*The Global Observatory on Tax Agencies Model: towards on the International Tax Cooperation and Governance*

11.30-12.00 **Coffee break**

12.00-14.00

**PANEL 2**

**EFFICIENCY MODELS FOR TAX ADMINISTRATIONS: A COMPARATIVE APPROACH REGARDING TAXPAYERS' RIGHTS AND THE TAX GAP**

**UNITED KINGDOM**

Taxpayers' rights, electronic and efficient  
Administrations PHILIP BAKER

*QC, Field Court Tax Chambers, Oxford University*

**NETHERLANDS**

The new challenges on Administrative cooperation in the tax collection adopted  
by the Central Liaison Office of Netherlands

PAUL VAN SMITTE

*Belastingdienst/Central Liaison Office, The Netherlands*

**UNITED KINGDOM**

Tax Collection and Tax Management: gap and  
compliance JULIUS SEN

*London School of Economics and Political Sciences*

**SPAIN**

Instantaneous supply of information, Renta web and detection  
of tax risks ROSA M. PRIETO

*Director SEPRI, State Agency for Tax Administration*

*Chair:*

STELLA RAVENTOS

*Confédération Fiscale Européenne. Member of the AEDAF. Danbury Lawyers*

16.00-17.00

**PANEL 3**

**EXPERIENCES ON INTERNATIONAL TAX COOPERATION AND GOVERNANCE**

Tax Collaboration and Sustainable Development Goals

MARCO NICOLI

*Visiting Scholar George Washington University - Law School and Former World Bank Sr. Project Manager -*

*Global Forum on Law, Justice and Development*

Application of the EU, OCDE and UN rules for administrative cooperation in Spain

*ANA BRAVO*  
*Central Liaison Office, Spain*

ANA PITA

*Full Professor. University of Vigo. Coordinator member of the EXCELLENCE NETWORK: DER 2017-90874- REDT (G.O.T.A-INTAXCOOP&GOV): The Global Observatory on Tax Agencies: towards the International Administrative Cooperation and Global Tax Governance*

*Chair:*

AMPARO GRAU

*Complutense University of Madrid*



17:00-17.15

**CLOSING SPEECH**

JOSÉ ALBERTO PLAZA TEJERA




General director, Institute for Fiscal Studies. Madrid. Spain

	<b>EXCELLENCE NETWORKING DER 2017-90874-REDT</b> 	<b>CONTACT</b>
 GLOBAL OBSERVATORY TAX AGENCIES	<b>Committee Advisor of The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&amp;GOV)</b>	<b>DIRS.:</b> J. Martín Queralt J. Lasarte Álvarez E. Simón Acosta

	<b>EXCELLENCE NETWORKING DER 2017-90874-REDT</b> 	<b>CONTACT</b>
 GLOBAL OBSERVATORY TAX AGENCIES	<b>The Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance (G.O.T.A-INTAXCOOP&amp;GOV)</b>	<i>Principal Investigator:</i> <b>Eva Andrés Aucejo</b>

UNIVERSITY	COMPETITIVE PROJECTS AND INSTITUTIONAL SUPPORT ENTITIES DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV)	Coordinators
 UNIVERSITAT DE BARCELONA	<i>Project: DER2015-68768-P. International Administrative Co-Operation in Tax Matters and ADR of Transnational Tax Disputes and Models for an Institutional Architecture from a European Perspective.</i>	E. Andrés Aucejo
 Instituto de Estudios Fiscales	<i>Instituto de Estudios Fiscales</i>	C. García-Herrera Blanco
 UNIVERSIDAD COMPLUTENSE MADRID	<i>Universidad Complutense de Madrid, CertificaRSE Project (DER 2015-653704-R, MINECO-FEDER)</i> <a href="https://www.ucm.es/proyecto-certificarse/">https://www.ucm.es/proyecto-certificarse/</a>	M. A. Grau Ruiz
 UNIVERSIDAD COMPLUTENSE MADRID	<i>DER2015-65832-P. Título: La protección de las libertades fundamentales y los derechos fundamentales en el Ordenamiento Financiero y Tributario (DER2015-65832-P).</i>	M.A. Martínez Lago J.M. Almudí Cid
 UNIVERSITAT ID VALÈNCIA	<i>European Project funding by the UE</i>	V. Montestinos Julve
 World Bank- 2017	<i>Human Centered Business Model Project</i> <a href="http://www.globalforumljd.org/cops/human-centered-business-model">http://www.globalforumljd.org/cops/human-centered-business-model</a>	M. Nicoli
 UNIVERSITAT DE BARCELONA	<i>DER2015-65003-P (1/01/2016/31/12/2018). El control democrático y la tutela de los derechos en la Unión Económica y Monetaria.</i>	A. Olesti Rayo
 UNIVERSIDADE DE VIGO	<i>DER 2015-66338-P. El ordenamiento financiero y tributario de puertos y zonas francas en España: implicaciones de la Unión Europea y de la liberalización del Comercio internacional</i>	A. Pita Grandal

Members of the Excellence Network: DER 2017-90874-REDT (G.O.T.A-INTAXCOOP&GOV)

	<p>Proyecto I+D+i DER2011-25520 "Competencia fiscal y sistema tributario: un análisis multinivel" (Proyecto COMFISTAM).</p>	<p>J. Ramos Prieto</p>
	<p>Proyecto DER2012-39342-C03-01 UNIVERSIDAD DE NAVARRA CIF: R3168001J Centro: Facultad de Derecho.</p>	<p>Isaac Merino Jara E. Simón Acosta</p>
	<p>Committee of other expert members attached to the <b>Global Observatory on Tax Agencies: towards on International Administrative Cooperation and Global Tax Governance</b> (G.O.T.A-INTAXCOOP&amp;GOV)</p>	<p>Coord.: Joaquín Álvarez</p>