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Brussels, 13 November 2015

Towards greater fairness in taxation: international tax advisory bodies present Model Taxpayer Charter

Today (13 November 2015), three international professional bodies of tax advisers representing more than 500,000 tax advisers worldwide presented their joint proposal for a Model Taxpayer Charter.

The work is a collaboration of:

- AOTCA (Asia-Oceania Tax Consultants' Association), representing 330,000 tax advisers from 20 professional bodies in 16 countries in the Asian-Pacific region;
- CFE (Confédération Fiscale Européenne), the European federation of tax advisers, representing more than 200,000 tax advisers from 27 professional bodies in 21 European countries; and
- STEP, representing more than 20,000 trust and estate practitioners in 95 countries.

The overriding purpose of the Charter is to foster a relationship of mutual trust, respect and responsibility between taxpayers and the State in order to reduce the cost of compliance, increase the quality and efficacy of willing compliance, and ensure that all taxpayers are treated equally, and without bias or preference. Care has been taken to strike a fair balance between rights and responsibilities to make the Charter acceptable and beneficial to both governments and taxpayers.

The provisions of the Charter were derived from a survey of taxpayer rights and responsibilities in 41 countries worldwide, representing over 80 per cent of the world's GDP.

The Model Charter is part of a Final Report, which includes an overview on how taxpayer rights and responsibilities are recognised in 41 countries. The authors of the Charter and the Report, Michael Cadesky (STEP), Ian Hayes (CFE) and David Russell (AOTCA), are distinguished tax practitioners, each representing one of the three organisations involved. Their work has been supported by the CFE Professional Affairs Committee.

The publication follows a two-and-a-half-year consultation period in which the draft Charter was discussed in meetings with the European Commission and the OECD and presented to the UN Tax Committee. Comments were invited from tax administrations, international organisations, academia and other stakeholders. The Final Report takes into account feedback received from these organisations.

One of the additions to the final version is a list of **Fundamental Principles** (see Annex), informally called the "Ten Commandments": the ten key rights and responsibilities of taxpayers and tax administrations.

The Charter was presented at the **CFE Professional Affairs Conference** in Amsterdam on 13 November 2015, themed "Big Data – a threat to taxpayer rights?".

Dick Barmantlo, chairman of the CFE Professional Affairs Committee, called on the European Commission to live up to their announcement of proposing a **EU Taxpayer's Code**, hoping that the EU institutions and member states will show ambition in developing a balanced document containing concrete commitments.

The Charter and the Final Report can be accessed online: www.taxpayercharter.com

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