



HOMANN

FISCAL CONTROL AND HUMAN RIGHTS

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Tax Control

Considerations

- Society's right to collect taxes
 - a) information for control purposes
 - b) efficiency
- Individual's legal rights
 - a) Privacy – information to tax authority
 - b) Prohibition against self-incrimination

Extensive network of Agreements on
exchange of information

OECD – GLOBAL FORUM

FATCA – EU

Automatic exchange of information on
rulings

DIGITILIZATION

- Abandon tax return
- Inspection based on models and evaluation of tax gap
- Liable information from third parties

DIGITILIZATION (cont.)

- Interpretation and calculation
- Power balance
- Balancing considerations
- Democratic deficit
- Legitimacy - the impact of a loss of legitimacy is by all accounts a decline in observance of the obligation to pay taxes, thus undermining the welfare model's robustness

The reporting system

- Liable information
- Period of limitation

Requiring further information subject to penalties from

- a) Taxable persons (individuals, companies)
- b) Third parties (banks etc.)

a) Taxpayers

EUROPEAN CONVENTION ON HUMAN RIGHTS

- Fair trial
- Privacy (correspondence)

Article 6 Ban on self-incrimination

Article 8 Privacy, correspondence

Case law

- Funke v. France (1993)
- J.B. v. Switzerland (2001)
- Heaney and Mc Guinness v. Ireland (2001)
- Bernh Larsen Holding AS v. Norway

b) Third party

Not covered

Secrecy regulations