INTERNATIONAL TAX LAW CONFERENCE SERIES - 4

Limitations on Collection and Disclosure of Taxpayer Information in National and International Tax Law: Establishing a Balance between Tax Administration's Power and Taxpayer's Rights

5 December 2013, Istanbul

09.45- 10.00
Opening of the Conference

Prof. Dr. Bertil Emrah Oder, Koç University, Faculty of Law, Dean

Session 1
Discussions on Exchange of Taxpayer Information
Chair: Prof. Dr. Bilal Yaltı, Koç University, Faculty of Law

10.00-10.30 "The Relevance of the Taxpayer’s Right to be Informed and Heard in the Exchange of Information Procedure: Swiss Approach"
Prof. Dr. Madeleine Simońek, University of Zurich, Faculty of Law

10.30-11.00 "Protecting Taxpayers’ Rights in International Exchange of Information Procedure: Turkish Approach"
Ass. Prof. Dr. Cihat Öner, Ankara University, Faculty of Law

11.00-11.30 Coffee Break

11.30-12.00 "Protection of Taxpayers’ Rights in the Exchange of Information"
Prof. Dr. Philip Baker, London University, Institute of Advanced Legal Studies

12.00-13.00 Discussion

13.00 - 14.00 Lunch Break

Session 2
Discussions on Collection and Disclosure of Taxpayer Information
Chair: Prof. Dr. Binnur Çelik, Beykent University, Faculty of Law

14.00 - 14.30 "Losing the Balance between Tax Administration’s Power and Taxpayers’ Rights: A Spanish Approach"
Prof. Dr. Hugo López López, University of Navarra, Faculty of Law

14.30 - 15.00 "The Boundaries of the Tax Administration’s Information Collection Authority: The Norm and the Normative Estrangement"
Prof. Dr. Nihal Saban, Cyprus International University, Faculty of Law

15.00 - 15.30 Coffee Break

15.30 - 16.00 "The Limits of Tax Secrecy in Turkey: Domestic and International Disclosure of Tax Information"
Assoc. Prof. Dr. Leyla Ates, Namik Kemal University, Faculty of Economics and Administrative Sciences

16.00 - 17.00 Discussion

17.00 Closing of the Conference