CALL FOR PAPERS

Conference
“Tax secrecy and tax transparency – the relevance of confidentiality in tax law”

July 5 – 7, 2012, Rust (Burgenland), Austria

Organized by the Institute for Austrian and International Tax Law, WU, Vienna, and Örebro University, Örebro

Örebro University, Örebro and the Institute for Austrian and International Tax Law, WU, Vienna are organizing a Conference on “Tax Secrecy and Tax Transparency – the Relevance of Confidentiality in Tax Law”. The main purpose of this research project is to assess not only the ways different countries regard the treatment of tax information and tax secrecy but also its impacts.

Experts of law and/or other fields related to the conference topic are invited to let us know by December 15, 2011 at the latest whether they are willing to prepare a National Report, by email to renee.pestuka@wu.ac.at. Please indicate if and to which extent you would need a financial subsidy for travel and accommodation to be able to participate in the conference (in case you are full time academic and your home institution does not reimburse your expenses). There are just limited funds for the reimbursement of travel expenses available. The conference will be held from Thursday, July 5, evening, to Saturday, July 7, evening, in Rust, Burgenland, at Seehotel www.seehotelrust.at.

Papers would have to be delivered not later than April 30, 2012. We would expect a paper length of 20 to 25 pages (12,500 words), approximately. A questionnaire should provide some guidance on the key points we would like to be covered. Each report should cover all the points of the questionnaire, however the focus should be on those which are most relevant for your jurisdiction. The report should be a readable article, because we are planning to publish the results of the conference in a book, after the conference.
The conference drafts will be distributed by the conference committee to all participants as soon as possible. Participants are asked to study all the papers before the conference. The papers will not be presented in full length, but only the key facts and main ideas will be highlighted, in order to stimulate a lively discussion.

The conference committee (Michael Lang, Josef Schuch, Claus Staringer, Pasquale Pistone and Alfred Storck) will approach all colleagues who offered to prepare a paper in late 2011/early 2012.

Topics (as specified in the questionnaire):

1. Overview
   a. Policy issues
   b. Historical Development
   c. General Legal Framework
2. Collection of data
   a. How is data collected
   b. What kind of information?
   c. Proportionality and other relevant principles
3. Specific Relationships
   a. Banks
   b. Lawyer/Tax advisor
   c. Other professional confidentialities
4. Sharing information domestically
   a. Within tax authorities
   b. With other authorities
5. Sharing information internationally
6. Access to taxpayers data by the public
   a. Published decisions and other documents from the courts and the tax administration
   b. List of taxpayers
7. Access to taxpayers data by individuals
8. Consequences of infringements

Kind regards,

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WU (Vienna University of Economics and Business)

**Prof. Dr. Josef Schuch**  
Professor at the Institute of Austrian and International Tax Law  
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