

## Scott Michel Co-Chairs Panel on Protecting Taxpayers in an Era of Increased Regulation and Heightened Enforcement at U.S./Europe Tax Conference

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Program: Protecting Taxpayers Under Constitutional, EU, and International Human Rights Laws in an Era of Increased Regulation and Heightened Enforcement

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Domestic and international tax environments are evolving fast as tax administrators seek to prevent tax fraud and aggressive tax planning and to promote tax fairness. At the same time, the economy continues to evolve dramatically; digital taxation, for example, remains to be determined on a multilateral basis. National tax authorities and multilateral organizations continue to change the relevant treaties, law and regulations. They are increasing tax, closing loopholes, and implementing anti-abuse measures. Transfer pricing rules are tightened, tax law is increasingly criminalized, and new tax investigation and tools expand. Information exchange is becoming universal and automatic.

The panel will explore whether taxpayers in this climate can rely on certain non-tax principles deriving from constitutional rights, EU law (for member states and non-members), human rights declarations and international law and courts in defending against new measures on taxation, anti-abuse rules, information exchange and new tax investigation procedures at the multilateral and domestic levels.

Sponsored by the American Bar Association, the International Fiscal Association, and the International Bar Association.

### **Attorneys**

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