



## PRESS RELEASE

FOR IMMEDIATE RELEASE

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### **IBFD launches the 2019 Yearbook on Taxpayers' Rights**

*On 8 June, IBFD will be launching online the 2019 Yearbook, a compilation of up-to-date information on the effective protection of taxpayers' rights.*

Prof. Dr Pasquale Pistone and Prof. Dr Philip Baker, directors of the IBFD Observatory on the Protection of Taxpayers' Rights (OPTR), and Prof. Dr Carlos E. Weffe (the Observatory's managing editor) will present the Yearbook via video, explaining some of the main events and trends that arose last year in the protection of taxpayers' rights around the world. [Click here](#) to view the videos.

Taxpayers' rights serve as the foundation for effective tax administration. Whether expressed through a taxpayer bill, a charter of rights or a declaration of human rights, governments have long recognized that providing taxpayers with assurances of fair treatment, respect and protection against government overreaching boosts voluntary compliance. Current research is exploring the extent to which procedural justice encourages the willingness of taxpayers to comply with tax laws and obligations.

The 2019 IBFD Yearbook on Taxpayers' Rights contains information on developments concerning the effective protection of taxpayers' fundamental rights around the world, as a step towards establishing a block of technically reliable data that can be used to support a constructive dialogue between taxpayers and tax authorities. This publication, the third of its kind released by the Observatory, compiles up-to-date information on the effective protection of taxpayers' rights in 44 countries worldwide up to 31 December 2019, including:

- monitoring the effective implementation into domestic law of legal procedures, safeguards and guarantees associated with taxpayers' rights;
- providing an annual comparison by jurisdiction of the level of compliance with minimum standards and best practices; and
- identifying trends in the practical protection of taxpayers' rights.

The basis for the Yearbook consists of surveys supplied by groups of experts appointed from 44 countries, as well as reports from the Inter-American Court of Human Rights, the European Court of Human Rights and the European Court of Justice. The groups of experts incorporate members of tax authorities, the judiciary and academia, as well as ombudspersons and practitioners. The national reports are also available for downloading.



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IBFD's Observatory on the Protection of Taxpayers' Rights, established by Prof. Dr Pasquale Pistone and Prof. Dr Philip Baker, is a non-judgemental platform for keeping track of developments in the practical protection of taxpayers' rights around the world. It follows the standards set by Prof. Dr Pistone and Prof. Dr Baker at the 2015 IFA Congress on "The Practical Protection of Taxpayers' Fundamental Rights".

Since then, the OPTR has monitored continuously the observance of minimum standards and the adoption of best practices around the world with respect to the guarantee and protection of human rights pertaining to tax matters.

To learn more about the Observatory, please visit the official IBFD [academic page](#) or contact [optr@ibfd.org](mailto:optr@ibfd.org).

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### About IBFD

[IBFD](#) is a leading international provider of cross-border tax expertise, with a long-standing history of supporting and contributing to tax research and academic activities. As an independent foundation, IBFD utilizes its global network of tax experts and its Knowledge Centre to serve Fortune 500 companies, governments, international consultancy firms and tax advisors.