



## PRESS RELEASE

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### **Prof. Dr Victor van Kommer gives inaugural oration "Personal income tax: a society's credit" at University of Utrecht**

On 1 December 2011, Prof. Dr Victor van Kommer, Director Tax Services at the International Bureau of Fiscal Documentation, was appointed as professor at the faculty of law, governance and economics of the University of Utrecht. Prof. Dr Van Kommer will focus on issues in the field of Tax Policy. During the inauguration ceremony held at the University of Utrecht, he gave an oration entitled "Personal income tax: a society's credit".

#### **Personal income tax: A society's credit**

Prof. Dr Van Kommer started his oration by describing the pressure that the euro zone crisis has put on many governments. As more and more countries have been placed under IMF surveillance, he asserted that should the European Union fail to impose the necessary budget discipline, measures from the IMF will follow. He emphasized that these financial problems may well make European governments relinquish a number of democratic achievements. Moreover, the authorities, including those in the Netherlands, will have to reduce their responsibilities. Taxes are no exception, and also due to the substantially increasing IT expenditure thereof, tax authorities are calling for simplification.

Prof. Dr Van Kommer asked therefore whether and how society would benefit from this?

Income tax as we know it started as a manifestation of the late-nineteenth-century movement of emancipation and participation. Society was oriented towards education and social mobility, and personal income tax supported this process. Hands-off governments do away with these taxes.

Prof. Dr Van Kommer has made a plea to adopt the necessary simplification measures in tax law but to maintain a number of the particular foundations of personal income tax, or even bring some of them back to life. To this end, Van Kommer has summarized some proposals that are intended to give personal income tax a more central role in the interaction between politics and the citizen.

#### **About Prof. Dr Victor van Kommer**

Prof. Dr Van Kommer is currently a Member of the Executive Board and Director Tax Services at the International Bureau of Fiscal Documentation (IBFD). Prof. Dr Van Kommer has been teaching since 2008 as a professor in Tax Administration Principles before being appointed as professor in Tax Policy in 2011 at the University of Utrecht (the Netherlands).

Before joining IBFD, Prof. Dr Van Kommer worked for the Dutch Ministry of Finance and the Tax and Customs Administration in several management positions in the fields of planning, finance and control, investigation and intelligence, human resources management, and tax policy and implementation issues. He has published several books on these topics.

Prof. Dr van Kommer also has experience in consultancy. On matters such as tax reform, designing tax policy strategies, strengthening tax administrations, and improving integrity, he has advised tax authorities in countries like Vietnam,



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Uganda, Slovenia, Rwanda, Poland, the Netherlands Antilles, Nepal, Malaysia, Latvia, Kuwait, Kazakhstan, Jordan, Egypt, China, etc.

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