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FOR IMMEDIATE RELEASE

Amsterdam, 24 November 2009

Prof. Victor van Kommer, IBFD's Knowledge Center Director, will present a paper entitled "Good governance and Integrity" at the Commonwealth Business Forum 2009

The International Bureau of Fiscal Documentation (IBFD) is pleased to announce the participation of Prof. Victor van Kommer, IBFD's Knowledge Center Director and member of its Executive Board, in the Commonwealth Business forum 2009. His presentation "Good governance and Integrity" will focus on some of the reasons why western economies and advisory bodies often fail in helping countries in their fight against the lack of integrity.

Prof. van Kommer explains: "It is well known that both unsatisfactory governance and lack of integrity have a negative influence on a country's economic growth and social welfare. However, despite decades of foreign consultancy, academic research and political advice, the situation has not improved in many parts of the world. The problem is that the fundamentals of good governance and integrity are of western (often Anglo-Saxon) origin but are presented as universal principles, thus denying the importance of domestic values and failing to acknowledge cultural characteristics.

Fighting corruption and non-integrity is ineffective if the focus is on foreign standards that cannot be implemented in an environment that is (almost) hostile to non-practical and non-executable advice. Therefore, instances of lack of integrity should first be studied in depth in order to uncover the reasons behind unwanted behavior, as well as the conditions that facilitate it. In this sense, every case of corruption is an example of the failing conditions of a system that is unable to protect its participants against vulnerable situations. Instead of fighting abuse of the system, the aim should be to make organizations and societies healthy and allow new winners to set an example for the next generations."

For the occasion, IBFD has released a series of white papers on related topics:

- **Integrity and Ethics for Tax Administrations**

Prof. V. van Kommer discusses the concept of integrity and why it is essential for tax administrations to broaden their prospective on integrity when defining their corruption-fighting tools.

- **Legitimacy of the State and Taxation**

Based on historical cases, Prof. V. van Kommer describes the significance of concepts such as legitimacy of the state, supremacy of the law and legitimacy of the taxation within democracies. He highlights some elements that are essential for a country to legitimize its taxation towards its citizens.

- **IBFD Special Monitor - Tax Information Sharing**

A recent progression in cross-border taxation has been the developments in transparency and exchange of information regarding tax matters. This activity has been driven by governments' desire to secure their tax bases during tough economic times and the OECD's advocacy of a threshold to distinguish between jurisdictions which have implemented standards for information sharing and those which have not.



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As an academic institute and curator of the world's largest holding of international tax materials, the IBFD has endeavored to document these changes. This paper compiles the changes that have taken place around the world over the past two years, gathered as of October 2009.

These white papers are now available on the following link:

(Please note that Prof. van Kommer's speech will also be available from 30 November 2009).

www.ibfd.org/WhitePapers

For more information or to organize an interview with Prof. Victor van Kommer, please contact:

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IBFD is a leading provider of cross-border tax expertise, with offices in Amsterdam, Washington and Kuala Lumpur. IBFD serves Fortune 500 companies, governments, international consultancy firms and tax advisors. Renowned as the authoritative centre for cross-border tax expertise, IBFD utilizes her global network of Tax Experts and Knowledge Centre to remain at the forefront of global tax information.

Victor van Kommer is currently a Member of the Executive Board and Director of the Knowledge Centre of IBFD. Victor van Kommer is also Professor in Tax Administration Principles at the University of Utrecht (the Netherlands). Before joining IBFD, Victor 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. In the fields of tax reform, designing tax policy strategies, strengthening tax administrations, and improving integrity, Prof. van Kommer advised tax authorities in countries such as Vietnam, Uganda, Slovenia, Rwanda, Poland, the Netherlands Antilles, Nepal, Malaysia, Latvia, Kuwait, Kazakhstan, Jordan, Egypt, China (People's Rep.), etc. Together with other experts he set up the Center for Taxation and Public Governance (www.center4taxation.org) that is aiming to advise governments in developing countries and economies in transition to improve their tax systems to become more attractive for foreign investment.

Commonwealth Business forum 2009: Partnering for a More Equitable and Sustainable Future: The Commonwealth and the Americas
23rd-26th November 2009 - Port of Spain, Trinidad & Tobago