



ADVANCED GOVERNMENTAL
TAX PROGRAM

**Advanced Governmental Tax Program - Assisting
Tax Authorities to improve tax revenue
performance**

AGTP is a new initiative for tax reform in developing countries. AGTP connects the traditional way of advising on tax policy and administration with a sociological approach to taxation, putting strong effort on building support and acceptance in the tax community and society as a whole for developing and implementing of a robust and sustainable tax system.

PRINCIPLES

AGTP key principles for designing solid tax systems include:

- Simplifying of legislation to promote compliance
- Broadening of tax bases by reducing exemptions, thresholds, reduced rates, tax holidays and special regimes to a minimum, enabling low general rates
- Balancing the tax mix of taxes on income, profit and capital and taxes on consumption
- Modernizing of customs procedures
- Designing legislation that is feasible, practical and easy to administer



AGTP experts are highly experienced in drafting of tax and customs legislation with a strong focus on consistency of the tax legislation and on feasibility and practicality of its implementation, and on reducing of compliance costs for taxpayers.

Effective taxation requires compliant taxpayers.

Compliance behaviors of taxpayers highly depend on perceptions taxpayers have about the fairness of the tax system and its administration, including perceptions about:

- The complexity of the tax laws
- The ability of the tax authority to provide the appropriate mix of compliance and service activities
- The way tax policy makers and administrators engage with stakeholders to improve the processes of tax legislation and administration, and
- The competence, professionalism and attitude of staff

AGTP experts provide advice to Tax Authorities to improve the effectiveness and efficiency of tax and customs administrations. Key elements include:

- Developing and implementing of an integrated chain approach to manage tax administration processes including taxpayer identification and registration, return filing and assessment, audit and verification, appeals handling and enforced tax collection
- Understanding and influencing of taxpayers compliance behavior
- Segmenting of taxpayers according to their economic and revenue importance and to their services needs and compliance behaviors
- Providing taxpayer services according to the needs of the taxpayers using state of the art technologies and communication channels
- Developing and implementing risk based compliance interventions
- Measuring of outcomes and performance



AGTP recognizes the importance of having a well trained and educated staff and good working conditions.

AGTP experts are highly experienced in developing road maps for training based on research and analyses of required skills and training needs of staffs. APTP experts provide assistance in designing appropriate training programs.

PROFILE

What makes AGTP special?


- **AGTP has developed a unique approach to advising on tax policy and administration based on broad research including socio-political research on perceptions in society about current policies and practices and on possible support for changes of current policies and practices given sentiments and culture of the tax community and society as a whole.**
- **AGTP strongly promotes engaging with all relevant actors and stakeholders including the business community, in all stages of the processes of advising on tax reforms, tax policy making and drafting of legislation and implementation, administration and evaluation of tax reforms**
- **AGTP highly promotes cooperation and coordination between policy makers and administrators**
- **AGTP experts put a strong focus on the acceptance, feasibility, practicality and sustainability of proposed solutions**
- **AGTP experts have a broad experience in tax policy and administration and also in customs policy and administration in senior positions both at strategic and operational level in the Tax and Customs Administration and the Ministry of Finance.**

PEOPLE: AGTP Experts


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|  | NAME: | MATTHIJS ALINK |
| | Education: | Fiscal Economics, University of Amsterdam |
| | Work experience: | Tax inspector and Manager DTCA, Deputy Commissioner for Operations, Strategic Planning and International Affairs MOF, Senior Advisor at OECD / CTPA, International Consultant |
| | Expertise: | Matthijs has a broad experience in tax policy and administration both at operational and strategic level. Matthijs has represented the MOF/DTCA in many international organizations. For the OECD he developed and delivered numerous Global Relations programs on tax policy and administration. He is co-author of the Handbook on Tax Administration and the Dutch Approach. |

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|  | NAME: | HANS BAKKER |
| | Education: | Fiscal Economics, University of Amsterdam |
| | Work experience: | Tax inspector, Policy Officer at the Dutch MOF, Deputy Director Direct Taxes. Responsible for guiding the Dutch ruling practice. Hans is tax advisor with the Dutch law firm Loyens & Loeff. |
| | Expertise: | Hans is specialized in Dutch and international corporate taxation and in national and international conflict resolution. He focuses on resolving disputes between taxpayer and tax administration. He has published numerous commentaries on legislation and court cases in the leading tax journal of the Netherlands. |

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|  | NAME: | JAN HERMANS |
| | Education: | Tax Law, University of Leiden, Major in Direct Taxes |
| | Work experience: | Legal expert at the Ministry of Finance, Deputy Director for Private Individuals, Head of Customs at Schiphol (Amsterdam) Airport Director for Taxation Products and Processes, Director of the Tax Information and Investigation Agency (FIOD), Director Information Management. |
| | Expertise: | Jan is experienced in all aspects of taxation, covering direct and indirect taxation but also process management and enforcement. Moreover Jan is politically engaged as a member of a Municipality Council and a Provincial Council. |

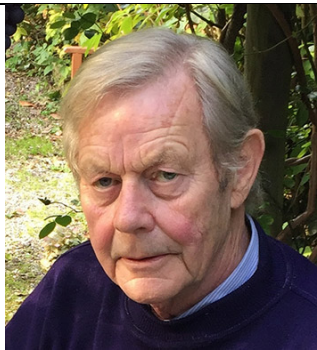
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|  | NAME: | DICK HUND |
| | Education: | Tax Law, University of Leiden, Major in Direct Taxes |
| | Work experience: | Tax Inspector, Policy Office and Director for International Fiscal Affairs, particularly responsible for negotiations about agreements for the avoidance of double taxation. Director Fiscal Affairs for Sara Lee/D.E. and Judge/Vice-President of the Administrative Court in Breda (the Netherlands). |
| | Expertise: | Dick is highly experienced in international tax legislation and the tax problems a multinational faces. His long career in judicial decision-making has given him a special insight into the treatment of complex tax issues. Moreover Dick is author of a book about tax agreements and co-author of several other editions on tax issues. |

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|  | NAME: | JOSÉ VAN HUSEN |
| | Education: | Sociology, University of Leiden, Majors in Organisation Sociology, Philosophical Sociology and Medical Sociology |
| | Work experience: | Research and teaching at universities in Jordan and Sudan. Various functions in policy development and management at the ministry of Foreign Affairs, both in The Netherlands and abroad in Indonesia and Zimbabwe. |
| | Expertise: | José has a broad experience in policy development in development cooperation, particularly in the social sector. She has cooperated with international organisations such as UN, OECD, EU, with bilateral donors, with governments and non governmental organisations. |

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|  | NAME: | BOB LODDER |
| | Education: | Western Sociology, University of Leiden, Majors in Policy Advising and Philosophical Sociology. |
| | Work experience: | Director Cultural Heritage Policy, Project Director at the Ministry of Education, Culture and Science. |
| | Expertise: | Bob has a broad experience in international cooperation. He has developed a keen administrative / political sense for intercultural relations. In relation to taxation, Bob is involved in the sociological aspects of taxation, including political support, feasibility and sustainability of proposals, and relations building between actors in the process of taxation. |





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| NAME: | WILBERT NIEUWENHUIZEN |
| Education: | Civil Law, Tax law, Tax Economics, University of Amsterdam Major in Dutch Law, Indirect Taxes and Economics. |
| Work experience: | Tax Inspector (VAT), Tax Advisor (VAT), Part time judge in The Hague, Lecturer at the University of Amsterdam, Author and Editor of Tax magazines. |
| Expertise: | Wilbert is specialized in Value Added Tax (VAT) and has a very broad tax advice and educational experience: from national to international business, and from private clients (profit and non-profit) to public bodies. |



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| NAME: | BART JAN VAN DER ZEE |
| Education: | Tax Law; State Tax Academy and Tilburg University (The Netherlands) Major in VAT, Customs and Excises, minors in EU legislation, Economics and Public Finance. |
| Work experience: | Tax Inspector, Policy Officer, Director for Customs Legislation and Director for General Tax and Legal Affairs at the Dutch Ministry of Finance. Consultant for tax reform advice (inter alia in Netherlands Antilles (Caribbean), Uganda, Vietnam and Mozambique). |
| Expertise: | Bart has a long-lasting experience in designing tax policy, drafting of legislation, restructuring of tax administrations and redesigning taxation processes, in particular in the field of indirect and local taxes. He is also experienced in auditing and capacity development. |

Committee of recommendation:

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|  | NAME: | PETER ESSERS |
| | Education: | Fiscal Economics and Tax Law, Tilburg University |
| | Work experience: | Tax Inspector, Professor of Tax Law, Director of the European Tax College, Coordinator of the European Universities Cooperating on Tax (EUCOTAX). Member of Senate in Dutch Parliament for Christian Democrats (2003-2015) |

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|  | NAME: | JOOP VAN LUNTEREN |
| | Education: | Tax Law and Public Finance |
| | Work experience: | Tax Inspector, (Deputy) Commissioner of the Dutch Tax and Customs Administration. Government Consultant associated with PBLQ/HEC. Board Member of Dutch General Pension Fund for Civil Servants, Consultant with the World Bank, and Senior Advisor Boston Consulting Group |

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|  | NAME: | HELMA NEPPERUS |
| | Education: | Dutch Civil Law and Tax Law |
| | Work experience: | Tax Inspector. Director and Board Member of the Dutch Tax and Custom Administration, Director-General for Air Traffic Safety. Member of Dutch Parliament for the Liberal Party, Board Member of the International Rowing Association |

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|  | NAME: | NICO SCHRIJVER |
| | Education: | Civil Law, University of Groningen |
| | Work experience: | Professor of International Law at VU, Amsterdam, And Leiden University, Director of Grotius Centre for International Legal Studies. Member of the Senate of Dutch Parliament for the Labor Party. |

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|  | NAME: | MART VAN DE VEN |
| | Education: | Tax Law, Leiden University |
| | Work experience: | Tax Inspector, Advisor at the Directorate for International Fiscal Affairs at the Dutch Ministry of Finance. Partner with E&Y. Member of the Senate of Dutch Parliament for the Liberal Party. |

PARTNERSHIP

AGTP is an independent organization (foundation), which is associated with the renowned **International Bureau of Fiscal Documentation (IBFD)** in Amsterdam (the Netherlands).

IBFD is an independent, non-profit institute founded in 1938. It focuses exclusively on research, publication, education and consultancy activities, and maintains the largest library in the world specializing in taxation. IBFD mission is to promote and disseminate the understanding of cross-border taxation at the highest level.

IBFD supports governments and tax administrations around the world with technical assistance in their tax reform processes. Its experience covers a wide range of policy, legislative and administrative issues helping government organizations to comply with international standards in an effective and efficient way. As the world's foremost authority on cross-border taxation, IBFD has access to a wealth of resources on international trends, practices and leading concepts

AGTP and IBFD have complementary visions on tax advice in developing countries. They offer each other assistance in supplying information, logistics and staff



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Contact AGTP

If you are interested in our approach or if you would like to receive more information about our service, you are kindly invited to contact us

Address:

Sweilandstraat 14
2361 JE Warmond
The Netherlands

+31713012824

+31640171315

bart@agtp.org

Website: www.agtp.org



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