

明治大学国際交流基金事業
「研究者交流支援制度」

Meiji University
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39th IFA/WIN Japan Meeting

Compliance, avoidance and evasion in taxation: The role of professional enablers

July 19 2024 12PM
at Meiji University

Speaker Diane Ring

Prof. of Boston College Law School

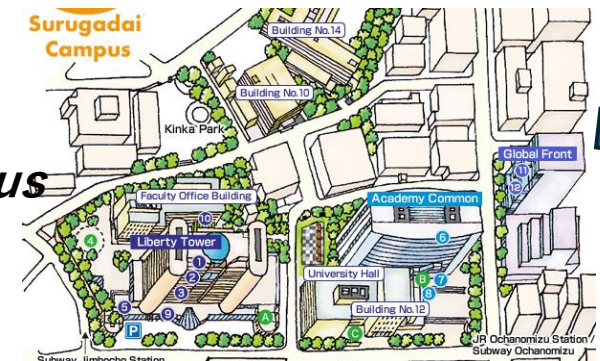


Moderator Yuri Matsubara

Prof. of Meiji University School of Commerce

[Registration Here](#)

**Meiji University
Surugadai Campus
Global Front C5
Room (on site)**



Summary: Professionals (especially tax lawyers and accountants, and secondarily financial actors including bankers, and others) play a key role in enabling abusive tax practices. To better understand the role of these professionals and the challenges that exist in ensuring tax compliance, we can see that such professionals can and do act along a spectrum in three broad areas: (a) the "Bright area" - in which their conduct helps illuminate the tax system and tax obligations, provides valuable assistance in compliance to taxpayers, and even improves law by highlighting problematic applications, and details. At the extreme, we can even view professional who refuse to participate in bad tax conduct (for example by refusing to work with the client on such matters, or whistleblowing where necessary) as an example of the work of tax professionals in the bright area; (2) the "Gray area" - here legal boundaries blue and professional activities may be characterized by unethical approaches, the edge close to illegality; and (3) the "Dark area" - in where taxpayers' actions (supported by tax professionals) clearly constitute illegal activities that are potentially criminal in nature. The discussion of tax professionals across all three areas includes consideration of complexity, the role of tax professionals in both designing tax law and implementing it, revolving doors, indirect influence, financial incentives and pressures on tax professionals in firms, the role of professional organizations (e.g. bar associations, accountant associations, etc)