

# Content and Structure

MONDAY, FEBRUARY 10, 2025

09.00 - 09.15 **Welcome Address**

09.15 - 10.45 **Panel 1: Defining Standardization in Taxation**

This session will set the stage for the entire conference and will be the starting point for further discussions focusing on areas of taxation where some standardization has been achieved or can potentially be achieved. The need for standardization has been identified by the OECD as one of the important elements for better tax administration in the future. This session will introduce the concept of standardization in taxation and distinguish between standardization of data, standardization of processes and standardization of legal norms.

Presentation: *Heribert Anzinger (University of Ulm)*  
Panel: *Thomas Bieber (Johannes Kepler University Linz)*  
*Marina Luketina (University of Applied Sciences Upper Austria)*  
*Irma Mosquera Valderrama (Leiden Law School)*

11.15 - 12.45 **Panel 2: Importance of the Tax Data Standardization**

Data is one of the most important elements in the tax compliance process. On the one hand, taxpayers are required to collect, store, and deliver significant transactional and periodic data to meet their tax obligations. On the other hand, tax administrations need to receive complete and comprehensive data for proper analysis and further action.

Presentation: *Steffen Vierkorn (QUNIS)*  
*Zoran Jotanovic (Caseware)*  
*Ken O'Mahony (Swift Alchemy)*  
Panel: *Sveinung Baumann-Larsen (EY)*  
*María del Carmen Cámara Barroso (Universidad a Distancia de Madrid)*  
*Walid Eljaafari (Algonomia)*

14.15 - 15.45 **Panel 3: Standardization of Tax Information Collection and Exchange for Tax Audits**

Tax audits are one of the most important parts of the tax collection and administration process. During the last decades, significant developments were achieved in the areas of tax information exchange which broaden analytical opportunities for the tax authorities. Apart from that, development of the technologies, in particular AI, provides tax authorities with new tools and techniques for smoother and efficient performance of audits and tax collection.

Presentation: *Øyvind Bakken (Norwegian Tax Administration)*  
*Christian Würschinger (Forvis Mazars)*  
*Christian Weinzinger (Austrian Federal Ministry of Finance)*  
Panel: *David Hadwick (University of Antwerpen)*

