

# Books

TAXPAYERS' RIGHTS: AN INTERNATIONAL PERSPECTIVE by Duncan Bentley, editor, Revenue Law Journal, Queensland, 1998, 394pp, ISBN 0 7331 0013 9<sup>1</sup>

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In a time of rapid change in the tax system, we need to consider how the system is run – and should be run. Duncan Bentley's *Taxpayers Rights: An International Perspective* provides a timely and useful book focusing on the administration of the tax system.

Taxes are the payments individuals make in order to support the government and the services it provides. Tax policy, the rationale behind the tax law, is the policy formed into the actual statutory provisions to make the tax law. Tax administration, how the system operates, is the means by which tax policy and tax law are implemented. It is tax administration that actually collects the information and the tax money. In this intermediary role, effective tax administration is critical. Even the most innovative tax policy is only a dream if it is not implemented. The tax system will not exist beyond the theoretical without a tax administration to implement the tax policies. Surprisingly, little has been written by lawyers in the area of tax administration. *Taxpayers' Rights* goes a long way to correcting this gap.

Of further interest in this little studied area, the book looks at tax administration from the novel viewpoint of the taxpayer – hence the title of taxpayer rights. The concept of protection of taxpayer rights arose from the advent into our legal and social culture of human rights and rights for citizens. Reflected in the political consciousness, rights begin to appear in all areas – even taxation. Rights are something that everyone can understand and they are something that everyone wants. However, while the concept of taxpayer rights is gaining almost common acceptance, there is still significant divergence in approach and blurring of definitions. It is therefore both opportune and appropriate to see a book devoted to this developing area.

The book covers taxpayers' rights in two ways. To provide theory and context, the book identifies the rights that taxpayers, and thus a system of tax administration, should have. In a very practical sense the book then investigates the rights that taxpayers do and do not have in various jurisdictions. The combination makes the book very accessible and interesting.

The first part of the book attempts to place taxpayers' rights in context. The first two chapters give the reader a background to the interest in and development of taxpayer rights and outlines a classification of taxpayers' rights. Chapter three provides a framework of rights which, when used, identifies when rights are present and areas where there are gaps in taxpayer protection. The chapters are

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<sup>1</sup> Available from The Business Manager, *Taxpayers Rights: An International Perspective*, School of Law, Bond University, Gold Coast, Queensland, Australia, 4229.

well written and easy to follow. They are not comprehensive, nor should they be since entire books can be written on each chapter. As a combination, the chapters provide an excellent overview of tax administrative systems and taxpayers rights as well as a mechanism for the analysis of any given system.

The second part of the book, comprising 12 chapters, describes the rights of taxpayers in various jurisdictions from around the world. Each chapter was written by a local expert in that jurisdiction (with, declaring interest, the chapter on the United States written by my spouse). In itself, each chapter provides a useful summary of the area in that country. Specifically, the countries covered were Australia, Canada, Croatia, Germany, Hungary, Japan, New Zealand, South Africa, Sweden, The Netherlands, the United Kingdom and the United States of America. Between the countries selected, an insight into widely varying administrative tax structures as well as tax systems in various stages of development can be seen.

The descriptions of the various systems comprise the bulk of the book. At times the descriptions of the various jurisdictions becomes a little dry. They are reports of a section of the tax laws and so they comprise a series of headings, discussions and quotes. Indeed, one chapter forthrightly states that despite the impressive title of Taxpayers Bill of Rights, the law in its jurisdiction comprises merely a series of amendments to the existing law and so it is most appropriate to discuss them individually, in sequence. Yet despite, or perhaps because of this, the chapters are comprehensive and complete – which is in fact the goal.

Unlike many comparative works, the authors of the chapters on various countries did not write to a template, similar headings or a set structure. Instead, each discusses the area in the way it is dealt with, construed and thought of in that country. Initially this seemed a little confusing since it was hard to make quick comparisons. On deeper reading, however, this country unique approach is excellent. Comparative law analysis requires an understanding of the culture and contexts of the laws in order to generate any real meaning. By allowing each author the freedom to discuss the area in the way it is locally dealt with, the context and methods of legal thinking are shown in addition to the strict legal analysis.

The last chapter of the book provides an analysis of the major trends that are likely to develop in the area of taxpayers' rights in the future. The chapter considers the effects of trading blocks and harmonisation of laws, the effects of data matching and information exchange, the effect of changes in administrative practices and voluntary compliance mechanisms and other changes. The chapter in addition to tying issues together that were raised in the introduction also leaves the reader with issues to consider and be aware of both in a general sense but also when planning.

*Taxpayers' Rights: An International Perspective* looks at the important area of tax administration. It does so, comprehensively, from the novel viewpoint of the taxpayer. The publication of this book is timely:

- as jurisdictions around the world introduce taxpayers' charters in one form or another,

- as the influence of the International Monetary Fund and the World Bank grows over countries with developing and transitional economies or whose economies are in difficulty leading to increasing numbers of countries who undertake reforms of their tax systems,
- as the world grows smaller through increased globalisation and tax laws increase in complexity and interaction.

The combination of the theory chapters at the start and end with the comparative practical chapters makes the book a one-stop guide explaining how the various systems operate in a clear, useful and efficient manner. This makes the book most useful for any one who needs to deal with more than one tax system, be they businesses, tax professionals or revenue authorities.

Of further value, the book is also of interest for those non-tax lawyers who are interested in administrative systems, protection of rights and how taxation affects the individual person. As someone with a passing interest in taxation I found the book accessible and interesting. The first part provided me enough framework to understand the area in general and how it operates. It also allowed me to understand and evaluate the tax and rights systems described in the second. Having this framework, I was able to compare one system with those of other countries and come to some surprising conclusions. Indeed, the Australian system does not seem so forbidding after reading about the tax systems overseas.

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