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## Cooperative compliance projects in Northern Europe (FairTax WP6+7)

The effective enactment of fair and sustainable tax policies requires new ways of thinking about the relationship between large corporate taxpayers and tax authorities. Two work packages within FairTax examine new compliance initiatives in Northern Europe and how these developments are playing out in practice in different cultural and institutional settings.

Large businesses present particular challenges to tax administrations, particularly in an increasingly globalized context. Because cooperative compliance initiatives for large businesses are anchored in a notion of mutual trust, national culture will be a factor in their success, as will the institutional setting.

New compliance initiatives that proactively engage taxpayers, businesses, and third parties have been developed by many government tax agencies. These collaborative efforts start before tax statements are delivered and legal control systems take over. In this project we analyse these proactive engagements addressing large businesses with a qualitative perspective. We aim to shed light on how such initiatives affect the regulation of tax collection and administrative processes, if and how they change relationships between stakeholders and tax agencies, and how they influence tax compliance.

In addition we consider the role of professional advisors for large businesses. The relationship between tax professionals, their clients and the tax authorities concern the integrity of the tax system as a whole. Tax professionals compete with other professionals and regulators for control for the definition and description of valid field knowledge, seeking to influence the construction and control of the boundaries of legitimate or compliant practice.

Combined insights from various country studies will shed light on Northern European developments in this important aspect of tax administration. They also link to work in other FairTax projects dealing with tax policy design in the context of multinational corporations.

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