

Club of Amsterdam

the future of **Taxes**

May 2012



Supporter

Info.nl

Presentations

Frank Herreveld, Partner Tax Controversy and Litigation, Deloitte Belastingadviseurs B.V., Chairman Tax Controversy Management Group

► **Taxation in 2020, IRS for Big Brother.**

Iskander Smit, strategy director, Info.nl and head of info.nl/labs

► **The Internet of Things as enabler of a new organization of responsibility**

Contributions

by Leif Olsen

► **A New Taxation Paradigm; Some Details**

► **A New Taxation Paradigm; Overview**

The Heartland Institute

► **Ten Principles of Federal Tax Policy**

Videos

Frank Herreveld, Partner Tax Controversy and Litigation, Deloitte Belastingadviseurs B.V., Chairman Tax Controversy Management Group

Taxation in 2020, IRS for Big Brother.

<https://vimeo.com/43439050>



Iskander Smit, strategy director, Info.nl and head of info.nl/labs
The Internet of Things as enabler of a new organization of responsibility

<https://vimeo.com/43433084>



Tax has many associations. It has long been viewed with fatal resignation, likened to a natural but inevitable force. It has also underpinned our civilisation's history. Whether we embrace positive or negative views of tax it has a deeply embedded role within society. [percapita]

Homme Heida:

- Would it make sense to create a different tax structure reflecting the allocation of taxes to specific purposes?
- Why doesn't everyone revolt, when accumulative taxes (direct and indirect) on income are about 80%?
- What will happen if tax evasion becomes a national sport and when digital media facilitate tax evasion?
- Will lower taxes in surrounding countries lead to a massive outflux of tax payers?
- To which extent can taxes be used to influence purchasing behaviour of people and companies?

► **Frank Herreveld**, Partner Tax Controversy and Litigation, Deloitte Belastingadviseurs B.V.,
Chairman Tax Controversy Management Group
Taxation in 2020, IRS for Big Brother.

No doubt the future of taxation will be in so called enhanced relations between taxpayer and the Tax Authorities and the use of electronic data gathering and internet. For individual taxpayers this will be seen through a personal internet page (PIP), for companies through Horizontal Monitoring. Mainstream will be: those who are compliant will be left alone, much relies on the self assessment of taxpayers; on the other side, those who choose not to be compliant or are supposed to be non compliant, will be chased by a tough acting IRS, according to the stick and carrot theory.

► **Iskander Smit**, strategy director, Info.nl and head of info.nl/labs
The Internet of Things as enabler of a new organization of responsibility

More and more things are connected to the Internet. And we grow into an access based economy where we expect products and services that are available on a right-now basis. In the future we can expect this new reality to develop in another way of paying taxes for the use of goods. It will change the model of participation as we 'vote' with our consumption. Iskander Smit explores this possible future and makes it tangible with a possible customer journey.

► [Annegien Blokpoel](#), CEO, PerspeXo & ► [Carla Hoekendijk](#), Artist, Consultant, New Media and Game Theorist

Taxes, making the world a better or worse place?

Taxes are of all times and of all societies. Therefore no society can be without, at the same time the architecture is manmade, based on paradigms.

- Are taxes fair?
- What are the systems we use to create wealth and (re)distribute wealth and welfare?
- Are the human basic principles of fairness of all times or changing?

In this session we will co-create together a system which balances individual and communal interest today and tomorrow.

19:00 - 19:40

Introduction by our Moderator

► [Annegien Blokpoel](#), CEO, PerspeXo

Part I:

► [Frank Herreveld](#), Partner Tax Controversy and Litigation, Deloitte Belastingadviseurs B.V., Chairman Tax Controversy Management Group

Taxation in 2020, IRS for Big Brother.

► [Iskander Smit](#), strategy director, Info.nl and head of info.nl/labs

The Internet of Things as enabler of a new organization of responsibility

19:40 - 20:05

Coffee break with drinks and snacks.

20:05 - max. 21:15

Part II:

► [Annegien Blokpoel](#), CEO, PerspeXo & ► [Carla Hoekendijk](#), Artist, Consultant, New Media and Game Theorist

Taxes, making the world a better or worse place?



Frank Herreveld

Partner Tax Controversy and Litigation, Deloitte Belastingadviseurs B.V.
Chairman Tax Controversy Management Group

Frank rides a Harley-Davidson, a brand that stands for power and non-conformism. That is what he also propagates as a tax consultant.

Frank works in the national tax practice in Rotterdam. His clients include both larger family enterprises as well as large national and international companies. In addition, Frank is a specialist in formal law. Encouraged by his earlier work in the scientific department of the *Hoge Raad* and a large law firm, Frank is heading the litigation practice of Deloitte. In addition, he is engaged in issuing opinions on complex tax matters.

Frank is responsible for the training process of the NOB. He also litigates regularly. Frank also gives guest lectures e.g. at the University of Leiden. Frank is editor of the *Weekblad fiscaal recht* and publishes mainly on formal law and legal topics. He is active in the field of horizontal monitoring, where he has published several articles critical.

www.deloitte.com



Iskander Smit

strategy director, Info.nl and head of info.nl/labs

Iskander Smit works as strategy director Info.nl, one of the oldest internet agencies in the Netherlands. Based in the heart of Amsterdam Info.nl is specialized in the creation and realization of online services.

Iskander is responsible for strategy within Info.nl and advises clients how to transform their products and services into engaging online ecosystems. Inspired on our models Virtual Warmth, Exploding Website and Realtime Company.

Iskander is educated as Industrial Design Engineer and works since 1994 in digital media as interaction designer, concept developer and strategist. Driven by the added value of interactivity and the social power of connected media. He has a strong passion in how human behavior works and is related to the use of products and services and the interactions with others.

www.info.nl



Annegien Blokpoel

CEO, PerspeXo

Annegien Blokpoel is founder and director of the independent strategy firm PerspeXo. She has worked in the fields of strategy, investor relations, communications, and structured finance at two AEX-listed companies, CF PwC and Merchant bank MeesPierson. Over more than 15 years she has assisted over 35 boards and directors in formulating and realising value strategies.

She holds degrees in economics and archaeology, and an MBA, having studied in Amsterdam and Jerusalem. She regularly acts as moderator and speaker at conferences and business schools.

www.perspexo.com



Carla Hoekendijk

Artist, Consultant, New Media and Game Theorist

Carla Hoekendijk works as an independent advisor and (concept/product) developer for (game/media) projects in cooperation with, and for, a wide range of both cultural and educational institutes and businesses. She has developed the new Game Development Course of the Amsterdam University of Applied Sciences, and recently got involved in developing the curriculum of the master for the University of Amsterdam. With her background in art and philosophy Carla is well-known for her successful projects within the creative industry, and known for her daring approach to content. She is a member of several committees and juries.



Homme Heida

Homme Heida is a former journalist, entrepreneur and communication professional. He studied architecture, but wanted to design complete cities. One step further was the profession of a journalist enabling him to stick his nose into every possible corner of society.

By heart an intellectual, but also a sportsman, Homme is trying to live body and soul as much as he can. He is an optimist, who believes that humans cause problems in order to find solutions. The type of the most recent problems need a global network to find those solutions. Club of Amsterdam is a platform for people who are active in this field. So he finds it the right place to be.