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Preface

This book presents in final form the General Report, the national reports and the section reports of the annual meeting of the European Association of Tax Law Professors (EATLP) held in Santiago de Compostela from 4-6 June 2009.

The general topic of the congress was *Mutual Assistance and Information Exchange*. 14 national reports have been written based on a questionnaire with over 80 questions covering the five topics "Implementation", "Use", "Burden of proof", "Legal protection" and "Efficiency and effectiveness". Since every single report on its own clarifies what the situation of the mutual assistance and information exchange is like in the country dealt with and the reports all together give an enormous overview of the topic as a whole, we decided to present these reports in Part 3 of this publication.

In a preparatory meeting held in Leiden on 27 April 2009 we decided to try making the conference in Santiago as dialectic as possible. Section reports have been written and comments on these reports have been prepared. Part 2 reflects as much as possible the structure of the conference.

Like all national reports, the General Report is also divided into the five topics mentioned above. Here, we did not compare the answers to all of the questions but focused on special areas which are, in our view, particularly interesting. All of the reporters finished their reports and papers in June 2009 so changes in the law after that point of time have not been the subject to our studies and have not been taken into account.

I would like to take the opportunity to thank all of the national reporters and speakers and commentators at the conference in Santiago. Prof. Pietro Selicato organized a meeting in Rome on 26 January 2009 where mainly the Italian reporters presented their work which was quite informative for all other members of our working group that attended the meeting. Thanks furthermore to Sigrid Hemels for organizing the preparatory meeting in Leiden which also had a positive influence on our written work but above all on the conference in Santiago.

The research assistant at my institute for tax law and execution of tax at the Ruhr-University of Bochum who is in charge of this project has been sponsored financially by the *Fritz Thyssen Stiftung*, Cologne, Germany for over two years. I am quite thankful for this support of the project since it made this specialized research at my institute possible.

Finally, I gratefully acknowledge the work of Michael Lang in preparing and organizing this conference and of Kees van Raad in helping to disseminate the results of our working group's research through this publication.

Roman Seer

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