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Dear Sir/Madam,

The CFE Fiscal Committee has prepared an [Opinion Statement](#) on issues concerning the Directive on Tax Dispute Resolution Mechanisms in the European Union.

Double taxation impedes the ability of entrepreneurs operating cross-border to develop their business and consequently decreases the competitiveness of the Single Market. Easily accessible, efficient and effective dispute resolution mechanisms are a crucial element in achieving fair and effective taxation within the Single Market. CFE accordingly welcomed the Commission's intention to expand and improve the mechanisms available to Member States to resolve double taxation disputes with the introduction of Council Directive No. 2017/1852 of 10 October 2017 on tax dispute resolution mechanisms in the European Union.

In spite of the overall positive developments, there are nevertheless outstanding issues that, in CFE's view, merit further consideration. To that end, CFE is setting out its views on the matter in this Opinion Statement, hoping that these comments will be helpful in any future revisions of the Directive or in other developments in the resolution of tax disputes.

We invite you to read the [Opinion Statement](#) and remain at your disposal for any queries you may have.

Kind regards,

The Office Team at CFE Tax Advisers Europe

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