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EU Parliament Subcommittee on Tax Matters Publishes 2023 Schedule of Work

The European Parliament's Permanent Subcommittee on Tax Matters ("FISC") has now published a 2023 <u>Workload</u> and <u>Meetings</u> schedule.

On 28 March, FISC will hold an exchange of views with the OECD on Pillar 1 and 2 of the OECD/G20 Inclusive Framework's Two-Pillar Solution to Address the Tax Challenges Arising from the Digitalisation of the Economy. The FISC will also hold a case study at the March meeting concerning Germany and implemented national tax reforms and the combat against aggressive tax schemes.

In April, FISC will hold an exchange of views with the Chair of Code of Conduct Group on Business Taxation. The FISC will also organise Missions to Croatia, the United Kingdom, Singapore, Washington D.C. and Sweden as part of its

2023 Global Forum Capacity Building Report

The OECD has now published the 2023 Global Forum Capacity Building Report.

The report sets out the capacity-building and outreach activities carried out throughout 2022 in support of the global implementation of the tax transparency standards (exchange of information on request (EOIR) and automatic exchange of financial account information (AEOI)).

The report sets out that 76 developing countries received bilateral technical assistance in 2022, and that over 10,400 officials were trained through the Forum, with 7 e-learning courses issued and taken by officials since 2019.

In terms of global tax transparency the report notes that Uzbekistan and the Republic of the Congo joined the Global Forum as 164th and 165th members, Honduras and Madagascar signed the Convention on Mutual Administrative Assistance in Tax Matters, Burkina Faso, Mauritania and Rwanda deposited their instruments of ratification, bringing the total to 146 participating jurisdictions and that Tunisia committed to implement the AEOI standard by 2024, with 121 jurisdictions committed to implement this standard by a specific date.

The report can be accessed here.

CFE EU Tax Policy Report Published

CFE Tax Advisers Europe has now published its <u>EU Tax Policy Report</u> covering the second semester of 2022. The EU Tax Policy Report is a bi-annual publication which provides a detailed analysis of significant primary law and tax

policy developments at both EU and international level that have occurred in the previous six months which would be of interest to European tax advisers. It also includes an overview of selected CJEU case-law and relevant European Commission decisions.

We invite you to read the <u>EU Tax Policy Report</u>, and remain available for any questions or comments that you may have.

OECD Tax & Development Days - 15 & 16 February

The OECD is holding its <u>Tax & Development Days</u> on 15 and 16 February 2023 virtually via Zoom. Members of the OECD Inclusive Framework and key stakeholders are invited to participant, with sessions open to public. Interpretation will be available in French and Spanish during the events.

Day 1 of the meeting will have sessions focussed on: the economic impact assessment of the Two-Pillar Solution; Tax Incentives and the Global Minimum Tax; Tax Inspectors Without Borders; Tax administration digitalisation; Fighting tax crime; Tax transparency; Tax morale; and, Taxation of official development assistance.

Day 2 will focus on the topics of: Natural resource taxation; Carbon pricing and fossil fuel subsidy reform for sustainable development; How harmonised revenue statistics can inform DRM strategies; and, VAT on e-commerce in developing countries: an opportunity.

Further details concerning the sessions and registration information be located here.

Save the Date: CFE Forum - 20 April 2023 - "Towards a More

Cohesive European Fiscal Union? Minimum Tax & VAT in the Digital Age"

Save the date for CFE Tax Advisers Europe's 2023 Forum, which will be held on 20 April 2023 in Brussels on the topic of "Towards a More Cohesive European Fiscal Union? Minimum Tax & VAT in the Digital Age". The Spring CFE General Assembly and Technical Committee meetings will also be held in Brussels the following day, on Friday 21 April 2023.

More details about the programme, line-up of speakers and the registration link for the event will be made available in due course.

The selection of the remitted material has been prepared by: Aleksandar Ivanovski & Brodie McIntosh