European Tax Report
European Professional Law Report
November 2013

## DIRECT TAX

### Commission proposes amendment of Parent-Subsidiary Directive, trying to prevent non-taxation

On 25 November 2013, the European Commission has proposed a review of the Parent-Subsidiary-Directive, with a view to avoiding non-taxation of distributed profits. According to the current Directive, the parent company either has to refrain from taxing such profits or provide for a tax credit, regardless of whether the payment is tax-deductible in the country of the subsidiary (source country). Under the proposed rules, the member state of the parent company would only be allowed to grant exemption to the extent the payments are not deductible in the source country, limiting the policy options of the parent company´s residence country.

The proposal seeks to introduce an anti-avoidance rule in the Directive, stating that the benefits of the Directive shall be withdrawn in the case of artificial arrangements.

The Commission hopes that the Directive can be implemented by 31 December 2014, but adoption will require unanimity in the EU Council. The European Parliament only has consultative powers.

**READ MORE *(click to open):***

Text of the proposal COM(2013)814: **EN** **FR** **DE**

Questions and answers: **EN**

Impact assessment: **EN**

Summary: **EN**

### OECD invites comments on proposed changes to Model Convention

On 15 November 2013, the OECD invited public comments on a discussion draft on technical changes to be included in the next update to the OECD Model Tax Convention, scheduled to be finalised in 2014. The Committee invites interested parties to send their comments on this discussion draft before 15 January 2014.

**READ MORE *(click to open):***

OECD news release: **EN**

Discussion draft: **EN**

### Commission takes Belgium to Court over discriminatory tax provisions

On 20 November 2013, the European Commission has decided to bring an action before the EU Court of Justice concerning the manner in which Belgium taxes, on the one hand, certain income of foreign cooperative societies and those pursuing a social objective and, on the other hand, certain interest paid to foreign companies.

Authorised cooperative societies and those pursuing a social objective:

Belgium grants an exemption from withholding tax on the first tranche of dividends paid by cooperative societies and for the first tranche of dividends (or interest) allocated or attributed by societies pursuing a social objective. This first tranche is exempt only in the case of cooperatives established under Belgian law and societies pursuing a social objective which are authorised in Belgium.

This discourages investment in foreign cooperative societies and in foreign societies pursuing a social objective. The Commission considers that this constitutes an unjustified restriction to the free movement of capital.

Interest payments:

Belgian legislation charges withholding tax on interest from debt-claims not represented by securities and paid to foreign investment companies, and on interest relating to securities deposited or registered in an account with financial institutions established outside Belgium. The same interest paid to Belgian investment companies or relating to securities deposited or registered with financial institutions established in Belgium is exempt.

The Commission criticises that this rule could discourage cross-border investment and violates the free movement of capital.

The Commission´s had sent reasoned opinions in both matters in October 2012 and February 2013 respectively, which have not been responded to by the Belgian government. (see **CFE European Tax & Professional Law Report February 2013** for the case regarding withholding tax on interest payments).

**READ MORE** *(click to open):*

Press release: **EN** (**FR** **DE** **NL** available)

## Commission asks Greece to change discriminatory inheritance tax provisions

On 20 November 2013, the European Commission has sent requests to Greece to change two discriminatory inheritance tax rules. The first relates to a tax exemption which Greek law allows on real estate inheritances. The exemption is only given to EU nationals who are residing in Greece and who do not own a primary residence. The Commission considers this to discriminate against EU and EEA nationals residing outside Greece, and an obstacle to the free movement of capital set out in the Treaties.

The second request relates to a provision whereby Greece allows a preferential tax rate for bequests to non-profit organisations in other EU/EEA States on condition of reciprocity. The Commission considers that applying a condition of reciprocity results in discriminatory treatment that is an obstacle to the free movement of capital. The Commission's requests take the form of reasoned opinions. If Greece fails to comply within two months, the Commission may refer the matter to the European Court of Justice.

## OECD publishes comments on tax treaty treatment of termination payments

In June 2013, the OECD released for public comment a discussion draft on the tax treatment of various payments that may be made following the termination of an employment. The OECD has now published the comments received on this discussion draft.

**READ MORE** *(click to open):*

OECD website: **EN** **FR**

## OECD hosts public consultation meeting on transfer pricing

On 12-13 November 2013, the OECD held a public consultation on transfer pricing topics in Paris. The meeting was attended by delegates from more than 35 countries and by more than 150 representatives of business, academia, civil society and the press. The topics discussed at the meeting included public comments on the two revised discussion drafts published on 30 July 2013 on Transfer Pricing Aspects of Intangibles and on the White Paper on Transfer Pricing Documentation, the BEPS Action Plan requirement to adopt a system of country-by-country reporting of selected company financial data to tax administrations, and the appropriate scope of other transfer pricing aspects of the BEPS Action Plan.

**READ MORE** *(click to open):*

**Video recording**: (search for "transfer pricing" in November 2013)

OECD news release: **EN** (**FR** available)

## OECD paper on dividend, interest and capital gains taxation

This paper provides an overview of the differing ways in which capital income is taxed across the OECD countries. It provides an analytical framework which summarises the statutory tax treatment of dividend income, interest income and capital gains on shares and real property, considering where appropriate the interaction of corporate and personal tax systems.

**READ MORE** *(click to open):*

Summary: **EN**

Taxation Paper 19: **EN**



## OECD invites comments on proposed changes to the Model Convention dealing with ships and aircraft in international traffic

On 15 November 2013, the OECD invited public comments on a discussion draft on proposed changes to

## DIRECT TAX

the provisions of the OECD Model Tax Convention dealing with the operation of ships and aircraft in international traffic. The proposed changes concern issues like profits generated from the operation of these transport services, the taxation of employees, as well as the definition of the term "international traffic". The changes put forward in the discussion draft are largely not expected to be included in the 2014 Update to the Model Tax Convention. Interested parties may send their comments before 15 January 2014.

**READ MORE *(click to open):***

Discussion draft: **EN**

OECD news release: **EN** (**FR** available)

## INDIRECT TAX

### ECJ rules on the VAT exemption of educational services and the consequences of its misimplementation for input VAT deduction

On 28 November 2013, the European Court of Justice rendered its judgment in case C 319/12, MDDP Akademia Biznesu, upon request for a preliminary ruling made by the Polish Supreme Administrative Court concerning the exemption from VAT for educational services provided for commercial purposes by bodies not governed by public law.

The ECJ held that the VAT Directive does not preclude educational services provided for commercial purposes by bodies not governed by public law from being exempt from value added tax. However, consideration of the objectives pursued by the private service providers must be given, so no general exemption of all supplies of educational services is possible.

A taxable person may not claim a right to deduct input VAT where according to national law, the input supply of the educational services is not subject to VAT, even if this exemption infringes the VAT Directive.

That taxable person may, however, rely on the incompatibility of that exemption with the Directive so that that exemption is not applied to it, provided that the taxable person is not an organisation with objectives similar to those of an educational body governed by public law. The educational services supplied by that taxable person will then be subject to VAT and that person can benefit from the right to deduct input VAT.

**READ MORE *(click to open):***

Judgment: **EN** (all EU languages)

Opinion of Advocate-General Kokott: **EN** (all EU languages)

### Commission refers Sweden to Court over VAT on postal services

On 20 November 2013, the European Commission has decided to refer Sweden to the European Court of Justice over its application of VAT on postal services. Sweden applies VAT to some services that, under EU rules, should be exempt.

The EU VAT Directive states that services supplied by ‚public postal services' and the sale of stamps should be exempt from VAT. The Court of Justice has clarified (**Case C-357/07**) that the VAT exemption on postal services has to be provided to any „universal service provider", irrespective of whether the provider is a public or private operator. However, it has to be limited to the ‚universal service'. Supplies of services for which the terms have been individually negotiated are not allowed to benefit from the VAT exemption. Sweden does not exempt any postal services from VAT. The case had been suspended in 2007 to await the outcome of the abovementioned ECJ case.

**READ MORE *(click to open):***

Press release: **EN** (**FR** **DE** **SV** available)

### Commission asks Cyprus to implement VAT invoicing rules

On 20 November 2013, the European Commission has formally requested Cyprus to transpose the new EU rules on VAT invoicing (**Directive 2010/45/EU**) into national law. These entered into force on 1 January 2013 and should have been implemented by that date, but Cyprus has not notified the Commission of any measures it has taken to do so. The request is in the form of a reasoned opinion. In the absence of a satisfactory response within two months, the Commission may refer Cyprus to the EU Court of Justice.

INDIRECT TAX

## Commission requests Italy to review rules on ancillary costs to VAT exempt imports

On 20 November 2013, the European Commission has formally requested Italy to bring its national tax rules for ancillary costs of import (such as transport, insurance etc.) into line with the EU VAT Directive. Under EU law, ancillary costs of import – especially transport costs – should be included in the tax base of the import, and exempt from VAT until they reach their first destination. Under Italian law, this VAT exemption for ancillary costs is only granted if these costs have already been taxed at the border. The Commission considers that this approach is not in line with EU rules and may generate a disproportionate administrative burden for transporters and traders. The request is in the form of a reasoned opinion. In the absence of a satisfactory response within two months, the Commission may refer Italy to the EU Court of Justice.

## Brussels Tax Forum discusses efficient VAT system

On 18 November 2013, the European Commission hosted its annual Brussels Tax Forum, focusing this year on VAT. The Commission estimates the "VAT gap", meaning the difference in the amount of VAT that should be paid and the amount actually received to be as wide as almost € 193 billion per year, one third of this being due to fraud (see also **CFE European Tax & Professional Law Report September 2013**).

Instead of raising VAT rates which would contribute to inflation and provide a disincentive for compliance, the Commission´s recommended way of increasing VAT revenues is the enlargement of the tax base by removal of exemptions and reduced rates; regressive effects should be counterbalanced by targeted social instruments and lower taxes on income from labour. Sharon Bowles, chairwoman of the European Parliament´s Economic and Monetary Affairs Committee, favoured an EU VAT administration and investigation service and VAT to be dealt with by EU Regulations, not Directives.

Belgium and Portugal presented recent successful practices in improving their VAT collection. The Belgian official criticised that member states have developed solutions to fight VAT fraud individually, in an uncoordinated way. Automatic exchange of existing data was needed, but there was no need for levying new data. The Portuguese reforms included the introduction of pre-filled tax returns, invoicing software certified by the tax authorities using the OECD´s Standard Audit File for Tax (SAF-T), a central VAT-monitoring database and tax incentives for consumers in hard-to-tax sectors like restaurants and car repair. These and other measures have led to a significant increase of revenues.

Piet Battiau (OECD) recommended a risk management system based on segmenting of taxpayers. He cited New Zealand´s current VAT system as the most effective, mentioning it has been re-designed from scratch. Donato Raponi from the European Commission emphasised the need to enhance the relationship between taxpayers and tax authorities. Karl-Heinz Haydl from GE concluded that legislative measures to close the VAT gap have proven to deliver unsatisfactory results; administrative measures were a more promising way forward.

**READ MORE *(click to open)*:**

All presentations and video recording: **EN**

## Commission to prolong VAT cross-border rulings test case

The European Commission and the participating 13 member states will prolong the Cross-border VAT Rulings test case started in mid-2013, reportedly until end of June 2014. To date, of the 13 cases which have been submitted, all but one has been found inadmissible by the participating member states.

**READ MORE *(click to open)*:**

EU VAT Forum on Commission website: **EN**

## Council adopts VAT derogations for six member states

At its meeting on 15 November 2013, the EU Ecofin Council adopted derogations from the VAT Directive requested by Denmark, Italy, Luxembourg, Romania, Sweden and the UK.

- Two derogations allow Italy and the UK to continue restricting VAT-deductibility for motor vehicles not exclusively used for business purposes.
- Luxembourg and Italy are allowed to introduce and

## INDIRECT TAX

adapt thresholds for VAT-exemption of taxable persons with a low annual turnover.

- Romania may continue applying a reverse-charge mechanism for supplies in wood products.
- The two Nordic countries´ derogation concerns VAT on the toll for crossing the Öresund bridge.

**READ MORE *(click to open):***

Press release and texts adopted: **EN** (p.22f)

### ECJ rules in UK case on repayment of VAT paid by retailer in cases of bank card fraud

On 21 November 2013, the European Court of Justice issued its judgment in preliminary ruling case C 494/12 Dixons, upon reference made by the UK´s First-tier Tribunal (Tax Chamber), concerning a retail chain which was refused by the revenue authorities repayment for the VAT paid in respect of transactions over several years in cases of fraudulent use of bank cards.

The Court ruled that the physical transfer of goods to a purchaser who fraudulently uses a bank card as a means of payment constitutes a 'supply of goods' within the meaning of the VAT Directive and that the payment made by a third party –the bank- in this context constitutes 'consideration' within the meaning of the VAT Directive.

**READ MORE *(click to open):***

Judgment: **EN** (alle EU languages)

### ECJ rules on (non-)inclusion of VAT in invoice if no reference is made

On 7 November 2013, the European Court of Justice rendered its judgment in joined cases C 249 and 250/12, Tulică and others, upon request for a preliminary ruling from the Romanian High Court of Cassation. The ECJ held that, when the price of a good has been established by the parties without any reference to VAT and the supplier of that good is the taxable person for the VAT owing on the taxed transaction, in a case where the supplier is not able to recover from the purchaser the VAT claimed by the tax authorities, the price agreed must be regarded as already including the VAT.

**READ MORE *(click to open):***

Judgment: **EN** (all EU languages)

## ADMINISTRATIVE COOPERATION AND FIGHT AGAINST TAX FRAUD

### OECD Global Forum publishes further compliance ratings and sets up automatic exchange of information group

On 22 November 2013, the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes met in Jakarta to advance cross-border exchange of tax information. The Global Forum now counts 121 member jurisdictions.

Compliance ratings for 50 countries and jurisdictions on practical implementation of the Global Forum's information exchange standard were published. 18 of these are rated "compliant" and 26 "largely compliant". Among the European countries assessed, only Austria and Turkey score "partially compliant" and Luxembourg and Cyprus are found "non-compliant".

Another list published includes 50 jurisdictions for which compliance ratings have only been partially completed, assessing the quality of a jurisdiction's legal and regulatory framework for the exchange of information (phase 1), but not (yet) its functioning in practice (phase 2). In this group, Switzerland is the only European county in which a move to phase 2 is only "conditional".

Moreover, OECD set up a new Automatic Exchange of Information (AEOI) Group, open to all interested countries and jurisdictions, to prepare the move towards AEOI implementation. Italy was elected chair of this group.

Meanwhile, the number of countries that have signed up to the "**Multilateral Convention on Mutual Administrative Assistance in Tax Matters**" has increased to 63.

## ADMINISTRATIVE COOPERATION AND FIGHT AGAINST TAX FRAUD

**READ MORE** ***(click to open):***

OECD news 1: **EN** **FR**

OECD news 2: **EN** **FR**

Full compliance ratings: **EN**

### OECD releases three reports on tax and financial crime: Inter-Agency Co-Operation, bribery and corruption awareness and fisheries

Fisheries:

The report looks at of tax crime in the fisheries sector, including frauds over taxes on profit and earnings, customs duties, VAT and social security. Some of these crimes rely on features characteristic of the fisheries sector that make it vulnerable to tax crime, including a lack of transparency and difficulty in obtaining beneficial ownership information resulting from the use of offshore companies and the practice of registering vessels under flags of convenience. Strategies used by tax administrations and other authorities to prevent, detect and investigate tax offences are outlined and the report makes recommendations for steps countries can take, alone or in co-operation, to combat these crimes.

Inter-agency co-operation in fighting tax and other financial crimes:

Different government agencies may be involved in detecting, investigating and prosecuting various forms of financial offences such as drug trafficking, fraud, extortion, corruption and tax evasion and recovering the proceeds of crime. The updated OECD report describes the current position in 48 countries with respect to the law and practice of domestic inter-agency co-operation in fighting tax crimes and other financial crimes. It outlines the roles of agencies, legal gateways to enable these agencies to share information and other models for co-operation, such as joint investigations and the establishment of intelligence centres including officials from different authorities.
The report also identifies a number of successful practices based on countries' experiences and makes recommendations for how inter-agency co-operation may be improved.

Bribery and corruption awareness:

The bribery and corruption awareness handbook for tax examiners and tax auditors is to provide guidance on how to recognize indicators of possible bribery or corruption in the course of regular tax examinations and audits.

**READ MORE** ***(click to open):***

Fisheries:
Report: **EN**

Inter-Agency Co-Operation:
Report: **EN**
OECD news release: **EN** (**FR** available)

Bribery and Corruption Awareness Handbook: **EN**

### France and Latvia reminded to transpose Administrative Cooperation Directive

On 20 November 2013, the European Commission sent a reasoned opinion requesting France and Latvia to fully transpose the Directive on Administrative Cooperation 2011/16/EU into national law. The Commission considers this Directive fundamental in the EU fight against tax evasion, as it contains measures to increase transparency, improve information exchange (in particular as of 2015 when automatic information exchange will come into place) and tighten cross-border cooperation. Member States were obliged to apply the revised Directive from 1 January 2013, but France and Latvia have not yet notified their complete implementation of the new rules.

## OTHER TAX POLICY

### OECD publishes BEPS timetable for stakeholder input

On 3 December 2013, the OECD published a calendar on the timing of planned consultations in the context of its BEPS (base erosion and profit shifting) Action Plan presented in July 2013 (see C**FE European Tax & Professional Law Report July 2013**). This is to facilitate input from stakeholders in view of the ambitious timetable; OECD hopes to deliver output on all BEPS actions by the end of 2015.

## OTHER TAX POLICY

**READ MORE *(click to open):***

BEPS / G20 Project: Calendar for planned stakeholders' input 2013-2014: **EN**

OECD News: **EN**

## Commission publishes state of play on country-specific recommendations

On 13 November 2013, the European Commission has published its Annual Growth Survey in the context of the European Semester, along with a staff working document providing an interim overview of the state of play in the implementation of the European Commission´s country-specific recommendations and the specific Economic Adjustment Programme for the "programme" countries (EL, IE, PT, CY, RO).

The overview takes account of progress made over the past three years, illustrating key reforms undertaken since the launch of the European Semester process, while highlighting implementation gaps in the light of the latest recommendations adopted in 2013. The final assessment shall be made in the 2014 country-specific recommendations package.

In tax matters, the most-addressed subjects are the need for a shift from labour income taxation to taxes less distortive for growth like consumption taxes (BE, CZ, DE, ES, HR, IT, LV, NL, AT, SK), improving tax compliance (BG, ES, HR, CY, MT, RO, PL, SK), reducing the debt bias in housing and corporation taxation (DK, ES, LU, MT, NL, SE), the efficiency of tax administration (BG, ES, HR) and reduction of VAT reduced rates (FR, UK).

**READ MORE *(click to open):***

Annual growth Survey COM(2013)800: **all EU languages**

Interim report, country-specific recommendations SWD(2013)800: **all EU languages**

## OECD requests input on tax challenges of the digital economy

Like the European Commission (see article in this report), the OECD is planning to address the tax challenges in both indirect and direct tax posed by the particularities and business models of the digital economy. As described in OECD´s BEPS Action Plan (see **CFE European Tax & Professional Law Report July 2013**), Action 1, these include, but are not limited to, the ability of a company to have a significant digital presence in the economy of another country without being liable to taxation due to the lack of nexus under current international rules, the attribution of value created from the generation of marketable location-relevant data through the use of digital products and services, the characterisation of income derived from new business models, the application of related source rules, and how to ensure the effective collection of VAT with respect to the cross-border supply of digital goods and services.

To be in a position to address these issues, the OECD has released on 22 November 2013 a request for public input until 22 December. This input will be relied upon in producing a discussion draft, expected to be released for comments in March 2014.

**READ MORE *(click to open):***

Request for public input: **EN**

## Commission appoints Digital Economy expert group

On 25 November, the European Commission published the list of the 6 selected members of the expert group "Taxation of the Digital Economy" (see also CFE European Tax & Professional Law Report October 2013).

The group shall report back to the Commission by mid-2014.

**READ MORE *(click to open):***

Press release: **EN** (**FR** available)

## STATE AID

### Commission opens in-depth investigation into fiscal exemptions for maritime chartering services in France

On 6 November 2013, the European Commission has opened an in-depth investigation to examine whether changes to the French tax rules for maritime companies are in line with EU state aid rules. The Commission will in particular investigate the inclusion of time chartered vessels sailing under non-EU flags in the scope of a favourable fiscal regime based on the taxation of the fleet tonnage. The opening of an in-depth investigation gives interested parties the possibility to comment on the measure under assessment. It does not prejudge the outcome of the investigation.

**READ MORE *(click to open):***

Press release: **EN** (**FR** **DE** available)

Case in Commission State Aid Registry: **SA.14551**

## PROCEDURAL LAW

### Commission publishes summary of responses to consultation on "European Taxpayer´s Code"

On 30 October 2013, the European Commission has published a summary of the responses received to its public consultation on "A European Taxpayer´s Code" (see **CFE European Tax & Professional Law Report February 2013**), concluded in May 2013. Apart from the feasibility and possible contents of a European Taxpayer´s Code, the Commission tried to gather information on the existence, accessibility and actual use of existing taxpayer codes at national level. The report which contains mainly statistical information reveals numerous contradictions in the responses relating to existing codes but also lists the most important principles to be included in a European code: the lawfulness of taxation leads this list, followed by the legislative process and consultation, legal certainty including non-retroactivity and drafting standards for tax legislation (tax legislation to be clear and understandable). The summary report does not yet contain any views of the European Commission. These are expected early next year with the publication of a proposal for a European Taxpayer´s code which the Commission is currently preparing with a working party of 12 member states.

CFE has participated in the consultation which links closely with the Model Taxpayer Charter CFE published in May 2013, together with AOTCA and STEP, two tax professional organisations active in other regions of the world.

**READ MORE *(click to open):***

Summary reports: **all languages**

CFE Opinion Statement PAC on "A European Taxpayer´s Code": **EN**

Model Taxpayer Charter on CFE website: **EN**

Draft Model Taxpayer Charter, text: **EN**

## ACCOUNTING

### MEPs propose country by country reporting of profits and tax payments

In the ongoing review of the EU Accounting Directive, the other members of the European Parliament´s Legal Affairs Committee have proposed their amendments to the European Commission´s proposal of April 2013. The original proposal seeks to introduce disclosure of non-financial and diversity information in corporate reporting of large companies, but the Commission itself has asked MEPs to propose amendments introducing reporting of profits, taxes and subsidies. In his draft report (see **CFE European Tax & Professional Law Report October 2013**), rapporteur Raffaele Baldassarre proposed that such reporting should not be introduced at this stage but only be considered in future revisions of the Accounting Directive.

In the amendment proposals published on 15 November, several MEPs are pushing for the publication of tax, profits and subsidies already in the course of the current revision, some even demand that companies concerned publish detailed descriptions of their tax planning arrangements including transfer pricing, permanent establishments (PE) and any activity without a PE, interest deduction, development, ownership and domiciliation of intellectual property, royalties paid and, finally, research and development activities.

## ACCOUNTING

**READ MORE *(click to open)*:**

JURI amendment proposals: **EN** (all EU languages)

## PROFESSIONAL QUALIFICATIONS

### Council adopts revised Professional Qualifications Directive

On 15 November 2013, almost two years after presentation of the proposal by the European Commission, the EU Council adopted the revised Professional Qualifications Directive, following the European Parliament´s adoption of 9 October. After publication in the EU Official Journal which is expected in early December, member states will have two years to implement the legislation (see CFE European Tax & Professional Law Report June 2013 for an overview of the main contents) into their laws.

**READ MORE *(click to open)*:**

Press release: **EN**

Text adopted in EP: **EN** (all EU languages)

## ANTI MONEY LAUNDERING

### 4th Anti Money Laundering Directive: joint rapporteurs present draft report

On 11 November 2013, the two jointly responsible rapporteurs Judith Sargentini (NL, Greens) from the Civil Liberties, Justice and Home Affairs Committee and Krišjānis Kariņš (LV, EPP) from the Economic and Monetary Affairs Committee, presented their joint draft report.

A number of amendments concern the inclusion of data protection, generally working in favour of tax advisers´ clients, while some would increase administrative burden for “obliged entities” like tax advisers.

Both rapporteurs are in favour of introducing public registers on beneficial ownership, containing also trusts and similar entities. In the current discussion on tax evasion, such registers are seen by NGOs as an important tool and the AML Directive revision is seen as the occasion to have such registers introduced. While this may facilitate their work, tax advisers would not be able to rely solely on public registers. The rapporteurs would leave it to the member states to decide whether their registers should be open to the public or only to obliged entities. For politically exposed persons, the rapporteurs favour a list.

## ANTI MONEY LAUNDERING

The joint Committees´ vote is scheduled for 22 January and the plenary vote for 11 March 2014.

**READ MORE *(click to open):***

Draft Sargentini/Kariņš report: **All EU languages**

## EVENTS

### CFE PAC Conference: „Change of climate in taxation: are you prepared for extended responsibilities?“

On 22 November 2013, the CFE held its 6th Professional Affairs Conference for tax advisers in Milan, attended by 113 participants, mostly tax practitioners, from a number of European countries. Speakers from the tax administrations of Italy, the Netherlands and the United Kingdom discussed with tax professionals and a representative from the NGO Tax Justice Network the impact of recent international and government initiatives to tackle aggressive practices, with a focus on the relationship with the client and consequences for the tax advisers himself. The OECD concept of "cooperative compliance", developed as a follow-up to the idea of "enhanced cooperation" raises questions on whether tax advisers will be expected to "serve two masters" in the future. Further topics included potential new services for clients, resulting from a change of attitude of both the client and the adviser, a possible liability risk if not advising aggressively enough and legal certainty where the amount of tax to be paid moves away from the letter of the law. A detailed report from the conference will appear in the near future.

**READ MORE *(click to open):***

Presentations: **EN**

## CFE PUBLICATIONS

### European Professional Affairs Handbook for Tax Advisers

**READ MORE *(click to open):***

Order at **IBFD** / more information: **CFE Website**

### Towards greater fairness in taxation - A Model Taxpayer Charter

**READ MORE *(click to open):***

Text of the draft Model Taxpayer Charter: **EN**

Dedicated CFE website: **EN**

## IMPRESSUM

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Layout: Laëtitia Bois, Management Assistant