



Dear Sir / Madam,

CFE Tax Advisers Europe has published an [Opinion Statement](#) setting out CFE's general views on tax competition and competitiveness. It was submitted to the EU Platform for Tax Good Governance in December 2018 in response to a European Commission Platform for Tax Good Governance discussion questionnaire on the topic. CFE representatives at the Platform for Tax Governance are Piergiorgio Valente, President of CFE and Stella Raventós, Chair of the CFE Fiscal Committee.

CFE view tax competition and competitiveness as a question of balance in tax policy in general. It is not only a matter of EU Member States following primary and secondary EU law, but all Inclusive Framework jurisdictions (in the case of BEPS initiatives) implementing and adhering to agreed initiatives. If this is not the case, issues of competitiveness arise. The EU is at the forefront of providing equilibrium in this respect. Additionally, CFE believe it is not only the process of achieving harmony in tax competition and competitiveness which may, ultimately, boost economic growth and benefit EU citizens. It is also a question of balancing other policy areas from safety through to judicial systems, transport policy and a properly functioning financial market, to name but a few. Achieving economic growth which will benefit EU citizens can only be achieved if the system is balanced across these complex and interrelated areas.

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

Kind regards,

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EU Transparency Register No. 3543183647-05
