



CONFEDERATION
FISCALE
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MANIFESTO OF THE CFE

Tax advisers are highly qualified, independent liberal professionals in Europe

This manifesto has been prepared on the occasion of the 50th anniversary of the CFE in 2009 following the principles set up in the CFE “Professional qualifications and ethics of tax advisers in Europe¹”. It has been published to inform key stakeholders of the vital role of the tax advisers as the unique profession in all our tax systems by helping taxpayers to understand and comply with their tax obligations.

1. The tax adviser in Europe: Highly qualified

- Tax advisers play a collaborative part as unique experts in the field of taxation law and practice. They bring an exclusive combination of practical expertise, understanding of the climate of taxation and of the issues facing their clients’ businesses to these processes.
- The tax advisers role of translating complex tax codes into business-related guidance is vital in ensuring transactions are executed correctly and efficiently.
- The tax advisers fulfil an important role in safeguarding the legal rights of their clients by representing before and outside tax courts.
- These services require the highest degree of specialised knowledge and skills of the professional.

2. The tax adviser in Europe: independent liberal profession

- Tax advisers provide guidance on the application of tax legislation to the particulars of a client’s transaction.
- By doing this, tax advisers are independent in arriving at the judgment and in delivering their advice.
- Thus, the tax adviser provides services of an intellectual character, based upon their professional qualification and in view of their personal and professionally independent capacities.
- The combination of local and international codes of ethics and standards ensures that tax advisers operate within strict professional standards that include disciplinary procedures where appropriate.

The tax advisers in Europe, regardless of the way they are organised in their respective countries, contribute to the achieving of Europe being a dynamic and competitive knowledge-based economy in Europe.

The Confédération Fiscale Européenne, Paris, 26 September 2009

¹ Approved on September 13th 1991 by the CFE GA in Zurich, revised on 29th April 2005 in Brussels.