In 2017 and 2018, CFE Tax Advisers Europe continued being the main interlocutor in the dialogue with the EU institutions on tax technical and tax policy matters. The publications are our key tool in informing the internal and external stakeholders of relevant developments.

Equally, through the publications, we share the unique insight and expertise of our members with the EU institutions and we advance the CFE policy priorities in the EU public debate and wider.
Opinion Statements – Policy and Technical position papers published in 2018 by CFE Tax Advisers Europe

FISCAL COMMITTEE OPINION STATEMENTS

In 2018, the Fiscal Committee of CFE Tax Advisers Europe published 8 Opinion Statements:

- **Opinion Statement FC 3/2018** on Problems Caused by VAT Numbers. Published on 05/06/2018.
- **Opinion Statement FC 5/2018** on practical difficulties arising from the practices and procedures of the Court of Justice of the European Union. Published on 20/11/2018.
- **Opinion Statement FC 7/2018** as regards the Commission proposal to introduce detailed technical measures for the operation of the definitive VAT system. Published on 27/08/2018.
- **Opinion Statement FC 9/2018** on the notion of “minimal human intervention” in the definition of “electronically supplied services” for the purposes of Article 58 of the VAT Directive. Published on 05/12/2018.
- **Opinion Statement FC 10/2018** on the European Commission Platform Tax Good Governance discussion questionnaire on tax competition and competitiveness. Published on 05/12/2018.

PROFESSIONAL AFFAIRS COMMITTEE OPINION STATEMENTS

In 2018, the Professional Affairs Committee of CFE Tax Advisers Europe published 4 Opinion Statements and 1 Survey:

- **Opinion Statement PAC 4/2018** on the EU Whistleblowers Protection. Published on 24/07/2018
- **CFE Survey** on the Implementation of the 4th EU Anti-Money Laundering Directive
ECJ TASK FORCE OPINION STATEMENTS

In 2018, the ECJ Task Force of CFE Tax Advisers Europe published 3 Opinion Statements:

- **Opinion Statement ECJ-TF 1/2018** on the Compatibility of Limitation-on-Benefits (LoB) Clauses with the EU Fundamental Freedoms. Published on 02/05/2018.
- **Opinion Statement ECJ-TF 2/2018** on the CJEU decision of 7 September 2017 in Case C-6/16, Eqiom, concerning the compatibility of the French anti-abuse rule regarding outbound dividends with the Parent-Subsidiary Directive and fundamental freedoms. Published on 30/05/2018.

JOINT OPINION STATEMENTS

In 2018, the CFE Tax Advisers Europe published a joint Fiscal and Professional Affairs Committee Opinion Statement:

- **Opinion Statement CFE 1/2018** on the Importance of Taxpayer Rights, Codes and Charters on Tax Good Governance. Published on 06/06/2018.

DECLARATIONS

- **“The Ulaanbaatar Declaration”** - 10 Key Priorities in International Taxation by Global Tax Advisers Platform (GTAP)

External Publications in 2018

EUROPEAN TAXATION (IBFD)

The leading European tax law journal European Taxation, published by IBFD, regularly publishes articles on CFE conferences and selected Opinion Statements of particular relevance.

The following are a list of the Opinion Statements published by European Taxation in 2018:

- **Opinion Statement ECI-TF 3/2017** on the judgment of the Court of Justice of the EU of 16 May 2017 in the Case C-682/15, Berlioz Investment Fund SA, concerning the right to judicial review under Article 47 EU Charter of Fundamental Rights in cases of cross-border mutual assistance in tax matters. Published in Volume 58 – Number 2/3 - 2018.


- **Opinion Statement FC 7/2018** as regards the Commission proposal to introduce detailed technical measures for the operation of the definitive VAT system. Published in Volume 58 – Number 12 - 2018.
CFE Publications 2017

Opinion Statements – Policy and Technical position papers published in 2017 by CFE Tax Advisers Europe

FISCAL COMMITTEE OPINION STATEMENTS

In 2017, the Fiscal Committee of CFE Tax Advisers Europe published 10 Opinion Statements:

- **Opinion Statement FC 01/2017** on VAT groupings and related issues concerned with fixed establishments and the cost sharing exemption.
- **Opinion Statement FC 02/2017** on the response to Consultation on the OECD BEPS Action 6 Public Discussion Draft on non-CIV examples.
- **Opinion Statement FC 03/2017** on the proposed Directives for the introduction of a Common Corporate Tax Base & Common Consolidated Corporate Tax Base.
- **Opinion Statement FC 05/2017** on the VAT exemption of services provided by an independent group of persons (Article 132 (1) (f) of Directive 2006/112/EC).
- **Opinion Statement FC 06/2017** on the working paper by DG TAXUD on a toolbox to ensure consistency between tax and development policies in the (re) negotiation of double tax treaties with developing countries.
- **Opinion Statement FC 07/2017** on Tax Certainty.
- **Opinion Statement FC 08/2017** on the OECD request for input on work regarding the tax challenges of the digitalised economy.
- **Opinion Statement FC 09/2017** on the European Commission Proposals on the way towards a single European VAT area.
- **Opinion Statement FC 10/2017** on the EU Commission consultation on the fair taxation of the digital economy.

PROFESSIONAL AFFAIRS COMMITTEE OPINION STATEMENTS

In 2017, the Professional Affairs Committee of CFE Tax Advisers Europe published 5 position papers:

- **Opinion Statement PAC1/2017** on the European Commission public consultation ‘Disincentives for advisers and intermediaries for potentially aggressive tax planning schemes’.
- **CFE response** to the European Commission questionnaire on the protection of whistleblowers in the field of tax for the Platform on Tax Good Governance.
- **CFE supplementary response** to the European Commission consultation on protection of whistleblowers in the area of tax in relation to the questionnaire on the protection of whistleblowers following the 25th Meeting of the CFE Professional Affairs Committee Opinion Statement ECJ-TF 1/2017 on Case C-464/14, SECL, concerning the free movement of capital and third countries.
ECJ TASK FORCE OPINION STATEMENTS

In 2017, the ECJ Task Force of CFE Tax Advisers Europe published 4 Opinion Statements:

- **Opinion Statement ECJ-TF 1/2017** on Case C-464/14, SECIL, concerning the free movement of capital and third countries
- **Opinion Statement ECJ-TF 2/2017** on Joined Cases C-20/15 P and C-21/15 P, World Duty Free Group and Others, concerning the requirements of selective aid in the sense of Art. 107 TFEU.
- **Opinion Statement ECJ-TF 3/2017** on Case C-682/15, Berlioz Investment Fund SA, concerning the right to judicial review under Article 47 EU Charter of Fundamental Rights in cases of cross-border mutual assistance in tax matters.

External Publications in 2017

**THOMSON REUTERS TAXNET PRO**

CFE was contacted by Thomson Reutars to publish a number of Opinion Statements on Thomson Reuters’ Taxnet Pro website. The following Opinion Statements were published:

- **Opinion Statement** on the proposed Directive on Double Taxation Dispute Resolution Mechanisms in the EU
- **Opinion Statement** on Tax Certainty

**EUROPEAN TAXATION (IBFD)**

The leading European tax law journal European Taxation published the following Opinion Statements in 2017:

- **Opinion Statement ECJ-TF 2/2016** on the decision of the Court of Justice of the EU of 13 July 2016 in Case C-18/15, Bristal and KBC Finance Ireland, on the admissibility of gross withholding taxation of interest.
- **Opinion Statement ECJ-TF 1/2017** on the judgment of the Court of Justice of the EU of 24 November 2016 in Case C-464/14, SECIL, concerning the free movement of capital and third countries
- **Opinion Statement ECJ-TF 2/2017** on the judgment of the Court of Justice of the EU of 21 December 2016 in Joined Case C-20/15 P and C-21/15 P, World Duty Free Group and Others, concerning the requirements of selective aid in the sense of Art. 107 TFEU
- **Opinion Statement FC 4/2017** on the proposed Directive on Double Taxation Dispute Resolution Mechanisms in the European Union
- **Opinion Statement FC 3/2017** on the proposed Directives for the introduction of a Common Corporate Tax Base & Common Consolidated Corporate Tax Base
E- Publications 2017-2018

Electronic Publications

TAX TOP 5

The “Tax Top 5” is a weekly e-publication containing the most relevant tax news and tax policy developments from the EU institutions, EU courts and OECD from the previous week. Since being established, more than 100 weekly releases of CFE Tax Top 5 have been sent out. The weekly updates are a great success and the Tax Top 5 is now perceived as one of the most reliable and cohesive tax policy update e-publications in Brussels.

GLOBAL TAX TOP 5

The Global Tax Top 5 is a monthly publication containing a round-up of international tax policy news of wider relevance for tax advisers. The publication was developed in response to the great success of the Tax Top 5, with a view to provide a succinct report on the most impactful tax policy and legislative developments that have taken place around the globe each month.

The publication builds on a long-standing tax technical and policy cooperation between CFE, AOTCA (Asia-Oceania Tax Consultants Association) and WAUTI (West African Union of Tax Institutes), which are the leading tax professionals’ organisations of the Asian-Oceanic and West African regions.

EU TAX POLICY REPORT

The EU Tax Policy Report is a journal style publication, issued bi-annually, that provides a detailed analysis of significant primary law and tax policy developments at both EU and international level which would be of interest to European tax advisers which have taken place in the previous six months. It also includes an overview of selected CJEU case-law and relevant European Commission decisions.

All CFE E-publications are available for download at the CFE website.

CFE ANNUAL REPORT

- CFE Annual Report 2018
- CFE Annual Report 2017