



JANUARY - JUNE 2019

Latest News

CFE Tax Advisers Europe General Assembly

The next CFE General Assembly will take place in Turin, Italy, on 04 October 2019, and will be addressed by **Valère Moutalier**, Director Direct Taxation, European Commission and **Pascal Saint-Amans**, Director, Centre for Tax Policy and Administration, OECD.

CFE – CNDCEC European Register of Tax Advisers & E-Learning Courses

Two Memoranda of Understanding between CFE Tax Advisers Europe and the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC) were signed on 11 June 2019, under which CNDCEC members can enrol in the European Register of Tax Advisers and can attend CFE Academy's online courses on relevant topics of European and international tax.

Strategic Partnership

In May 2019, CFE Tax Advisers Europe concluded a Memorandum of Understanding with the European Parliament on strategic partnership in the context of the EU elections and beyond.

Meetings & Events

Annual Tax Networking Dinner

CFE Tax Advisers Europe organises an annual networking dinner, which provides the opportunity to strengthen relationships with colleagues and counterparts, and expand engagement beyond formal policy meetings on technical issues. Attendees are able to exchange views in an informal setting with members of the European Commission working in relevant areas, such as Directorate-General for Taxation and Customs Union (DG Taxud), Members of the European Parliament with a particular interest in tax and Members of the Council of the European Union.

In 2019, the Annual Tax Networking Dinner took place on Monday 28 January 2019 at the Amigo Hotel in Brussels. The following representatives of the European Institutions were among the attendees: **Richard Lyal**, Principal Legal Adviser, Directorate D (Direct taxation, Tax coordination, Economic analysis and Evaluation), European Commission; **Momchil Sabev**, Head of Unit, Directorate E (International and General Affairs), European Commission; **Andreas Strub**, Head of Unit, General Secretariat of the Council of the European Union; **Wolfgang Mederer**, Head of Unit, Directorate D (Direct taxation, Tax coordination, Economic analysis and Evaluation),

European Commission; **Eleftheria Psaraki**, Policy Officer, Directorate C (Indirect Taxation and Tax Administration), European Commission; **Juan López Rodríguez**, Legal Officer, Directorate-General for Taxation and Customs Union, European Commission.

Jorge Ferreras Gutiérrez, Counsellor, Permanent Representation of the Kingdom of Spain to the EU was also among the invitees.

International Tax Cooperation Congress 2019

The International Tax Cooperation Congress 2019 was held in Barcelona, Spain, on 17 & 18 January on “Digital Economy, Transfer Pricing and Litigation in Tax Matters”. Piergiorgio Valente, CFE President, spoke on taxation of the Digital Economy, and CFE Fiscal Committee Chair Stella Raventós-Calvo moderated a panel on “International Legal Limits on Taxation of the Digital Economy”.

The Association of Chartered Certified Accountants (ACCA) & Deloitte debate

The Association of Chartered Certified Accountants (ACCA) & Deloitte debate took place in Brussels, Belgium, on 27 February, entitled “Tax as a force for good: rebalancing our tax systems to support a global economy fit for the future”. The meeting was attended by Aleksandar Ivanovski, CFE Tax Policy Manager, and Brodie McIntosh, CFE Tax Technical Officer.

OECD Consultation on Taxation Challenges of Digital Economy

The OECD Consultation on Taxation Challenges of Digital Economy was held in Paris, France, on 13 & 14 March. The meeting was attended by Aleksandar Ivanovski, CFE Tax Policy Manager.

The Deloitte Strategy Council Europe

The Deloitte Strategy Council Europe took place in Brussels, Belgium, on 19 March, entitled “Responsible tax and Sustainable Growth”. The meeting was attended by Aleksandar Ivanovski, CFE Tax Policy Manager, and Brodie McIntosh, CFE Tax Technical Officer.

ETAF Conference

The ETAF Conference in Brussels, Belgium, on 20 March on the topic “Future Trends of Taxation” was attended by Ian Hayes, Chair of the CFE Tax Technology Committee.

The UK Law Societies’ Joint Brussels Office and STEP Benelux Seminar

The UK Law Societies’ Joint Brussels Office and STEP Benelux Seminar was held in Brussels, Belgium, on 02 April, entitled “What will Brexit bring for international private clients?”. Gary Ashford, CFE Vice-President, moderated a panel on cross-border taxation after Brexit.

Annual EUCOTAX Wintercourse

CFE Tax Advisers Europe sponsored the networking dinner of the Annual EUCOTAX Wintercourse in Amsterdam, the Netherlands, on 10 April. The topic of the 2019 Wintercourse was “Sustainable Taxation and Developing Countries”.

The General Assembly of the Association of Finnish Tax Professionals

Wim Gohres, Chair of the CFE Professional Affairs Committee, was invited to attend the General Assembly of the Association of Finnish Tax Professionals in Helsinki, Finland, on 25 April. At the meeting, Wim Gohres spoke on Mandatory Disclosure Rules.

Global Tax Policy Conference

The Global Tax Policy Conference took place in Dublin, Ireland, on 22 – 24 May, entitled “Driving the Future”. CFE President Piergiorgio Valente spoke on a global approach to the digitalisation of the economy.

IFA European Region Conference 2019

The IFA European Region Conference 2019 was held in Warsaw, Poland, on 22 – 24 May, entitled “Current challenges to income and VAT taxation”. The conference was attended by Anna Misiak, CFE Vice-President.

The 4th International Taxpayers Rights Conference

On 22 - 24 May Ian Young attended the 4th International Taxpayers Rights Conference in Minneapolis, United States, representing CFE.

CFE Tax Advisers Europe Forum 2019

The CFE Tax Advisers Europe Forum was held in Brussels, Belgium, on Thursday 06 June 2019, on the topic of “Creating Tax Certainty in an Uncertain World: Double Taxation, Tax Rulings & Dispute Resolution Processes”.

The Forum examined existing MAP mechanisms and the EU Tax Dispute Resolution Mechanisms Directive. The Forum further discussed means of avoiding tax disputes, such as indirect and cross-border rulings, as well as the State Aid challenges to direct tax rulings- confirmatory rulings and advance pricing agreements (APAs).

DG TAXUD study on aggressive tax planning and harmful tax practices

CFE Tax Advisers Europe was consulted by the Commission's Taxation and Customs Union Directorate-General to provide input on their study on aggressive tax planning and harmful tax practices. On 26 June, Aleksandar Ivanovski, CFE Tax Policy Manager, and Brodie McIntosh, CFE Tax Technical Officer met with DG TAXUD representatives to provide responses on the effectiveness of EU measures related to tax planning and harmful tax practices.

Technical Releases

Fiscal Committee Opinion Statements

In 2019, the Fiscal Committee of CFE Tax Advisers Europe published 2 Opinion Statements:

- **Opinion Statement FC 1/2019** - CFE Response to European Commission Have Your Say Consultation on e-Commerce Directive. Published on 05/02/2019.
- **[Opinion Statement FC 2/2019](#)** - CFE Response to the OECD Consultation Document: Addressing the Tax Challenges of the Digitalising Economy. Published on 05/03/2019.

Professional Affairs Committee Opinion Statements

In 2019, the Professional Affairs Committee of CFE Tax Advisers Europe published 1 Opinion Statement:

- [Opinion Statement PAC 1/2019](#) Commission Draft Supranational Risk Assessment Report for Anti-Money Laundering Risks to Services Provided by Tax Advisers. Published on 26/02/2019.

ECJ Task Force Opinion Statements

In 2019, the ECJ Task Force of CFE Tax Advisers Europe published 2 Opinion Statements:

- [Opinion Statement ECJ-TF 1/2019](#) on the CJEU Case C-382/16 Hornbach (Transfer-Pricing/Commercial Justification for Breach of the Arm's Length Principle). Published on 24/04/2019.
- [Opinion Statement ECJ-TF 2/2019](#) on the CJEU decisions concerning the "Beneficial Ownership". Published on 24/06/2019.

Joint Opinion Statements

In 2019, the CFE Tax Advisers Europe published 1 joint CFE & GTAP Opinion Statement:

- [Opinion Statement on the OECD Consultation on Draft Report on Tax Morale](#). Published on 14/05/2019.

EU Tax Policy Report

In 2019 CFE Tax Advisers Europe published two EU Tax Policy Reports covering the period of July to December 2018 and January to June 2019. 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.

External Publications

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 articles and Opinion Statements published by European Taxation from January to July 2019:

- **The Ulaanbaatar Declaration: 10 Keys Priorities in International Taxation Identified by the Global Tax Advisers' Platform (GTAP)** (Piergiorgio Valente, CFE President). Published in Volume 59 – Number 1 - 2019.
- **Opinion Statement ECJ-TF 3/2018** on the CJEU decision of 12 June 2018, in Case C-650/16, Bevola, concerning the utilisation of "definitive losses" attributable to a foreign permanent establishment. Published in Volume 59 – Number 2/3 - 2019.

- **The Data Economy: On Evaluation and Taxation** (Piergiorgio Valente, CFE President). Published in Volume 59 – Number 5 – 2019.

Forthcoming Events

GTAP Conference 2019

The first edition of the Global Tax Advisers Platform (GTAP) Global Conference will be held in Turin, Italy, on Thursday 03 October 2019 from 9am to 4pm, on the topic of "Tax and the Future".

Along with the Conference, other events and meetings will take place in Turin from 02 - 04 October 2019, for the celebration of the 60th Anniversary of CFE Tax Advisers Europe.

12th European Conference on Tax Advisers' Professional Affairs

The 12th European Conference on Tax Advisers' Professional Affairs, hosted by CFE Tax Advisers Europe and the Institut des Avocats Conseils Fiscaux (IACF), will be held in Paris, France, on Friday 29 November 2019 from 9am to 4pm, this year entitled "Tax Transparency Trends: Are Tax Advisers Ready for the New EU Anti-Money Laundering Rules?". The save the date with more information will be sent in due course.



CFE Tax Advisers Europe is a Brussels-based association representing European tax advisers. Founded in 1959, CFE brings together 30 national organisations from 24 European countries, representing more than 200,000 tax advisers. CFE is part of the European Union Transparency Register no. 3543183647-05. For further information, please contact Piergiorgio Valente, CFE President or the CFE Brussels Office at info@taxadviserseurope.org.



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