

# CFE CONNECT

## CFE POLICY ENGAGEMENT



Throughout February, CFE Tax Advisers Europe actively engaged with key policymakers and stakeholders on critical tax policy issues:

✦ **6 February** – Director Aleksandar Ivanovski and Tax Policy Analyst Brodie McIntosh attended the EU Parliament’s FISC Subcommittee Meeting, where Commissioner Wopke Hoekstra outlined the EU’s tax strategy and discussed competitiveness.

✦ **19 February** – The CFE Policy Team held a joint discussion with Accountancy Europe and Reinhard Biebel, Head of Unit of Direct Tax Policy and Cooperation at the European Commission.

Discussions covered:

- ◆ US-EU tax relations & trade tensions;
- ◆ Pillar Two implementation & simplification;
- ◆ EU legislative projects & the Commission’s strategy to address geopolitical shifts.



✦ **28 February** – The Indirect Taxes Subcommittee prepared input on the Study *VAT challenges beyond VAT in the Digital Age*, being conducted by the European Commission.


✦ **Stakeholder Engagement** – The Policy Team held multiple meetings with stakeholders, including other representatives from the European Parliament, European Commission, and other key institutions, reinforcing CFE’s role in shaping European tax policy.

## CFE FORUM 2025



### Full Programme: CFE Forum

Join us at the CFE Forum 2025: “Navigating Tax Transformation: From Compliance to Competitiveness”, where leading policymakers, tax experts, and industry professionals will share insights on the future of taxation.

 **When:** 27 March 2025 | 09:30 – 17:00

 **Where:** Rue Montoyer 47, Brussels

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Four panels of experts will address the following topics at the Forum:

- ◆ **Global Tax Reform** – Gain insights from Bert Zuijdendorp (European Commission), Ruston Tambunan (Asia-Oceania Tax Consultants Association), Edwin Visser (PwC Netherlands), and Tom Jansen (OECD Permanent Representation of Belgium) on BEPS implementation, UN tax initiatives, and EU competitiveness.
- ◆ **ECJ Case-Law Updates** – Understand the impact of major rulings, including Apple's state aid case and the DAC6 cases, with speakers such as Karl Croonenborghs (European Commission), Isabelle Richelle Graulich (Liege University), Eric Kemmeren (Tilburg University), and Sean Bray (Tax Foundation).
- ◆ **Transfer Pricing & VAT** – Exploring their complex interplay with insights from Trudy Perié (Loyens & Loeff), Federico Vincenti (Crowe Valente), and Luc Dhont (Procter & Gamble).
- ◆ **Digital and Green Taxation** – Discuss the role of AI, digitalisation, and sustainability in shaping a competitive tax future, featuring experts like Petra Pospíšilová (BDO, Czech Republic), Markus Ehgartner (Chair, CFE Tax Technology Committee), and Eduardo Gracia Espinar (Ashurst, Spain).

Register via the CFE website to secure your place.

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## TAX POLICY DEVELOPMENTS



### Key Global & EU Tax Developments

#### ✦ **US Withdraws from UN Tax Talks as Negotiations Move Forward**

The UN Framework Convention on International Tax Cooperation negotiations commenced, but the U.S. withdrew on the first day, citing policy misalignment. Despite this, negotiations advanced, with a breakthrough on decision-making rules and a focus on tax dispute resolution in early protocols.

#### ✦ **EU Commission 2025 Work Programme: Key Tax Priorities**

The European Commission's 2025 Work Programme was published, and highlights a focus on tax initiatives aimed at harmonisation, digitalisation, and sustainability, including:

- ◆ BEFIT Framework – A common EU corporate tax system.
- ◆ EU Transfer Pricing Directive – Aligning tax treatment across Member States.
- ◆ Digital Services Tax (DST) – Ensuring fair taxation of digital companies.

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- ◆ VAT & Customs Reforms – Simplifying tax compliance for online businesses.
- ◆ Green Taxation – Adjusting fossil fuel tax rates to support climate goals.

## ✦ **Trump's Executive Order Targets Digital Services Taxes (DSTs)**

President Trump issued an Executive Order opposing DSTs in France, Spain, and Canada, calling them discriminatory. The U.S. Trade Representative is tasked with investigating countermeasures which may escalate transatlantic trade disputes.

## ✦ **OECD Report on Amount B: Simplified Approach to Transfer Pricing**

The OECD has released a Consolidated Report on Amount B, streamlining transfer pricing rules for baseline marketing and distribution activities. Key aspects include a new pricing model, reduced compliance burden and an automation tool.

## ✦ **EU Moves to Digitalise VAT Exemption Certificates**

The EU adopted electronic VAT exemption certificates, replacing paper forms to streamline tax compliance for businesses by 2031.

## ✦ **OECD Report on Capital Gains Taxation**

The OECD published an analysis on capital gains taxation, assessing efficiency, fairness, and economic trade-offs.

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## CFE TECHNICAL PUBLICATIONS

### ✦ **CFE Issues Opinion Statement on CJEU DAC6 Cases**

The CFE ECJ Task Force issued an Opinion Statement on the recent CJEU rulings in Cases C-694/20 & C-623/22, which addressed whether certain DAC6 reporting obligations violate fundamental rights under the EU Charter.

#### **Key Findings of the Court**

- ◆ Legal Professional Privilege Upheld: The Court ruled that lawyers cannot be required to notify other intermediaries of their exemption from DAC6 reporting, as this violates the right to respect for private life.
- ◆ DAC6 Reporting for Other Intermediaries Remains Valid: The Court found no breach of fundamental rights for tax advisers, accountants, or other non-lawyer intermediaries.

#### **CFE's Opinion Statement**

The CFE welcomes the protection of legal professional privilege but regrets that non-lawyer intermediaries receive limited safeguards. The Opinion Statement highlights ongoing interpretative difficulties and calls for potential simplification of DAC6 to ensure greater legal certainty and efficiency.

The full Opinion Statement is available on the CFE website for further insights.