

CFE CONNECT

POLICY ENGAGEMENT



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

✦ **Second Regional Conference of Chartered Accountants - Skopje** - On 3 April, CFE Vice-President Ivan Simič participated in the Second Regional Conference of Chartered Accountants in Skopje, North Macedonia, under the theme “A New Era in Accounting – Standards as a Challenge, Technology as an Ally.” The conference gathered over 500 experts and students, with contributions from the Minister of Finance and the President of the Macedonian Institute of Chartered Accountants, Vesna Prentoska.

✦ **EU Tax Fundamentals Seminar – Brussels**

On 7 April, Director of CFE Tax Advisers Europe, Aleksandar Ivanovski, gave a presentation at the EU Tax Fundamentals Seminar, co-hosted in Brussels by Tax Foundation Europe and CFE Tax Advisers Europe. The seminar focused on foundational tax policy concepts such as tax incidence and policy trade-offs—critical to understanding complex international reforms including Pillar Two and the global minimum tax.

✦ **Fiscalis Workshop on E-Invoicing & Digital Reporting Requirements** - From 8 to 10 April, CFE’s Representative to the EU Commission VAT Expert Group, Aleksandra Heinzer, participated in a Fiscalis workshop on e-invoicing and digital reporting, organised by the Austrian Ministry of Finance and the European Commission. The event brought together Member State tax authorities and expert stakeholders to prepare for implementation of the VAT in the Digital Age (ViDA) package.

✦ **U.S. and Europe Tax Practice Trends Conference – Amsterdam** On 10 April, CFE Secretary-General, Martin Phelan, spoke at the 25th Annual U.S. and Europe Tax Practice Trends Conference, joining a panel on “Is the Administrative State Above the Law?” to discuss landmark court decisions and their impact on regulatory authority in tax.

✦ **European Parliament FISC Subcommittee Meeting – Brussels** - On 24 April, CFE Director Aleksandar Ivanovski attended the European Parliament’s FISC meeting, contributing to discussions on the draft report on tax simplification and participating in a public hearing on the role of taxation in supporting the green transition and competitiveness.



CFE CONNECT

TAX POLICY DEVELOPMENTS



Key Global & EU Tax Developments

✦ Spring IMF & World Bank Meetings: Trade, Debt, and Tax Challenges

Global leaders highlighted concerns over rising trade tensions, sovereign debt risks, and tax base erosion, urging completion of global tax reforms to preserve economic stability and fiscal space.

✦ EU-US Trade Relations: 90-Day Truce Amid Tensions

EU leaders continued dialogue with US counterparts to ease trade frictions following Trump's tariff threats, with Europe positioning itself as a stable global partner and preparing countermeasures if negotiations fail.

✦ 17th OECD/G20 Inclusive Framework Plenary Meeting

The Inclusive Framework reaffirmed its commitment to implementing the Two-Pillar Solution and tackling emerging global tax issues, as the platform celebrated its tenth anniversary and advanced discussions toward a more stable international tax environment.

✦ OECD Confirms Ongoing US Engagement on Global Tax Deal

Despite political uncertainty, the OECD confirmed ongoing technical discussions with the United States to support international tax reform efforts, particularly on Pillar One, while warning of risks from protectionism and trade fragmentation.

✦ VAT Expert Group Reviews ViDA and Beyond

The 39th VAT Expert Group meeting explored the future of VAT policy, welcoming the Commission's study on VAT challenges beyond ViDA, and reviewed upcoming guidance on e-invoicing, platform economy compliance, and SME VAT schemes.

✦ Platform for Collaboration on Tax 2024 Progress Report

The PCT released its 2024 report, highlighting progress on tax and SDGs, digitalisation, climate taxation, and capacity building, while expanding efforts to monitor domestic resource mobilisation and international tax cooperation.

✦ EU Parliament Approves Delay in Sustainability Reporting Rules

The Parliament endorsed the Omnibus I proposal delaying new sustainability reporting and due diligence obligations until 2028 for smaller firms, easing regulatory pressure while competitiveness reforms continue under the Commission's simplification agenda.

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OECD Statistical Release: R&D Tax Incentives Expand

The OECD reported that tax incentives now account for over half of government support for business R&D, with SMEs benefiting from more generous regimes, underscoring the growing role of fiscal policy in promoting innovation.

ECOFIN Discussions: Global Minimum Tax and VAT Simplification

The ECOFIN Tax Working Party debated the Global Minimum Tax implementation, transfer pricing reforms, and VAT simplification proposals, alongside discussions on strengthening international cooperation via the UN tax process.

OECD to Release Taxing Wages 2025 Report

The OECD's upcoming "Taxing Wages 2025" report will offer a detailed breakdown of personal income taxes, payroll taxes, and tax reliefs across member countries, providing new insights into the evolving structure of labour taxation.

EU Parliament's FISC Committee Advances Tax Simplification & Green Transition Strategy

The FISC Committee discussed draft proposals to streamline EU tax rules for competitiveness and explored tax tools for supporting the green transition without undermining Europe's industrial base.

TECHNICAL PUBLICATIONS

Forthcoming Opinion Statement: Interpretation of the Anti-Abuse Provision in the Parent-Subsidiary Directive (Case C-228/24, Nordcurrent)

The CFE's ECJ Task Force met on 25 April in Liège to finalise a technical release concerning the EU Court of Justice's judgment in Case C-228/24, *Nordcurrent*, addressing the anti-abuse provision of the Parent-Subsidiary Directive.

The forthcoming Opinion Statement analyses the CJEU's clarification that both an objective element (a non-genuine arrangement) and a subjective element (the intent to obtain a tax advantage) are required to invoke the anti-abuse rule.

The Court emphasised that assessments must consider all facts and circumstances over a broader timeframe, not just at the time of dividend distribution. Furthermore, it held that it is not sufficient to prove a non-genuine arrangement alone—there must also be a demonstrated purpose of achieving an improper tax advantage, taking into account the overall tax burden.

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AUTUMN MEETINGS & CONFERENCE

SAVE THE DATE

CFE TAX SYMPOSIUM & TECHNICAL MEETINGS

Ghent, Belgium
17–19 September 2025

Bringing together Europe's tax leaders
for policy innovation and collaboration.




CFE Technical & Governance Meetings and CFE Tax Symposium 2025 | 17–19 September, Ghent

CFE Tax Advisers Europe will hold its Autumn Technical and Governance Meetings alongside the 2025 CFE Tax Symposium in Ghent, Belgium from 17 to 19 September 2025.

The 2025 edition of the CFE Tax Symposium, gathering European and international tax experts to discuss the future of tax policy, innovation, and competitiveness.

The Autumn events will feature:

- Executive Board and General Assembly meetings;
- Sessions of all the CFE technical committees (Fiscal, Professional Affairs, Tax Technology, New Tax Professionals)

 Mark your agenda — further details and registration information will follow soon.

POLICY CONSULTATIONS

European Commission Consultation on Capital Markets Integration

The European Commission launched a targeted consultation under its Savings and Investments Union strategy to address barriers to cross-border capital markets. Tax obstacles, particularly complex withholding procedures and national gold-plating, are a major focus. The consultation runs until 10 June 2025.

European Commission Consultation on AI Strategy for Public Sector Innovation

The Commission opened a consultation to shape its upcoming Apply AI Strategy, seeking input on how AI can enhance efficiency in public services, including tax administration. The consultation is open until 4 June 2025.