

# ANNUAL REPORT 2024



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# About CFE Tax Advisers Europe

CFE Tax Advisers Europe is a non-profit organisation, founded in 1959, which represents European tax advisers and the interests of the tax advisory profession in European and global tax policy discussions.

CFE represents over 30 national professional tax adviser organisations from 23 European countries, representing more than 200,000 tax advisers.

CFE does not represent the views of any particular industry or country, but takes a broader perspective concerning the work it undertakes.

CFE is widely recognised as a leader in tax knowledge, to the benefit of our Member Organisations and all relevant stakeholders.

Our role as an organisation is indispensable in providing a single voice of the tax advisers in the relevant international fora.

## Core Values



### Information

To exchange information on national tax laws and contribute to the development and co-ordination of tax policy and professional standards in Europe and worldwide.



### Interface

To maintain relations with the authorities at national and international levels, and share with the authorities the experience and insight of our member tax advisers from all areas of taxation and professional law.



### Integrity

To safeguard the professional interests of tax advisers, to seek to provide the best possible conditions for tax advisers to carry out their profession and to inform the public about the services that tax advisers provide.



# CFE Member Organisations

CFE is an umbrella organisation representing the tax profession in Europe. On 31 December 2024, our members comprised 30 professional organisations from 23 European countries, representing more than 200,000 individual members, and 1 standing guest organisation from Uzbekistan. Our functions are to safeguard the professional interests of tax advisers, to assure the quality of tax services provided by tax advisers, to exchange information about national tax laws and professional law, and to contribute to the coordination of tax law in Europe.



	<b>AT</b> Kammer der Steuerberater und Wirtschaftsprüfer (KSW)		<b>NL</b> De Nederlandse Orde van Belastingadviseurs (NOB)  De Nederlandse Vereniging van Advocaten-Belastingkundigen (NVAB)  Register Belastingadviseurs (RB)
	<b>BE</b> Institute for Tax Advisors & Accountants (ITAA)		
	<b>CH</b> EXPERTsuisse		<b>PL</b> Krajowa Izba Doradców Podatkowych (KIDP)
	<b>CZ</b> Komora daňových poradců ČR (KDPČR)		<b>PT</b> Associação Portuguesa de Consultores Fiscais (APCF)
	<b>ES</b> Asociación Española de Asesores Fiscales (AEDAF)  Registro de Economistas de Asesores Fiscales (REAF)		<b>RO</b> Camera Consultantilor Fiscali (CCF)
	<b>FI</b> Suomen Veroasiantuntijat ry (Association for Finnish Tax Professionals)		<b>RS</b> The Association of Tax Advisors of Serbia
	<b>FR</b> Institut des Avocats Conseils Fiscaux (IACF)		<b>SK</b> Slovenská komora danových poradcov (SKDP)
	<b>HR</b> Hrvatska Komora Poreznih Savjetnika (HKPS)		<b>SI</b> Tax Advisory Chamber of Slovenia (DSZS)  Zbornica Davčnih Svetovalcev Slovenije (ZDSS)
	<b>IE</b> The Irish Tax Institute (ITI)		<b>SM</b> Ordine dei Dottori Commercialisti e degli Esperti Contabili (ODCEC)
	<b>IT</b> Associazione Nazionale Tributaristi Italiani (ANTI)  Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC)		<b>UK</b> The Chartered Institute of Taxation (CIOT)  Tax Faculty – Institute of Chartered Accountants in England and Wales (ICAEW)
	<b>LU</b> Ordre des Experts-Comptables (OEC)	<b>Standing guest:</b>	
	<b>LV</b> Latvijas Nodokļu Konsultantu Asociācija		<b>UZ</b> The Chamber of Tax Advisors of Uzbekistan
	<b>ME</b> Institute of Accountants and Auditors of Montenegro		
	<b>MT</b> Malta Institute of Taxation (MIT)		



**Stella  
Raventós-Calvo**

*Acting President  
August - December 2024*



It is my pleasure to reflect on the achievements and activities of CFE Tax Advisers Europe during a year marked by significant developments in tax policy at both EU and international levels.

Throughout 2024, CFE remained steadfast in its mission to represent European tax advisers, advocate for sound tax policies, and provide a forum for professional collaboration and knowledge exchange.

In 2024, CFE engaged actively with European institutions, policymakers, and international organisations to support fair and effective tax policy measures. We organised high-level technical meetings and conferences, including the annual CFE Forum and CFE Professional Affairs Conference.

The CFE Technical Committees continued their work on key policy areas, playing a crucial role in providing insights of the profession on legislative proposals, and contributing to discussions.

At the policy level, 2024 saw a period of transition and change. The elections in the EU, the UK, and the US had a disrup-

tive impact on taxation strategies, with shifts in leadership influencing fiscal priorities.

In Brussels, the second von der Leyen Commission took office, with Commissioner Wopke Hoekstra pledging to position taxation as a cornerstone of the EU's sustainable growth strategy.

Internationally, the adoption of the UN resolution on international tax cooperation reflected a growing divergence in global tax governance approaches, with debates intensifying between OECD-led frameworks and alternative multilateral platforms. Meanwhile, the European Court of Justice (ECJ) issued landmark rulings in State aid and tax transparency cases, reinforcing the European Commission's stance on fair taxation practices.

As we look ahead, CFE remains committed to advocating for policies that support a balanced, fair, and competitive tax system in Europe. I extend my gratitude to our members, partners, and stakeholders for their continued engagement and dedication to our shared objectives.

# 2024 FACTS & FIGURES



## 30

Member  
Organisations

## 200,000+

Tax Advisers in Europe

REPRESENTING:

## 23

European Countries



## 150+

Committee  
Delegates

## 10+

Technical Submissions/  
Opinion Statements

## 35+

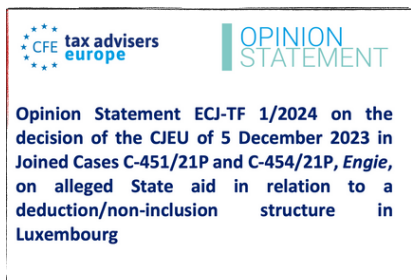
Meetings &  
Engagements

4 Technical  
Committees

10+ Ad Hoc Working  
Groups



# 2024 HIGHLIGHTS



## JANUARY

CFE issued a set of Opinion Statements on the EU Commission BEFIT and Transfer Pricing proposals.

## FEBRUARY

CFE held its Online Winter Technical Committee Meetings, attended by over 150 delegates.

## MARCH

CFE's ECJ Taskforce issued a Statement on the decision of the CJEU in Joined Cases C-451/21P and C-454/21P, Engie.

## APRIL

CFE held its flagship conference, the 2024 Forum, on the topic of "Sharing the Tax Pie" in Brussels.



# 2024 HIGHLIGHTS



## MAY

CFE Secretary-General, Martin Phelan, attended the EU Elections Partnership Agreement reception in Brussels.

## JUNE

CFE held a Members-Only Briefing Webinar on the new EU AML package, focusing on compliance requirements.

## JULY

CFE issued a Statement on the Evaluation of the Directive on Administrative Cooperation in The Field of Taxation in the EU.

## AUGUST

The Professional Affairs Committee carried out a comparative review of the CFE Ethical Quality Bar & IESBA Standards.



# 2024 HIGHLIGHTS



## SEPTEMBER

CFE held its 2024 Professional Affair Conference, Technical Committee & General Assembly Meetings in Ljubljana, Slovenia.

## OCTOBER

Elected President of CFE for 2025-2026, Piergiorgio Valente, attends Global Tax Advisers Platform meeting and conference in Hangzhou, China.

## NOVEMBER

Director of CFE, Aleksandar Ivanovski, features as speaker at the CIOT IFA Transatlantic Symposium in London.

## DECEMBER

CFE issued its 2024 Tax Policy Report, analysing significant tax policy developments at both EU and international level.





**Aleksandar  
Ivanovski**

***Director of CFE Tax Advisers Europe  
December 2024***

As we head into 2025, tax policy stands at a critical juncture. The past year has been defined by transformative tax initiatives, legal rulings, and legislative milestones that will shape the future of European and international taxation.

One of the most significant developments was the continued implementation of the OECD/G20 Inclusive Framework's Pillar Two minimum taxation rules within the EU.

The European Commission took enforcement actions against Member States that delayed transposition, underscoring the Union's commitment to a fairer corporate tax system. However, uncertainties remain, particularly in relation to the evolving OECD Model Rules and administrative guidance.

Additionally, the EU's VAT in the Digital Age (ViDA) package was finalised, introducing measures to enhance VAT compliance and digital reporting.

This marks a major step in modernising EU indirect tax policy, reducing VAT fraud, and streamlining cross-border trade.

The CJEU's decision to uphold the European Commission's Apple tax ruling marked the closure of a major chapter in EU State aid and tax rulings litigation. The ruling reaffirmed the EU's ability to challenge aggressive tax planning arrangements, while also leading to the conclusion of long-standing investigations into multinational companies such as Fiat, Amazon, and Starbucks.

On the international front, the UN's initiative to establish a Framework Convention on International Tax Cooperation will be an area of intense debate, with the EU and OECD pushing for consensus-driven approaches to avoid fragmentation in global tax governance.

Additionally, geopolitical developments, including the US presidential administration's tax agenda, will have a profound impact on global tax dynamics.

Looking ahead to 2025, we anticipate further legislative action on corporate tax harmonisation, as well as renewed discussions on the EU Digital Services Tax in light of the stalled OECD Pillar One negotiations.

# Fiscal Committee: Key Policy Submissions in 2024

In 2024, the CFE Fiscal Committee held virtual meetings in February, and in-person meetings in April and September. The Committee also held a number of ad hoc virtual meetings on specific issues which required attention from the Committee during the year.

The Committee in particular focussed on analysing tax policy developments emanating from the EU Commission, OECD and UN.

1

## BUSINESS IN EUROPE: FRAMEWORK FOR INCOME TAXATION & TRANSFER PRICING

The Committee issued an opinion statement examining the proposed EU Transfer Pricing & BEFIT framework proposals, focusing on the impact on cross-border tax compliance and corporate restructuring.

The Fiscal Committee raised concerns about potential administrative burdens and highlighted areas where clarity is needed.



2

## DISPUTE RESOLUTION

The Committee provided recommendations on improving tax dispute resolution within the EU.

- The statement critiques the procedural complexities and delays in dispute resolution mechanisms.
- CFE calls for greater taxpayer involvement in the arbitration process to enhance trust and transparency.
- It recommends an improved framework for dispute resolution that prioritises swift resolution and consistency across Member States.
- The statement also suggests that an independent EU tax arbitration panel could help streamline the resolution process.

# Fiscal Committee: Key Policy Submissions in 2024



3

## VAT & CHARITABLE DONATIONS

This statement, co-authored with other industry stakeholders, advocates for harmonising VAT exemptions on charitable donations across the EU.

It highlights the disparity in VAT treatment across Member States, which discourages businesses from making donations. The statement supports clearer guidelines to align VAT policies & digital tracking mechanisms for donated goods to enhance transparency and accountability.



5

## ANTI-TAX AVOIDANCE DIRECTIVE

The Committee submitted a detailed assessment of ATAD's impact, in a statement calling for refinements in anti-abuse measures and a review of unintended consequences affecting small and medium enterprises (SMEs).

- While supporting its objectives, CFE highlights increased complexity and administrative burdens for businesses.
- The statement questions whether ATAD's provisions effectively prevent tax avoidance without imposing excessive compliance costs.
- CFE suggests revising interest deduction limitations to align with economic realities and corporate financing needs.
- The opinion also discusses potential conflicts between ATAD provisions and national anti-abuse rules.

4

## VAT & EVIDENCE OF TRANSPORTATION

CFE provided insights on the evidentiary requirements under Article 138 of the VAT Directive for proving the transport of goods across EU borders. The statement critiques the lack of harmonised rules and the inconsistency in documentation requirements.

# Professional Affairs Committee: Key Policy Submissions in 2024

In 2024, the Professional Affairs Committee focussed on regulatory developments affecting tax professionals, ethics, and transparency. The committee also works to ensure that tax advisers are included in policymaking processes related to professional conduct and ethics, advocating for their role in shaping fair and effective regulations. The Committee provided expert feedback on the EU AML Package and the establishment of the Anti-Money Laundering Authority (AMLA). The Committee also conducted a review of the new IESBA Standards.

1

## AML CONSULTATION

PAC actively engaged in stakeholder dialogues to discuss the evolving professional responsibilities of tax advisers under new EU AML regulations.

As part of its ongoing work, PAC contributed to the evaluation conducted by the European Commission's Directorate-General for Migration and Home Affairs (DG HOME), in collaboration with Deloitte, to assess the directive's impact on combating money laundering and its effect on fundamental rights.



2

## DIRECTIVE ON ADMINISTRATIVE COOPERATION

The Committee issued a Statement evaluating the Directive on Administrative Cooperation (DAC), particularly DAC6, which mandates cross-border tax arrangement reporting.

- While acknowledging the importance of transparency, CFE warns that broad reporting requirements may lead to excessive and duplicated compliance burdens.
- The statement critiques the ambiguity of DAC6 hallmarks, which create legal uncertainty.
- CFE calls for a review of DAC6 hallmarks and improved guidance to reduce unnecessary reporting.

# Tax Technology Committee: Key Policy Submissions in 2024

In 2024, the Committee focused on assessing the impact of AI applications in tax practice, recognising both opportunities and risks associated with AI-driven tax advisory solutions.

The Committee were fortunate enough to hear from experts at meetings and the CFE Professional Affairs Conference, who discussed emerging developments in tax technology and the significance that those changes may have for tax practice and tax advisers.

The Committee uses this information to interpret and communicate that to the community we represent, our stakeholders and our members. The Committee will continue identifying issues associated with tax digitalisation, collecting and collating the reaction of tax advisers and taxpayers in differing countries.

The overarching goal is to continue establishing and maintaining a position of primacy and influence within the area of tax technology.



## REPORT ON AI USE IN TAX ADVICE

The Committee issued a report assessing the impact of AI, specifically GPT-based models like ChatGPT, on the tax advisory profession, their accuracy and uses for tax professionals.

The report highlights:

- **AI's Potential in Tax Advisory:** AI and generative models can significantly transform tax professionals' workflows by streamlining operations and enhancing efficiency.
- **Liability & Professional Judgment:** Despite AI's capabilities, tax professionals retain full responsibility for their advice, as reliance on AI raises accountability and indemnity concerns.
- **Regulatory Developments:** The evolving EU AI Act and other regulatory frameworks emphasise AI transparency, ethical considerations, and corporate responsibility.



# New Tax Professionals Committee: Key Policy Submissions in 2024

In 2024, the New Tax Professionals Committee focused on compiling a comprehensive report on soft skill training for new tax professionals.

Beyond this report, the Committee explored several key tax-related topics during its meetings. These included discussions on environmental, social, and corporate governance (ESG) goals in taxation, green taxation, and the evolving impact of artificial intelligence on young tax professionals.

Discussions also covered tax relief measures to encourage investment in early-stage or trading businesses. Additionally, the committee discussed wealth taxes and measures introduced targeting wealthy individuals.

These comparative discussions provided valuable exchanges of information for early-career tax advisers navigating the profession. Through these initiatives, the Committee continues to provide critical support and insight for new professionals entering the tax field.



## REPORT ON SOFT SKILLS TRAINING

The Committee issued a report focused on compiling a comprehensive assessment of soft skills training for new tax professionals.

This report provided valuable insights into the training opportunities available within CFE Member Organisations, highlighting best practices for engaging younger members and attracting new talent to the tax advisory profession. It also explored strategies for fostering professional growth and equipping emerging tax professionals with the essential interpersonal and communication skills needed for success in the field.

The findings were shared with CFE Member Organisations to support their ongoing efforts in enhancing training programs, strengthening the development of young professionals, and improving talent retention within the profession.



# ECJ TaskForce: Opinion Statements in 2024

In 2024, the CFE's ECJ TaskForce met on 4 occasions. The Task Force aims at analysing Court decisions with wide impact and providing high-level practical input to tax practitioners on selected judgments by the Court of Justice of the European Union through its Opinion Statements.

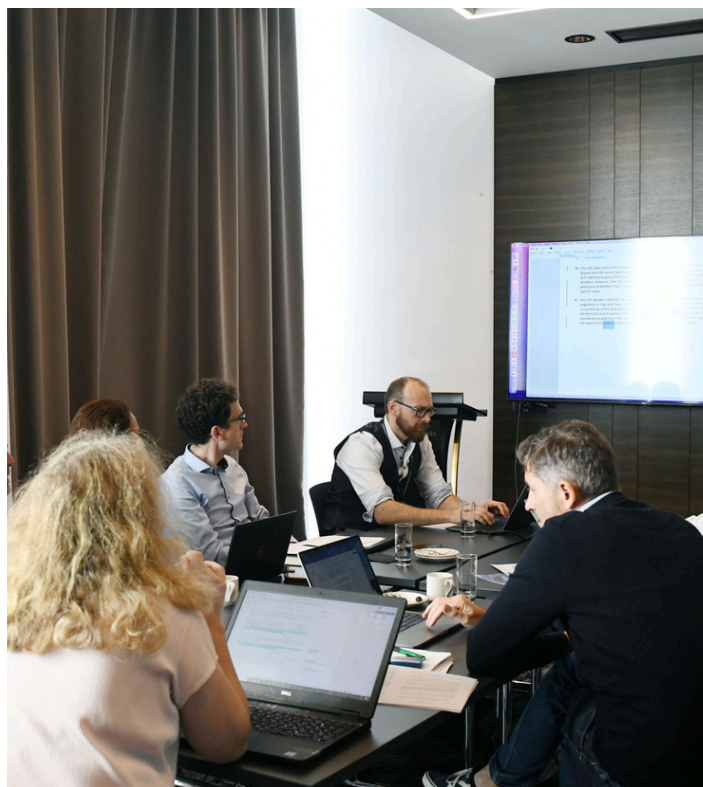
The TaskForce issued Opinion Statements on landmark cases, including Engie and Apple's tax arrangements, analysing the implications of the recent ECJ rulings on State aid and tax rulings.

## 1 ENGIE STATE AID CASE

The TaskForce issued a Statement on the ECJ's decision regarding Luxembourg's tax rulings for Engie., in Joined Cases C- 451/21P and C-454/21P.

The ruling annulled the Commission's earlier decision, finding that the tax benefits Engie received did not constitute illegal state aid.

- The ruling highlights the importance of defining selectivity within the context of state aid.
- The opinion statement emphasises the need for legal certainty and predictability in the issuance of tax rulings.
- CFE warns against arbitrary applications of state aid rules that could disrupt the stability of tax arrangements.



## 2 APPLE STATE AID CASE

The TaskForce analysed the European Court of Justice's decision on Apple's tax arrangements in Ireland in Case C-465/20. The ruling overturned the European Commission's claim that Ireland had granted Apple illegal state aid.

- CFE agrees that tax sovereignty must be respected, and state aid rules should not override legitimate tax policy decisions.
- The statement highlights concerns regarding the European Commission's legal basis for retroactively reassessing tax rulings.
- CFE stresses the importance of consistency in state aid assessments and tax policy implementation.

# 2024 EVENTS HIGHLIGHTS



## CFE FORUM: "SHARING THE TAX PIE" - 18 APRIL 2024



### CFE FORUM 2024

**Sharing the Tax Pie:**  
Revisiting the Role of the UN, EU & OECD in Tax Policy; and Taxable Presence Threshold (Fixed Establishment) in Indirect Taxation

18 April 2024  
10.00 AM - 16:00 PM  
ACE Events  
Av. d'Auderghem 22, 1040, Brussels

CFE tax advisers europe

#### Registration & Coffee - 09:30 AM



#### Welcome - 10:00 AM

Ian Hayes, President of CFE Tax Advisers Europe

#### Panel 1 - Revisiting Pillar 1 and Digital Services Taxes: How to Share the Tax Pie? 10:15 AM - 12:30 PM

##### Speakers:



- Benjamin Angel, Director of Direct Taxation, European Commission
- Pascal Saint-Amans, Partner, Brunswick, formerly Director of the OECD's Centre for Tax Policy and Administration
- Dr. Irma Mosquera Valderrama, Professor of Tax Law, Chair of the Global Tax Governance Centre, Leiden, The Netherlands
- Professor Philip Baker KC, Oxford University; Field Court Tax Chambers, United Kingdom
- Olivia Long, Global Tax Policy Lead, Matheson, Formerly OECD Tax Treaties Unit, Ireland

##### Moderator:



Bruno Gouthière, Partner, CMS Francis Lefebvre Avocats, Chairman of the CFE Fiscal Committee

#### Lunch - 12:30 PM - 1:45 PM

#### Panel 2 - Taxable Presence/Nexus (Fixed Establishment) in Indirect Taxation 1:45 PM - 3:45 PM

##### Speakers:



- Trudy Perié, Counsel, Loyens & Loeff, The Netherlands
- Erik Stessens, Senior Vice President, Tax, Mastercard
- Charlene Herbain, VAT Unit, DG TAXUD, European Commission
- Marie Lamensch, Professor of Taxation, Louvain School of Management, UCLouvain

##### Moderator:



Jeremy Woolf, Barrister, Pump Court Tax Chambers, United Kingdom

#### Closing Remarks - 3:45 PM



The CFE Forum 2024 took place on April 18, 2024, in Brussels, focusing on the theme "Sharing the Tax Pie: Revisiting the Role of the UN, EU & OECD in Tax Policy; and Taxable Presence Threshold (Fixed Establishment) in Indirect Taxation." The event featured two expert panels addressing key tax policy challenges.

The conference was opened by CFE President Ian Hayes, who welcomed attendees to a discussion on the allocation of tax base from both direct and indirect tax perspectives, particularly in the context of a digital economy and ongoing international tax reforms.

# CFE FORUM: "SHARING THE TAX PIE"

The Forum began with a keynote interview conducted by Aleksandar Ivanovski, Director of Tax Policy at CFE Tax Advisers Europe, with Pascal Saint-Amans, former head of the OECD's Centre for Tax Policy and Administration. They discussed the complexities of Pillar 1 and Pillar 2 of international tax reform, the impact of unilateral Digital Services Taxes (DSTs), and the evolving stance of developing countries on global tax negotiations. Saint-Amans emphasised the need for pragmatic cooperation, stronger tax certainty, and pro-growth policies while highlighting concerns over political fragmentation in international tax governance.



Discussions covered the OECD's Two-Pillar solution, the role of UN tax discussions, and concerns over unilateral DSTs. Speakers debated the effectiveness of the Multilateral Convention, the complexities of Amount A and withholding taxes, and the challenges of implementing Pillar 2 in developing countries. The panel stressed the need for a coherent, global tax governance framework while warning against inconsistent national policies.

The Direct Taxes Panel, moderated by Bruno Gouthière, featured Benjamin Angel (European Commission, DG TAXUD), Professor Philip Baker (Oxford University), Olivia Long (Matheson LLP), and Professor Irma Mosquera Valderrama (Leiden Law School).



# CFE FORUM: "SHARING THE TAX PIE"

The Indirect Taxes Panel, chaired by Jeremy Woolf (Pump Court Tax Chambers, UK), explored the concept of Fixed Establishment (FE) in VAT and its evolving legal interpretations. Speakers included Trudy Perié (Loyens & Loeff), Erik Stessens (Mastercard), Dr. Marie Lamensch (Louvain School of Management), and Charlène Herbain (European Commission).



The discussion focused on the challenges of defining FE in the digital economy, the risk of double taxation, and potential solutions such as preventive measures and dispute resolution mechanisms. The panel concluded that while legislative reform may be difficult, a practical, consensus-driven approach is necessary. Ian Hayes closed the forum, emphasizing the importance of clarity and simplification in global tax systems.



# 2024 EVENTS HIGHLIGHTS



## CFE TAX NETWORKING FUNCTION - 18 APRIL 2024



CFE Tax Advisers Europe hosts an annual networking event each year in Brussels, which provides the opportunity to strengthen relationships with colleagues and counterparts, and expand engagement beyond formal policy meetings on technical issues.

The event took place on 18 April 2024 at the Sofitel Brussels Europe Hotel.



Attendees are able to exchange views in an informal setting with members of the European Commission and Members of the European Parliament with a particular interest in tax and Members of the Council of the European Union.

CFE was thrilled to welcome representatives from the EU institutions, other tax policy stakeholders, and CFE Members at the event.

# 2024 EVENTS HIGHLIGHTS



## CFE TAX NETWORKING FUNCTION - 18 APRIL 2024



# 2024 EVENTS HIGHLIGHTS



## CFE TAX NETWORKING FUNCTION - 18 APRIL 2024



# 2024 EVENTS HIGHLIGHTS



## CFE TAX NETWORKING FUNCTION - 18 APRIL 2024



# 2024 EVENTS HIGHLIGHTS



## SPRING TECHNICAL COMMITTEE MEETINGS & GENERAL ASSEMBLY - 17 TO 19 APRIL 2024



# 2024 EVENTS HIGHLIGHTS



## EU PARLIAMENT PARTNERSHIP AGREEMENT RECEPTION - 6 MAY 2024

On 6 May 2024, CFE's Secretary-General, Martin Phelan, met with European Parliament President, Roberta Metsola, at the EU Elections Partnership Agreement Reception, to receive CFE's certificate of partnership with the European Parliament to promote the 2024 EU elections scheduled for 6 – 9 June 2024. Martin was accompanied by CFE's Director of Tax Policy, Aleksandar Ivanovski, and CFE Tax Policy Analyst, Brodie McIntosh.



These exceptional individuals wanted to pass on their personal stories – whether they lived through times of oppression or experienced the fragility of democracy – to their grandchildren and the next generation more widely. CFE was honoured to conclude a Memorandum of Understanding with the European Parliament on a strategic partnership in the context of the EU elections and beyond in 2024.

The EU Parliament launched its campaign to encourage voter turnout. The emotional campaign centred around a four minute video featuring senior Europeans who have witnessed first-hand the transformative power of democracy in their lives.



# 2024 EVENTS HIGHLIGHTS



## PANEL DISCUSSION: "*PILLAR 2 IMPLEMENTATION*" - 19 SEPTEMBER 2024

On 19 September 2024, CFE held a Pillar II Discussion Panel in Ljubljana, to discuss the global implementation of the OECD's Pillar Two initiative. The panel speakers were: Jasna Voje, Adviser at the Centre for Tax Policy & Administration at the OECD; Dominik Kuzma from the Ministry of Finance, Slovenia; and Grant Wardell-Johnson, Global Tax Policy Leader and Chair of the Global Tax Policy Leadership Group at KPMG.



The panelists highlighted key challenges and implications for multinational enterprises (MNEs). Corporate behaviour is expected to shift, with companies less likely to move profits or intellectual property to low-tax jurisdictions. Businesses face compliance challenges due to the technical complexity, and differing implementation approaches in various countries, but the OECD is developing administrative guidance and standardised reporting forms.



The discussion focused on the varying global adoption rates of Pillar Two, which introduces a 15% minimum tax rate to curb tax competition and prevent aggressive tax planning. While some jurisdictions are on track to implement the rules in 2024, others will follow in 2025.



# 2024 EVENTS HIGHLIGHTS



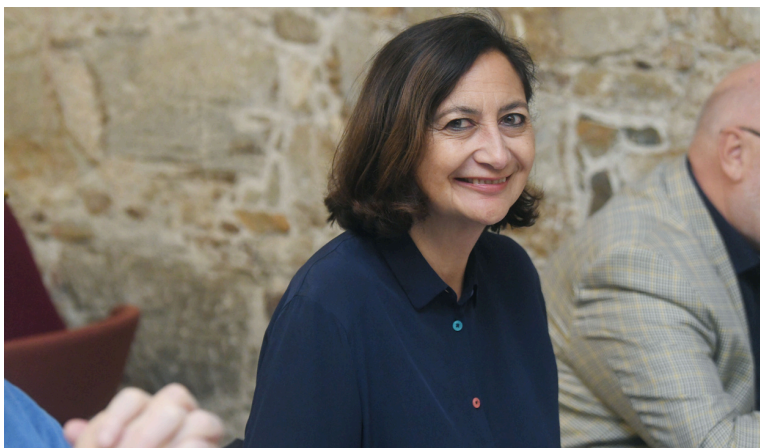
## WELCOME RECEPTION & EXECUTIVE BOARD DINNER 18 & 19 SEPTEMBER 2024



# 2024 EVENTS HIGHLIGHTS



## WELCOME RECEPTION & EXECUTIVE BOARD DINNER 18 & 19 SEPTEMBER 2024



# 2024 EVENTS HIGHLIGHTS



## WELCOME RECEPTION & EXECUTIVE BOARD DINNER 18 & 19 SEPTEMBER 2024



# 2024 EVENTS HIGHLIGHTS



## CFE CONFERENCE ON PROFESSIONAL AFFAIRS: "GLOBAL POLICY TRENDS" - 19 SEPTEMBER 2024



**Registration & Coffee - 10:00am**  
**Welcome - 10:30am**

 **Ivan Simič**  
President of the Tax Advisory Chamber of Slovenia

 **Stella Raventós-Calvo**  
Acting President of CFE Tax Advisers Europe

**Panel 1 - AI, The Future Of Tax Advice & The Role of Professional Standards**

The panel will discuss the use of Artificial Intelligence in tax planning, its impact on tax avoidance and the ensuing response of tax administration to protect the tax base.

**Speakers:**

 **Alec Oveis**  
Director, Blue J Legal, United States

 **Jeremy Choi**  
Partner, PwC, Hong Kong

 **Grant Wardell-Johnson**  
Global Tax Policy Leader, KPMG International

**Moderator:**  
 **Piergiorgio Valente**  
Chair of the CFE Tax Technology Committee

**Contact:**  
[info@taxadviserseurope.org](mailto:info@taxadviserseurope.org)

**More Information:**  
[www.taxadviserseurope.org](http://www.taxadviserseurope.org)

**Lunch - 12:30pm - 14:00pm**

**Panel 2 - New EU Rules on Anti-Money Laundering**

The panel will discuss the ambitious EU Anti-Money Laundering legislative package adopted this year. The new AML rules will bring significant changes for the profession and the panel will address how the new requirements will affect practitioners' day-to-day work.

**Speakers:**

 **Aleksandra Vasilic**  
Europe West FinCrime Leader & Risk Management  
EY, The Netherlands

 **Rolf Declerck**  
President, Commission on Quality Performance Review  
Belgian Institute of Tax Advisers and Accountants, Belgium

 **Jane Mellor**  
Head of Professional Standards  
Chartered Institute of Taxation, United Kingdom

**Moderator:**  
 **Philippe Vanclooster**  
Chair of the CFE Professional Affairs Committee

**Closing Remarks - 16:00pm**

**More Information:**  
[info@taxadviserseurope.org](mailto:info@taxadviserseurope.org)

**More Information:**  
[www.taxadviserseurope.org](http://www.taxadviserseurope.org)

The 17th European Conference on Tax Advisors Professional Affairs took place on September 19, 2024, in Ljubljana, Slovenia, focusing on two major topics: the impact of Artificial Intelligence (AI) on tax advisory services and the new Anti-Money Laundering (AML) regulations in the European Union. The event brought together leading tax professionals and policymakers to discuss these critical issues.

The conference was opened by CFE Acting President Stella Raventós-Calvo and President of the Tax Advisory Chamber of Slovenia, Ivan Simič, who welcomed attendees to the conference and to participate in the discussions on the panel topics of the use of AI in tax advice and the impact of the new AML rules.

# CFE CONFERENCE ON PROFESSIONAL AFFAIRS: "GLOBAL POLICY TRENDS"

The first panel, titled “AI, The Future of Tax Advice & The Role of Professional Standards,” was moderated by Piergiorgio Valente, Chair of the CFE Tax Technology Committee. The panel featured speakers Alec Oveis, Director at Blue J Legal, United States; Jeremy Choi, Partner at PwC, Hong Kong; and Grant Wardell-Johnson, Global Tax Policy Leader at KPMG International. The discussion focused on AI’s increasing role in tax advisory, highlighting its applications in tax research, compliance, and risk assessment.



Alec Oveis introduced Ask BlueJ, an AI platform capable of summarising extensive tax regulations in minutes, significantly improving efficiency for tax professionals. AI is also being leveraged by tax authorities, such as the IRS, to detect potential audit cases. However, panelists raised concerns about AI’s limitations, including its tendency to generate incorrect information.



The panel also explored AI’s impact on professional services firms. Jeremy Choi warned that AI-driven automation could reduce the number of junior staff roles, which may disrupt traditional career progression in tax advisory. Wardell-Johnson emphasised that while AI enhances efficiency, firms must balance automation with mentorship to develop future professionals.



# CFE CONFERENCE ON PROFESSIONAL AFFAIRS: "GLOBAL POLICY TRENDS"

The second panel, "New EU Rules on Anti-Money Laundering," was moderated by Philippe Vanclooster, Chair of the CFE Professional Affairs Committee. Speakers included Aleksandra Vasilčić, Europe West FinCrime Leader & Risk Management, EY, Netherlands; Rolf Declerck, President of the Commission on Quality Performance Review at the Belgian Institute of Tax Advisers and Accountants, Belgium; and Jane Mellor, Head of Professional Standards at the Chartered Institute of Taxation in the UK.



The discussion revolved around the new AML legislative package adopted by the European Union, which aims to harmonise AML regulations across member states. A key component of this package is the establishment of the Anti-Money Laundering Authority (AMLA), set to be fully operational by 2027. While the reforms are designed to enhance transparency and oversight, smaller tax firms face significant challenges in meeting compliance requirements.



One of the central issues discussed was under-reporting of suspicious transactions by tax advisors. Alex Vasilčić noted that many professionals are unaware of their AML obligations and stressed the importance of proactive compliance measures. Jane Mellor highlighted AMLA's role in improving the quality of suspicious activity reports from financial institutions. Declerck addressed the financial burden of compliance on smaller firms, noting that while proportional regulatory measures could ease some of the strain, they could also create loopholes for bad actors if not carefully managed. The discussion concluded with practical recommendations for firms to proactively prepare for the new AML rules by strengthening internal compliance procedures, engaging in industry collaboration, and viewing AML compliance as an opportunity to enhance professional integrity.



# 2024 EVENTS HIGHLIGHTS



## GALA DINNER - 20 SEPTEMBER 2024



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# 2024 EVENTS HIGHLIGHTS



## FALL TECHNICAL COMMITTEE MEETINGS & GENERAL ASSEMBLY - 18 TO 20 SEPTEMBER 2024



# 2024 EVENTS HIGHLIGHTS



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# 2024 EVENTS HIGHLIGHTS



## FALL TECHNICAL COMMITTEE MEETINGS & GENERAL ASSEMBLY - 18 TO 20 SEPTEMBER 2024



# ENGAGEMENT & REPRESENTATION



## PLATFORM FOR TAX GOOD GOVERNANCE

The European Commission's Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation was established by the European Commission in order to seek advice and assistance from expert stakeholders in the field of tax good governance, aggressive tax planning and double taxation.

The Platform also provides an opportunity for members to exchange views and have an open dialogue with the European Commission concerning significant taxation issues facing the tax profession and wider society.

CFE has been a member of the Platform since its inception in 2012 and has benefited from the opportunity to provide its input on many significant taxation issues through its participation at the expert group.

CFE is honoured to be among the limited number of non-governmental members and to be the only organisation of advisers in the professional tax field selected to participate in the important work the Platform carries out.

In 2024, CFE was successfully re-appointed as an Expert Member to the Platform for Tax Good Governance. Given the technical expertise within the CFE organisation and its status as being a leader in tax knowledge, CFE is able to draw on the direct link it has to the experience of practitioners across the EU to contribute to the valuable work of the Platform.

CFE is now represented at the Platform by Aleksandar Ivanovski, Director of CFE Tax Advisers Europe, Mr Piergiorgio Valente, Chair of the CFE Tax Technology Committee and President-Elect for 2025-2026, and Ms Stella Raventós-Calvo, Acting President of CFE from August to December 2024.

# ENGAGEMENT & REPRESENTATION



## VAT EXPERT GROUP

The VAT Expert Group was established by the European Commission in 2012 in order to bring together experts who can advise the Commission on the preparation of legislative acts and other policy initiatives in the field of VAT and provide insight concerning the practical implementation of legislative acts and other EU policy initiatives in the field of VAT.

CFE Tax Advisers Europe has been a member of the Expert Group since its inception in 2012. The group is composed of individuals appointed in a personal capacity with requisite expertise in the area of VAT, and organisations representing particular businesses and tax practitioners that can assist in the development and implementation of VAT policies.

CFE reapplied for and was successfully reappointed as a member of the VAT Expert Group for the renewed mandate which began in 2023.

The CFE representatives at the VAT Expert Group in 2024 were Trudy Perié, Vice-President of CFE Tax Advisers Europe and Vice-Chair of the CFE Indirect Taxes Subcommittee and Aleksandra Heinzer, Member of the Indirect Taxes Subcommittee and former representative of the CFE at the EU VAT Forum.

CFE was active in contributing to all topics contemplated by the VEG, and elaborated further on these issues in both Opinion Statements and written representations to the Commission.

# ENGAGEMENT & REPRESENTATION



## ENGAGEMENT WITH EU INSTITUTIONS

### European Commission

In 2024, CFE continued to maintain regular meetings with representatives from the European Commission to exchange views and discuss policy and other technical aspects related to the policy priorities of CFE Tax Advisers Europe.

At the CFE Forum which took place in May 2024, CFE was fortunate enough to welcome multiple European Commission speakers at the event: Benjamin Angel, Director, DG TAXUD and Charlène Herbain, VAT Unit, DG TAXUD, participated in the panel discussions on *"Revisiting Pillar 1 and Digital Services Taxes: How to Share the Tax Pie?"* and *"Taxable Presence/Nexus (Fixed Establishment) in Indirect Taxation"*, respectively.

A number of additional bilateral meetings were also held throughout the year. Maintaining a constructive working relationship with the European Commission will remain a priority for CFE Tax Advisers Europe in 2025.

### European Parliament

CFE Tax Advisers Europe was honoured to conclude a Memorandum of Understanding with the European Parliament on a strategic partnership in the context of the EU elections and beyond in 2024. Previously, CFE celebrated its 60th Anniversary under the High Patronage of the European Parliament.

CFE has remained engaged with the European Parliament under the terms of the Memorandum of Understanding, collaborating with the Parliament on various partner outreach seminars.

# ENGAGEMENT & REPRESENTATION



## ENGAGEMENT WITH THE OECD

In 2024, CFE continued to maintain regular contact with representatives from the Organisation for Economic Co-operation and Development to exchange views on global tax policy developments and priorities.

At the events and meetings which CFE hosted in September in Ljubljana, Slovenia, CFE organised a panel discussion concerning the implementation of Pillar 2, at which Jasna Voje, Adviser, Centre for Tax Policy & Administration, OECD presented updates concerning Pillar 2 for CFE delegates, together with the Global Head of Policy from KPMG and a representative from the Ministry of Finance in Slovenia.

Additionally, at the CFE Forum in April Pascal Saint-Amans, Partner, Brunswick, formerly Director of the OECD's Centre for Tax Policy and Administration opened the conference with a keynote interview with Dr. Aleksandar Ivanovski, Director of CFE Tax Advisers Europe. Mr Saint-Amans discussed international tax reform, challenges in negotiations, and the impact of OECD's Pillar 1 and Pillar 2 solutions.

CFE Tax Advisers Europe follows closely the work carried out by the OECD via the Centre for Tax Policy and Administration. In addition to fiscal and tax policy matters, the Tax Technology Committee is following all developments concerning Tax Administration and Crypto-Asset Reporting Framework

# ENGAGEMENT & REPRESENTATION



## UNITED NATIONS TAX COMMITTEE

The UN Committee of Experts in International Cooperation in Tax Matters (UN Tax Committee) typically meets twice a year, in April in New York and in October in Geneva. CFE applied for, and was granted, NGO (non-governmental organisation) status with the UN in 2006, and has participated at the meetings of the UN Tax Committee since that time.

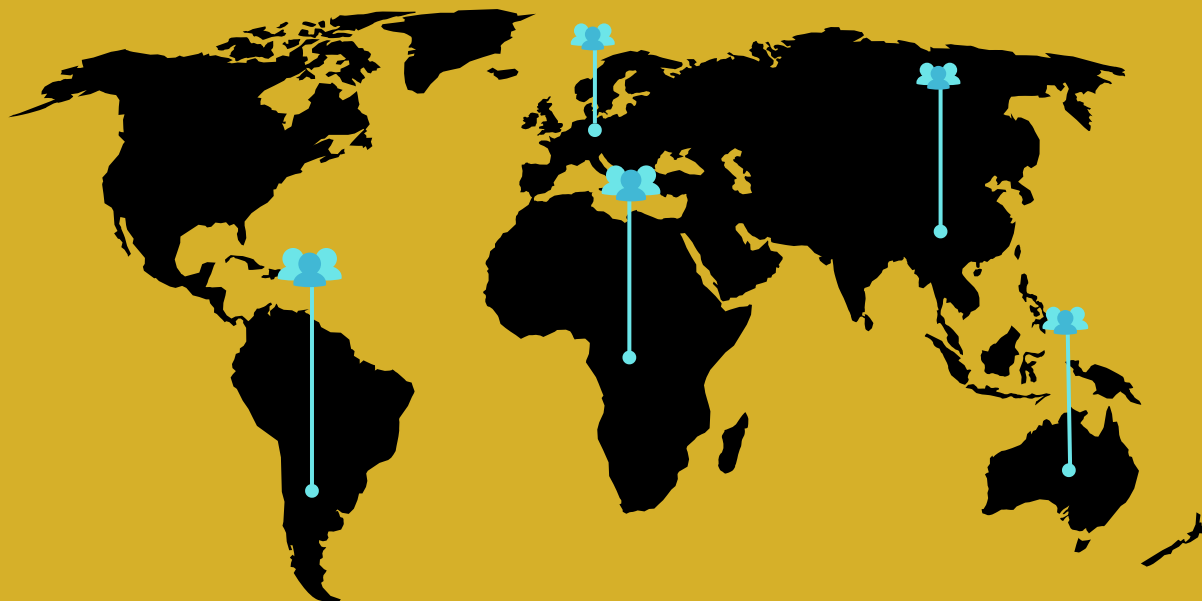
These meetings were originally held once per year but increased to twice per year from 2017 to reflect the increased importance of tax matters within the UN as determined at the Addis Ababa Finance For Development Conference in 2015.

In 2024, the Chair of the CFE Direct Tax Subcommittee, Jos Goubert, took part in sessions of the UN Tax Committee, representing CFE Tax Advisers Europe in discussions.

In particular, the Committee of Experts approved a new treaty provision concerning tax on digital services to be inserted into the UN Model Tax Convention. The session also addressed progress on updating the Model Double Taxation Convention Between Developed and Developing Countries, as well as environmental taxation and taxation of the extractive industries.

Ian Young, former Chair of the CFE Indirect Taxes Subcommittee, continues to have a peripheral role in the UN Tax Committee through the involvement of the International Chamber of Commerce (ICC) in the Tax Charter and Taxpayer Rights work that CFE is carrying out under the title “Tax Charters without Borders”. ICC, and Ian Young, have made several presentations to UN Tax Committee delegates on this work.

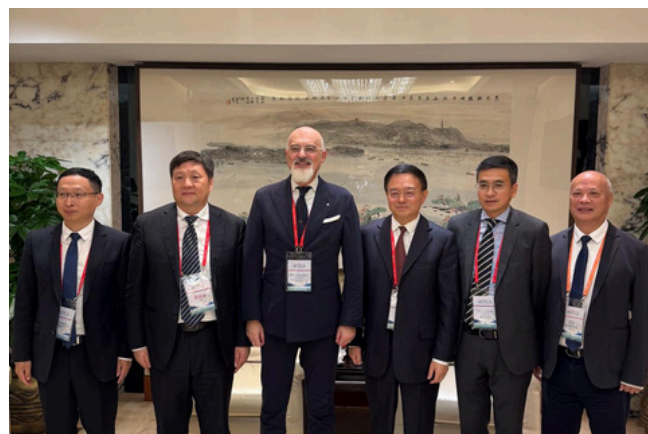
# GLOBAL TAX CO-OPERATION



CFE Tax Advisers Europe is a founding member of the Global Tax Advisers Platform (“GTAP”), formed in 2013.

GTAP is an international platform, representing more than 600,000 tax advisers in Europe, Asia and Africa, that seeks to bring together national and international organisations of tax professionals from all around the world.

GTAP is dedicated to the promotion of the public interest by ensuring the fair and efficient operation of national and international tax systems. A fair and efficient global tax framework favours the effective pursuit of taxpayers’ and tax advisers’ rights and interests.



# GLOBAL TAX CO-OPERATION



The CFE and other GTAP members were delighted to once again be able to in 2024 to exchange views relating to international taxation.

The founding members of GTAP are CFE Tax Advisers Europe, the Asia-Oceania Tax Consultants' Association (AOTCA), and the West Africa Union of Tax Institutes (WAUTI). The observer members are the International Association of Financial Executives Institutes (IAFEI), the Society of Trust and Estate Practitioners (STEP), and the Arc Méditerranéen des Auditeurs (AMA).

It is a key priority for GTAP to expand its membership in order to reach tax professionals across the globe, enabling the most inclusive dialogue and interaction.



**GTAP**  
represents more than  
**600,000**  
tax advisers

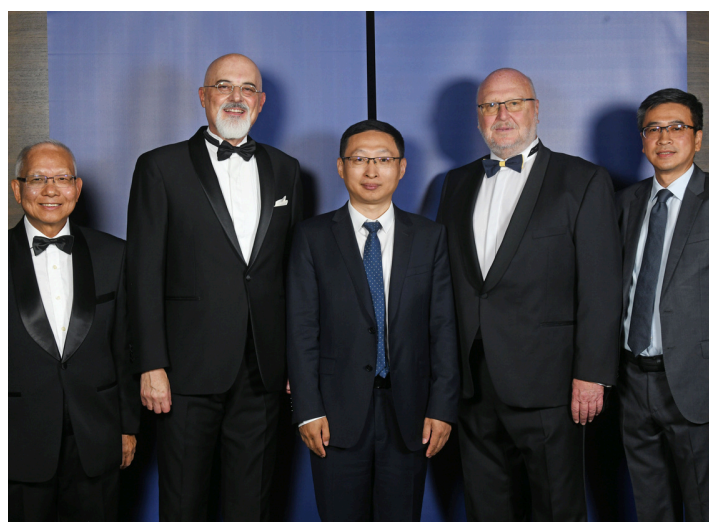
# GLOBAL TAX CO-OPERATION



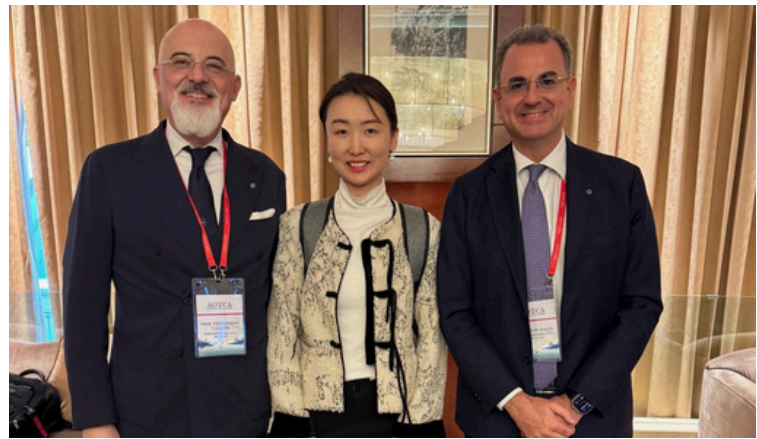
## GTAP ACTIVITIES IN 2024

GTAP held hybrid meetings, in April, with the physical component hosted in Brussels and in September in Ljubljana.

In November, Piergiorgio Valente and Aleksandar Ivanovski attended AOTCA's 9th Assembly of Certified Tax Consultants, held in Hangzhou, China. Piergiorgio Valente, Chairman of GTAP, gave a speech on "Advancing Global Tax Governance". Also in November, the GTAP Chairman gave a seminar on Value Chain and Transfer Pricing in Ulaanbaatar with the Mongolian Association of Certified Tax Consultants.



# GLOBAL TAX CO-OPERATION



# 2024 PUBLICATIONS



## CFE PUBLICATIONS

### Opinion Statements – Policy and Technical position papers published in 2024 by CFE Tax Advisers Europe

#### Fiscal Committee

In 2024, the Fiscal Committee of CFE Tax Advisers Europe published 5 Opinion Statements:

- **FC 1/2024:** EU Commission BEFIT Proposal.
- **FC 2/2024:** EU Commission Consultation on Dispute Resolution Mechanisms.
- **FC 3/2024:** VAT Groups and Charitable Donations.
- **FC 4/2024:** VAT Directive Evidence for Transport Organised by the Customer.
- **FC 5/2024:** Evaluation of the EU Anti-Tax Avoidance Directive (ATAD).

#### Professional Affairs Committee

In 2024, the Professional Affairs Committee of CFE Tax Advisers Europe published 1 Opinion Statement:

- **PAC 1/2024:** Evaluation of the Directive on Administrative Cooperation (DAC).

#### ECJ Task Force

In 2024, the ECJ Task Force published 2 Opinion Statements:

- **ECJ-TF 1/2024:** Joined Cases C-451/21P & C-454/21P (Engie State Aid Case).
- **ECJ-TF 2/2024:** Case C-465/20 (Commission v. Ireland – Apple Case).

# 2024 PUBLICATIONS



## EXTERNAL & ELECTRONIC PUBLICATIONS

### European Taxation Tax Journal

The leading European tax law journal European Taxation, edited by IBFD, regularly publishes articles on CFE conferences and selected Opinion Statements of particular relevance. European Taxation is the official journal of the CFE Tax Advisers Europe.

### 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. Tax Top 5 is perceived as one of the most reliable and cohesive tax policy update e-publications in Brussels.

### Global Tax Top 10



The Global Tax Top 10 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.

# 2024 PUBLICATIONS



## Living CFE



Living CFE is a bi-annual publication which details the key events and meetings attended or organised by CFE Tax Advisers Europe, as well as technical work published or submitted to international organisations, as well as forthcoming CFE events.



## 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 have taken place in the previous six months.

# EUROPEAN REGISTER OF TAX ADVISERS



Have you registered with the European Register of Tax Advisers?



## EUROPEAN REGISTER OF TAX ADVISERS

The European Register of Tax Advisers is an online platform which provides the opportunity for qualified tax advisers to increase their online presence and widen their professional network.

The Register platform is managed collaboratively by CFE Tax Advisers Europe and CFE's Member Organisations.

Any tax adviser affiliated with one of the CFE's Member Organisations and qualified to work under European law requirements can register on the platform. Tax advisers who are not registered should consider signing up to benefit from the widening of their professional network.

The register allows tax advisers to network through attending events organised and promoted by CFE, and provides means for the users to engage with potential clients through advertising their areas of expertise and contact details on the Register.

Below are some of the benefits of registering with the European Register of Tax Advisers:

- **Visibility:** Enhanced opportunities to increase one's online presence and come into contact with potential clients.
- **Network:** Opportunity to contact and collaborate with other tax experts in Europe.
- **Pool of Experts:** Access to an easily searchable and centralised database of experts in taxation law and practice.
- **Sharing of Expertise:** Opportunity and the means to exchange knowledge with other professionals in a specific area of taxation.
- **Events:** Invitations to specialised events with high profile speakers, attended by respected practitioners and representatives from European institutions.
- **Technical Updates:** Access to the latest news and publications regarding significant developments in taxation matters.

# GOVERNANCE & STRUCTURE



## General Assembly

The General Assembly is the governing body of CFE Tax Advisers Europe, at which each Member Organisation is able to be represented.

The primary responsibilities of the General Assembly are to decide on the acceptance of members and observers, to approve amendments to the governing statutes, to adopt the business report of the Executive Board and to approve the accounts and budget for the CFE.

In 2024, the General Assembly met twice, as required under the CFE Statutes: in April in Brussels and in September in Helsinki.

## Executive Board

The Executive Board is responsible for devising the work priorities and output of CFE Tax Advisers Europe and reports to the General Assembly.

The Board monitors developments in taxation law and the profession within Europe, and devises and manages CFE's work streams arising from these issues. Work is managed through four technical committees, which are each chaired by a member of the Board.

The Executive Board is composed of 11 people, i.e. the President, three Vice-Presidents, the Secretary General, the Treasurer, the Chair of the Fiscal Committee, the Chair of the Professional Affairs Committee, the Chair of the Tax Technology Committee and two Executive Board Members.

# GOVERNANCE & STRUCTURE

## Executive Board Members 2025 - 2026



**Piergiorgio Valente**  
President



**Petra Pospíšilová**  
Vice-President



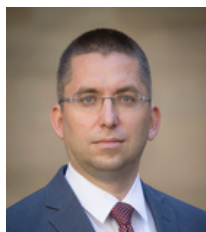
**Bruno Gouthière**  
Vice-President



**Ivan Simič**  
Vice-President



**Martin Phelan**  
Secretary-General



**Branislav Kováč**  
Treasurer



**Jeremy Woolf**  
Chair of the Fiscal Committee



**Eduardo Gracia Espinar**  
Chair of the Professional  
Affairs Committee



**Markus Ehgartner**  
Chair of the Tax  
Technology Committee



**Anna Misiak**  
Executive Board Member



**Trudy Perié**  
Executive Board Member

# GOVERNANCE & STRUCTURE

## General Assembly Delegates



The General Assembly is the governing body of CFE Tax Advisers Europe, at which each Member Organisation is able to be represented.

The primary responsibilities of the General Assembly are to decide on the acceptance of members and observers, to approve amendments to the governing statutes, to adopt the business report of the Executive Board and to approve the accounts and budget for the CFE.

<b>AT</b>	Peter Bartos, Herbert Houf, Klaus Hübner, Philippe Rath, Friedrich Rödler, Franz Schmalzl
<b>BE</b>	Christine Cloquet, Philippe Vanclooster, Bart Van Coile
<b>CH</b>	Massimo Bianchi, Christiana Leuker
<b>CZ</b>	Jiří Nekovář, Radek Neužil, Petra Pospíšilová, Jana Skálová, Petr Toman
<b>ES</b>	Stella Raventós-Calvo, Agustín Fernández Pérez
<b>FI</b>	Timo Matikkala
<b>FR</b>	Charles Menard
<b>HR</b>	Ivan Čevizović, Sandra Dujmović
<b>IE</b>	Marie Bradley, Martin Lambe
<b>IT</b>	Elbano de Nuccio, Gaetano Ragucci, Salvatore Regalbuto, Giorgio Monasterolo, Paola Marongiu, Giovanni Moschetti, Marco Boidi, Noemi Di Segni, Piergiorgio Valente
<b>LU</b>	Wim Piot, Manfred Schneider
<b>LV</b>	Ainis Dābols, Marina Kuzenko, Inga Kursīte-Priedīte, Daiga Zēna-Zēmane
<b>ME</b>	Rade Šćekić
<b>MT</b>	Conrad Cassar Torregiani
<b>NL</b>	Dick Barmentlo, Henk Koller, Paul Kraan, Sylvester Schenk, Edwin Visser, Roelof Vos
<b>PT</b>	Francisco de Sousa da Câmara, Serena Cabrita Neto
<b>PL</b>	Tomasz Gawron, Joanna Krzemińska, Michał Laskowski, Mateusz Stańczyk, Krzysztof Wiśniewski
<b>RO</b>	Dan Manolescu
<b>RS</b>	Ivan Simić
<b>SI</b>	Franc Derganc, Ivan Simić
<b>SK</b>	Miriam Galandová
<b>SM</b>	Gian Luca Belluzzi, Daniela Mina
<b>UK</b>	Charlotte Barbour, Nick Parker, Helen Whiteman
<b>UZ</b>	Radmila Karimova, Bahodir Nabijonov

# GOVERNANCE & STRUCTURE

## Fiscal Committee Delegates



The Fiscal Committee monitors developments in direct and indirect taxation at the EU and international levels, ensuring that CFE's voice is represented in policy discussions. Delegates nominated by member and observer organisations participate in technical meetings and provide input on taxation policy. Their views are incorporated into CFE's opinion statements and outreach efforts, ensuring representation in European and international tax discussions.

The Fiscal Committee is divided into two subcommittees: the Direct Taxes Subcommittee and the Indirect Taxes Subcommittee, which respond to tax policy and legal developments.

In 2024, the Fiscal Committee was chaired by Bruno Gouthière, with Jos Goubert leading the Direct Taxes Subcommittee and Jeremy Woolf heading the Indirect Taxes Subcommittee.

DIRECT TAXES SUBCOMMITTEE		INDIRECT TAXES SUBCOMMITTEE	
Chair: Jos Goubert (Belgium)		Chair: Jeremy Woolf (United Kingdom)	
AT	Georg Kofler, Friedrich Rödler	AT	Ingrid Rattinger, Christine Weinzierl
BE	Jos Goubert, Isabelle Richelle (expert)	BE	Jos Goubert, Isabelle Richelle (expert)
CH	Pascal Hinny, Pietro Sansonetti	CH	Mathis Bopp, Tim Reck
CZ	Lenka Nováková, Tereza Petrasova	CZ	Petra Pospíšilová, Petr Toman, Milan Tomíček
ES	Victor Viana	ES	Albert Folguera
FI	Visa Kananoja	FI	Henna Jovio
FR	Olivier Dauchez	FR	Emmanuel Cottessat, Véronique Lenoir
HR	Darko Augustinović	HR	Vlatko Jelčić
IE	Anne Gunnell	IE	David Duffy
IT	Giampiero Guarnerio, Giovanni Moschetti, Raffaele Rizzardi, Nicola Vecchietti Massacci	IT	Federico Baridon, Remo Dominici, Ernesto Gatto
LU	Sami Douenias	LU	Erwan Loquet
LV	Ruta Tereško	LV	Inga Kursīte, Marina Kuzenko
ME	Jelena Stojović	ME	Tamara Šćekić
MT	Michail Tegos	MT	Chris Borg, Matthew Zampa
NL	Peter Flipsen, Paul Kraan, Stan Stevens, Rimmel van Dijk, Marijke Vervoort	NL	Reinder de Jong, Trudy Perié, Roelof Vos
PT	Francisco de Sousa da Câmara, João Magalhaes Ramalho, António Queiroz Martins	PT	André Areias, Francisco de Sousa da Câmara
PL	Joanna Krzemińska, Mateusz Stánczyk	PL	Tomasz Gawron
RO	Ionut Simion	RO	Alin Negrescu
RS	Nataša Todorović	RS	Vladimir Stefanovski
SI	Barbara Guzina, Dean Košar, Mihael Pojbic	SI	Aleksandra Heinzer, Tanja Urbanija
SK	Miriám Galandová, Silvia Hallovà	SK	Miriám Patiová, Milan Vargan
SM	Gian Luca Belluzzi, Daniela Mina	SM	Gian Luca Belluzzi, Daniela Mina
UK	Gary Ashford	UK	Stephen Dale, Angela Lang-Horgan, Ed Saltmarsh, Jeremy Woolf

# GOVERNANCE & STRUCTURE

## Professional Affairs Committee Delegates



The Professional Affairs Committee is responsible for engaging in policy matters that impact the tax advisory profession. It advances the priorities of the CFE Board by submitting technical reports and collaborating with institutions like the European Commission and the OECD.

The committee's work covers a wide range of issues, including ethics, professional codes, anti-money laundering regulations, tax avoidance reporting, and cooperation with tax authorities. It also addresses taxpayers' rights, tax certainty, professional qualifications, liability and insurance, and cross-border mobility. In 2024, the Committee was chaired by Philippe Vanclooster.

<b>AT</b>	Friedrich Rödler
<b>BE</b>	Christine Cloquet, Philippe Vanclooster
<b>CH</b>	Thomas Hug
<b>CZ</b>	Michal Frankl, Radek Neužil
<b>ES</b>	Eduardo Gracia
<b>FI</b>	Pekka Talari
<b>FR</b>	Philippe Rochmann
<b>HR</b>	Ivan Čevizović, Sandra Dujmović
<b>IE</b>	Martin Lambe
<b>IT</b>	Paola Marongiu, Giorgio Monasterolo, Federico Vincenti
<b>LU</b>	Sami Douenias
<b>LV</b>	Ilze Birzniece, Marina Kuzenko, Daiga Zēna-Zēmane
<b>ME</b>	Danijela Pejović
<b>MT</b>	Edward Attard
<b>NL</b>	Dick Barmentlo, Eric Berk, Anneke Haasnoot, Henk Koller, Paul Kraan, Marloes Lammers
<b>PT</b>	Francisco de Sousa da Câmara, Serena Cabrita Neto
<b>PL</b>	Joanna Krzemińska, Mateusz Stańczyk
<b>RO</b>	Dan Manolescu
<b>RS</b>	Ivan Simič
<b>SI</b>	Franc Derganc, Ivan Simič
<b>SK</b>	Adriana Horváthová, Branislav Kováč, Miroslav Marcinčin
<b>SM</b>	Gian Luca Belluzzi, Daniela Mina
<b>UK</b>	Alistair Cliff, Ian Hayes, Jane Mellor, Ellen Milner, Nick Parker

# GOVERNANCE & STRUCTURE

## Tax Technology Committee Delegates



The Tax Technology Committee was established in 2018 as a response to the importance of digital and artificial intelligence technology and its applications in taxation both now and for the foreseeable future.

The Tax Technology Committee is in particular focused on the role of tax professionals in a rapidly evolving digital era, and the risks and opportunities posed to them by the development of technology, as well as the increasingly direct interaction between taxpayer and revenue authorities. The Committee uses this information to interpret and communicate that to the community we represent, our stakeholders and our members. In 2024, the CFE Tax Technology Committee was chaired by Piergiorgio Valente.

<b>AT</b>	Markus Ehgartner
<b>BE</b>	Christophe Meesters
<b>CH</b>	Christiana Leuker
<b>CZ</b>	Milan Vodička
<b>ES</b>	Llorenç Maristany
<b>FI</b>	Henri Lehtiluoto
<b>FR</b>	Gaëlle Menu-Lejeune
<b>HR</b>	van Čevizović, Sandra Dujmović
<b>IE</b>	Martin Lambe, Clare McGuinness
<b>IT</b>	Marco Boidi, Diego Conte, Alessandro Valente
<b>ME</b>	Tamara Šćekić
<b>MT</b>	Ramona Azzopardi
<b>NL</b>	Adriaan Bijleveld, Willem Faassen, Sylvester Schenk
<b>PL</b>	Michał Laskowski, Krzysztof Wiśniewski
<b>PT</b>	Serena Cabrita Neto
<b>RS</b>	Ivan Simić
<b>SI</b>	Ivan Simić
<b>SM</b>	Gian Luca Belluzzi, Daniela Mina
<b>UK</b>	Gary Ashford, Paul Aplin, Ian Hayes, Adrian Rudd, Richard Wild

# GOVERNANCE & STRUCTURE

## New Tax Professionals Ad Hoc Committee Delegates



The New Tax Professionals Ad Hoc Committee was established in 2019 to support and represent early-career tax professionals within CFE Tax Advisers Europe. The Committee helps new tax professionals, defined as those in their first 10-15 years of practice or membership, understand the workings of different.

Led by Chair Anna Misiak in 2024, the Committee provides a platform for newer members to engage with the CFE, share knowledge and experiences, and prepare future leaders for roles within the CFE and its Member Organisations.

<b>AT</b>	Markus Ehgartner, Doris Wagner
<b>BE</b>	Philippe Vandevoorde
<b>CZ</b>	Matěj Nešleha
<b>ES</b>	Andreu Bové
<b>FI</b>	Jenni Parviainen
<b>HR</b>	Ivan Čevizović, Sandra Dujmović
<b>IE</b>	Gemma Tugwell
<b>IT</b>	Marco Boidi, Diego Conte, Alessandro Valente
<b>ME</b>	Saša Klikovac
<b>NL</b>	Marbée Koller
<b>PT</b>	André Areias
<b>PL</b>	Anna Misiak
<b>RO</b>	Romulus Badea
<b>RS</b>	Ivan Simič
<b>SI</b>	Ivan Simič
<b>UK</b>	Makayla Combes, Danielle Phillips, Toyin Oyeneyin

# GOVERNANCE & STRUCTURE

## ECJ Task Force Committee Delegates



The CFE ECJ Task Force is a group of tax academics and renowned tax practitioners which meets regularly to discuss and issue opinion statements on selected decisions of the Court of Justice of the European Union.

The Task Force was assembled in 1997 by CFE Vice-President Stella Raventós-Calvo at the request of Bruno Gangemi, who served as Chair of the Fiscal Committee from 1997 to 2000.

The founding members of the Task Force were Philip Baker, Paul Farmer, Bruno Gangemi, Luc Hinnekens, Albert Raedlert, and Stella Raventós-Calvo.

Since 2013, the ECJ Task Force has been chaired by Prof. DDr. Georg Kofler.

<b>Werner Haslehner</b>	Professor at the University of Luxembourg
<b>Aleksandar Ivanovski</b>	Director of CFE Tax Advisers Europe, ad hoc member in 2024
<b>Eric Kemmeren</b>	Professor of International Taxation and International Tax Law at the Fiscal Institute Tilburg of Tilburg University
<b>Georg Kofler</b>	Chair of this Task Force and Professor at the Institute for Austrian and International Tax Law of WU Wien
<b>Michael Lang</b>	Professor at the Institute for Austrian and International Tax Law of WU Wien
<b>João Nogueira</b>	Deputy Academic Chairman at IBFD
<b>Christiana HJI Panayi</b>	Professor at Queen Mary University of London
<b>Stella Raventós-Calvo</b>	Vice-President of CFE Tax Advisers Europe
<b>Isabelle Richelle Graulich</b>	Co-Chair of the Tax Institute – HEC – University of Liège, Brussels Bar
<b>Alexander Rust</b>	Professor at the Institute for Austrian and International Tax Law of WU Wien

# GOVERNANCE & STRUCTURE

## CFE Brussels Office



**Aleksandar Ivanovski**  
Director



**Karima Baakil**  
Office Manager



**Brodie McIntosh**  
Tax Policy Analyst

# ANNUAL REPORT 2024

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**PUBLISHED BY CFE TAX ADVISERS EUROPE**

**CONTENT, DESIGN AND EDITORIAL:**

BRODIE MCINTOSH

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### **CFE TAX ADVISERS EUROPE**



@cfe\_brussels



info@taxadviserseurope.com



www.taxadviserseurope.org



Avenue de Broqueville 12  
1150 Brussels  
Belgium

