

CFE CONNECT

POLICY ENGAGEMENT



✦ EU Platform for Tax Good Governance

On 1 July, CFE Director Aleksandar Ivanovski and Adviser to the CFE Executive Board, Stella Raventós-Calvo, attended the stakeholder meeting of the EU Platform for Tax Good Governance, hosted by the European Commission. The platform plays an important role in shaping policy dialogue around aggressive tax planning, fair taxation, and tax transparency.

✦ Max Planck Symposium on State Aid & Taxation

On 7 July, CFE Director Aleksandar Ivanovski participated in the Max Planck EU Commission State Aid Symposium, presenting on the application of the selectivity test in the Apple State Aid case. The event gathered academics and practitioners to examine recent developments in the legal framework of State aid in taxation.

✦ Global Tax Advisers Platform Meeting

On 11 July, CFE hosted an online meeting of the Global Tax Advisers Platform (GTAP), bringing together representatives from AOTCA and WAUTI to discuss joint input into the OECD Inclusive Framework's BEPS Package Stocktake exercise. GTAP members coordinated positions and shared experiences to feed into this global consultation.



Opinion Statement CFE/1/2025: CFE Tax Advisers Europe Response to the OECD/IF BEPS Package Stocktake

✦ Stakeholder Dialogue on Pillar Two

On 23 July, CFE met with representatives from Commissioner Hoekstra's Cabinet to present and discuss CFE's Opinion Statement calling for a temporal pause in the extra-territorial application of the EU Pillar Two rules.

The discussion focused on the competitiveness implications of divergent implementation among major jurisdictions.

✦ Stakeholder Engagements

Throughout July, CFE continued its dialogue with stakeholders from the European Commission (DG TAXUD, DG COMP) and other organisations, contributing perspectives on current legislative proposals and international tax reform initiatives.



CFE CONNECT

TAX POLICY DEVELOPMENTS



Key Global & EU Tax Developments

✦ EU – US Reach Tariff Agreement on Industrial Goods

The EU and US have agreed to a 15% uniform tariff on EU exports. The deal locks in higher tariffs than are presently in place but less than the 30% rate announced, and excludes steel and aluminium, which will remain subject to quotas. The EU has committed to increased US energy and military imports.

✦ G20 Reviews Global Tax Cooperation

At its July meeting in Durban, the G20 reaffirmed its support for Pillar One and Pillar Two and welcomed the OECD's progress on tax transparency and developing country engagement. A Communiqué called for further simplification of international rules and greater capacity-building to support inclusive implementation of BEPS measures.

✦ CJEU to Examine Validity of Pillar 2 UTPR

The Belgian Constitutional Court has referred a question to the CJEU on whether whether taxing Belgian companies on foreign income under Articles 12-14 of the EU Pillar Two Directive infringe EU principles of legal certainty, proportionality, and territoriality.

✦ EU Budget Corporate Resource Proposal

The Commission published its proposal for the 2028–2034 EU budget in July, including a new Corporate Resource for Europe: a contribution levy for companies with turnover above EUR 100 million. The plan seeks to diversify EU revenue streams and fund strategic priorities.

✦ OECD Issues 2025 Transfer Pricing Profiles

The OECD released its second batch of updated transfer pricing country profiles, now covering 78 jurisdictions. The profiles reflect the treatment of hard-to-value intangibles and simplified distribution arrangements, supporting implementation of the Amount B initiative under the Two-Pillar Solution.

✦ EU AMLA Work Programme

The new EU Anti-Money Laundering Authority (AMLA) published its 2025 Work Programme, outlining initial steps in harmonising EU AML supervision. Key 2025 priorities include high-risk sectors, crypto-asset oversight, and the development of the Single Rulebook and data-sharing frameworks.

✦ OECD Tax & Development Report

The OECD published its 2024 Tax and Development Report, highlighting record support to developing countries through initiatives such as TIWB and the Inclusive Framework. Priorities for 2025 include enhancing country ownership, aligning tax policy with the SDGs, and capacity-building.

✦ ECOFIN Outlines Danish Priorities

At its 8 July meeting, ECOFIN Ministers endorsed the Danish Presidency's agenda to simplify tax rules, revise energy and tobacco taxation, and strengthen the Code of Conduct on Business Taxation.

CFE CONNECT

TECHNICAL PUBLICATIONS

CFE Submission on the OECD Inclusive Framework BEPS Stocktake

In July, CFE Tax Advisers Europe has published an Opinion Statement responding to a OECD/G20 Inclusive Framework's stocktake of the BEPS Package. The submission acknowledges that BEPS has helped align profit with substance and improved tax fairness, but warns that complexity and administrative burdens threaten these gains. The EU's implementation of BEPS standards via the ATAD and DAC has led to overlapping rules, especially in hybrid mismatches, mandatory disclosure, and interest limitations.

The Opinion highlights the risk of double taxation and competitiveness losses and urges a better balance between anti-avoidance and administrative feasibility. CFE calls for simplification and consolidation of rules, proportional compliance obligations, and effective dispute resolution mechanisms.

CFE Opinion Statement on Simplification of the DAC & EU Corporate Tax Directives

CFE has issued an Opinion Statement urging the European Commission to simplify and modernise the Directive on Administrative Cooperation (DAC) and EU corporate tax directives (Parent-Subsidiary, Interest & Royalties, Merger, and Dispute Resolution Mechanism Directives).

The statement calls for a full recast of the DAC, consolidation of amendments, removal of redundant hallmarks in DAC6, protection of legal professional privilege, and harmonised penalty rules. CFE stresses that accumulated complexity and inconsistent national implementation have led to significant compliance burdens, undermining the intended clarity and effectiveness of the directives.

For the EU corporate tax directives, the Opinion advocates aligned thresholds, digitalised relief procedures, and codified anti-abuse standards. Specific recommendations include addressing inconsistencies in definitions, clarifying the scope of the Merger Directive, and establishing a permanent arbitration commission under the Dispute Resolution Directive. These reforms are presented as essential to improving legal certainty and competitiveness within the Single Market.

GTAP Submission on the OECD Inclusive Framework BEPS Stocktake

The Global Tax Advisers Platform (GTAP)—a collaboration of CFE Tax Advisers Europe, AOTCA and WAUTI—has submitted a joint statement to the OECD's BEPS stocktake exercise. The submission acknowledges that BEPS has influenced corporate behaviour, including greater alignment of profits with substance and reduced use of aggressive financing arrangements. However, GTAP flags that implementation remains uneven, particularly in developing countries with limited capacity to adopt complex anti-avoidance rules.

CFE CONNECT

2025 CFE TAX SYMPOSIUM

CFE TAX SYMPOSIUM & TECHNICAL MEETINGS

Ghent, Belgium
17–19 September 2025

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



Register Now: CFE Tax Symposium
"Taxation in Transition: Compliance, Rights & Innovation in a High-Data World" | 18 September, Ghent

Registrations are now open via the CFE website for the 2025 CFE Tax Symposium, which will take place in Ghent, Belgium on 18 September 2025.

CFE's 2025 Tax Symposium on *"Taxation in Transition: Compliance, Rights & Innovation in a High-Data World"* will examine the practical impact of EU corporate tax modernisation, the OECD/EU Pillar Two (GloBE) regime and the latest DAC reforms.

The morning panel will open with a discussion on the evolving EU and international tax landscape, including implementation of the OECD Pillar Two (GloBE) regime and emerging cross-border tax trends.

The afternoon will focus on the recast of the Directive on Administrative Cooperation, taxpayer rights, and issues such as proportionality of sanctions and pre-populated return systems. A final panel will explore the role of AI and technology in tax compliance, including real-time VAT reporting, secure IT architecture, and the ethical use of taxpayer data. Register now via the CFE website!

STAKEHOLDER CONSULTATIONS

EU VAT Consultation: Travel & Tourism

The Commission is consulting on reform of the VAT treatment of travel services and passenger transport. The initiative aims to address outdated rules under the TOMS regime, competitive distortions, and administrative burdens in cross-border passenger transport. Consultation closes 16 October. [Contribute via Have Your Say.](#)

EU 28th Regime Consultation

The European Commission is consulting on the creation of a voluntary "28th Regime" to simplify regulatory requirements for scale-ups and SMEs operating cross-border. The initiative could lead to harmonised EU rules on corporate law, tax, and employment aimed at boosting Single Market competitiveness. The consultation closes 30 September. [Contribute via Have Your Say.](#)