



JANUARY - JUNE 2020

Latest News

CFE Tax Advisers Europe Reappointed to EU Platform for Tax Good Governance Expert Group

CFE Tax Advisers Europe was appointed as a non-governmental member of the European Commission's Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation. The Platform 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 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 line with Commission Decision 2019/C 428/08 on the renewal of the platform's members, CFE's mandate at the Platform for Tax Good Governance will run until 31 October 2022, after which time CFE will have the possibility to renew its participation. CFE will be represented at the Platform by CFE President, Professor Piergiorgio Valente and Aleksandar Ivanovski, Tax Policy Manager at CFE Tax Advisers Europe.

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 accordingly welcomes the Commission's decision to renew the Platform's mandate. Given the technical expertise within the CFE organisation and its status as being a leader in tax knowledge, its participation in the EU Commission VAT Expert Group, EU Commission VAT Forum and UN Committee of Experts in International Cooperation in Tax Matters, CFE looks forward to being able to draw on the direct link it has to the experience of practitioners across the EU and its regular involvement in the areas of tax good governance, double taxation and tax planning to contribute to the valuable work of the Platform.

CFE – CNDCEC E-Learning Courses & Webinars

Under the Memoranda of Understanding between CFE Tax Advisers Europe and the Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC)

concluded in June 2019, two webinars were recorded in the first half of 2020, as well as a number of individual e-learning lectures, recorded by prominent tax experts. CNDCEC members can enrol in the European Register of Tax Advisers and can attend CFE Academy's online courses on pertinent issues in European and international tax.

On 28 May, the CFE Academy Concluding Webinar on the topic of "Tax Residence, Permanent Establishment and Transfer Pricing: New Challenges and Opportunities for Tax Professionals" took place, moderated by CFE President, Piergiorgio Valente. CFE Vice-President Ian Hayes, Chair of the CFE Fiscal Committee, Stella Raventós-Calvo and President of the Serbian Association of Tax Advisers, Ivan Simic, participated as speakers in the webinar.

On 4 June, the European Register of Tax Advisers Webinar on the topic of "VAT in Practice – News, Opportunities & Challenges" was recorded. The webinar was moderated by Chair of the CFE Indirect Taxes Subcommittee, Jeremy Woolf. The speakers at the webinar were Deputy Chair of the Indirect Taxes Subcommittee, Trudy Perié and CFE Fiscal Committee Delegate, Raffaele Rizzardi.

Message from the CFE Executive Board on the COVID-19 Impact

Due to the exceptional circumstances surrounding the outbreak of COVID-19, the CFE Executive Board regretfully made the difficult decisions in the first half of 2020 to cancel the CFE Annual Forum, the General Assembly and the Technical Committee Meetings, which were scheduled to be held in April in Brussels, as well as the physical meetings of the CFE General Assembly, Technical Committee Meetings and Gala Dinner which were scheduled to be held in September in Seville.

At present, it is uncertain how efforts to confine the coronavirus outbreak will evolve, and if further measures will need to be taken. However, please rest assured that the Executive Board will closely monitor and evaluate the situation, and keep our Members updated on whether there will be any impact on any other future CFE events or meetings. Our priority is the safety and wellbeing of our members, our staff and our partners.

The CFE Executive Board together with the CFE Team continue to work on existing projects and focus on relevant new technical publications and policy developments, in close conjunction with the Member Organisations and in synergy with the work of the EU institutions and the OECD. We encourage you to visit the CFE website and our social media channels to stay informed about the most recent CFE technical work and publications.

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 2020, the Annual Tax Networking Dinner took place on Thursday 30 January 2020 at the Amigo Hotel in Brussels. The following representatives of the European Institutions were among the attendees: **Reinhard Biebel**, Assistant to the Director-General, DG TAXUD, European Commission, **David Boubllil**, Member of Cabinet of Pierre Moscovici - Ex Commissioner for Economy and Taxation, DG TAXUD, European Commission, **Roberta Grappiolo**, Head of Sector, DG TAXUD, European Commission, **Richard Lyal**, Principal Legal Adviser, Legal Service, European Commission, **Andreas Strub**, Head of Unit, Council of the European Union, **Adam Zalasiński**, Legal Officer, DG TAXUD, European Commission, **Albert Rädler**, Legal Officer, DG TAXUD, European Commission, **Franco Roccatagliata**, Policy Officer, DG TAXUD, European Commission, **Mary Dineen**, Case Handler, DG COMP, European Commission and **Anna Manitarà**, Policy Officer, DG TAXUD, European Commission.

Associazione Nazionale Tributaristi Italiani Future of Taxation Conference

CFE President, Piergiorgio Valente, spoke at the inaugural Future of Taxation Conference hosted by CFE Member Organisation, Associazione Nazionale Tributaristi Italiani, in Milan on 6 February 2020. The topic of the conference was “Balancing National Policies and the Need for International Common Rules”.

West African Union of Tax Institutes’ 6th International Tax Conference

GTAP Member Organisation, the West African Union of Tax Institutes, hosted its 6th International Tax Conference in Dakar, Senegal, from 27 to 28 February 2020. CFE President Piergiorgio Valente participated remotely, giving a presentation on the topic of digital rights management and the digital economy, examining the international taxation angle concerning the challenges, inroads and prospects surrounding these issues.

Technical Releases

Fiscal Committee Opinion Statements

In the first half of 2020, the Fiscal Committee of CFE Tax Advisers Europe published 4 Opinion Statements:

- **FC 1/2020** - on the Harmonisation of VAT penalties in the EU;
- **FC 2/2020** - on the Deduction of Import VAT on the Import of Goods;
- **FC 3/2020** - on the Directive on Tax Dispute Resolution Mechanisms in the European Union;
- **FC 4/2020** - on Double Taxation in VAT.

Professional Affairs Committee Opinion Statements

The Professional Affairs Committee of CFE Tax Advisers Europe published 1 Opinion Statement in the first half of 2020:

- **PAC 1/2020** - Calling for an EU Action Concerning the Mandatory Reporting of Cross Border Arrangements Imposed by Council Directive EU/2018/822 (“DAC6”).

Tax Technology Committee Opinion Statements

In the first half of 2020, the Tax Technology Committee of CFE Tax Advisers Europe published 1 Opinion Statements:

- **TTC 1/2020** - on the Digitalisation of Tax Administration Processes.

ECJ Task Force Opinion Statements

Between January and June, the ECJ Task Force of CFE Tax Advisers Europe published 1 Opinion Statement:

- **ECJ-TF 1/2020** - on the General Court decisions of 24 September 2019, in Cases C-760/15 & T-636/16, *The Netherlands v. Commission (Starbucks)*, and Cases T-755/15 and T-759/15, *Luxembourg v. Commission (Fiat Finance and Trade)*, on State Aid granted by transfer pricing rulings.

Joint Opinion Statements

The CFE Tax Advisers Europe published 1 joint CFE Opinion Statement in the first six months of 2020:

- **CFE 1/2020** - on the potential Commission Initiative to Strengthen the Directive on Administrative Cooperation in Direct Taxation.

EU Tax Policy Report

In January 2020, CFE Tax Advisers Europe published its EU Tax Policy Report covering the period of July to December 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 CFE Opinion Statements of particular relevance.

The following are a list of the articles and Opinion Statements published by *European Taxation* from January to June 2020:

- **Opinion Statement ECJ-TF 3/2019** on the ECJ Decision of 22 November 2018 in *Sofina* (Case C-575/17) on Withholding Taxes, Losses and Territoriality. Published in Volume 60 – Number 2/3 – 2020.
- **The “Torino-Busan Declaration”: Identifying Priorities in an International Setting for Tax Professionals and Taxpayers** (A. Ivanovski & A. Valente, 2020, *European Taxation*, IBFD). Published in Volume 60 – Number 2/3 – 2020.
- **Opinion Statement ECJ-TF 4/2019** on the ECJ Decision of 26 February 2019 in *X-GmbH* (Case C-135/17), Concerning the Application of the German CFC Legislation in Relation to Third Countries. Published in Volume 60 – Number 4 – 2020.
- **Opinion Statement ECJ-TF 1/2020** on the General Court Decisions of 24 September 2019 in *The Netherlands v. Commission (Starbucks)* (Joined Cases C-760/15 and T-636/16) and *Luxembourg v. Commission (Fiat Finance and Trade)* (Joined Cases T-755/15 and T-759/15), on State Aid Granted By Transfer Pricing Ruling. Published in Volume 60 – Number 5 – 2020.

Forthcoming Events

European Commission Address to CFE Member Organisations and Delegates on the 2020 Tax Package

On 17 July, the European Commission, represented by Mr Bert Zuijndendorp, Head of Unit, Company Taxation Initiatives, DG Taxation and Customs Union, will present to the CFE the European Commission’s 2020 Tax Package, which is anticipated to be published on 15 July 2020.

The meeting will take place on Friday 17 July from 13:00 – 14:00 CEST/ 12:00 - 13:00 BST. Delegates of the General Assembly and the Technical Committees will receive an official meeting invitation with a registration link.

CFE Tax Advisers Europe General Assembly & Technical Meetings

The next CFE General Assembly will take place digitally, via Zoom, on 25 September 2020. The CFE Technical Committee meetings will also take place in the week of the General Assembly. Delegates of the General Assembly and the Technical Committees will receive official meeting invitations with registration links, the meeting agenda including all the related enclosures as well as comprehensive guidelines on how to access the meeting and how to interact during the meeting.

13th European Conference on Tax Advisers' Professional Affairs

The 13th European Conference on Tax Advisers' Professional Affairs, hosted by CFE Tax Advisers Europe, will this year be **held virtually**, on Friday 20 November 2020, this year on the topic of Taxpayers' Rights and Legal Certainty in the Digital Era". 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 33 national organisations from 26 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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