



#### MEMBER ORGANISATIONS / OBSERVERS / STANDING GUEST IN 2020

CFE is an umbrella organisation representing the tax profession in Europe. On 31 December 2020, our members comprised 33 professional organisations from 26 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.

	AT	Kammer der Steuerberater und Wirtschaftsprüfer (KSW)	*	PT	Associação Portuguesa de Consultores Fiscais (APCF)
	BE	Institut des Experts-Comptables et des Conseils Fiscaux / Instituut van de Accountants en de Belastingconsulenten From 30 September 2020, the name of the Institute became the Institute for Tax Advisors & Accountants (ITAA)		RO	Camera Consultanților Fiscali (CCF)
+	СН	EXPERTsuisse		SK	Slovenská komora danových poradcov (SKDP)
			3	SI	Zbornica Davčnih Svetovalcev Slovenije
	CZ	Komora daňových poradců ČR (KDPČR)		SM	Ordinei dei Dottori Commercialisti e degli
(file	ES	Asociación Española de Asesores Fiscales (AEDAF)	The state of the s		Esperti Contabili (ODCEC)
		Registro de Economistas de Asesores Fiscales (REAF)		UA	The Union of the Tax Advisers of Ukraine
	FI	Suomen Veroasiantuntijat ry (Association for Finnish Tax Professionals)		UK	The Chartered Institute of Taxation (CIOT)
	FR	Institut des Avocats Conseils Fiscaux (IACF)			Tax Faculty – Institute of Chartered Accountants in England and Wales (ICAEW)
	HR	Hrvatska Komora Poreznih Savjetnika (HKPS)	Observ	ers:	
	IE	The Irish Tax Institute (ITI)		LT	Association of Lithuanian Tax Advisers
		The Itish rax institute (ITI)	*	ME	Institute of Accountants and Auditors of Montenegro
	IT	Associazione Nazionale Tributaristi Italiani (ANTI) Consiglio Nazionale dei Dottori Commercialisti			
		e degli Esperti Contabili (CNDCEC)		NL	De Nederlandse Vereniging van Advocaten-Belastingkundigen (NVAB)
	LU	Ordre des Experts-Comptables (OEC)	· ·	RS	The Association of Tax Advisors of Serbia
	LV	Latvijas Nodoklu Konsultantu Asociacija		RU	Palata Nalogovych Konsultantov (Chamber of Tax Advisers)
0	MT	Malta Institute of Taxation (MIT)	8	SI	Tax Advisory Chamber of Slovenia (DSZS)
	NL	Register Belastingadviseurs (RB)  De Nederlandse Orde van Belastingadviseurs (NOB)	Standiı	ng gu	lest:

PL Krajowa Izba Doradców Podatkowych (KIDP)

**UZ** The Chamber of Tax Advisors of Uzbekistan



	reword	
	lcome	
•	Tax Policy and Tax Advisers Professional Affairs	
	CFE Fiscal Committee	
	Overview	
	Activities	
	Priorities	
	CFE Professional Affairs Committee	
	Overview	
	Activities	
	Priorities	
	CFE Tax Technology Committee	
	Overview	
	Activities	
	Priorities	
	New Tax Professionals Ad Hoc Committee	
	ECJ Task Force	
	CFE Engagement	
	European Commission Platform for Tax Good Governance	
	EU VAT Forum	
	VAT Expert Group	
	United Nations Tax Committee	
	EU Institutions	
	European Commission	
	European Parliament	
	Global Tax Advisers Platform	
	Knowledge Sharing	
	CFE Tax Academy	
	2020 - The Year in Review	
II.	CFE Events	
	CFE Academy Webinars	
	Award of the Albert Rädler Medal 2019	
	13th European Conference on Tax Advisers' Professional Affairs	
٧.	CFE Publications	
	Opinion Statements	
	External & Electronic Publications	
	Tax Top 5	
	Global Tax Top 5	
	Living CFE	
	EU Tax Policy Report	
	European Register of Tax Advisers	
	CFE Governance General Assembly	
	Certeral Assembly	
	In Memoriam	
	Gallery 2020	
	Torino-Busan Decleration 2019	
	CFE Book Publications	
	Executive Board	
/11.	CFE Technical Committees & CFE Office	
	CFE Technical Committees	
	CFE Office & Impressum	

FOREWORD 4



**Pascal Saint-Amans**Director of the Centre for Tax Policy and Administration of the OECD

The year 2020 has certainly been an interesting one – a challenging year for all of us to say the least. Despite these challenges, this extraordinary past year has also seen its fair share of international tax developments. I thank CFE Tax Advisers Europe for this opportunity to reflect on what has transpired and to highlight a few of the major developments that have occurred since last year's CFE Annual Report.

When 2020 began, no one could have predicted the year that lay ahead when the 137 countries and jurisdictions of the OECD/G20 BEPS Inclusive Framework (Inclusive Framework) met in January at their plenary meeting in Paris, France. Hundreds of delegates from all over the world gathered in the OECD's conference centre from 29-30 January to discuss the two-pillar approach to addressing the tax challenges arising from the digitalisation of the economy. As is well known by now, Pillar One is focused on nexus and profit allocation whereas Pillar Two is focused on a global minimum tax intended to address remaining base erosion and profit shifting (BEPS) issues. The year got off to an auspicious start as the Inclusive Framework reaffirmed its commitment to reach a consensus-based solution on these two pillars by the end of 2020.

By that time, of course, COVID-19 had emerged and it soon became clear that a pandemic, the likes of which had not been seen in over a century, had spread across the globe. Meetings moved online and, ironically enough, the COVID-19 crisis accentuated – and exacerbated in some cases – many of the digital issues that the Inclusive Framework was trying to resolve.

In spite of this difficult environment, and thanks to the perseverance and fortitude of many Inclusive Framework delegates, the Steering Group and the Working Parties of the Inclusive Framework carried out more than 70 days of mostly virtual meetings to advance the technical work on the two-pillar solution. Although a full-fledged consensus based solution was not ultimately agreed by the Inclusive Framework in 2020, the blueprint reports for Pillar One and Pillar Two, which form a solid basis for future agreement, were released for public consultation in October 2020. At their most recent summit, G20 Leaders welcomed the reports on both blueprints and urged the Inclusive Framework to address the remaining issues with a view to reaching a global and consensus-based solution by mid-2021.

So the tax and digital project continues to move ahead full steam with a new deadline, and just as in the past we hope that CFE

Tax Advisers Europe, as well as other stakeholders, participate in the public consultation meeting scheduled for January 2021.

While the two-pillar digital project takes up most of the international tax spotlight, other notable developments have taken place relating to the Inclusive Framework's work on model rules for reporting by platform operators with respect to sellers in the sharing and gig economy. These rules were approved by the Inclusive Framework in July 2020, and similarly DAC 7 was proposed at the European level.

Separately, many tax practitioners found the OECD Secretariat's analysis of tax treaties and the impact of the COVID-19 crisis on tax policy and administration helpful when dealing with the novel tax challenges that teleworking posed for many cross-border workers.

As we look to the future of international tax, we can see emerging areas such as tax and environment moving to the fore. At present, 70% of energy-related CO2 emissions from advanced and emerging economies are entirely untaxed and some of the most polluting fuels remain among the least taxed. Our work, in particular through our flagship publications, Taxing Energy Use and Effective Carbon Rates, show that tax policy tools, such as carbon pricing, have the capacity to improve environmental outcomes while also raising much needed government revenues to drive a green recovery.

The OECD will continue to produce such timely materials moving forward. Just as CFE Tax Advisers Europe celebrated its 60th anniversary last year, so too is it the OECD's 60th anniversary this year. I know both organisations will continue to do everything they can to effectively tackle the modern challenges posed by digitalisation, COVID-19, and much more, and we look forward to collaborating as we move into the New Year.

#### **Pascal Saint-Amans**

Director of the Centre for Tax Policy and Administration of the OECD

5 WELCOME



**Piergiorgio Valente** President, CFE Tax Advisers Europe

2020 brought with it exceptional and challenging circumstances through the outbreak of COVID-19 and the resulting crisis. The CFE Executive Board were accordingly forced to make the difficult decision to cancel the CFE Annual Forum, the General Assembly and the physical Technical Committee Meetings which were scheduled to be held in April in Brussels, as well as the physical meetings of the CFE General Assembly and Technical Committees, scheduled to be held in September in Seville. Though it was a very different year for CFE, being unable to meet our members in person for much of the time, our priority is the safety and wellbeing of our members, our staff and our partners.

However, in spite of the difficulties of the coronavirus crisis, the CFE Executive Board together with the CFE Technical Committees and CFE Team continued 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. CFE Tax Advisers Europe has welcomed the opportunity provided by the crisis to engage in developing the virtual presence of CFE, holding Technical Committee Meetings, the General Assembly, CFE Academy Webinars and the Professional Affairs Conference online for the first time in CFE's history.

Notwithstanding the positive way in which CFE and its members have remained engaged and present in policy developments and discussions in Europe and throughout the world, the COVID-19 crisis is putting public finances under pressure while disrupting business activities and employment. In particular, the Executive Board is concerned with targeted tax policies that address both immediate and long-term public-health and socio-economic consequences of the COVID-19 crisis, and believe these should be at the forefront of the international policymakers' agenda.

To guarantee long-term recovery, CFE agrees with the European Commission that focus should be placed on the green-recovery: restructuring the 'tax mix' in order to increase tax on the use of natural resources and those entities who contribute to exacerbating climate change. The members of CFE aspire to share their unique knowledge on tax with stakeholders in the process of transition to a low carbon global economy. Future-proof tax systems are an equilibrium between today's public finance needs and tomorrow's sustainable policies.

CFE also welcomes measures in the European Commission's Action Plan that aim to simplify and create more coherent tax rules throughout the EU, to contribute to making the EU Single Market a

more dynamic and business-friendly environment. Effective public services are a means to demonstrate how well governments turn tax revenues into beneficial expenditures, so these can produce a double dividend comprising both the intrinsic benefit of the service provided and the spill over benefits from public satisfaction generated by its provision. Indeed, improved public service delivery is directly related to an improved tax morale, highlighting the intrinsic link between taxpayers' rights and voluntary compliance, as citizens and businesses alike will be more likely to comply with the law if the relationship between the taxpayers and the government is found to be equitable.

Taxpayer and tax administration rights and obligations are becoming an issue of global interest and for this reason, engagement in this work is of extreme and vital importance for all interested parties and stakeholders, and CFE looks forward to being an active contributor to further progress in the area. We stand ready to support Commission's work in this area, as members of EU's Platform on Tax Good Governance, and welcome Commission's initiatives on strengthening taxpayers' rights throughout Europe.

CFE Tax Advisers Europe is supportive of a coordinated international policy response on the issues that arise from digitalisation in order to avoid fragmentation of the EU Single Market, and the risk of double or multiple-taxation. Simplicity must be a key design-element in relation to the tax challenges of the digitalising economy in particular. We will not have achieved much if in reality it becomes impossible for tax administrations, taxpayers and tax advisers alike to work with any new rules on a multilateral basis. We therefore strongly support collaborative work at OECD level towards a future-proof, longer-term reform of the international tax system that addresses the tax challenges of the digitalisation of the economy.

At present, it is uncertain how efforts to confine the outbreak will evolve, and if further measures will need to be taken. However, by continuing to work together, as we have done for many years in CFE Tax Advisers Europe, tax policy stakeholders will meet the challenges of inclusive policy making, whether they concern the taxation of the digital economy, addressing tax avoidance and evasion, helping our respective governments detect and deter money laundering, assisting governments to develop stable economic environments in which businesses can start, grow and prosper or indeed with issues yet to emerge.

#### Piergiorgio Valente

President, CFE Tax Advisers Europe



#### **FISCAL COMMITTEE**

#### **Overview**

CFE's Fiscal Committee is comprised of two Sub-Committees: the Direct Taxes Subcommittee and Indirect Taxes Subcommittee, which focus on monitoring and responding to developments in tax policy and tax law at both European and international level. The Fiscal Committee aims to provide members with a cohesive view of the current state of affairs in tax policy by providing detailed analyses and updates concerning the work of the EU, OECD and UN.

Member and observer organisations nominate delegates who attend the Fiscal Committee's technical meetings and are contacted on a regular basis concerning developments in taxation policy. The views communicated to CFE by those delegates concerning the developments are then represented in CFE's opinion statements and outreach work in both European and international tax fora.

#### **Activities**

In 2020, the circumstances brought about by the coronavirus crisis provided the Fiscal Committee opportunity to focus on tax

issues which it considered to be most relevant to the interests of its members. Notwithstanding the inability to meet for much of the year in person, the Fiscal Committee held one physical meeting in January, and three other virtual meetings over the course of the year, as well as a number of ad hoc meetings on specific issues as required.

The Committee in particular focussed on analysing tax policy developments emanating from the EU Commission, OECD and UN. The means by which the Fiscal Committee carries out the work relating to its priorities include the following activities:

- Monitoring relevant tax policy developments at both European and international level;
- Reviewing legislative developments and monitoring progress within Member States on the implementation of tax reforms, particularly concerning the Anti-Tax Avoidance Directives of the European Commission;
- Publishing Opinion Statements setting out the views of the Fiscal Committee on tax policy developments, many of which have been republished in leading tax journals in Europe;
- Engaging with European Commission, European





Nataša Todorović & Peter Flipsen

Jeremy Woolf, Chair of the Indirect Taxes Subcommittee





Parliament and the OECD concerning tax policy developments and providing specific input setting out the views of members on these matters;

- Distributing updates and questionnaires to delegates concerning tax matters of particular importance;
- Representing CFE Tax Advisers Europe at multiple taxation expert groups, including:
  - EU Platform for Tax Good Governance;
  - EU VAT Expert Group;
  - EU VAT Forum;
  - UN Committee of Experts in International Cooperation in Tax Matters.

#### Priorities

In 2020 the Fiscal Committee represented the views of members by engaging with the European Commission and OECD on relevant policy initiatives and matters of importance to the Committee, participated in various international expert groups, and issued publications and Opinion Statements.

In addition to responding to tax policy developments emanating from the EU Commission, OECD and UN, the Fiscal Committee also conducted questionnaires on inheritance tax, transfer pricing

and implementation of the EU ATAD directives. The Committee uses the findings from their questionnaires to draft opinion statements highlighting issues identified concerning the topics.

Significant priorities of the Fiscal Committee in 2020 included:

#### **Taxation of the Digital Economy**

In October 2020, the OECD Secretariat published blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a minimum effective taxation rate), concerning work to advance international negotiations to ensure large and highly profitable Multinational Enterprises, including digital companies, pay tax wherever they have significant consumer-facing activities and generate their profits. The Inclusive Framework note that progress has been made on developing technical and policy solutions to the working blocks for agreeing tax allocations rights.

CFE published an Opinion Statement responding to this consultation, setting out its view that a coordinated international policy response is necessary in order to avoid fragmentation of the EU Single Market, and the risk of double or multiple-taxation and CFE's support for collaborative work towards a future-

proof, longer-term reform of the international tax system that addresses the tax challenges of the digitalisation of the economy.

CFE will take part in the virtual consultation meeting that will take place in January 2021, and monitoring and informing our members on the progress of the EU proposals, further OECD developments and reviewing unilateral measures introducing national digital taxes will remain a priority in 2021.

#### **European Commission's 2020 Tax Package**

In July 2020, the European Commission published its long awaited Tax Package for "fair and simple taxation", designed to address issues experienced in EU taxation arising in the course of "a 'tax-payer's journey': from registering your business, to reporting, payment, verification, dealing with disputes." The Tax Package comprised a 25 step Tax Action Plan, Communication on Tax Good Governance in the EU & Beyond, and a Proposal for a Council Directive to revise the Directive on Administrative Cooperation to extend EU exchange of information rules to information on income generated by sellers on digital platforms.

The Action Plan consists of 25 steps to be taken by the Commission designed to make taxation "fairer, simpler and more adapted to modern technologies", including most notably steps to: update VAT rules for financial services and the sharing economy; create a dispute resolution mechanism for VAT disputes; introduce digital solutions to levy taxes at source to facilitate tax payment/collection; harmonise tax residence criteria to avoid double (non)-taxation; improve technological tools for the exchange and sharing of tax information; establish a Cooperative Compliance framework to discuss means to resolve common cross-border tax issues; and review and issue recommendations concerning taxpayers' rights and tax obligations. CFE will monitor developments concerning the Action Plan, and has already provided input to consultations concerning the evaluation of the VAT scheme for tour operators and travel agents, the Carbon Border Adjustment Mechanism & Energy Taxation Directive.

In relation to the Commission's Communication on Tax Good Governance, CFE was pleased to be reappointed as a member of the European Commission's Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation. The Platform provides an excellent opportunity for CFE to exchange views and have an open dialogue with the European Commission concerning significant taxation issues facing the tax profession and wider society.

#### ATAD Implementation

In 2020, the Fiscal Committee provided responses to a questionnaire on the Anti-Tax Avoidance Directives in order to compare implementation of the directive in Member States. The Fiscal Committee intends to draft an Opinion Statement concerning certain problematic issues identified in implementation.

The provisions of the EU Anti-Tax Avoidance Directive (ATAD) became applicable on 1 January 2019, which was the implementation deadline for national transposition legislation. The Directive contains five legally binding anti-abuse measures, which all Member States should apply against common forms of aggressive tax planning. The anti-abuse measures, apart from hybrid



Jeremy Woolf & Stella Raventós-Calvo



mismatches, include: CFC rules, switchover rules, exit tax rules, as well as GAAR and interest limitation rules.

#### **E-Commerce Directive & Explanatory Notes**

Due to the extraordinary consequences of the COVID-19 outbreak, in May the European Commission proposed to delay the entry into force of the VAT E-commerce package. On 24 June, European Member State representatives agreed to the post-ponement of the EU VAT e-commerce package until 1 July 2021. The adopted Directive only concerns the date of application of the already adopted legal framework of the VAT e-commerce package set out in the VAT Directive. The date of application shall be postponed by six months. This means that the rules shall be applied as of 1 July 2021 instead of 1 January 2021. Consequently, Member States are able to publish their transposition measures by 30 June 2021 instead of 31 December 2020.

In December, the Fiscal Committee through its participation at





the VAT Expert Group provided input on the Explanatory Notes which were issued in the second half of 2020, identifying issues that tax advisers foresee arising in practice.

#### **European Parliament Permanent Tax Subcommittee**

In June, the European Parliament voted to establish a permanent tax subcommittee to the Committee on Economic and Monetary Affairs. The subcommittee is responsible for investigating issues surrounding "tax-related matters, and particularly the fight against tax fraud, tax evasion and tax avoidance, as well as financial transparency for taxation purposes".

The move to create a permanent tax subcommittee had been anticipated following on from several temporary inquiries into specific tax scandals being established in the past. CFE was regularly in attendance at parliamentary hearings of the previous committee and will now follow the work of the permanent Tax Subcommittee.

#### **Publications & Tax Technical Work of the Fiscal Committee**

In 2020, the Fiscal Committee of CFE Tax Advisers Europe published 7 Opinion Statements and 2 joint Statements with the Professional Affairs Committee and Tax Technology Committee:

- Opinion Statement FC 1/2020 on the harmonisation of VAT penalties in the EU.
- **Opinion Statement FC 2/2020** concerning the deduction of import VAT on the import of goods.
- Opinion Statement FC 3/2020 on the Directive on Tax Dispute Resolution Mechanisms in the European Union.
- Opinion Statement FC 4/2020 concerning double taxation in VAT.
- Opinion Statement FC 5/2020 on unharmonized reporting obligations in VAT.
- Opinion Statement FC 6/2020 on the EU Consultation on the EU TOMS VAT Regime.
- Opinion Statement FC 7/2020 on the EU Consultations on the Carbon Border Adjustment Mechanism & Energy Taxation Directive.
- Opinion Statement CFE 1/2020 on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.
- Opinion Statement CFE 2/2020 on the OECD October 2020 Consultation on the Blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a minimum effective taxation rate).

#### PROFESSIONAL AFFAIRS COMMITTEE

#### **Overview**

The Professional Affairs Committee engages in the policy areas that concern and affect the exercise of the tax advisory profession. By way of submitting technical submissions and engaging with the European Commission and the OECD, the Professional Affairs Committee advances the CFE Board priorities that concern the tax advisory profession at large.

Apart from partaking in ongoing discussions with the EU Commission in different policy areas, the Professional Affairs Committee regularly responds to various EU and OECD questionnaires and also drafts technical updates of relevance for tax advisers which are aimed at informing the members of recent developments. In 2020, the Professional Affairs Committee has participated in various initiatives at EU and OECD level that aim to contribute to the ongoing policy debate and to voice the concerns of European tax advisers.

The work of the Professional Affairs Committee broadly covers issues such as: ethics and professional codes, anti-money laundering, reporting of tax avoidance schemes, cooperation with tax authorities, digitalisation of tax services, taxpayers' rights, tax certainty, professional qualifications and regulation, liability and insurance, cross-border mobility, business structures of tax firms, client confidentiality and legal privilege.

#### **Activities**

Following the work of the European Commission and the OECD



in more detail, the Professional Affairs Committee contributed to the ongoing policy discussion of relevance for tax advisers with tax technical comments in the form of opinion statements and policy submissions to the European Commission and the OECD, as well as through ongoing participation in meetings and activities of the European Commission, European Parliament and the OECD.

In 2020, the Professional Affairs Committee published the following Opinion Statements:

- Opinion Statement PAC 1/2020 on EU Action Concerning the Mandatory Reporting of Cross Border Arrangements Imposed by Council Directive EU/2018/822 ("DAC6").
- Opinion Statement PAC 2/2020 on the European Commission Public Consultation on an Action Plan for a Comprehensive Union Policy on Preventing Money Laundering and Terrorist Financing.
- Opinion Statement CFE 1/2020 on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.
- Opinion Statement CFE 2/2020 on the OECD October 2020 Consultation on the Blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a

minimum effective taxation rate).

- Joint Statement of CFE Tax Advisers Europe and Accountancy Europe – European Tax Professionals Call for Better Tax Governance.
- **Opinion Statement PAC 4/2020** on the European Commission initiative/Roadmap of 31 October 2020 for a Communication and Recommendation to Improve the Situation of Taxpayers in the Single Market.

#### **Priorities**

#### Mandatory Disclosure Rules & Exchange of Information

The Council Directive on mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements ("DAC6") entered into force on 25 June 2018, introducing complex mandatory disclosure rules for intermediaries across the EU. Following the outbreak of the coronavirus, public requests were made by financial and professional association organisations seeking leniency in the enforcement of penalties and deadlines contained within the Directive.

CFE Tax Advisers Europe in its Opinion Statement on the issue highlighted that many intermediaries and taxpayers would face exceptional challenges and business pressures in seeking to

fulfil the obligations arising out of the Directive, and Member states' tax administrations similarly hampered to issue guidance specifying the practical application of the rules. CFE urged a positive intervention by the Council of the EU and the European Commission to mitigate the challenges faced by intermediaries in such circumstances, to allow leniency for Member States to delay the enforcement of penalties related to compliance with national DAC6 implementing legislation.

The European Commission thereafter published proposals to extend the deadlines contained in the EU Directive on Administrative Cooperation. After negotiations, the Directive as agreed at Council level provided the option for Members States to postpone deadlines imposed by the EU Directive on Administrative Cooperation for reporting of relevant cross-border arrangements by 6 months. The Directive also provided that the Council can agree to extend the deadlines in the Directive by a further 3 months, if required by the circumstances surrounding the coronavirus. Disclosure requirements will now apply to intermediaries from 1 January 2021.

CFE also responded to a public consultation on extending the Directive on Administrative Cooperation EU exchange of information rules to information on income generated by sellers on digital platforms. The Statement expressed CFE's support for increased transparency and efforts to strengthen the integrity of the tax systems, but noted that excessively burdensome compliance and disclosure rules at an EU level could potentially decrease the attractiveness of the EU Internal market. The CFE accepts that a harmonised approach to reporting is to be preferred but pointed out in its statement that harmonised measures do not necessarily reduce compliance burdens.

The Committee will conduct a survey concerning DAC6 implementation and practical reporting requirements of implementing legislation in 2021.

#### **Anti-Money Laundering**

In 2020, the European Commission adopted an Action Plan for a comprehensive EU policy on preventing money laundering and terrorist financing. The plan is comprised of 6 pillars, which the Commission aims to deliver on by the end of 2021, including effective implementation of existing rules; a single EU rulebook; EU-level supervision; a support and cooperation mechanism for financial intelligence units; better use of information to enforce criminal law; and a stronger EU in the world.

The Professional Affairs Committee published an Opinion Statement on the Action Plan, welcoming the possibility for a more harmonised approach at EU level, that builds on and supplements the work of national supervisory bodies which could potentially be complemented and coordinated by an EU-supervisory body, and reiterating prior input asking the EU Commission to consider why the risk for tax advisers has not been reduced compared to the initial risk assessments, despite all the measures introduced over the years.

The ongoing evolution of the EU anti-money laundering legislation is an ongoing priority for the Professional Affairs Committee and in early 2021 the Professional Affairs Committee will partic-



ipate in the stakeholder consultation process for the third EU Supranational Risk Assessment concerning tax advisers.

#### **Professional Judgment in Tax Advice**

In 2020, the Professional Affairs Committee launched a project on professional judgment in tax advice. The aim of the project is to achieve a more holistic and informed understanding in European policy circles of the role that professional tax advisers can play in "future-proofing" tax systems in a way that modern societies expect and deserve.

CFE's intention in examining this issue within the Professional Affairs Committee is to promote appropriate professional judgment in relation to advice, with greater emphasis on ethics. It will also consider necessary parallel actions by international and national policy makers – specifically also with regard to advisers and promoters outside of any professional affiliation - to ensure that CFE's intended positive contribution with respect to professional judgment and behaviour are sustained throughout the tax advisory market.

A questionnaire to launch the project was distributed in late 2020, and the responses will be examined and the project will be further progressed in 2021.

#### **Taxpayers Rights and Obligations**

In 2020, the European Commission published Roadmaps concerning a planned Communication taking stock of taxpayers' existing rights in the EU and Recommendation to Member States to facilitate the implementation of taxpayers' rights and simplify tax obligations. A consultation will take place in early 2021, and the Communication and Recommendation are planned to be published in the latter half of 2021. The Professional Affairs Committee issued an Opinion Statement welcoming the initiative and will respond to the public consultation in 2021.

The initiatives form part of the Commission's Tax Package Action Plan, within the section on Simplifying EU Tax Rules for Competitiveness in the Single Market. The initiatives aim to improve awareness of taxpayers' rights throughout the EU, and the Recommendation will "reflect on how Member States may accommodate their tax laws' related procedures to better respect and make more effective such rights. The document also suggests how, if necessary, Member States can further

coordinate them, in order to improve the relationship between taxpayers' and tax administrations in an EU and the overall support to the recovery context." Albert Raedler, who is leading the EU Commission Communication & Recommendation initiatives on taxpayers rights spoke at CFE's 13th European Professional Affairs Conference on the topic of "Taxpayer Rights and Legal Certainty in the Digital Era" in November 2020.

In addition, the CFE Professional Affairs Committee continued work on the project led by Ian Young, former Direct Taxes Subcommittee Chair, on collating information about the way in which taxpayer rights and obligations are dealt with in CFE Member countries and how those countries deal with complaints about the way the tax system operates and affects the individual taxpayer. The aim is to extend this survey to a global level, in collaboration with AOTCA, STEP and WAUTI, founding members of the GTAP.

#### **TAX TECHNOLOGY COMMITTEE**

#### **Overview**

The Tax Technology Committee (TTC) was established in 2018 as a response to the manifest importance of digital taxation and technology and its applications in taxation both now and for the foreseeable future. In this regard, the TTC has a different approach to tax and technology, being devoted to digital transformation and all its ramifications for tax.

The committee operates in a horizontal rather than a vertical way. This means that, upon identifying the topics the Committee feels are important to address, each subject is then headed up by project leader with a small operational team and report on the subject to the Committee, which thereafter makes recommendations for further action and progress of the working group.

The Tax Technology Committee is in particular focused on the role professionals handling tax in all manifestations will have and the risks and opportunities posed to them by the development of technology and the increasingly direct interaction between taxpayer and revenue authorities.

#### **Activities**

In 2020, the topics of Making Tax Digital, Blockchain applications for tax, and cyrptocurrencies were the main focus of work of the Committee. Experts were invited to discuss emerging topics to convey 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. Cyber-security and Artificial Intelligence will be significant topics for the Tax Technology Committee to focus on in 2021.

In 2021, the Committee aims to develop the capacity to give webinars on specific and more detailed technology subjects relevant to CFE's members. The Committee will also continue identifying issues associated with making tax digital, collecting and collating the reaction of tax advisers and taxpayers in differing countries. Our overarching goal will continue to be establishing and maintaining a position of primacy and influence within the area of tax technology.



Diego Conte & Ian Hayes, Chair of the Tax Technology Committ



The Tax Technology Committee has particular interest in the impact of digital systems on taxpayer rights and the role tax advisers will play in the process of digitalisation and published its first Opinion Statement on this topic. In 2020, the Committee published the following Opinion Statements:

- Opinion Statement TTC 1/2020 on the Digitalisation of Tax Administration Processes.
- Opinion Statement CFE 1/2020 on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.
- Opinion Statement CFE 2/2020 on the OECD October 2020 Consultation on the Blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a minimum effective taxation rate).

#### **Priorities**

#### Blockchain

Blockchain remained a priority topic for the Tax Technology





Committee in 2020. The Committee was fortunate enough to have Pēteris Zilgalvis, Head of the Digital Innovation and Blockchain Unit at the EU Commission, speak at our virtual meeting on 10 June 2020 concerning the EU digital initiative he is leading.

The Tax Technology Committee focus on the software developments that derive from Blockchain and how the software can be used for legitimate tax administration purposes. The Committee will follow closely the developments on the area and report to delegates. A paper on Blockchain is being drafted by the Committee.

#### **Making Tax Digital**

As more tax administrations go digital, countries are implementing new data submission and electronic auditing requirements, creating new sets of challenges for tax advisers. To that end, in 2020, the Committee published a statement on the security of cross border data under the provisions for automatic exchange of tax information.

In 2021, the Making Tax Digital working group will carry out a

questionnaire which is being designed and developed as an essential review and comparison tool, producing meaningful data both for us and revenue administrations to monitor the developments on the digitalisation of tax administrations and report to its members.

#### Cryptocurrencies

The European Commission as part of their Tax Package 2020 will aim to extend EU rules on automatic exchange of information to crypto assets and e-money. The Tax Technology Committee accordingly established a working group on the topic. The working group will monitor European Commission work in this area and provide input on any public consultations.

#### **Digitalisation & Taxpayer Rights**

With the advent of the digital economy, the necessity of a code preserving taxpayers' rights in a digital environment arises. The issues of cross border exchange of information, data analysis by tax authorities and tax certainty in a digital world are crucial points to be debated by tax advisers.

In 2021, the Tax Technology Committee will further progress work with the Professional Affairs Committee on the taxpayers' rights project, and on a code preserving taxpayers' rights in a digital environment.

#### Cybersecurity

Cybersecurity is a key issue discussed by the committee, especially regarding cross border transactions. The topic is very important for tax advisers with their work with financial information and supervising financial transactions. In 2021, the topic will be a priority for the Committee.

#### NEW TAX PROFESSIONALS AD HOC COMMITTEE

The New Tax Professionals (NTP) Ad Hoc Committee was formally established during the CFE General Assembly held in Torino on 04 October 2019. The NTP Ad Hoc Committee was formed to represent new tax professionals from within CFE Tax Advisers Europe, allowing them to better understand how different Member Organisations work, promote relevant issues in their jurisdictions and build a cross-border network of the future generation of tax leaders.

The New Tax Professionals Ad Hoc Committee will enable the representation of the views of newer members to the CFE, as well as facilitate the sharing of knowledge, information and experience between delegates within the CFE and the NTP. The new Committee shall, in part, help provide potential future delegates and Committee members for the CFE and Member Organisations, through helping to increase understanding of the CFE, and increasing the visibility of future leaders to those who are currently part of the CFE leadership.

In 2020, the NTP compiled a report comparing tax measures introduced by national governments following the COVID-19 crisis. In addition, the NTP compiled a report contrasting the types of new tax professional groups present in national member organisations, and comparing approaches to social responsibility and work-life balance.





Future topics to be discussed include D&I (Diversity & Inclusiveness); cross-border mobility; differences and similarities among tax systems; tax, ethics and morality. The Committee considers new tax professionals someone within their first 10-15 years of practice (or 10-15 years of membership of the Member Organisation).

**ECJ TASK FORCE** 

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. Since 2013, it has been chaired by Georg Kofler (CFE Tax Advisers Europe, Austria) and its current members are Alfredo Garcia Prats (Spain), Werner Haslehner (Luxembourg), Volker Heydt (EU, Belgium), Eric Kemmeren (The Netherlands), Michael Lang (Austria), João Félix Pinto Nogueira (IBFD, Portugal), Pasquale Pistone (IBFD, Italy), Emmanuel Raingeard de la Blétière (France), Stella Raventós-Calvo (CFE Tax Advisers Europe, Spain), Isabelle Richelle (CFE Tax Advisers Europe, Belgium), Alexander Rust (Austria, Germany) and Rupert Shiers (CFE Tax Advisers Europe, UK).

The ECJ Task Force generally meets four times a year for full-day meetings. It 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. In 2020, the following Opinion Statements (ECJ-TF) were issued:

- 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.
- **Opinion Statement ECJ-TF 2/2020** on the CJEU decision of 3 March 2020 in Case C-75/18, Vodafone Magyarország Mobil Távközlési Zrt., on progressive turnover taxes.
- Opinion Statement ECJ-TF 3/2020 on the General Court

decisions of 15 July 2020 in Cases T-778/16, Ireland v Commission, and T-892/16, Apple Sales International), on State Aid regarding the Irish tax rulings in favour of Apple.

These Opinion Statements are submitted directly to the European Institutions, disseminated to a wide audience of tax practitioners and academics throughout Europe and published in IBFD's "European Taxation" journal.

Additionally, the ECJ Task Force in 2020 prepared the EU Report for the IFA conference, this year on the subject of "Reconstructing the Treaty Network" for the 2020 IFA conference. Topics from previous contributions by the ECJ Taskforce included "Seeking anti-avoidance measures of general nature and scope – GAAR and other rules".

The ECJ Task Force and its members are also actively involved in the organisation of and as speakers at an annual conference at the University of Luxembourg. Topics over the last years have been "Landmark Decisions in Direct Tax Jurisprudence" (2014), "Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid" (2015). "EU Tax Policy in the 21st Century" (2016), "Time and Tax" (2017); "Tax and the Digital Economy" (2018); and "The Anti-Tax Avoidance Directive" (2019). The 2020 conference was unfortunately postponed due to the coronavirus crisis, and it is hoped a conference will be held in 2021 on the topic of dispute resolution in the area of taxation. The books containing the written contributions for the conferences are edited by Task Force Members Werner Haslehner, Georg Kofler and Alexander Rust together with Aikaterini Pantazatou (University of Luxembourg).

#### **CFE ENGAGEMENT**

#### **European Commission Platform for Tax Good Governance**

In 2020, CFE Tax Advisers Europe was re-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 mandate, CFE's term 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 is 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.

#### **EU VAT Forum**

The EU VAT Forum offers a discussion platform where business and VAT authorities meet to discuss how the implementation of VAT legislation can be improved in practice. The CFE representatives for 2020 were Aleksandra Heinzer and Christian Amand. Issues examined in the course of the 2020 meetings included the "Quick Fixes", the upgrade of VIES, administrative sanctions, penalties and bad debt relief.

#### **VAT Expert Group**

The VAT Expert Group assists and advises the European Commission on VAT matters. 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. The Chair and Vice Chair of the CFE Indirect Taxes Subcommittee, Jeremy Woolf and Trudy Perié were the CFE Tax Advisers Europe representatives to the Group in 2020.

The Expert Group was consulted by the European Commission in relation to a number of issues, including Explanatory Notes issued by the Commission concerning the so-called "Quick Fixes" and the e-Commerce Directive. In addition, the Expert Group also prepared reports for the Commission setting out its views on the VAT treatment of the platform economy, the VAT treatment of financial and insurance services, and possible means to improve the operation of the EU VAT system. CFE was active in contributing to all topics, and by elaborating on identified issues in its Opinion Statements and written representations to the Commission.

#### **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. In 2020, this unfortunately was not possible due to the restrictions on travel caused by the COVID-19 outbreak. Accordingly, in 2020 the UN Tax Committee held its meetings online.

CFE applied for, and was granted, NGO (non-governmental organisation) status with the UN in 2006, and from 2006 until 2018 Ian Young, the then Chair of the CFE Direct Taxes Sub-Committee, represented CFE at the meetings of the UN Tax Committee. 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 2020, the Chair of the CFE Direct Tax Sub-Committee, Jos Goubert, took part in the online 21th Session meeting, held vir-

tually between 20 October and 6 November 2020. In particular, the Committee of Experts considered a draft treaty provision concerning tax on digital services, intended 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 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.

#### **EU Institutions**

#### **European Commission**

Notwithstanding the difficulties of remote working in 2020 due to the COVID-19 crisis, 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.

On 10 June, Pēteris Zilgalvis, Head of the Digital Innovation and Blockchain Unit at the European Commission gave a presentation on developments at EU level concerning the EU digital package and current and future Blockchain uses within the European Union.

On 17 July, Ionna Mitroyanni, Deputy Head of Unit, Company Taxation Initiatives, DG Taxation and Customs Union, presented to the CFE technical committee delegates the European Commission's 2020 Tax Package, published on 15 July 2020.

On 30 November, Albert Raedler, who is leading the current Commission project on taxpayers rights, spoke at CFE's 13th European Virtual Conference on Tax Advisers' Professional Affairs, discussing the Commission initiatives.

Maintaining a constructive working relationship with the European Commission is and will remain the utmost priority for CFE Tax Advisers Europe.

#### **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 2019, and 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 in 2020, collaborating with the Parliament on a partner seminar focussed on reaching outside the EU "bubble" to communicate the EU budget to citizens. CFE was also in regular contact with Members of the European Parliament and their advisors. In particular, CFE focused efforts on Members of the European Parliament's Permanent Tax Subcommittee to the Committee on Economic and Monetary Affairs, established in June 2020.



#### **Global Tax Advisers Platform**

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 700,000 tax advisers in Europe, Asia and Africa, that seeks to bring together national and international organizations 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. GTAP is committed to their furtherance, and to the continuous improvement of this framework.

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), and the observer members are the International Association of Financial Executives Institutes (IAFEI), the Society of Trust and Estate Practitioners (STEP), the Arc Méditerranéen des Auditeurs (AMA) and the Centro di Diritto Penale Tributario (CDPT). It is a key priority for GTAP to expand its membership and international network in order to reach tax professionals in all corners of the globe, effectively enabling the most inclusive dialogue and interaction.



Unfortunately, due to the COVID-19 outbreak, GTAP meetings and conferences that were scheduled to take place in Dakar, Brussels and Bali in 2020 were cancelled. However, virtual meetings were held instead to ensure the important work of the Platform continued

GTAP issued an Activity Report in 2020, a document setting out information concerning GTAP and its structure, combined with all GTAP technical work. It highlights the contributions made by GTAP to public tax consultations, such as OECD and Platform for Collaboration on Tax consultations, in order to increase public awareness about GTAP and its activities. In 2020, GTAP also responded to a public consultation carried out by the Platform for the Collaboration on Tax, the joint collaboration between the IMF, OECD, UN and World Bank, on a draft toolkit for developing countries in tax treaty negotiations.

In 2021, a GTAP Declaration will be signed at the rescheduled conferences to be held throughout the year in Dakar, Brussels and Bali.

#### **KNOWLEDGE SHARING**

#### **CFE Academy**

The CFE Tax Academy aims to share knowledge and experience

on tax matters while exchanging ideas on practical tax issues. The Academy creates opportunities for tax professionals to be updated on global tax developments through attending seminars and trainings.

In 2020, the CFE Academy took place virtually at GTAP Member Organisation, the West African Union of Tax Institutes' 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.

In addition, further online courses and webinars were recorded under the Memorandum of Understanding between CFE Tax Advisers Europe and the Consiglio Nazioanle dei Dottori Commercialisti e degli Esperti Contabili (CNDCEC), under which Italian accountants and tax advisers can participate in online courses on topics concerning European and international taxation. The lectures were provided by academic speakers and practitioners associated with CFE.

The E-Learning platform is available in Italy to CNDCEC members, and it will soon be made available for practitioners worldwide through CFE Tax Advisers Europe.



The CFE Annual Tax Dinner with representatives from the European Institutions in attendance is held in Brussels.



As each and every one of us is impacted by the alarming spread of COVID-19 outbreak and how it is affecting our lives, the CFE Executive Board had, regarduly, taken the difficult decision to cancel the CFE Annual Forum, the General Assembly and all the Technical meetings in Agril.

Due to the COVID-19 outbreak, the CFE Executive Board takes the difficult decision to cancel the CFE Annual Forum, the General Assembly and all the technical meetings scheduled to take place in April.



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" takes place.

JANUARY

FEBRUARY

MARCH

APRIL

МАҮ

JUNE

JULY

CFE President Piergiorgio
Valente participates
remotely in GTAP Member
Organisation, the West
African Union of Tax
Institutes' 6th International
Tax Conference in Dakar,
Senegal, giving a presentation on the topic of digital
rights management and the
digital economy.



CFE issues an Opinion Statement responding to the European Commission consultation on the initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.





Opinion Statement CFE 1/2020 on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation

Prepared by the CFE Fiscal Committee Submitted to the EU institutions on 3 April 2020 On 10 June, Pēteris
Zilgalvis, Head of the
Digital Innovation and
Blockchain Unit at the
European Commission
gives a presentation on
developments at EU level
concerning the current
and future Blockchain uses
within the European Union.





On 17 July, Ionna Mitroyanni, Deputy Head of Unit, Company Taxation Initiatives, DG Taxation and Customs Union, presents to the CFE Technical Committee delegates the European Commission's 2020 Tax Package, published on 15 July 2020.



CFE holds its first virtual General Assembly.



The 13th European Conference on Tax Advisers' Professional Affairs is held virtually, on the topic of "Taxpayer Rights and Legal Certainty in the Digital Era".

AUGUST

SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

The CFE issues an Opinion Statement concerning issues arising from unharmonised reporting obligations in VAT in the EU.





Opinion Statement FC 5/2020 on Unharmonized Reporting Obligations in VAT

Prepared by the CFE Fiscal Committee Submitted to the EU institutions on 14 August 2020 On 8 October, the CFE European Register of Tax Advisers holds a webinar on the topic of "COVID-19 Implications on Remote Working and Residence (Double Tax Treaty) Rules".



CFE publishes an Opinion Statement responding to the OECD updated Pillar 1 & 2 Blueprint Consultation on the Taxation Challenges of the Digital Economy.















# CFE TAX ACADEMY WEBINAR SERIES & CFE EUROPEAN REGISTER OF TAX ADVISERS

A number of e-learning courses were recorded in the first two months of 2020, prior to the COVID-19 outbreak, 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. Thereafter, e-learning webinars, with panellists comprised by prominent tax experts, were broadcast for CNDCEC members.

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.

On 2 July, the European Register of Tax Advisers Webinar on the topic of "Tax Digitalisation in Practice" was recorded. The speakers at the webinar were lan Hayes, Chair of the Tax Technology Committee at CFE Tax Advisers Europe, Alberto Trabucchi, Statutory Advisor at Studio di Consulenza Giuridico-Tributaria and Filipa Correia, Chair of the International Tax Policy Committee at IAFEI.

On 3 September, the European Register of Tax Advisers Webinar on the topic of "Transfer Pricing in Practice – New Opportunities & Challenges" was recorded. The webinar was moderated by CFE President, Piergiorgio Valente. The speakers at the webinar were Gary Ashford, CFE Vice-President, CFE Fiscal Committee Delegate, Raffaele Rizzardi, and CFE Tax Policy Manager, Aleksandar Ivanovski.

On 8 October, the European Register of Tax Advisers Webinar on the topic of "COVID-19 Implications on Remote Working and Residence (Double Tax Treaty) Rules" was recorded. The webinar was moderated by Aleksandar Ivanovski, CFE Tax Policy Manager. The speakers at the webinar were Julia Cockroft, Senior Associate at Bristows, LLP, London, Rafal Sidorowicz, Manager, MDDP and Philippe Vandevoorde, Moore, Belgium.

On 5 November, the European Register of Tax Advisers Webinar on the topic of "COVID-19 Implications on VAT Payments and Credits" was recorded. The webinar was moderated by Aleksandar Ivanovski, CFE Tax Policy Manager. The speakers at the webinar were Albert Folguera Ventura, Partner, Addwill, Spain, Aleksandra Heinzer, CFE Representative at the European Commission VAT Forum and Erwan Loquet, Partner, BDO, Luxembourg.

On 3 December, the European Register of Tax Advisers Webinar on the topic of "EU Mandatory Disclosure Regime (DAC6) Update & Practical Implications" was recorded. The webinar was moderated

by Aleksandar Ivanovski, CFE Tax Policy Manager. The speakers at the webinar were Brian Duffy, from William Fry, Ireland; Giampiero Guarnerio, from Roedl & Partner, Italy; and Adrian Rudd, from PwC, United Kingdom.

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.

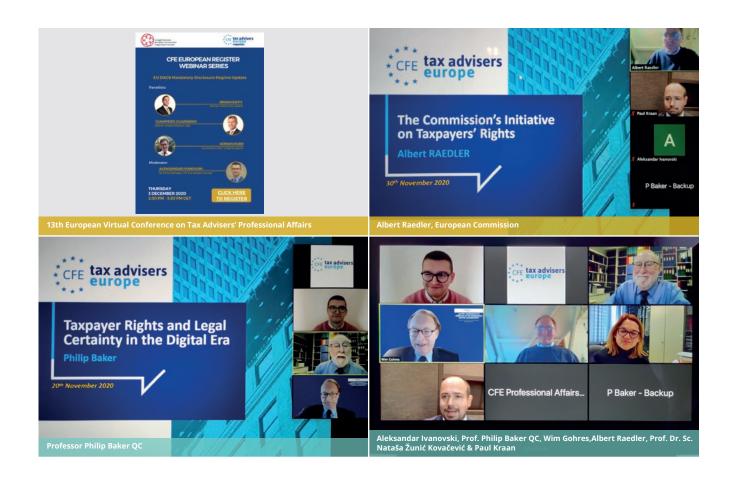
#### Award of the CFE Albert J. Rädler Medal 2019



The Albert J Rädler Medal Award 2019 for academic excellence in European taxation was awarded to Mr William Criminisi of the Luigi Bocconi University for his Master's thesis entitled "Hybrid Mismatch Arrangements in International Tax Law".

The CFE Albert J Rädler Medal Award was launched in 2013 to encourage academic excellence among young tax students in the field of European taxation, and to recognise the outstanding contribution to the field of taxation of the late Professor Albert J Rädler.

The CFE Academic Jury, composed of Prof. Dr Pasquale Pistone, Prof. Dr Michael Lang and Prof. Dr Otmar Thömmes, stated of the thesis that "Mr Criminisi's manuscript provides with a comprehensive and indepth analysis of a very technical topic, such as hybrid mismatch arrangements, supported by comparative legal analysis. The focus on the implementation of BEPS related measures through the ATAD also takes into account the compatibility of the latter with primary law of the European Union. The proposal for issuing secondary EU legislation aligned with IAS/IFRS is constructive and formulated with due consideration of its technical implications and side repercussions." The CFE Executive Board and CFE Academic Jury warmly congratulates Mr Criminisi, and wish him the best in his future career.



# 13th EUROPEAN CONFERENCE ON TAX ADVISERS' PROFESSIONAL AFFAIRS

The 13th European Webinar Conference on Tax Advisers' Professional Affairs was held virtually on Monday, 30 November 2020, on the topic of "Taxpayer Rights and Legal Certainty in the Digital Era", examining European and global developments in the protection of taxpayers' rights and the impact and implications of technology on taxpayers' rights.

The virtual conference welcomed tax experts and academics, with a panel featuring: Dr Philip Baker QC, Barrister, Queen's Counsel, Field Court Tax Chambers and Visiting Professor, Oxford University, United Kingdom; Professor Nataša Žunić Kovačević Professor, Faculty of Law, University of Rijeka, Croatia; Paul Kraan, Partner, Van Campen Liem, The Netherlands; and Albert Raedler, Policy Officer, DG TAXUD, European Commission. The conference was moderated by Wim Gohres, the outgoing Chair of the CFE Professional Affairs Committee.

Prof. Dr Philip Baker QC opened the conference by introducing to participants the IBFD Yearbook on Taxpayers' Rights and discussed other pertinent issues concerning taxpayer rights, such as the relevance of Article 47 of the EU Charter of Fundamental Rights visà-vis (non)inclusion of tax proceedings under Article 6 ECHR and whether a dedicated European tax court would be desirable from taxpayers' rights protection perspective.

Paul Kraan then discussed taxpayers rights in the context of the DAC6 EU Mandatory Disclosure Rules, in particular in relation to the right of confidentiality and professional privilege. He also discussed safeguards for taxpayers found in EU caselaw.

Prof. Dr. Sc. Nataša Žunić Kovačević presented to attendees relevant aspects of the Croatian response to the IBFD Observatory on the Protection of Taxpayers' Rights and recently introduced institute of Croatian tax procedural law advance tax rulings as means of tax certainty.

Albert Raedler closed the conference by introducing the Roadmaps published by the European Commission concerning a planned Communication taking stock of taxpayers' existing rights in the EU and Recommendation to Member States to facilitate the implementation of taxpayers' rights and simplify tax obligations. The planned initiatives form part of the Commission's Tax Package Action Plan, within the section on Simplifying EU Tax Rules for Competitiveness in the Single Market. The initiatives aim to improve awareness of taxpayers' rights throughout the EU, and the Recommendation will reflect on how Member States may accommodate their tax laws' related procedures to better respect and make more effective such rights. The projects will also examine how Member States can improve the relationship between taxpayers' and tax administrations. Mr Raedler explained that a public consultation will take place in 2021 concerning the project.





#### **ANNUAL TAX 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 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 Boublil, 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 Manitara, 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.

# IAFEI Conference on How CFOs Handle the Economic and Financial Challenges in the COVID-19 Era

On 3 July, CFE President, Piergiorgio Valente and Chair of the CFE Tax Technology, Ian Hayes, spoke at The International Association of Financial Executives Institutes (IAFEI)'s webinar on the topic of "How CFOs Handle the Economic and Financial Challenges in the COVID-19 Era".

#### Sapienza University of Rome Master Seminar

On 10 July, CFE President, Piergiorgio Valente gave a master's seminar at the Sapienza University of Rome, on the topic of "International Fiscal Policy and Transfer Pricing Strategy in the Wake of COVID-19".

# 28th Congress of the Brescia Ordine Dei Dottori Commercialisti e Degli Esperti Contabili

On 16 October, CFE President, Piergiorgio Valente, gave a presentation concerning transfer pricing value chain analysis during the 28th congress of the Brescia Ordine Dei Dottori Commercialisti e Degli Esperti Contabili, on the topic of "The Globalization of Businesses between Economy, Law and Taxation Following COVID-19".

# IAFEI Conference on Artificial Intelligence – A Practical Guide to Finance & The Future

On 10 November, CFE President, Piergiorgio Valente and Chair of the CFE Tax Technology, Ian Hayes, spoke at The International Association of Financial Executives Institutes (IAFEI)'s webinar on the topic of "Artificial Intelligence – A Practical Guide to Finance & The Future".

#### IAFEI Global 50th World Congress - The Pivotal Role of the CFO

The International Association of Financial Executives Institutes (IAFEI) held its 50th World Congress virtually on Friday, 11 December 2020, on the topic of "The Pivotal Role of the CFO: 6 Pillars to Drive Change and Enhance Value".

CFE President, Piergiorgio Valente, introduced the IAFEI CFO Declaration during the congress, and CFE Tax Policy Manager, Aleksandar Ivanovski, gave a presentation during a panel discussion on tax in the boardroom. Ian Hayes, Chair of the CFE Tax Technology Committee, also participated in the conference, in a panel discussion on technology leadership.







Annual Tax Dinner 2020



#### **CFE PUBLICATIONS**

Opinion Statements – Policy and Technical Position Papers Published in 2020 by CFE Tax Advisers Europe

#### **Fiscal Committee:**

In 2020, the Fiscal Committee of CFE Tax Advisers Europe published 7 Opinion Statements and 2 Joint Statements with the Professional Affairs Committee and Tax Technology Committee:

- Opinion Statement FC 1/2020 on the harmonisation of VAT penalties in the EU.
- Opinion Statement FC 2/2020 concerning the deduction of import VAT on the import of goods.
- Opinion Statement FC 3/2020 on the Directive on Tax Dispute Resolution Mechanisms in the European Union.
- Opinion Statement FC 4/2020 concerning double taxation in VAT.
- Opinion Statement FC 5/2020 on unharmonized reporting obligations in VAT.
- Opinion Statement FC 6/2020 on the EU Consultation on the EU TOMS VAT Regime.
- Opinion Statement FC 7/2020 on the EU Consultations on the Carbon Border Adjustment Mechanism & Energy Taxation Directive.
- Opinion Statement CFE 1/2020 on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.
- Opinion Statement CFE 2/2020 on the OECD October 2020 Consultation on the Blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a minimum effective taxation rate).

#### **Professional Affairs Committee:**

In 2020, the Professional Affairs Committee of CFE Tax Advisers Europe published 3 Opinion Statements, 2 Joint Statements with the Fiscal Committee and Tax Technology Committee, and 1 Joint Statement with Accountancy Europe:

- Opinion Statement PAC 1/2020 on EU Action Concerning the Mandatory Reporting of Cross Border Arrangements Imposed by Council Directive EU/2018/822 ("DAC6").
- Opinion Statement PAC 2/2020 on the European Commission Public Consultation on an Action Plan for a Comprehensive Union Policy on Preventing Money Laundering and Terrorist Financing.
- **Opinion Statement CFE 1/2020** on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.
- Opinion Statement CFE 2/2020 on the OECD October 2020 Consultation on the Blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a minimum effective taxation rate).
- Joint Statement of CFE Tax Advisers Europe and Accountancy Europe - European Tax Professionals Call for Better Tax Governance.

 Opinion Statement PAC 4/2020 on the European Commission initiative/Roadmap of 31 October 2020 for a Communication and Recommendation to Improve the Situation of Taxpayers in the Single Market.

#### **Tax Technology Committee:**

In 2020, the Tax Technology Committee published 1 Opinion Statement and 2 Joint Opinion Statements with the Fiscal Committee and Professional Affairs Committee:

- Opinion Statement TTC 1/2020 on the Digitalisation of Tax Administration Processes.
- **Opinion Statement CFE 1/2020** on the potential Commission initiative to strengthen the Directive on Administrative Cooperation in Direct Taxation.
- Opinion Statement CFE 2/2020 on the OECD October 2020 Consultation on the Blueprints for Pillar 1 (review of profit allocation and nexus rules to reflect digital business models) and Pillar 2 (global anti-base erosion rules for a minimum effective taxation rate).

#### **ECJ Task Force:**

In 2020, the ECJ Task Force published 3 Opinion Statements:

- 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.
- Opinion Statement ECJ-TF 2/2020 on the CJEU decision of 3 March 2020 in Case C-75/18, Vodafone Magyarország Mobil Távközlési Zrt., on progressive turnover taxes.
- **Opinion Statement ECJ-TF 3/2020** on the General Court decisions of 15 July 2020 in Cases T-778/16, Ireland v Commission, and T-892/16, Apple Sales International), on State Aid regarding the Irish tax rulings in favour of Apple.

#### **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. The weekly updates are a great success and the Tax Top 5 is now 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.

#### **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. It also includes an overview of selected CJEU case-law and relevant European Commission decisions.

#### **EUROPEAN REGISTER OF TAX ADVISERS**

The European Register of Tax Advisers is an online platform which forms part of the CFE Tax Advisers Europe website, and provides the opportunity for qualified tax advisers to increase their online presence and widen 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 a tax adviser's online profile and come into contact with potential clients.
- Network: Opportunity to contact and collaborate with other tax experts in Europe on international taxation issues
- Pool of Experts: Access to an easily searchable and centralised database of experts in various fields of taxation law and practice.
- Sharing of Expertise: Provides opportunities and the

- means to exchange knowledge with other professionals in a chosen area of taxation practice.
- 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.

The Register platform is managed collaboratively by CFE Tax Advisers Europe and CFE's Member Organisations. CFE takes care of the technical aspects of the Register, and Member Organisations determine whether or not to approve the registration of the users. In 2018/2019, CFE completely redeveloped the European Register of Tax Advisers. The register now contains more specific information on registered advisers and their area of expertise. This allows for enhanced visibility for tax advisers, in a modern and updated format that is far more searchable for members of the public. 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.



Piergiorgio Valente, Alessandro Solidoro, Massimo Miani and Ian Hayes



27 VI. GOVERNANCE

#### **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 2020, due to the exceptional circumstances caused by the COVID-19 outbreak, the General Assembly was unable to meet in person in Spring. Instead, for the first time in CFE history, a virtual General Assembly was convened using Zoom, on 25 September 2020.

#### **Meetings**

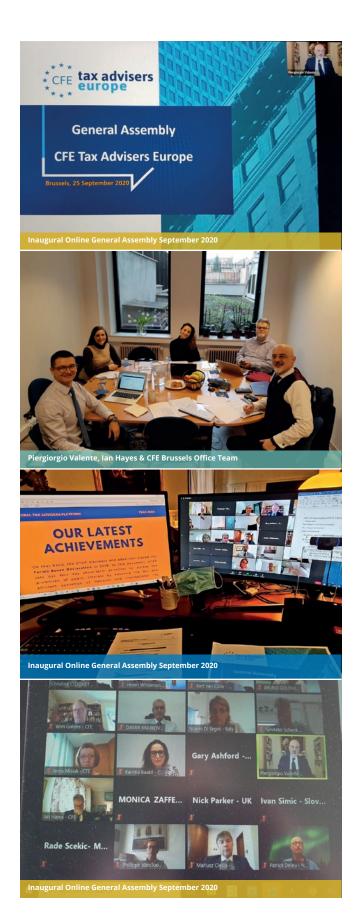
At the virtual General Assembly meeting held on 25 September 2020, CFE President Piergiorgio Valente reported on updates to CFE's strategic roadmap and milestones achieved. Significantly, a new Executive Board for the period of 2021-2022 was elected at its online General Assembly on 25 September 2020. The new Executive Board will take up their duties on 1 January 2021.

The General Assembly, the governing body of CFE Tax Advisers Europe, unanimously re-elected Piergiorgio Valente as President (Managing Partner, Valente Associati GEB Partners and Crowe Valente, and Professor at Link Campus University, Rome, Italy). Martin Phelan was also unanimously re-elected as Secretary-General (Partner, Head of William Fry Tax Advisers, Ireland), as was Branislav Kováč in the position of Treasurer (Partner VGD SLOVAKIA, s.r.o., Board Member of the Slovak Chamber of Tax Advisers, Slovakia).

The General Assembly appointed two board members who will serve as Technical Committee Chairs: Bruno Gouthière as Chair of the Fiscal Committee (Partner CMS Francis Lefebvre and Member of Institut des Avocats Conseils Fiscaux, France) and Philippe Vanclooster as Chair of the Professional Affairs Committee (PwC, Belgium, Board Member of the Institute for Tax Advisers and Accountants, Belgium). Ian Hayes was re-appointed as Chair of the Tax Technology Committee (Council Member of the Chartered Institute of Taxation, United Kingdom).

The General Assembly re-appointed as Vice-Presidents Anna Misiak (Head of Tax Practice and Advisory, Board Member of the Chamber of Tax Advisers, Poland) and Gary Ashford (Partner Harbottle & Lewis, Council Member of the Chartered Institute of Taxation, United Kingdom).

Additionally, the General Assembly appointed as new Vice-President Stella Raventós-Calvo (President of AEDAF, the Spanish Association of Tax Advisers, Partner, AddWill, Spain). Jiří Nekovář (Partner, Euro-Trend, s.r.o, Czech Republic) was also appointed to the newly created role of Executive Board Director.





#### In Memoriam of Professor Mario Boidi

It is with deep sadness that the CFE Tax Advisers Europe Executive Board Members and CFE Office Team join together in paying their respects to the late Professor Mario Boidi.

Professor Boidi was a Founding Father of the European Tax Profession within the CFE Tax Advisers Europe (1959-2020), wearing the hats of CFE Delegate to the General Assembly, CFE President and CFE Honorary President. The enthusiasm and passion he put in his work and collaboration with CFE, his unparalleled expertise and, above all, his wonderful presence will be deeply missed.

Professor Boidi was not only a strong pillar of CFE Tax Advisers Europe, but also a very esteemed colleague to most and a dear friend to many. The President and Executive Board of CFE Tax Advisers Europe take this opportunity to extend their deepest and most sincere condolences to Professor Boidi's family and loved ones, in the hope that his dear memory will bring comfort to all.





# In Memoriam of Giuseppe Barranco Di Valdivieso

CFE Tax Advisers Europe was also deeply saddened to hear of the passing of Giuseppe Barranco Di Valdivieso in 2020.

Giuseppe Barranco Di Valdivieso's contributions to CFE Tax Advisers Europe during his 20 years of dedicated and selfless service were many and varied. Giuseppe was truly beloved by everyone who worked with him. He was a visionary leader, a person fascinated by big ideas and a lifelong friend to many. The enthusiasm and passion he put in his work and collaboration with CFE and his presence will be deeply missed.

The President and Executive Board of CFE Tax Advisers Europe take this opportunity to extend their deepest and most sincere condolences to Giuseppe Barranco Di Valdivieso's family and loved ones. May his soul rest forever in perfect peace.













#### **CFE Tax Advisers Europe Books**

CFE Tax Advisers Europe published two books to commemorate its 60th Anniversary: a 60th Anniversary Book and a Liber Amicorum.

The CFE Anniversary Book aims to give an overview of the history and development of CFE Tax Advisers Europe and examines the unique contribution the organisation has made to ongoing discussions in the international tax world.

Valère Moutarlier, Director, Direct Taxation Tax Coordination, Economic Analysis and Evaluation, DG TAXUD, kindly wrote the Foreword to the CFE 60th Anniversary Book, reflecting on the next steps for EU tax policy within the framework of the new EU Commission Presidency.

Regarding the role of CFE in the EU tax policy context Mr. Moutarlier said:

"(...) CFE has been a prominent and constructive actor in the EU's tax arena for many years now. Its contributions to consultations, submission of well-researched position papers and its membership in the Platform on Tax Good Governance are just a few of the ways in which it has brought its views and ideas to our attention.

This Commission relies heavily on vocal, active and knowledgeable stakeholders for well-informed policy-making and CFE certainly meets this description.

As we move forward now, towards a new mandate and a renewed agenda for taxation policy in Europe, I am sure that CFE will continue to liaise closely with the Commission and make its mark."

Pascal Saint-Amans, Director of the Centre for Tax Policy and Administration of the OECD, wrote the Opening Remarks for the CFE 60th Anniversary Book, highlighting the long-standing collaboration between the CFE and the OECD.

On the CFE-OECD cooperation, Mr. Saint-Amans said:

"It is my great pleasure to deliver the OECD contribution to the 60th anniversary of the CFE. The collaboration between the CFE and the OECD is longstanding. The CFE has been actively following our work since its inception in 1959 - only a few years before the publication of the 1963 OECD Model Tax Convention. Up to 2008, the OECD delivered many projects as a standard setter in the field of international taxation; for example through many amendments to the OECD Model Tax Convention, the publication of the transfer pricing Guidelines in 1979 and in 1995 and subsequent amendment, and in many other areas (harmful tax practices, tax transparency etc.).(...)"

In the Liber Amicorum, compiled in honour of the 60th CFE Anniversary, renowned tax experts discuss key tax issues that challenge tax advisers, tax academics and tax officials on a daily basis. The book comprises interesting and insightful discussions on EU decision-making in the tax area in a digital world; taxpayer rights; recent developments in the fight against tax avoidance and tax evasion; in-depth analysis of VAT and cross-border rulings; and non-tax issues that may have implications on international taxation and finance.

Both books are available for purchase from the CFE Office in Brussels.

VI. GOVERNANCE 34

#### **ORGANISATIONAL STRUCTURE**

**The General Assembly** is the governing body of CFE Tax Advisers Europe, at which each Member State 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.

	Peter Bartos, Herbert Houf, Klaus Hübner, Philippe Rath, Friedrich Rödler, Franz Schmalzl
	André Bert, Christine Cloquet, Philippe Vanclooster, Bart Van Coile
Н	Massimo Bianchi, Thorsten Kleibold
Z	Jiří Nekovář, Radek Neužil, Petra Pospíšilová, Jana Skálová, Petr Toman
S	Stella Raventós-Calvo, Jesús Sanmartín
I	Timo Matilkkala
R	Marc Bornhauser, Frédéric Teper
R	Damir Brajković, Bojan Huzanić
	Marie Bradley, Martin Lambe
Г	Giuseppe Antonio Barranco di Valdivieso, Mario Boidi, Noemi Di Segni, Gilberto Gelosa, Massimo Miani,
	Giorgio Monasterolo, Gaetano Ragucci, Alessandro Solidoro, Piergiorgio Valente, Giuseppe Zizzo
Г	Rūta Bilkštyte
IJ	Olivier Remacle
V	Ainis Dābols, Inga Kursīte-Priedīte, Marina Kuzenko, Daiga Zēna-Zēmane
E	Dijana Jović , Rade Šćekić
Т	Geraldine Schembri, Conrad Cassar Torregiani
L	Dick Barmentlo, Henk Koller, Paul Kraan, Sylvester Schenk, Roelof Vos
Г	Francisco de Sousa da Câmara
L	Mariusz Cieśla, Anna Misiak, Mateusz Stańczyk
0	Romulus Badea, Dan Manolescu, Ioan Simion
S	Ivan Simič
U	Tatiana loffe
	Franc Derganc, Ivan Simič
(	Jozef Danis
/	Daniela Mina, Monica Zafferani
Ą	Leonid Rubanenko, Oleg Shmal
K	Gary Ashford, lan Hayes, Martin Manuzi, Nick Parker, Helen Whiteman

35 VI. GOVERNANCE

#### **EXECUTIVE BOARD**

**The Executive Board** is in charge of the day to day work 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 three committees, the Fiscal Committee, the Professional Affairs Committee and the Tax Technology Committee, which are chaired by a member of the Board. The Executive Board is composed of 10 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 one Executive Board Member.

#### **EXECUTIVE BOARD 2020**



President
Piergiorgio Valente



Treasurer Branislav Kováč



Vice-President
Petra Pospíšilová



Chair of the Fiscal Committee **Stella Raventós-Calvo** 



Vice-President **Anna Misiak** 



Chair of the Professional Affairs Committee **Wim Gohres** 



Vice-President **Gary Ashford** 



Chair of the Tax Technology Committee Ian Hayes



Secretary General Martin Phelan



Executive Board Member **Bruno Gouthière** 

## FISCAL COMMITTEE

#### **Delegates of the Fiscal Committee 2020**

Fiscal Committee Chair: Stella Raventós-Calvo

#### **Direct Taxes Sub-Committee**

Chair: Jos Goubert

A	г	Georg Kofler, Friedrich Rödler
В	Ε	Jos Goubert, Isabelle Richelle (expert)
Cl	4	Pietro Sansonetti, Pascal Hinny
CZ	<u> </u>	Luděk Vacík, Lucie Wadurová
ES	;	Stella Raventós-Calvo, Victor Viana
FI		Visa Kananoja
FR	2	Olivier Dauchez
HI	R	Darko Augustinović, Bojan Huzanić
IE		Anne Gunnell
IT		Giampiero Guarnerio, Raffaele Rizzardi,
		Nicola Vecchietti Massacci
LT	Г	Rūta Bilkštyte
LU	J	Vanesa Ramos (expert)
L۱	/	Ruta Tereško
M	E	Jelena Stojović
M	Т	Geraldine Schembri, John Ellul Sullivan
N	L	Stephen Brunner, Peter Flipsen, Paul Kraan,
		Marijke Vervoort
P1	Г	Francisco de Sousa da Câmara
PL	-	Mariusz Cieśla
R	)	Alin Chitu, Adrian Luca, Alin Irimia
RS	5	Nataša Todorović
RU	J	Igor Shikov
SI		Barbara Guzina, Dean Košar
Sk	(	Miriam Galandová
SN	<b>VI</b>	Daniela Mina, Monica Zafferani
U	A	Lyudmyla Rubanenko, Oleg Shmal
UI	K	Gary Ashford, Glyn Fullelove, Christopher
		Lallemand

## FISCAL COMMITTEE

#### **Indirect Taxes Sub-Committee**

Chair: Jeremy Woolf

Vice-Chair: Trudy Perié

AT	Ingrid Rattinger, Christine Weinzierl
BE	Christian Amand (expert)
СН	Regine Schulckebier
CZ	Petr Toman, Milan Tomíček
ES	Jaime Rodriguez
FI	Henna Jovio
FR	Nathalie Habibou, Véronique Lenoir
HR	Bojan Huzanić, Vlatko Jelčić
IE	David Duffy
IT	Remo Dominici, Ernesto Gatto
LT	Rūta Bilkštyte
LU	Jean-Nicolas Bourtembourg, Erwan Loquet
LV	Inga Kursīte, Marina Kuzenko
ME	Tamara Šćekić
MT	Chris Borg, Matthew Zampa
NL	Paul Cramer, Trudy Perié, Roelof Vos
PT	Francisco de Sousa da Câmara
PL	Mateusz Stańczyk
RO	Daniela Tanase, Mariana Vizoli
RS	Vladimir Stefanovski
RU	Igor Shikov
SI	Aleksandra Heinzer, Tanja Urbanija
SK	Miriam Patiová
UA	Darya Reva

## PROFESSIONAL AFFAIRS COMMITTEE

# **Delegates of the Professional Affairs Committee 2020**

Professional Affairs Committee Chair: Wim Gohres

AT	Friedrich Rödler
BE	Christine Cloquet, Philippe Vanclooster
СН	Kaloyan Stoyanov
CZ	Michal Frankl, Radek Neužil
ES	José Ignacio Alemany
FI	Pekka Talari
FR	Philippe Rochmann
HR	Damir Brajković
IE	Martin Lambe
IT	Gianluigi Longhi, Giorgio Monasterolo,
	Federico Vincenti, Maria Venturini
LT	Rūta Bilkštyte
LU	John Hames
LV	Ilze Birzniece, Marina Kuzenko, Daiga Zēna-Zēmane
ME	Danijela Pejović
MT	Conrad Cassar Torregiani
NL	Dick Barmentlo, Wim Gohres, Henk Koller,
	Roel Kerckhoffs, Paul Kraan, Marloes Lammers
PL	Anna Misiak
RO	Alin Irimia, Alexander Miclev
RS	Ivan Simič
RU	Henrietta Belaya
SI	Franc Derganc
SK	Adriana Horváthová, Branislav Kováč,
	Miroslav Marcinčin
UA	Claudia Chosova, Leonid Rubanenko
UK	Heather Brehcist, Alistair Cliff, Martin Manuzi,
	Nick Parker

## TAX TECHNOLOGY COMMITTEE

# **Delegates of the Tax Technology Committee 2020**

Tax Technology Committee Chair: Ian Hayes

BE	Christophe Meesters
CZ	Milan Vodička
ES	Llorenç Maristany
FI	Henri Lehtiluoto
FR	Gaëlle Menu-Lejeune
HR	Damir Brajković, Bojan Huzanić
IE	Martin Lambe, Clare McGuinness
IT	Diego Conte, Antonio Lanotte, Sebastiano
	Garufi, Alessandro Valente
ME	Tamara Šćekić
MT	Conrad Cassar Torregiani
NL	Adriaan Bijleveld, Willem Faassen,
	Sylvester Schenk
PL	Mariusz Cieśla, Michal Laskowski
RS	Ivan Simič
RU	Dmitry Kirillov
UK	Gary Ashford, Paul Aplin, Ian Hayes,
	Adrian Rudd, Richard Wild

## ECJ TASK FORCE

#### **Members of the ECJ Task Force 2020**

ECJ Task Force Chair: Georg Kofler

# Alfredo García Prats Werner Haslehner Volker Heydt Eric Kemmeren Michael Lang Jürgen Lüdicke João Félix Pinto Nogueira Pasquale Pistone Emmanuel Raingeard de la Blétière Stella Raventós-Calvo Isabelle Richelle Alexander Rust Rupert Shiers

#### **NEW TAX PROFESSIONALS COMMITTEE**

# **Delegates of the New Tax Professionals Committee 2020**

New Tax Professionals Committee Chair: Anna Misiak

AT	Markus Ehgartner, Doris Wagner
BE	Philippe Vandevoorde
CZ	Matěj Nešleha
ES	Andreu Bové
FI	Jenni Parviainen
FR	Nathalie Habibou
HR	Damir Brajković, Bojan Huzanić
IE	Gemma Tugwell
IT	Diego Conte, Sebastiano Garufi,
	Alessandro Valente
ME	Saša Klikovac
NL	Pieter van Os
PL	Bartosz Kubista, Anna Misiak
RS	Ivan Simič
UK	Heather Barnes, Sharlene Botherill,
	Julia Cockroft, Peter Coulthard

#### **CFE OFFICE**

The CFE Tax Advisers Europe office in Brussels was set up in 2000 in order to maintain relationships with the European institutions. Since the re-establishment of the CFE as an international association under Belgian law in 2011, the Brussels office is the seat and the head office of the organisation.



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#### **IMPRESSUM**

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Piergiorgio Valente, President of the CFE

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