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EU Parliament Subcommittee on Tax Matters' Fact Finding Mission in Singapore

Members of the the EU Parliament's Subcommittee on Tax Matters, FISC, recently travelled to Singapore on a fact finding mission into the fight against tax avoidance and evasion and developments in international taxation. The mission held discussions concerning implementation of the OECD/G20 Inclusive Framework agreement on international tax reform and Singapore's efforts to combat tax evasion and avoidance. Delegates also reviewed Singapore's stance on implementing and improving tax good governance standards and Singapore's attractiveness to MNEs and high wealth individuals.

Chair of the FISC, MEP Mr Paul Tang, commented on the mission, saying: *“Being an investment hub gives Singapore a special position in the international economy and, with that special position come special responsibilities for fighting tax avoidance, evasion and money laundering. Singapore should not limit itself to applying minimum standards. It should be a first mover when it comes to applying OECD recommendations, such as interest deduction limitation rules or hybrid mismatches. Offering tax incentives to attract investments to Singapore should always be transparent to other countries. Especially considering that Singapore is an important investment hub, it can have a detrimental effect on neighbouring countries that see their tax base eroded. When attracting new activities such as family offices, I encourage Singapore to take all steps to avoid risks of money laundering or tax evasion. We continue to be concerned about tax evasion and*

money laundering activities in Le Freeport at Changi airport. The fact that we were refused access by its CEO is a worrying signal.”

The next meeting of FISC will take place on 19 September 2023, in the form of a public hearing on "New EU common system for the avoidance of double taxation and prevention of tax abuse in the area of withholding taxes". This will be followed by an exchange of view the Commissioner for Economy, Mr Paolo Gentiloni, followed by a discussion of FISC Members of the amendments tabled to the draft own-initiative report on "Role of tax policy in times of crisis".

CFE Professional Affairs Conference: "Tax Adviser 2030: Evolution or Revolution for Tax Practice, Policy and Administration?"

[Register now](#) for the 16th European Conference on Tax Advisers' Professional Affairs, organised by CFE Tax Advisers Europe and the Finland's Association of Tax Consultants. The conference will be held in Helsinki, Finland, on Thursday 21 September 2023 from 10:00am to 16:00pm, on the topic of "Evolution or Revolution for Tax Practice, Policy and Administration".

Two conference panels of speakers will examine the evolution of fiscal systems, tax practice and tax administration, prompted by both policy developments at EU and international level, as well as tax avoidance, enforcement of EU law in relation to taxation and impact on the tax profession.

The conference aims to address the significant impact and evolution of regulatory developments on the evolution of the tax profession with the OECD anti-avoidance initiatives and the BEPS project, DAC Directives, EU Fiscal State Aid Investigations; the ethics of tax professionals (cf. CFE Discussion Paper on Professional Judgment in Tax Planning); the changing EU regulatory/enforcement landscape/fairness of tax arrangements observed via the prism of various tax revelations (Pandora Papers, LuxLeaks) and the fiscal State aid investigations (Apple case), and last but not least the rise of AI.

The first panel will assess the Impact of EU/ OECD Developments on Fiscal Systems and Tax Policy. The second panel will analyse the significance of the Impact of AI on digitalisation of tax systems with a focus on the OECD Tax Administration 3.0 project, the work of the Forum on Tax Administration, and the road to better aligned digitalisation of European tax administrations, by looking at the Finish collaborative real-time economy project for digitalisation, presented by the Finnish Tax Administration (Finish Real Economy project).

Further information concerning the conference and registration is available [here](#).

OECD Guidance on Mitigating Illicit Flows in Oil Commodity Trading

On 8 August, the OECD will publish [Policy Guidance](#) on mitigating the risk of Illicit Financial Flows (IFFs) in oil commodity trading. The guidance has been produced following the Development Assistance Committee's work programme which has taken place over the past years on examining IFFs in oil commodity trading.

The Guidance will set out *"relevant, feasible actions for providers of official development assistance (ODA) to respond to IFFs in oil commodity trading. The aim is to enhance the mobilisation of domestic resources for the benefit of populations living in oil-producing developing countries, and enable integrity in their energy transition, particularly in carbon trade."*

It will be made available in French and English.

CFE Opinion Statement in Case-83/21 Airbnb Ireland & Airbnb Payments UK

The CFE has issued an [Opinion Statement](#) of the CFE ECJ Task Force on the ECJ decision of 22 December 2022 in case C-83/21, *Airbnb*

Ireland and Airbnb Payments UK decided following the Opinion of AG Szpunar delivered on 7 July 2022. Inter alia, at issue was the compatibility with the freedom to provide services of the tax obligations imposed by the Italian government on service providers offering their intermediation services regarding real estate located in Italy. The Court found admissible to impose the obligation to collect and report data and to withhold tax on the intermediated payments. However, it held disproportionate to request them the appointment of a tax representative resident in Italy.

This case covered other issues such as: i) whether the tax obligations imposed by the Italian government on service providers would fall within the scope of three directives regulating the provisions of services within the EU, which would require communicating it to the Commission prior to its enactment, and; ii) whether the domestic referring court is bound to phrase the preliminary ruling questions following the wording proposed by the parties in the domestic procedures. Those questions will not be covered in this Opinion Statement, which focuses solely on compatibility with fundamental freedoms and, specifically, with the freedom to provide services.

The Court decision in *Airbnb* clarifies the limits of Member States' action concerning the imposition of tax-related obligations to non-taxpayers and reaffirms the inadmissibility of imposing the appointment of tax representatives. Although provided with a new opportunity, the Court did not further clarify the conditions by which a neutral criterion at face value would amount to factual discrimination (i.e. when it is not "inherently neutral" or can be more easily met by residents). This issue has already been addressed in our previous [Opinion Statement](#) on the *Vodafone* case. *Airbnb* appears to prevent any discussions on the validity of DAC7 in what concerns the reporting obligations. Furthermore, *Airbnb* might facilitate the introduction of withholding tax regimes also with non-resident withholding agents.

Finally, *Airbnb* does not prevent Member States (and the respective regions and municipalities) from imposing reporting and withholding tax obligations on the platforms operating within their territories. In case they effectively decide to do so

autonomously, online platforms may be faced with thousands of different tax (procedural) regimes, increasing their compliance costs exponentially and hindering their capacity to offer their services within the internal market effectively. For that reason, the EU Commission could consider a proposal to harmonise the respective regimes through a directive.

We invite you to read the [Opinion Statement](#) and remain available for any queries you may have. We invite you to read the statement and remain available for any queries you may have.

International Tax Conference - "*Taxes of Tomorrow: Directions of Tax Law Development in European Countries*" - 22 September, Katowice, Poland

The Silesian Branch of the Polish National Chamber of Tax Advisers, in cooperation with Faculty of Law and Administration of the University of Silesia in Katowice would like to invite you to participate in the international tax conference "Taxes of Tomorrow: Directions of Tax Law Development in European Countries". The conference will be held on 22 September 2023 at the Faculty of Law and Administration, University of Silesia, Katowice, Poland.

The aim of the Conference lies in identifying and describing the directions of development of tax law in EU countries, in order to elaborate on model legislative solutions implemented by these countries in response to current tax law problems and the requirements of the changing tax reality. Its main purpose is to verify the priorities accompanying European legislators in the shaping of tax law, the legislative directions taken by individual legislators to solve them, and the accompanying effect. The conference is organised entirely in English.

Applications for participation in the Conference should be sent no later than to 10 August 2023 by filling in the application form provided via this [link](#). Participants intending to participate in the Conference with a contributions should additionally

submit a short abstract (about 1000 characters) via email to slaski@kidp.pl, no later than to 15 August 2023.

Contributions should coincide with the subject of the conference and may include, for instance: taxation of new technologies, robots and artificial intelligence; green taxation; the use of ICT tools in tax proceedings and the automation and computerisation of the work of tax administrations; implementation of Base Erosion and Profit Shifting (BEPS) postulates and counteracting aggressive tax optimisation; unification of tax law in the European Union.

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