



**BRUSSELS | 7 DECEMBER 2020**

## **CFE's 13th European Professional Affairs Conference**

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CFE's 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 vis-à-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.

## FISC Hearing on Harmful Tax Practices & Distortion of the Single Market

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The European Parliament's Permanent Subcommittee on Tax Matters ("FISC") held a public hearing on 1 December on the topic of "Do harmful tax practices within and outside the EU create distortions of competition in the Single Market?".

Members of the Subcommittee discussed the topic with speakers including: Prof. Mario Monti, former EU Commissioner for Taxation; Dr. Martjn Nouwen, Director of the Institute for Tax Transparency at the University of Amsterdam; Prof. Liza

Lovdahl-Gormsen, British Institute of International and Comparative Law and Senior Research Fellow in Competition Law; Dr. Irma Mosquera Valderrama, Associate Professor of Tax Law at Leiden and Dr. Petr Jansky Associate Professor of Economics at Charles University.

Agreeing that aggressive tax planning distorts competition and increases social-economic inequalities, members of FISC discussed means to revise the EU’s “blacklist” to ensure these behaviours are identified and EU treaty provisions allowing action to be taken against a Member State for practices leading to distortion of competition.

The public hearing can be streamed [here](#).

## OECD Tax Revenue Trend Report

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The OECD has now published the [Revenue Statistics 2020](#) report, its annual report which provides information comparing taxation revenue across OECD jurisdictions. The report demonstrates that the tax to GDP ratio fell across all OECD jurisdictions for the first time in over a decade, with a larger decrease forecast for 2020 in light of the coronavirus crisis.

Director of the OECD Centre for Tax Policy and Administration, Pascal Saint-Amans, commented on the report, “Since the global financial crisis of 2008, we have seen a consistent trend of increasing tax revenues in the OECD, which have decreased slightly in 2019 for the first time. We expect to see much sharper decreases next year when the impact of COVID-19 starts to become more apparent. At some point, when the health crisis has passed and the economic recovery is underway, governments will need to reconsider whether their tax systems are up to the challenges of the post-pandemic environment.”

## EU Council Conclusions on Tax Challenges

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The Council of the EU has adopted [conclusions](#) on “fair and effective taxation in times of recovery, on tax challenges linked to digitalisation and on tax good governance in the EU and beyond”.

The conclusions emphasise the importance of fair and efficient tax systems in recovery from the coronavirus crisis, and the role of EU Green Deal in the recovery. The Council also reiterated support for EU participation in the ongoing OECD negotiations to agree an international solution to the challenges posed by the digital economy and urged the Commission to be ready with legislative solutions required following the outcome of negotiations.

The Council in its report also expresses support for the Commission proposals concerning extending the scope of the directive on administrative cooperation in tax matters, to extend exchange of information to the platform economy and e-assets, in the DAC7 and DAC8 proposals.

## IAFEI Global 50th World Congress - 11 December

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The International Association of Financial Executives Institutes (IAFEI) will host its 50<sup>th</sup> 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”.

The congress will examine issues such: company performance within the strategic role of CFOs, technology leadership within strategic corporate governance, digital transformation within the changing worldwide business, integrated reporting within the growing role of the CFO, ethics and sustainability within the evolving corporate social dimension and tax in the boardroom within the strategic tax governance.

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

Register [here](#) to secure your place for the webinar.

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The selection of the remitted material has been prepared by:  
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