



BRUSSELS | 14 MARCH 2022

European Parliament Adopt Reports on Reforming Withholding Taxes & Simplifying Tax Systems

At a Plenary session on 10 March 2022, the European Parliament [adopted](#) two reports setting out a series of recommendations for the Commission and Member States on reforming withholding taxes and simplifying tax systems.

The Parliament in the report notes that the current system of withholding taxes within the EU is fragmented, with differing rates and procedures among the EU Member States, creating opportunities for evasion. The Parliament in the report requests the EU Commission to put forward legislation for an EU-wide withholding tax, ensuring payments are taxed before leaving the EU, and to create a standardised framework, reducing complexity and compliance costs.

MEP Pedro Marques said of the report on withholding taxes, *"Our efforts to strengthen cross-border economic activity must go hand-in-hand with a deep commitment to relentlessly combat the risks of tax evasion, avoidance and tax fraud in the European Union. This report followed a win-win approach, seeking to address both dimensions, and I am pleased to see such a broad support from the European Parliament."*

OECD Publishes Public Comments on Draft Pillar I Tax Base Determination Model Rules

The OECD has published the [public input](#) received on the consultation process conducted concerning [Draft Model Rules for Tax Base Determinations](#), the second consultation concerning the computation of Amount A under the Pillar 1 solution to address the tax challenges arising from digitalisation and globalisation of the economy.

Further consultations will be conducted in the coming months on the 14 building blocks which make up Pillar 1.

Save the Date: CFE Forum 2022 on 12 May 2022 in Brussels

CFE Tax Advisers Europe's 2022 Forum will be held on 12 May 2022 in Brussels on the topic of *“The Future of Holding Companies & VAT Grouping in the Current Tax Policy Climate”*. The conference will examine issues surrounding the European Commission’s Unshell Proposal and how policy developments affect the use of holding companies and VAT groups across tax structures.

Speakers from a wide range of stakeholder perspectives will examine issues raised by the Commission’s proposal, legitimate uses of holding companies, and problems with the divergence in approaches throughout the EU on VAT grouping.

More details about the programme, line-up of speakers and the registration link for the event is available [here](#).

EU VAT in the Digital Age Consultation Deadline Extended

The EU Commission has extended the deadline to submit input on the [VAT in the Digital Age consultation](#). The European Commission in February launched the consultation on the future of VAT in the digital age as part of its Action

Plan for 2022, which envisages 'VAT in the digital age' legislation.

The legislation will cover:

- VAT reporting obligations and e-invoicing
- VAT treatment of the platform economy
- Single EU VAT registration.

Input can be submitted via the [Have Your Say](#) website until 5 May 2022.

Final Call for Submissions: CFE Tax Advisers Europe's 2021 Albert J. Raedler Medal Award

Submissions are now invited for CFE's 2021 *Albert J. Rädler Medal Award*. The award was established in 2013 in order to encourage and reward academic excellence in European taxation, as well as to recognise Professor Albert J. Rädler's esteemed contribution to the field of taxation within Europe. In order to be eligible to apply, an applicant must have completed a Master's thesis in European taxation which received a distinction in the relevant calendar year, and be 30 years or under on the 31st December of that relevant year. The thesis should be written in English or, in the alternative, an English translation must be provided.

The successful applicant will be awarded with the medal at an Award Ceremony which will take place at the CFE Forum on 12 May 2022 in Brussels, Belgium. In addition to the Albert J. Rädler medal itself, the recipient will be offered travel costs in order to attend the 2022 CFE Forum, as well as a selection of premium technical literature from our partner IBFD.

Please send applications until 18 March 2022 to the attention of Ms. Karima Baakil via email at: info@taxadviserseurope.org.

The selection of the remitted material has been prepared by:
Piergiorgio Valente/ Aleksandar Ivanovski/ Brodie McIntosh/ Filipa Correia