



**BRUSSELS | 14 NOVEMBER 2022**

## **28 Jurisdictions Sign Agreement on Reporting Income from Digital Platforms**

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The plenary meeting of the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes was held from 9 - 11 November in Seville, Spain. At the periphery of the plenary meeting, a multilateral competent authority agreement (MCAA) for the automatic exchange of information under the [OECD Model Rules for Reporting by Digital Platforms](#) was signed by 22 jurisdictions. The agreement provides for the automatic exchange of information from operators of digital platforms of transactions and income by sellers using these platforms.

Additionally, 15 jurisdictions signed a further multilateral competent authority agreement for the [Model Mandatory Disclosure Rules on Common Reporting Standard Avoidance Arrangements and Opaque Offshore Structures](#) (*CRS Mandatory Disclosure Rules*), enabling an annual automatic exchange of information identifying arrangements that aim to circumvent the CRS or which seek to disguise beneficial owners of assets.

The jurisdictions who became signatories for the two agreements and further information can be found here: [Digital Platforms MCAA](#) and the [Mandatory Disclosure Rules MCAA](#).

## **EU Commission Extends BEFIT Public Consultation Period**

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The European Commission has extended the consultation period for its public [call for evidence](#) on establishing a new corporate income taxation framework in Europe (BEFIT). The feedback window will now run until 26 January 2023.

Concerning the policy objectives surrounding the planned framework, the European Commission stated in the public call: "*While the principles of a common tax base and of formulary apportionment already featured in the previous proposals for a common consolidated corporate tax base, BEFIT will reflect the significant changes that occurred, in the meantime, in the economy and the international framework. The new proposal will build on the Inclusive Framework two-pillar approach of the Organisation for Economic Co-operation and Development (OECD) and the G20 since the formula for allocating profits of pillar 1 and the rules developed for pillar 2 will be a source of inspiration for the design of the BEFIT policy framework.*"

The public consultation on BEFIT follows on the discussions organised by the European Commission with key stakeholders within the Platform for Tax Good Governance, where [CFE presented](#) its preliminary views on the matter. Input on the public consultation and responses to the call for evidence can be submitted via the [Have Your Say](#) portal of the European Union.

## **CFE Conference "Targeting the "Bad Apples": Enablers of Tax Avoidance"; Zagreb, 2 December 2022**

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CFE's 15th European Conference on Tax Advisers' Professional Affairs will be held in Zagreb, Croatia, on Friday 2 December 2022 from 09:30 am to 15:00 pm, organised in cooperation with the Croatian Chamber of Tax Advisers (HKPS), on the topic of ["Targeting the "Bad Apples" : Enablers of Tax Avoidance – Is it Still a Substantial Problem in Europe?"](#).

Keynote speakers in the first panel will include Mr Benjamin Angel, Director in the European Commission, DG TAXUD and Mr Paul Tang, Chair of European Parliament's Taxation Committee (FISC); Philippe Vanclooster, CFE; moderated

by Dr. Sc. Nevia Čičin - Šain, Assistant Professor of Law, WU Vienna University of Business and Economics. Opening remarks will be provided by Piergiorgio Valente, President of CFE; Damir Brajković, President of the Croatian Chamber of Tax Advisers and a representative of the Ministry of Finance of the Republic of Croatia.

The second panel of speakers includes Judge Barbara Porizkova, Supreme Court of the Czech Republic; Dr. Ivan Čevizović, Croatian Chamber of Tax Advisers; Natalie Aymé, Partner Deloitte France; and Tomas Urbasek, Partner PwC Czech Republic, moderated by Aleksandar Ivanovski, CFE.

Further information and the registration page for the event can be found [here](#).

## OECD's Global Forum Progress Report on Tax Transparency

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During the plenary meeting of the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes, the 2022 Global Forum Annual Report and the [Peer Review of the Automatic Exchange of Financial Account Information 2022](#) were made available. The Peer Review report sets out that of the 99 jurisdictions subject to peer reviews, almost all had now implemented a framework for the exchange of information and had started exchanging information.

Additionally, [Peer Review Reports](#) on the Exchange of Information on Request for the jurisdictions of Barbados, the British Virgin Islands, Iceland, Israel, Kuwait, the Maldives, Morocco, Slovenia, South Africa and Turkey were made available during the meeting. Six jurisdictions were deemed “Largely Compliant”, and the British Virgin Islands was rated as “Partially Compliant”.

Chair of the GLocal Forum, Maria Jose Garde, stated of the progress report and peer review reports: *“The Global Forum is working to guarantee that all its*

*members are supported to implement the tax transparency standards, and to use them to fight tax evasion and mobilise domestic resources. No jurisdiction can be left behind. This is the idea that has defined the spirit in which our 165 members work together to keep advancing tax transparency, and it shall continue to be the case.”*

Further information is available [here](#).

## **EU Commission Tax Symposium "On the Road to 2050" : 28 November 2022**

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The European Commission is holding a Tax Symposium on 28 November 2022 on the topic of "On the Road to 2050", a high-level event at which attendees will examine how tax policies need to be re-orientated between now and 2050 to ensure fair taxation, and how taxation needs to adapt in the face of mega-trends such as climate change, aging populations, changing labour markets and digitalisation. They will also consider the role that taxation can play in confronting new and emerging challenges, particularly in light of the current geo-political environment.

Speakers at the event will include executive Vice-President Valdis Dombrovskis, Commissioners Paolo Gentiloni (Economy) and Kadri Simson (energy), Czech Finance Minister Zbynek Stanjura, Spanish Finance Minister Nadia Calviño, Head of OECD Mathias Cormann, IMF Chief of fiscal affairs Victor Gaspar, MEP Paul Tang, Oxfam International Executive Director Gabriela Bucher.

Registration is possible at this [link](#).

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