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## OECD Publishes Model Tax Convention

The OECD has now published the full version of its [2017 Model Tax Convention](#) on Income and Capital. The model convention is aimed at providing a standard for concluding bilateral tax conventions between countries in order to facilitate economic development, to prevent tax evasion, and to settle circumstances where international double taxation arise. The model stresses the importance for taxpayers of standardising taxation in cross-border trade.

The 2017 model incorporates revisions to treaty-related measures following on from outcomes of the OECD BEPS Project, in particular concerning hybrid mismatches, treaty benefits, permanent establishment and dispute resolution.



## EU Commission Proposes VAT Exemption for Defence Supplies

The European Commission has [adopted a proposal](#) that an exemption from VAT and excise duties should be included in the VAT Directive concerning supplies made to armed forces, when the forces are deployed in a European defence effort outside their member state.

This proposal is made in line with the EU's Common Security and Defence Policy, and aims to amend the VAT Directive to include an exemption that would mirror the one currently in place for supplies made to forces engaged in NATO defence efforts. The revision would ensure equal treatment of supplies concerning defence efforts under the NATO and EU frameworks.

The Commission has opened a consultation inviting input concerning the proposed Directive, which will run until 9 June 2019. Further information concerning the consultation is available [here](#).



## IFA European Regional Tax Conference in Warsaw, 22-24 May 2019

The IFA European Regional Conference 2019 entitled "Current challenges to income and VAT taxation" will be held in Warsaw, Poland, on 22-24 May 2019. The conference focuses

on the recent regulatory developments resulting from BEPS and ATAD implementation as well as local attempts to prevent tax evasion on income and indirect taxation. It will also deal with the practical adoption of the MLI in bilateral double taxation treaties.

The Warsaw Conference has already attracted considerable interest from more than twenty European IFA branches, with a number of relevant authorities and organisations joining the project, including the OECD, the European Commission, the European Association of Tax Law Professors (EATLP), CFE Tax Advisers Europe (CFE) and tax administration representatives. More detail concerning the registration process can be found [here](#).



## EU Commission Launches Future of EU Customs Survey

The European Commission has launched a survey seeking input from individuals with in-depth European customs knowledge as part of its “[Foresight Process](#)” project on exploration of concepts surrounding the future of the European customs system. The project centres around a series of five workshops aimed at engaging key stakeholders and relevant parties, to examine “how the EU customs ecosystem could look like in 2040 and engage in strategic discussions around future customs policies”.

Those interested in completing the Future of Customs in the EU survey can do so via this [link](#). The survey reportedly takes 30-40 minutes to complete and will be open until 5 May 2019.



## CFE Forum 2019 – Registration Reminder

The CFE Tax Advisers Europe has published the [final programme](#) concerning its Forum taking place on 6 June 2019 in Brussels this year entitled “*Creating Tax Certainty in an Uncertain World: Double Taxation, Tax Rulings & Dispute Resolution Processes*”.

The Forum will examine existing MAP mechanisms and the EU Tax Dispute Resolution Mechanisms Directive. The Forum will further discuss means of avoiding tax disputes, such as indirect and cross-border rulings, as well as the State Aid challenges to direct tax rulings-confirmatory rulings and advance pricing agreements (APAs).

Interested attendees from the EU institutions, other public institutions, Member States’ representations to the European Union and journalists can attend free of charge. Please contact the CFE Brussels office for more details at [info@taxadviserseurope.org](mailto:info@taxadviserseurope.org). More details about the registration process can be found [here](#).