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New CFE Executive Board Appointed by General Assembly

CFE Tax Advisers Europe is pleased to [announce](#) that a **new Executive Board for the period of 2021-2022 was elected at its online General Assembly on 25 September 2020**. The new Executive Board will take up their duties on 1 January 2021.

The General Assembly, the governing body of CFE Tax Advisers Europe, unanimously re-elected **Piergiorgio Valente as President** (Managing Partner, Valente Associati GEB Partners and Crowe Valente, and Professor at Link Campus University, Rome, Italy). **Martin Phelan was also unanimously re-elected as Secretary-General** (Partner, Head of William Fry Tax Advisers, Ireland), as was **Branislav Kováč in the position of Treasurer** (Partner VGD SLOVAKIA, s.r.o., Board Member of the Slovak Chamber of Tax Advisers,

Slovakia).

The General Assembly appointed two board members who will serve as Technical Committee Chairs: **Bruno Gouthière as Chair of the Fiscal Committee** (Partner CMS Francis Lefebvre and Member of Institut des Avocats Conseils Fiscaux, France) and **Philippe Vanclooster as Chair of the Professional Affairs Committee** (Partner, PwC, Belgium, Board Member of the Institute for Tax Advisers and Accountants, Belgium). **Ian Hayes was re-appointed as Chair of the Tax Technology Committee** (Council Member of the Chartered Institute of Taxation, United Kingdom).

The General Assembly re-appointed as Vice-Presidents Anna Misiak (Head of Tax Practice and Advisory, Board Member of the Chamber of Tax Advisers, Poland) **and Gary Ashford** (Partner Harbottle & Lewis, Council Member of the Chartered Institute of Taxation, United Kingdom). Additionally, **the General Assembly appointed as new Vice-President Stella Raventós-Calvo** (President of AEDAF, the Spanish Association of Tax Advisers, Partner, AddWill, Spain). **Jiří Nekovář** (Partner, Euro-Trend, s.r.o, Czech Republic) **was also appointed to the newly created role of Executive Board Director.**

[EU Commission Appeals General Court *Apple* State Aid Decision](#)

The EU Commission has appealed the [decision](#) of the General Court in the €14 billion Apple State Aid case, in which the Court annulled the Commission's decision that Ireland's tax authorities granted Apple a "selective advantage" by failing to employ appropriate profit allocation methods to apportion income of the Irish Apple branches, in contravention of EU State aid law.

In a press release concerning the decision to appeal, EU Commission Executive Vice-President Margrethe Vestager stated, “*The General Court judgment raises important legal issues that are of relevance to the Commission in its application of State aid rules to tax planning cases. The Commission also respectfully considers that in its judgment the General Court has made a number of errors of law. For this reason, the Commission is bringing this matter before the European Court of Justice. Making sure that all companies, big and small, pay their fair share of tax remains a top priority for the Commission. The General Court has repeatedly confirmed the principle that, while Member States have competence in determining their taxation laws, they must do so in respect of EU law, including State aid rules. If Member States give certain multinational companies tax advantages not available to their rivals, this harms fair competition in the European Union in breach of State aid rules.*”

The final determination of the case will be made by the Court of Justice of the European Union. The Court of Justice has repeatedly disagreed with the General Court on substantive issues concerning fiscal State aid (Gibraltar, World Duty Free), where the ECJ subsequently annulled General Court judgments in particular regarding the interpretation of the notion of 'selectivity'.

EU Parliament Elects Chairperson of Newly Established Tax Subcommittee

The European Parliament’s recently established Subcommittee on Tax Matters [appointed](#) Paul Tang from The Netherlands, S&D, to serve as Chairperson of the Subcommittee at its constitutive meeting last week. Marjus Ferber from Germany, EPP, Martin Hlavacek from the Czech Republic, Renew, Kira Marie Peter-Hansen from Denmark, Greens, and Othmar Karas, from Austria, EPP, were appointed as First, Second, Third and Fourth Vice-Chair, respectively.

The EU Parliament voted to establish a permanent tax subcommittee to the Committee on Economic and Monetary Affairs in June. The subcommittee will be responsible for investigating issues surrounding “tax-related matters, and particularly the fight against tax fraud, tax evasion and tax avoidance, as well as financial transparency for taxation purposes”. The move to create a permanent tax subcommittee had been anticipated following several temporary inquiries into specific tax scandals being established in the past.

Mr Tang stated that, *“The subcommittee will provide a permanent forum within which to address the complex topic of taxation. We will shed light on the practices that cannot bear the light of day, put pressure on those not implementing agreed legislation and push for a fair and sustainable European tax system”*.

EU Commission TAXUD Conference on Taxation & COVID-19 Recovery

The EU Commission held an [online conference](#) on 21 September, hosted by Commissioner Paolo Gentiloni, on the topic of the Role of Taxation in Recovery and Long-term Growth, examining EU taxation priorities in contending the impact of COVID-19 and EU tax policy and modern business. Speakers included Paolo Gentiloni, Olaf Scholtz, German Minister for Finance and Benjamin Angel, Director for Direct Taxation, TAXUD.

Commissioner Gentiloni set out the TAXUD priorities as EU own resources to fund COVID-19 measures, pursuing tax fairness by continuing work at the OECD level on minimum taxation and fair taxation of the digital economy, and implementing this at EU level. German Finance Minister Olaf Scholtz confirmed that fairness and how to tax corporations were a key focus, and that progress on

CbCR and CCCTB were priorities for the German Presidency. Benjamin Angel confirmed Commission support for progress on the files, stating that more transparency and fighting tax havens through minimum taxation and effective taxation of multinationals were high on the EU agenda.

OECD BEPS Action 13 CbCR Compilation Published

The OECD & G20 Inclusive Framework on BEPS have published a [compilation](#) of the BEPS Action 13 Country-by Country reports.

The 2020 compilation includes data from 131 jurisdictions, an increase from the previous year, and confirms that implementation is largely consistent with the Action 13 minimum standard. The report further shows that over 90 jurisdictions have introduced legislation with filing obligations on MNEs with revenue above 750 million, with all remaining Inclusive Framework members working towards implementing similar legislation. Additionally, recommendations made for jurisdictions in the first two peer review stages were found to have largely been addressed and accordingly removed.

Further information is available [here](#).

The selection of the remitted material has been prepared by:
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