




# CFE ANNUAL REPORT

---

# 2016

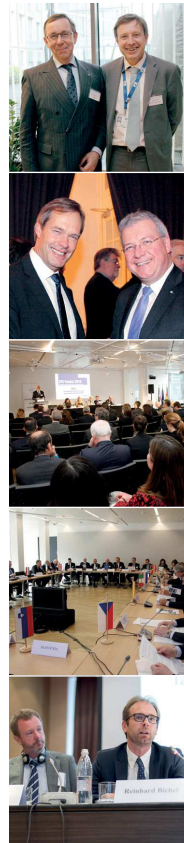


## MEMBER ORGANISATIONS / OBSERVERS / STANDING GUEST IN 2016

 AT	Kammer der Wirtschaftstreuhänder	 MT	Malta Institute of Taxation
 BE	Institut des Experts-Comptables et des Conseils Fiscaux / Instituut van de Accountants en de Belastingconsulenten	 NL	Register Belastingadviseurs De Nederlandse Orde van Belastingadviseurs
 CH	EXPERTsuisse	 PT	Associação Portuguesa de Consultores Fiscais
 CZ	Komora Daňových Poradců ČR	 PL	Krajowa Izba Doradców Podatkowych
 ES	Asociación Española de Asesores Fiscales Registro de Economistas de Asesores Fiscales	 RO	Camera Consultantilor Fiscali
 FI	Suomen verokonsulttien Yhdistys Ry Suomen Verosaiantuntijat ry (Association for Finnish Tax Professionals)	 SI	Zbornica Davcnih Svetovalcev Slovenije (ZDSS)
 FR	Institut des Avocats Conseils Fiscaux	 SK	Slovenská komora daňových poradcov
 IT	Associazione Nazionale Tributaristi Italiani Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili	 UK	The Chartered Institute of Taxation Tax Faculty - Institute of Chartered Accountants in England and Wales
 IE	The Irish Tax Institute	 UA	The Union of the Tax Advisers of Ukraine
 LU	Ordre des Experts-Comptables	<b>Observers:</b>	
 LV	Latvijas Nodokļu Konsultantu Asociācija	 RU	Palata Nalogovych Konsultantov (Chamber of Tax Advisers)
		<b>Standing guest:</b>	
		 UZ	The Chamber of Tax Advisors of Uzbekistan

CFE is the umbrella organisation representing the tax profession in Europe. On 31 December 2016, our members were 26 professional organisations from 21 European countries (18 EU member states) with more than 200,000 individual members and 1 standing guest organisation from Uzbekistan. Our functions are to safeguard the professional interests of tax advisers, to assure the quality of tax services provided by tax advisers, to exchange information about national tax laws and professional law and to contribute to the coordination of tax law in Europe.

## CONTENTS



Foreword.....	2
Opening remarks.....	3
<b>I. Tax Policy and Tax Advisers' Professional Affairs</b>	
Fiscal Committee – Overview.....	4
Publications and Tax Technical Work of CFE .....	5
CFE Membership in EU and Advisory Groups in Taxation .....	6
ECJ Task Force .....	6
Other Tax Policy Work .....	7
European Commission, UN Tax Committee and European Parliament .....	7
CFE Professional Affairs Committee .....	8
Other Professional Affairs Policy Work .....	9
Model Taxpayer Charter .....	9
<b>II. 2016 – The Year in Review.....</b>	<b>10</b>
<b>III. CFE Events.....</b>	<b>13</b>
Forum 2016.....	12
CFE Professional Affairs Conference .....	14
<b>IV. CFE Publications.....</b>	<b>16</b>
Printed Publications .....	16
Electronic Publications.....	16
<b>IV. CFE Network</b>	
Annual Tax Dinner with the EU Institutions .....	17
Global Tax Advisers' Cooperation Forum .....	17
General Assembly .....	18
Organisational Structure .....	20
Executive Board.....	21
<b>V. Policy Work- CFE Committees</b>	
Appendix: CFE Fiscal Committee Charts .....	24
CFE Office and Impressum .....	26

## FOREWORD



Henk Koller  
CFE President (2015 - 2016)

It is my honour and pleasure to present to you this Annual Report of the CFE for the year 2016.

In the year 2016 we have seen further developments in the areas mentioned already in our 2014 and 2015 reports. After Lux Leaks the Panama Papers appeared. The role of the European Parliament as a major player on the European tax policy stage was further strengthened. After the establishment of the Special Committee on Tax Rulings TAXE committee, a TAXE Committee II was formed and subsequently the European Parliament's Committee of Inquiry into money laundering, tax avoidance and tax evasion PANA.

The OECD Action Plan has moved from the stage of general ideas to concrete action with unprecedented speed. This admirable vigour was picked up by the European Commission and the European Parliament, who came up with many additional initiatives. The European Commission consultation on intermediaries and (aggressive) tax planning and the European Parliament's PANA Committee plan for public hearings in early 2017 were presented, to name but a few.

Such an environment brings on many challenges to our profession. What is the role of tax advisers?

Can we simply stick to the rule of law as our only or main beacon? Do we need to recognise the responsibility towards society in addition to our traditional focus on our clients' interest?

These questions are not new but the need for clear answers becomes evident now more than ever.

In my view, we cannot walk away from these questions. The extent of the differences between our legal systems and the way our profession is organised within Europe may not make it easy to come up with one-size-fits-all answers.

The CFE has nevertheless taken up the gauntlet and has responded to many initiatives with position papers and opinion statements. We have taken part in the EU public consultations and will continue to do so. As this has become a substantial part of our activities the relevance of the CFE within Europe has significantly increased over the last few years. This fact has also resulted in increased interest from our member organisations in the activities of the CFE. Of course, because CFE's remarks are taken seriously in Europe, our members want to be more involved. I think this is a very positive 'side effect' of these developments. Our aim to include our member organisations more closely in CFE activities is being achieved as a result of this process.

CFE has an important role to play as the most representative organisation of Europe's tax advisers. Not only in contributing to the discussion by responding, spontaneously or purposely, but also by continuing to remind stakeholders of the important areas of the tax system that are easily forgotten by politicians and NGO's.

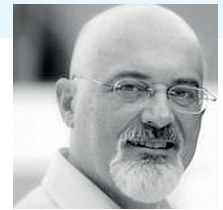
Fair taxation also includes taxpayers' rights and the fight against money laundering and tax evasion should not simply include 'aggressive' tax planning. The distinction between tax evasion and avoidance sometimes seems to be forgotten or even denied. Perhaps not the only beacon anymore, but the rule of law is still important here. Taxes are levied on the basis of the law. If legislators want to maintain their sovereignty, mismatches will continue to exist. Tax advisers cannot solve these issues, only effective cooperation between states can.

This is my concluding message as CFE President. My presidency ended on 31 December 2016 and has been an incredibly enriching experience. I would like to thank everybody for the cooperation over the years of my presidency and the years before. I want to wish my successor Piergiorgio Valente all the best in his new role, together with the CFE Brussels office and the entire Board in these interesting and challenging times. I will continue to participate in CFE activities from a different position and I will always try to contribute to the best of my abilities.

Henk Koller

CFE President (2015 - 2016)

## OPENING REMARKS



Piergiorgio Valente  
CFE President (from 2017)

"None of us knows anything" - this sceptical phrase of Metrodorus actually recaps in a nutshell 2016, a year that re-opened all the questions we thought were "established"; the truth is that unprecedented political instability and uncertainty are its primary legacy. In the area of taxation, Panama Papers and Bahamas Leaks, amongst other events, confirmed anew some of the deficiencies of the current tax system. It is widely acknowledged that proper action is needed to remedy such flaws, both at EU and international level.

The coming years shall be challenging. I am hence most grateful and honoured to be entrusted with the presidency of CFE for 2017 and 2018. I am also positive that we can transform the times in which we are living into an opportunity to create a fairer tax system. As the leading representatives of the tax profession in Europe, we feel it our duty to contribute our best endeavours to this effect. CFE always did so and intends moving straight ahead in the same direction.

We entirely share the EU vision of a fair and efficient tax system that is growth-friendly, while preventing tax evasion/avoidance. This is our commitment for the next two years.

To this effect, we distinguish three priorities that need to be pursued most urgently: 1. Legal Certainty; 2. Competitive EU Single Market; and 3. Effective Taxpayers' Rights.

First and foremost we mean to ensure, to the greatest extent possible, that tax rules are simple, clear and flexible. They must be crafted in such a way as to prevent interpretative ambiguities, taking into account future developments, as well as the existing global framework.

Secondly, we will devote our efforts to the completion of the project for a competitive Single Market. This is translated, principally, into elimination of double taxation as well as of VAT obstacles to cross-border trade. It also demands effective dispute resolution mechanisms and common rules towards non-EU countries.

Thirdly, our goal is to defend taxpayers' rights. The intrinsically fair tax system we envisage warrants (i) reciprocity of obligations in the taxpayers-tax administrations relations, (ii) confidentiality of taxpayers' information, (iii) fair tax dispute resolution, equally to (iv) a fair distribution of the tax burden.

Fulfillment of these priorities shall benefit all, taxpayers, tax advisers and tax authorities. This can be achieved by promoting optimal resource allocation, a stronger EU economy and enhanced voluntary compliance.

In the building of the new tax world, tax advisers have a key role as compliance enablers. We will insist on our being acknowledged as such, while guaranteeing the highest quality performance standards.

This era of transition is a unique opportunity for change. At least in the area of taxation. We are determined to make the most of it.

Piergiorgio Valente

CFE President (from 2017)

## I. TAX POLICY AND TAX ADVISERS' PROFESSIONAL AFFAIRS

### FISCAL COMMITTEE

#### OVERVIEW

The Fiscal Committee's work in the area of EU, national and international taxation was mostly focused on analysis and evaluation of the relevant tax policy developments. CFE's Fiscal Committee closely followed in 2016 the EU, OECD and UN agenda by promoting debate among members, producing various publications and by promoting tax advisors' positions and views in the tax area.

In 2016 the Fiscal Committee also reviewed its bureau structure. Until December 2016 the FC was chaired by Piergiorgio Valente with Stella Raventos as Vice-Chair. The two sub-committees on direct and indirect taxation were headed by Ian Young and Petra Pospíšilová respectively. CFE's ECJ Task Force was chaired by Georg Kofler.

Fiscal Committee's bureau changes made in 2016 were aimed at providing technical support and ensuring consistency within the Committee. Specific attention was devoted to timely technical deliveries, to follow-up on the work done in the past few years and to benefit from an increased number of committed CFE Members. Attention was also given to optimising available resources and contributing to strengthening the CFE and its visibility within an EU and international context.

CFE's Fiscal Committee achievements in 2016 included contributions to the European and global tax policy developments, in particular:

- following and pursuing strategic tax issues and tax policy at European and International level;
- monitoring the progress made within EU Member States in terms of implementation of tax reform; and
- representing CFE at EU tax groups such as the Platform for Tax Good Governance, at the EU VAT Forum and at the EU VAT Expert Group.



Bert van Lapauw



Geraldine Schemm, Rita Tereshko and Diana Klusnikova



Geraldine Schemm, Rita Tereshko, Diana Klusnikova, Simona Novak, Suzana Tokic

#### FISCAL COMMITTEE ACTIVITIES

CFE's Fiscal Committee engaged in communicating CFE's positions on relevant tax policy issues at European Commission level and at OECD, in particular:

- on EU actions to be implemented in respect of the EU Package to Fight Tax Evasion and Aggressive Tax Planning and EU Anti-Tax Avoidance Package;
- on the implementation at EU level of BEPS recommendations;
- on the fostering and improving of dispute resolution mechanisms and binding arbitration;
- on effective measures to tackle double taxation and double non-taxation, as well as to deter harmful tax competition;
- on the ongoing projects within the European Commission Expert Groups such as the EU Platform for Tax Good Governance and VAT Expert Groups;
- on the OECD BEPS project (regarding implementation and follow-up);
- on OECD initiatives related to international tax policy issues and tax good governance;
- within the field of transfer pricing (regarding the proposed modifications to the OECD Transfer Pricing Guidelines related to the transfer pricing methodology).

## I. TAX POLICY AND TAX ADVISERS' PROFESSIONAL AFFAIRS



Jeremy Woolf and Adam Zalazinski



Christian Vella and Joa Goubert

#### PUBLICATIONS AND TAX TECHNICAL WORK OF CFE

CFE's Fiscal Committee published work in 2016 included Opinion Statements on Direct and Indirect taxation topics, including also joint Opinion Statements of the Fiscal Committee and the Professional Affairs Committee:

1. CFE Opinion Statement FC 15/2016 on European tax advisers' tax policy priorities 2016/2
2. CFE Opinion Statement FC 14/2016 on branch mismatch structures (BEPS Action 2)
3. CFE Opinion Statement FC 13/2016 on the attribution of profits to permanent establishments
4. CFE Opinion Statement FC 12/2016 on the revised OECD guidance on profit splits
5. CFE Opinion Statement FC 11/2016 on the design and operation of the group ratio rule (BEPS Action 4)
6. CFE Opinion Statement FC 10/2016 on the VAT Action Plan
7. CFE Opinion Statement FC 9 and PAC 3/2016 on the draft TAXE 2 report
8. CFE Opinion Statement PAC 2/2016 and FC 8/2016 on the role of tax advisers with regard to tax avoidance
9. CFE Opinion Statement FC 7/2016 on the consequences of the CJEU judgment in the *Facet* case on the right to VAT deduction

10. CFE Opinion Statement FC 6/2016 on improving double tax dispute resolution mechanisms
11. CFE Opinion Statement FC 5/2016 on the VAT liability of directors
12. CFE/AOTCA Opinion Statements FC 4-4f /2016 on the BEPS Final Recommendations
13. FC 4a/2016 on Tax challenges of the digital economy (Action Point 1): final BEPS Recommendations
14. FC 4b/2016 on Interest deductions and other financial payments (Action Point 4): final BEPS Recommendations
15. FC 4c/2016 on Harmful tax practices, transparency and substance (Action Point 5): final BEPS Recommendations
16. FC 4d/2016 on Transfer Pricing and value creation (Action Points 8-10): final BEPS Recommendations
17. FC 4e/2016 on Mandatory disclosure rules (Action Point 12): final BEPS Recommendations
18. FC 4f/2016 on Dispute resolution mechanisms (Action Point 14): final BEPS Recommendations
19. CFE Opinion Statement FC 3/2016 on the proposal for an EU Anti-Tax Avoidance Directive
20. CFE Opinion Statement FC 2/2016: VAT treatment of cross-border services connected with immovable property
21. CFE Opinion Statement FC 1/2016 on the re-launch of the CCCTB

Internally, CFE's Fiscal Committee distributed Opinion Releases, which were issued and circulated among Members:

- OECD: BEPS Final Package and Implementation Concerns
- OECD: BEPS Final Package and Focus on Compliance
- OECD: BEPS Final Package General Comments
- European Union: Anti-Tax Avoidance Directive
- European Union: Corporate Tax Transparency in the EU: Public Country-by-Country Reporting
- Additionally, CFE's Fiscal Committee issued National Releases for internal circulation among interested Members:
- VAT Strategy in Action: Italian Supreme Court Case Law
- Developments on Italian Tax Law (September 2015 - March 2016)

In December 2016 CFE's CCCTB Ad-hoc Working Group prepared and circulated a new questionnaire on the CCTB/CCCTB proposals. Surveys involve technical questionnaires aiming to gather data from member organisations on relevant tax technical, policy or legal developments. The questionnaires continued to be an important part of Fiscal Committee's work, being a valuable source of information on tax policy developments.

CFE's Fiscal Committee developed questionnaires and gathered input over the past year on the following topics:

- Transfer Pricing
- General Anti-Avoidance Rules
- Tax Rulings
- Tax Havens

In 2016 the BEPS Ad-Hoc Working Group also prepared a preliminary questionnaire on BEPS measures and EU implementation status that is set for discussion in 2017.

## I. TAX POLICY AND TAX ADVISERS' PROFESSIONAL AFFAIRS

### CFE MEMBERSHIP IN EU AND ADVISORY GROUPS IN TAXATION

Representatives of the CFE sit on various platforms of the European Commission and regularly take part in expert group meetings to which CFE is admitted:

- Platform for Tax Good Governance, chaired by the European Commission Director-General of DG Taxation and Customs Union, Stephen Quest: CFE representatives in 2016 were Stella Raventos-Calvo and Piergiorgio Valente. Stella Raventos-Calvo attended the Platform meeting in June 2016, while the December 2016 meeting was attended by Piergiorgio Valente. Some of the work submitted within the Platform included: in July 2016 CFE commented on the Platform's working paper on tax treaties between EU member states and developing countries. CFE also sent remarks on the Platform's working programme. In December 2016 CFE submitted remarks to the Platform on the European Commission consultation on effective disincentives for tax advisers and intermediaries of potentially aggressive tax planning schemes. In April 2016 CFE was accepted as a Platform Member for a second term 2016-2019.
- EU VAT Forum: CFE's membership of the EU VAT Forum was renewed in 2015 for another three-year term, with Ian Hayes and Christian Amand sitting as CFE representatives.
- VAT Expert Group: CFE was accepted as a member of the VAT Expert Group for a third term, running from 2016 - 2019. In 2016 the VAT Expert group meetings were attended by Jeremy Woolf (May 2016) and Trudy Perie (October 2016). CFE issued a statement supporting the position of the VAT expert group on the VAT Action Plan, in particular in respect of the reverse charge mechanism.



Ian Hayes and Stephen Quest



Hank Koller and Markus Fehrer



Prof. Dr. Georg Koller

### ECJ TASK FORCE

The CFE ECJ Task Force is a group of tax academics and renowned tax practitioners which meets regularly to discuss and issue opinion statements on selected decisions of the Court of Justice of the European Union. Since 2013 it has been chaired by Georg Koller and its current members are Alfredo Garcia Prats, Werner Haslehner, Volker Heydt, Eric Kemmeren, Michael Lang, João Nogueira, Pasquale Pistone, Stella Raventos-Calvo, Emmanuel Raingard de la Blétière, Isabelle Richelle, Alexander Rust and Rupert Shiers. The CFE ECJ Task Force generally meets four times a year for full-day meetings. It aims at analysing Court decisions with wide impact and providing high-level practical input to tax practitioners on selected judgments by the Court of Justice of the European Union through its Opinion Statements. In 2016, the following Opinion Statements (ECJ-TF) have been issued or are in preparation:

- ECJ-TF 1/2016 on Joined Cases C-10/14, Miljoen, C-14/14, X, and C-17/14, Société Générale, concerning the Dutch dividend withholding tax
- ECJ-TF 2/2016 on Case C-18/15, Brisal and KBC Finance Ireland, on the admissibility of gross withholding taxation of interest
- ECJ-TF 1/2017 on the compatibility of Limitation-of-Benefits Clauses with the EU fundamental freedoms

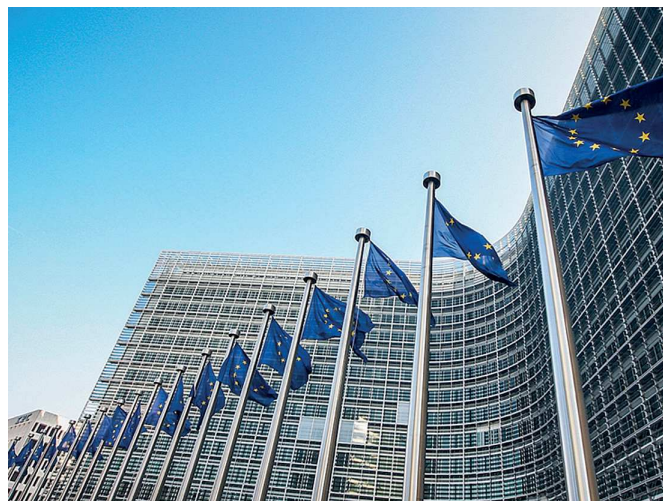
- ECJ-TF 2/2017 on Case C-464/14, SECIL, concerning the free movement of capital and third countries.

These Opinion Statements were made available to practitioners and academics throughout Europe, published in IBFD's "European Taxation" journal and also submitted directly to the European institutions.

The CFE ECJ Task Force's work in 2017 will likely deal with Cases C-20/15 P and 21/15 P, World Duty Free Group and Banco Santander (on the State aid aspects of the Spanish goodwill amortisation regime), C-68/15, X (on the Belgian "fairness tax" and its relation to the Parent-Subsidiary-Directive), and C-283/15, X (on mortgage expenses).

CFE's ECJ Task Force and its members are also actively involved in the organisation and as speakers at an annual conference at the University of Luxembourg. Recent topics have been "Landmark Decisions in Direct Tax Jurisprudence" (2014), "Primary Law Limits to Direct Taxation: Fundamental Rights, Fundamental Freedoms and State Aid" (2015), "EU Tax Policy in the 21st Century" (2016), and "Time and Tax" (2017).

## I. TAX POLICY AND TAX ADVISERS' PROFESSIONAL AFFAIRS



### OTHER TAX POLICY WORK

#### EUROPEAN COMMISSION

CFE has maintained a constructive working relationship with the European Commission. In 2016 regular meetings with the European Commission were held to exchange views and to discuss policy and other technical aspects related to the policy work in the remit of the CFE.

Dick Barmentlo, Rudolf Reibel and Aleksandar Ivanovski attended meetings with European Commission representatives regarding the public consultation on effective disincentives for tax advisers and intermediaries of potentially aggressive tax planning schemes and on anti-money laundering risk assessment of professional activities.

Representatives of the European Commission were also in attendance at CFE events in 2016: Bertrand Lapius was guest speaker on the VAT Action Plan at the CFE Fiscal Committee meeting in April 2016 and Reinhard Bielel was keynote speaker at the CFE Professional Affairs Conference that took place in November 2016 in Ljubljana, Slovenia.

#### UNITED NATIONS TAX COMMITTEE

The Chairman of the CFE Direct Tax Sub-Committee Ian Young took part in the 2016 autumn meeting of the United Nations' Committee of Experts in International Cooperation in Tax Matters from 11 to 14 October in Geneva.

To reflect the enhanced status of the Tax Committee within the United Nations organisation there was a second meeting of the UN Tax Committee in New York from 5 to 8 December 2016.

In future years there will be a Spring meeting in New York and an Autumn meeting in Geneva and the first of these meetings takes place in New York from 3 to 6 April 2017.

#### EUROPEAN PARLIAMENT

Regular meetings and contacts with Members of the European Parliament and their advisors have been maintained in 2016. In May 2016 CFE comments were sent to the European Parliament on the draft report on the EU VAT Action Plan. CFE representatives also regularly attend relevant meetings of the European Parliament's Committee on Economic and Monetary Affairs and the PANA Committee of Inquiry.



PAC Committee Meeting, Brussels

## PROFESSIONAL AFFAIRS

### CFE PROFESSIONAL AFFAIRS COMMITTEE

The CFE Professional Affairs Committee, chaired in 2016 by Dick Barmentlo, deals with professional and regulatory matters affecting the profession and practice of tax advisers, e.g. professional regulation, qualification, ethics, anti-money laundering, cross-border operation and the relationship to clients and tax authorities. In this area it develops opinions, which are transmitted to the European Commission, other bodies of the European Union as well as to governments and the public.

The Professional Affairs Committee held its 22nd meeting on 20 April 2016 in Brussels and subsequently its 23rd meeting on 22 September 2016 in Warsaw. The main Professional Affairs Committee topics in 2016 were the European Commission's single market initiative to introduce a Services Passport and the role of

tax advisers in the governments' fight against tax evasion and tax avoidance, especially with regard to potential mandatory reporting rules and a potential Code of Conduct for tax advisers at EU level. At the April meeting the Professional Affairs Committee discussed the European Commission's initiative to introduce a "Service Passport" to facilitate cross-border services for accountants and legislative initiatives on legal form and shareholding requirements, restrictions to multidisciplinary activities and insurance requirements. The discussion was initiated as a result of a presentation from Jürgen Tiedje, Head of Unit at the European Commission and led to the Opinion Statement PAC 4/2016.

The consequences of the "Panama Papers" revelations were discussed at the April meeting. This item was also discussed at the September meeting in view of proposed changes of the European Commission to the Anti-Money Laundering and Administrative Cooperation Directives. The meeting also focussed



Dick Barmentlo



Dr. Gerold Klement, Badok Heculi, Job Zaad, Frank van Merriënboer

## I. TAX POLICY AND TAX ADVISERS' PROFESSIONAL AFFAIRS

on the European Commission initiative on further measures to enhance transparency and the fight against tax evasion and tax avoidance. A public consultation was announced on mandatory disclosure rules for tax advisers that will involve the reporting in the future of certain tax planning schemes to tax authorities.

In an impact assessment published on 5 July 2016, the European Commission Communication addressed also the option of a Code of Conduct. Both the option of mandatory disclosure and a Code of Conduct were discussed by the Professional Affairs Committee.

The Warsaw September 2016 Professional Affairs Committee meeting was an opportunity to announce the 9th CFE Professional Affairs Committee Conference on 18 November 2016 in Ljubljana, Slovenia which would deal with proposed rules to discourage tax advisers from providing or promoting tax planning.

The CFE Professional Affairs Committee Committee adopted the following Opinion Statements in 2016:

- CFE Opinion Statement PAC 1/2016 on a Fair Taxpayer Label, May 2016;
- CFE Opinion Statement PAC 2/2016 on the role of tax advisers with regard to tax avoidance, jointly with the Fiscal Committee, June 2016;
- CFE Opinion Statement PAC 3/2016 on the draft Report on tax rulings and other measures similar in nature or effect (TAXE 2), jointly with the Fiscal Committee, based on a letter by CFE to the members of the European Parliament's TAXE 2 Committee of May 2016;
- CFE Opinion Statement PAC 4/2016 on the regulation of cross-border professional services, August 2016.

The Professional Affairs Committee members also prepared a National Report on professional affairs developments at national level between September 2015 and September 2016 which was published in October 2016.

### OTHER PROFESSIONAL AFFAIRS POLICY WORK

#### MODEL TAXPAYER CHARTER AND EU TAXPAYERS' CODE

The Model Taxpayer Charter was published online in November 2015 and then in hard copy by IBFD in March 2016. It was used by the UK government when revising its own "Your Charter" which was republished in January 2016.

CFE was pleased to see the eventual release late in 2016 of the European Commission's Taxpayer Code as an advisory document. At the development stage of the Code, CFE met the EU Taxpayers' Code committee and provided to each member a copy of the consultative charter and the survey questionnaire.

CFE was also closely following the Charter developments in Australia and the UK, both countries having acted as leaders in Charter work from which the authors of the Model Taxpayer Charter drew much information and support.



Christine Ciquet, Philippe van Ghester, José Ignacio Alamiary, Miroslav Mareščin, Marjole Tošak, Radek Neuhä, Jill Nekovář



Charlotta Ali, Heather Brechtel, Rudolf Reibel

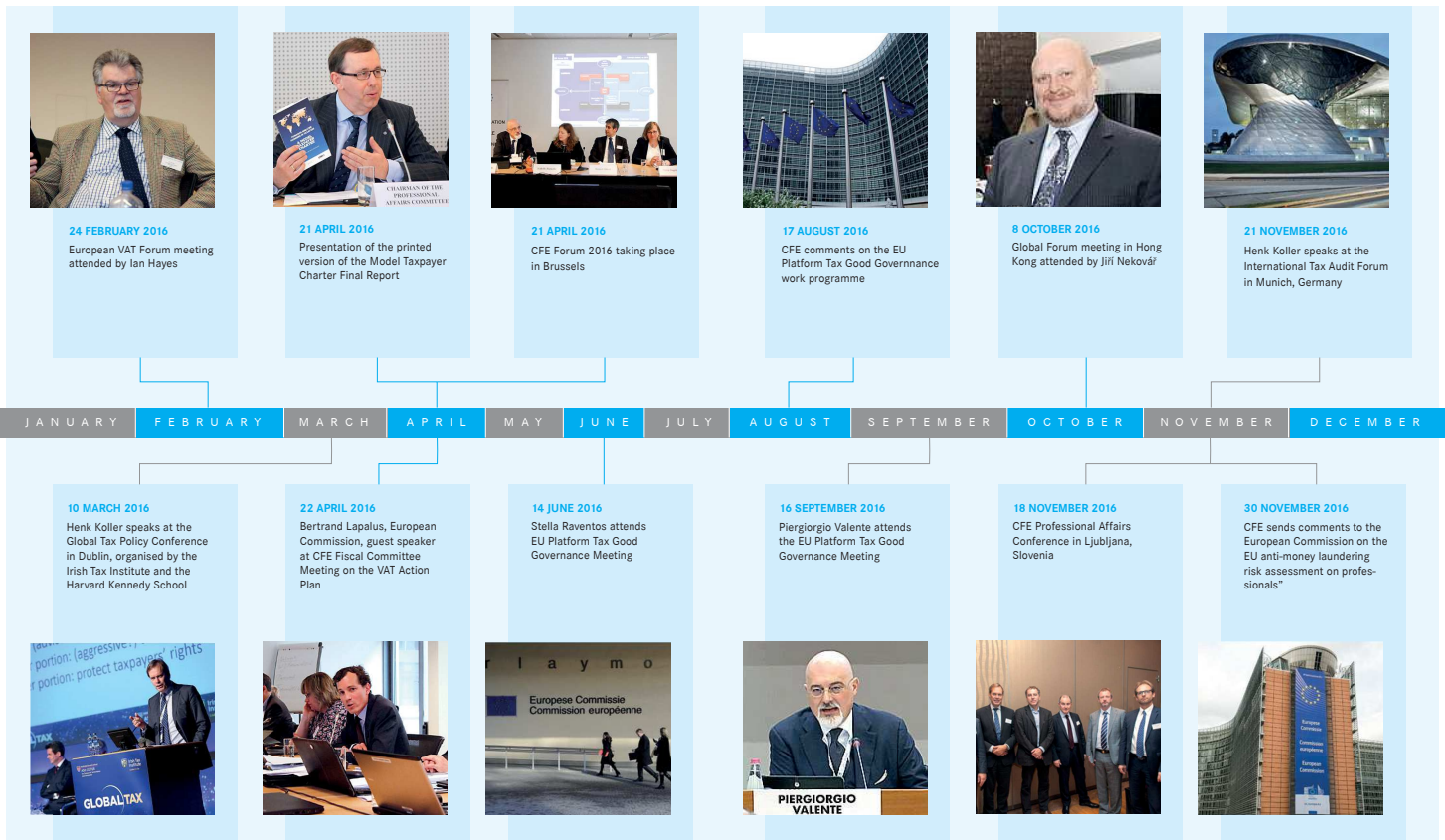


Axel Badji, Aleksandar Ivanovski, Rudolf Reibel, Dick Barmentlo



Dick Barmentlo and Wim Gohles

## II. 2016 – THE YEAR IN REVIEW (SELECTION)



### III. CFE EVENTS



#### FORUM 2016

*"REBUILDING INTERNATIONAL TAXATION: HOW TO SQUARE THE CIRCLE?", BRUSSELS 21 APRIL 2016*

The Forum 2016, CFE's annual international tax conference, addressed several topical questions following the OECD BEPS Final Recommendations.

The first session looked at the latest initiatives coming from the EU in respect of the road-map provided by the OECD. With Grace Perez-Navarro, Deputy Director, Centre for Tax Policy and Administration, OECD, Bert Zuijndendorp, Head of Unit, DG for Taxation and Customs Union and Ing van Lishaut, Deputy Director Taxation, Ministry of Finance for North Rhine-Westphalia, Stella Raventos, the Moderator posed questions which elucidated comprehensive answers that went to the heart of the matters under discussions.

It was established that the OECD wished for a consistent and effective introduction of BEPS deliverables, that to make BEPS more inclusive, developing countries would be brought in, and that there was ongoing work designed to finalise a multilateral legal instrument by the end of 2016. We learnt that Action point 1 on the digital economy would not produce specific tax proposals at this stage because digitalization affected all taxes and the subject has a very broad remit. The OECD would revert to it once reaction to other more specific measures had been evaluated.

Profit attribution to permanent establishments (PEs) was examined in detail because it clearly is a priority of the OECD. Participants also learned that Action point 14 on dispute resolution was advanced work in progress but that, rather than address the issues by tax treaty changes, the focus was on achieving the end result by improved tax administration and by allocating more expert individ-

uals to handle the process in the countries concerned. Within the EU, great emphasis was being given to the corporate tax agenda - tax transparency, Country by Country (CbC) reporting, the Action plan on Corporate Taxation and the re-launch of CCCTB. There was also the launch of the Anti-Tax Avoidance Package.

This program has been designed to incorporate OECD measures within the Single Market and to ensure they do so without infringing the fundamental freedoms. In responding to questions, Bert Zuijndendorp made it clear that the EC would only ensure a minimum level of protection, leaving it to Member States to have higher levels if they wished. The third speaker, Ing van Lishaut, covered aspects of BEPS Action 2, which deals with double deductions and drew attention to a loophole that exists in German legislation relating to the taxation of partnerships which appears to avoid capture by Article 10 of ATAD on hybrid mismatches, and noted that this will need to be addressed.



The second session was given over to consideration of what constitutes economic substance and in what way views on this might be changing. The moderator for the session was Ian Young and the panel consisted of Vanessa De Saint-Blanquat, Movement of the Enterprises of France, Joachim Englisch, Institute of Tax Law at Westfälische Wilhelms-Universität Münster and Martin Hess, Swiss Holding, Switzerland.

'Substance' lies at the heart of many of the intended BEPS outcomes and those specific targets that need to be hit to combat avoidance. Substance is important when determining where profit is generated, whether it is of sufficient size to justify profits being taxed as being those of a CFC on the one hand or - from the company's perspective - whether it might qualify it for a DTA benefit on the other. It is also an important consideration when deciding whether or not there is a PE. Articles 8,9 and 10 specifically relate to substance in the context of transfer pricing, and it was pointed out that since the OECD Actions are provided as best practice with minimum standards, each country will have its own interpretation of substance. This may well result in lack of consistency as a result of differing interpretations.

By and large it was considered that ATAD did comply with the fundamental freedoms of the EU as interpreted by the ECJ, but Joachim Englisch pointed out that the model for the OECD and EU proposals for a restriction to interest deduction is derived from German law and the German Supreme Court has now ruled that specific German law provision to be disproportionate and unconstitutional.

Switzerland was the focus of the last speaker of this session and Martin Hess used the opportunity to outline the changes being made to Swiss fiscal strategy and discussed how BEPS actions were being accommodated. He reviewed the effect of BEPS on MNEs and expressed the view that creative tax planning was effectively finished.

The third and final session took on the difficult but very relevant subject "Certainty, Confidentiality, Transparency - What May Taxpayers Expect from Administration?". It took the form of a panel discussion chaired by Rupert Shiers, partner Hogans Lovell. Panelists were Professor Isabelle Richelle, University of Liege, Petra Pospíšilová, Head of Tax Czech Banking Association and Jeroen Lammers, Confederation of Netherlands Industry and Employers.

At the heart of the discussion lay the issue of cross border taxation and interpretation within the EU, with MNEs keen to avoid double taxation or denial of relief. The Mutual Assistance Directives and the Directive on the exchange of tax rulings were taken in the context of taxpayers' right of challenge and the differing interpretation given to the directives in each Member State.

Concerns were voiced as to the privacy accorded to information exchanged, especially where the recipient country has less rigour in their protection of data despite being subject to the same directives. Specific case examples were given where information had been supplied cross border with no right to access or even to challenge such exchanges.





It was accepted that much of the legislation is designed to aid Member States in combating fraud and that, in doing so, speed was of the essence. Petra Pospíšilová discussed the close working between Member States seen in respect of VAT and Council Regulation 904/2010, which provides for administrative co-operation in combating fraud. She noted the amount of information supplied and questioned the effect and cost of the provisions on individual trading entities compared to the benefit arising.

The second part of the session considered Directive 2015/2376 which provides for the automatic exchange of tax rulings and advance pricing agreements, though not in their entirety and only where issued, amended or renewed after 31 December 2016. There was much speculation as to the effect of this on MNE commercial and tax strategy where the risk of divulging key commercial information to an insecure agency may deter an MNE from seeking a ruling. There was also discussion of how CBC reporting, coupled with these assistance and disclosure Directives, may lead to exchange of audit data and, possibly, joint tax audits.

**AWARD OF THE CFE ALBERT J RÄDLER MEDAL 2015**

For the third time the CFE awarded the Albert J Rädler Medal, established to encourage academic excellence among students in European taxation and to commemorate the late Professor Albert J Rädler (1933 – 2012) for his outstanding contribution to the field of taxation in Europe. The 2015 winner was Bawono Kristiaji, from Tilburg University for his thesis "Incentives and Disincentives of Profit Shifting in Developing Countries".



Bawono Kristiaji and Henk Koller

**CFE PROFESSIONAL AFFAIRS CONFERENCE**

*"INVOLVING TAX ADVISERS IN TAX AVOIDANCE- WHAT WILL CHANGE?" LJUBLJANA, 18 NOVEMBER 2016*

The CFE Professional Affairs Conference 2016, co-organised with, and kindly hosted by CFE's Slovenian Member organisation ZDSS, dealt with the recent initiatives at EU, OECD and national level to involve tax advisers in reporting tax avoidance and to introduce effective disincentives for tax advisers who might otherwise consider engaging in such practice. The OECD has examined mandatory disclosure rules for promoters of certain tax planning schemes as a means to counter proposed BEPS measures in its Action Point 12. The European Commission is considering mandatory disclosure rules, going further than the OECD standard by suggesting EU-wide rules and also mentioning possible publication of information reported. The European Parliament has asked for a European Code of Conduct for all advisers and mandatory disclosure rules for advisers involved with certain jurisdictions, as well as stricter sanctions for advisers engaging in unlawful practices. HMRC, the UK's tax administration, was also consulting in 2016 on making promoters pay for revenue lost due to tax planning.

Against this backdrop the CFE had asked the speakers from the OECD, the European Commission, national governments, professional associations as well as practitioners, to present and discuss these proposed policy actions. In particular: which of the initiatives seemed most likely to be effective in achieving tax administrations' aim to reduce tax avoidance, would such actions be a matter for the EU or the member states to regulate and will and should these actions lead to further regulation of the tax advisory activity?

The conference was structured in two panels, both moderated by the PAC Chairman Dick Barmentlo. The speakers on the first panel "Fighting tax avoidance - a new array of tools", presented their take on the recent international, OECD, EU and national initiatives on introducing effective disincentives for tax advisors who arrange, facilitate or promote tax avoidance practices. John Peterson, Head of tax policy at the OECD, discussed the OECD initiatives on addressing tax avoidance schemes through transparency and disclosure and OECD's work related to mandatory disclosure rules and the follow-up of the BEPS Action 12. This panel also included Reinhard Biebel, Deputy Head of Unit at DG TAXUD, European Commission. He spoke about the recent European Commission initiatives introducing effective deterrents for tax advisors at EU level that might go further than the OECD-suggested measures and commented on the public consultation that ran from 10 November 2016 until 16 February 2017. The Commission's considerations as to the format and scope of the contemplated policy action and rules were discussed, as well as the EU code of conduct for tax advisers and the prospects of financial sanctions and penalties for tax advisers involved in tax avoidance promotion or facilitation. Ludek Niedermayer, Member of the European Parliament (EPP), discussed the European Parliament's initiatives in the Committee on Economic and Monetary Affairs (ECON) and the Committee of Inquiry to investigate contraventions in the application of EU law in relation to money laundering, tax avoid-



John Peterson, Reinhard Biebel, Dick Barmentlo, Ludek Niedermayer and Ray McCann

Henk Koller, Aleš Budja and Frits Sobels

Simona Štravc, Dick Barmentlo and Suzana Tokić

Panel Discussion Ljubljana, Slovenia

ance and tax evasion (PANA). The concluding speech of the first panel was given by Ray McCann, Vice President of the Chartered Institute of Taxation (CIOT) and formerly tax inspector at Her Majesty's Revenue and Customs (HMRC). He elaborated on the approach taken in the United Kingdom with the DOTAS regime and other related initiatives, the HMRC consultation on sanctions for enablers of tax avoidance and some aspects of the revised Code of professional conduct in the UK for tax professionals.

The second panel of the CFE Ljubljana conference brought together representatives of national governments and professional associations who discussed the appropriateness of international measures such as mandatory disclosure rules for a specific regulatory environment and whether other measures might be more appropriate in addressing tax avoidance. The panel also focused on the regulation aspects of the tax profession in Slovenia, the South-East of Europe, Ireland and the Czech Republic. The panel also debated whether EU measures are required from a national perspective or other instruments might be more appropriate as an effective disincentive for tax avoidance. Did the problem necessitate legislation, or would coordination between national governments be sufficient? Tilen Božič, State Secretary of the Ministry of Finance of Slovenia, presented a perspective of the government of Slovenia as a Member state which would implement the EU rules, as well as a country-specific perspective of regulation of the tax profession and how the

initiatives discussed by the first panel may affect the regulatory climate for tax advisers. Martin Lambe, CEO of the Irish Tax Institute, spoke about the Irish mandatory disclosure regime and discussed how the tax profession might be affected by the introduction of mandatory disclosure rules at EU level. The second panel also included Mitja Cerne, partner at BDO Slovenia, who presented a regional perspective of the regulation and challenges for the tax profession in Slovenia, Macedonia, Croatia, Serbia, Montenegro and Bosnia-Herzegovina. Radek Neužil, President of the Czech Chamber of Tax Advisers, discussed the issue from the perspective of the Czech Chamber, as well as the differences in the regulatory climate for tax advisers compared to other European countries.

Henk Koller and Dick Barmentlo summarised the discussion with their concluding remarks and thanked both speakers and attendees for a lively debate and productive exchange, on what proved to be a very successful conference day in Slovenia.

The Ljubljana conference was an opportunity for a delegation of the Croatian Chamber of Tax Advisers, represented by President Damir Brajković and International Secretary Bojan Huzanić, to meet with CFE President Henk Koller and Board members. The meeting was assessed as constructive and open, with the Croatian Chamber of Tax Advisers expressing their wish to join the CFE in the near future.

## IV. SERVICES AND PUBLICATIONS

### PRINTED PUBLICATIONS

#### EUROPEAN TAXATION

The tax law journal *European Taxation*, edited by IBFD, regularly publishes articles on CFE conferences and selected Opinion Statements. *European Taxation* is the Official Journal of the CFE. The following published work of the CFE has been issued in 2016:

- Opinion Statement ECJ-TF 1/2015 on the Decision of the Court of Justice of the European Union in *Commission v Spain* (Case C-127/12) and *Commission v Germany* (Case C-211/13), in *European Taxation* Volume 56, Number 1-2016
- Opinion Statement ECJ-TF 2/2015 on the Decision of the Court of Justice of the European Union in *Commission v United Kingdom* (Final Losses) (Case C-172/13) *Marks and Spencer*
- Opinion Statement ECJ-TF 3/2015 on the Decision of the General Court of the European Union in *Sopora* (Case C-512/13) on horizontal discrimination, in *European Taxation* Volume 56, Number 2/3-2016
- Opinion Statement ECJ-TF 2/2015 on the Decision of the Court of Justice of the European Union in *Commission v United Kingdom* (Final Losses) (Case C-172-13) *Marks and Spencer*, in *European Taxation* Volume 56, Number 2/3-2016
- Opinion Statement ECJ-TF 4/2015 on the Decision of the Court of Justice of the European Union in *Groupe Steria SCA* (Case C-386/14) on *French Integration Fiscale*, in *European Taxation* Volume 56, Number 5-2016
- Opinion Statement ECJ-TF 1/2016 on the Decision of the Court of Justice of the European Union in *Miljoen* (Case C-4/10), *X* (Case C-14/14) on the Netherlands' Dividend Withholding Taxation in *European Taxation* Volume 56, Number 6-2016

### ELECTRONIC PUBLICATIONS



#### CFE'S TAX TOP 5 - KEY TAX NEWS OF THE WEEK

Throughout 2016, the CFE continued to issue its weekly e-newsletter introduced in 2014. The "Tax Top 5" is sent on Mondays and comprises a five point selection of news on European and international taxation and related areas of the past week. More than 1,000 people receive the "Tax Top 5" directly through CFE. In addition, several CFE member organisations have decided to make the newsletter available to their individual members, which is encouraged by CFE.

#### CFE EUROPEAN TAX & PROFESSIONAL LAW REPORT

The Tax & Professional Law Report is a more comprehensive selection of news of European and international taxation, tax-related areas and professional law of the previous month. The Tax & Professional Law Report is free and available to all who may be interested.

#### NATIONAL REPORTS

The CFE regularly publishes National Reports which contain summaries of tax and professional affairs developments at

national level, provided by the members of CFE's two technical Committees. National Reports were published in April (Fiscal Committee) and October (Fiscal Committee and PAC).

### EUROPEAN REGISTER OF TAX ADVISERS

The European Register of Tax Advisers has been created to respond to the practical need of taxpayers and tax advisers to find a tax adviser in another European country. Any individual tax professional who is a member of a CFE member organisation may seek to register. By registering, they accept the CFE guidelines on qualification and professional conduct. Registered tax advisers benefit from further advantages, e.g. discounts on CFE events and the receipt of CFE electronic publications. There are between 500 and 600 tax advisers in the Register.

### SOCIAL MEDIA

The CFE is active on social media, where its presence is of crucial importance for publicising our work and facilitating interaction on a regular basis with external and internal stakeholders. CFE's LinkedIn profile had 470 followers on 31 December 2016 which



Giorgi Valente and Ian Young



Andrew Clarke, Richard Lyal and Dick Barmento

is an increase of 28% on the previous year. Followers receive updates on relevant EU and tax policy developments, as well as published work of the CFE. CFE introduced a Twitter profile in 2016, which has gained noteworthy importance in our external relations strategy. The profile is vital for CFE's interaction with our member organisations and the European Commission, the European Parliament and the OECD. CFE's Twitter profile is @cfe\_brussels.

### ANNUAL TAX DINNER WITH THE EUROPEAN INSTITUTIONS

To strengthen working relationships with European institutions, apart from the regular exchange on technical issues, the CFE organises an annual Tax Dinner in Brussels to allow for an informal exchange of views between EU institution representatives working in taxation and members of the CFE Board and its committees.

The Annual Tax Dinner that took place on 25 January 2016 was attended by the following representatives of the European institutions: Markus Ferber, Member of the European Parliament; Richard Lyal, Principal Legal Adviser, European Commission; Gilles Mourre, Head of Unit, European Commission; Stephen Quest, Director General, European Commission; Donato Raponi, Acting Director General, European Commission; Momchil Sabev, Head of Unit, European Commission; Andreas Strub, Director General, Council of the European Union.

### GLOBAL TAX ADVISERS' COOPERATION FORUM

The Global Tax Advisers' Cooperation Forum (Global Forum) was set up in 2014 to provide a global response of tax advisers to the work on the international tax environment undertaken by organisations such as the OECD and the UN.

The CFE hosted the Global Forum meeting on 21 April 2016 in Brussels, attended by West African Union of Tax Institutes (WAUTI) President Teju Somorin, Asia-Oceania Tax Consultants Association (AOTCA) Honorary Adviser David Russell, and as guest, Baek Un Chan, President of the Korean professional association KACPTA. A new website of the Global Forum was presented at the meeting in April 2016, <http://www.gtacf.org/>, produced by the CFE office, and areas of technical cooperation were discussed by the attendees.

On a technical and policy level, AOTCA and CFE have issued seven joint Opinion Statements on the OECD BEPS Final Recommendations, with agreement that the organisations continue to monitor the implementation of the OECD BEPS recommendations in their respective jurisdictions. The final hard-copy version of the CFE, AOTCA and STEP Model Taxpayers Charter was presented and distributed at the meeting.

The organisations comprising the Global Forum unite more than 500,000 tax advisers worldwide, making the Forum an open platform for co-operation on global tax policy development

## IV. CFE NETWORK



Global Tax Advisers Cooperation Forum April 2016



Andrew Clarke and Markus Ferber



Ian Hayes and Andreas Strub



Utz Gayer, Hans Rother and Markus Ferber



Branislav Kovac and Petra Popeluhova

## IV. CFE NETWORK

### GENERAL ASSEMBLY

The CFE General Assembly met twice in 2016: on 22 April in Brussels and on 23 September in Warsaw.

At the Brussels meeting, the President Henk Koller reported on further progress with Strategy 2020 and the member organisations also discussed changes proposed to the CFE constitution which would make professional organisations whose members were involved in tax advisory (but where tax advisory might not be their main activity) eligible for membership of the CFE - for example, a professional body of accountants whose members might deal with the tax authorities as part of their overall service to clients. It was also announced that the 2016 Albert J. Radler Medal was awarded to Bawono Kristiaji from Indonesia for his master's thesis at Tilburg University entitled "Incentives and Disincentives of Profit Shifting in Developing Countries".

At the General Assembly in Warsaw the changes to the Constitution discussed in Brussels were passed, Piergiorgio Valente was also elected President of CFE to replace Henk Koller whose term had come to an end. The Assembly warmly thanked Henk Koller for his leadership and hard work as President and welcomed Piergiorgio Valente as the newly elected president following a detailed presentation by him, which was prepared in conjunction with Vice President Ian Hayes, of his view of the way forward for the CFE. There followed an address from the pres-

ident of the Lithuanian Tax Consultants' Association who wished to be admitted as an observer to the CFE and it was announced that the General Assembly would vote on this application at its next meeting. Finally, it was announced to unanimous approval that the UK had offered to host the General Assembly 2018 in London and that the CFE member organisations from the United Kingdom wished it known that they intended to remain active members of the CFE in spite of the UK's exit from the European Union.

The meeting in Warsaw and associated social events were generously hosted by the CFE member from Poland, the Polish National Chamber of Tax Advisers. The opening reception was held at the Royal Lazienka Museum and the Gala Dinner at the Kubicki Royal Castle.



Mariusz Cieślak, Anna Misiak, Jack Zichowski, Doruszc Michal Malinowski



Some members of the CFE Executive Board



General Assembly Brussels 2016



General Assembly Brussels 2016



Piergiorgio Valente, Bruno Gochis, André Clartz



Wim Gohres, Ian Hayes and Henk Koller



General Assembly Warsaw 2016



General Assembly Warsaw 2016



Aleš Bodja



Gala Dinner Warsaw 2016



Piergiorgio Valente and Frits Sobels



Gala Dinner Warsaw 2016

## IV. CFE NETWORK

### ORGANISATIONAL STRUCTURE

The **General Assembly** is the governing body of the CFE. Each country may take up to six seats; observer countries may send up to two delegates. The General Assembly decides in particular on the election of the office holders within the CFE Executive Board and the election of the auditor. It adopts the business report of the Executive Board, approves the accounts and the budget, fixes the contributions, receives the report of the auditor, discharges the Executive Board, accepts and excludes members and observers, adopts all statutory amendments and decides upon the place of the General Assembly meetings. Administrative and management responsibilities may be delegated to the Executive Board.

#### DELEGATES OF THE GENERAL ASSEMBLY IN 2016

AT	Klaus Hübner, Friedrich Rödler, Herbert Houf, Jakob Schmalzl, Franz X. Priester
BE	Philippe Vanclooster, André Bert, Christine Cloquet, Jos de Blay, Benoît Vanderstichelen, Bart van Coile
CH	Massimo Bianchi, Kaloyan Stoyanov
CZ	Petr Toman, Martin Tuček, Jana Skalova, Radek Neuzil, Petra Pospíšilová, Jiří Nekovář
ES	Jesús Sanmartín, Andrés Díaz, Alejandro Puyo, José Blasi, José Ignacio Alemany
FI	Ilkka Merimaa, Pasi Puranen, Timo Matikkala, Ossi Sopen-Luoma
FR	Pascal Coudin, Georges-Marie Duclos, Jean-Yves Mercier, Yves de Sevin, Stéphane Austray
IT	Mario Boidi, Pietro Mastrapasqua, Giuseppe Antonio Barranco Di Valdivieso, Francesco Rossi Ragazzi, Giuseppe Zizzo, Walter Vilardi, Gerardo Longobardi
IE	Martin Lambe, Martin Phelan
LU	Alexandre Taskiran
LV	Diana Kļuškina, Ainis Dābols, Inga Kursīte-Priedīte, Daiga Zēna-Zēmane
MT	Conrad Cassar, Renald Micallef
NL	Frits Sobels, Wim Gohres, Job Zaad, Frank van Merrienboer
PT	Francisco Sousa da Câmara
PL	Dariusz Michał Malinowski, Jacek Andrzej Zieliński, Anna Misiak, Mariusz Cieśla
RO	Toni Teau, Mihaela Mitroi, Dan Manolescu
SI	Aleš Budja, Dejan Petkovič
SK	Ladislav Pompura, Peter Pašek, Jozef Danis
UA	Leonid Rubanenko, Oleg Shmal
UK	Gary Ashford, Peter Fanning, Bob Davies, Anthony D. Thomas, Carl Bayley

#### Observer:

RU Tatiana Ioffe

#### Standing guest:

UZ Bahadır S. Nabijanov, Botir Mansurov

## IV. CFE NETWORK

### EXECUTIVE BOARD

The **Executive Board** is in charge of the day-to-day business of the CFE and reports to the General Assembly. It is composed of 8 persons, i. e. the President, three Vice Presidents, the Secretary General, the Treasurer, the Chairman of the Fiscal Committee and the Chairman of the Professional Affairs Committee.

#### EXECUTIVE BOARD 2016



President  
**Henk Koller**



Vice-President  
**Bruno Gouthière**



Vice-President  
**Ian Hayes**



Vice-President  
**Mihaela Mitroi**



Secretary-General  
**Andrew Clarke**



Chairman of the Fiscal Committee  
**Piergiorgio Valente**



Chairman of the  
Prof. Affairs Committee  
**Dick Barmentlo**



Treasurer  
**Branislav Kováč**

## V. POLICY WORK- CFE COMMITTEES

FISCAL COMMITTEE	
<b>Delegates of the Fiscal Committee 2016</b>	
Fiscal Committee Chairman: Piergiorgio Valente	
Direct Tax Chairman: Ian Young	
Indirect Tax Chairwoman: Petra Pospíšilová	
<b>Sub-committee Direct Taxes</b>	
AT	Friedrich Rödler, Georg Wilfried Kofler
BE	Jos Goubert, Isabelle Richelle (expert)
CH	Walo Stählin, Pascal Hinny
CZ	Lucie Rytířová, Luděk Vacík
ES	Victor Viana, Bárbara Pitarque Villaescusa, Stella Raventós (expert)
FI	Ossi Haapaniemi
FR	Bruno Gouthière, Pierre Ullmann,
IT	Raffaele Rizzardi, Nicola Vecchietti Massacci, Giampiero Guarnerio
IE	Cora O'Brien, Aidan Lucey
LU	Romain Bontemps
LV	Diāna Kļuškina, Ruta Tereško
MT	Geraldine Schembri, Conrad Cassar Torregiani, Jeanette Calleja Borg
NL	Dick Hofland, Adjay Pahladsingh
PT	Pedro Pais de Almeida
PL	Anna Misiak
RO	Florentina Șuşnea
SI	Simona Novak
SK	Miriám Galandová
UA	Lyudmyla Rubanenko, Oleg Shmal
UK	Rupert Shiers, Jason Short
<b>Observer:</b>	
RU	Igor Shikov

FISCAL COMMITTEE	
<b>Sub-committee Indirect Taxes</b>	
Chairwoman: Petra Pospíšilová	
AT	Christine Weinzierl, Ingrid Rattinger
BE	Gonda Schelfhaut, Christian Amand (expert)
CH	Claudio Fischer, Willi Leutenegger
CZ	Milan Tomiček, Petr Toman
ES	Carlos Gómez, Jaime Rodríguez
FI	Timo Matikkala
FR	Véronique Lenoir, Anne Grousset, Thibault Hénique
IT	Paolo Centore, Marco Peirolo, Ernesto Gatto
IE	Frank Mitchell
LV	Inga Kursite-Priedite
MT	Christian Vella
NL	Trudy Perié, Paul Cramer
PT	Francisco Sousa da Câmara
PL	Mariusz Ciesla
RO	Oana Iacob, Ionut Stefan
SI	Suzana Tokič
SK	Miriám Patiová
UA	Darya Reva
UK	Ian Hayes, Jeremy Woolf, John Voyez, Peter Dylewski

## V. POLICY WORK- CFE COMMITTEES

PROFESSIONAL AFFAIRS COMMITTEE	
<b>Delegates of the Professional Affairs Committee 2016</b>	
Chairman: Dick Barmentlo	
AT	Friedrich Rödler
BE	Philippe Vanclooster, Christine Cloquet
CH	Walo Stählin
CZ	Radek Neuzil, Jifi Nekovář
ES	José Blasi, José Ignacio Alemany
FR	Jean-Charles Flatres, Jean-Charles David
IT	Riccardo Bordoli, Emanuela Fusa, Luciano Olivieri
IE	Cora O'Brien
LU	John Hames
LV	Ilze Birzniece, Daiga Zēna-Zēmane
MT	Robert Taylor East, Chris Borg
NL	Wim Gohres, Frits Sobets, Job Zaad, Frank van Merrienboer
PL	Dariusz Michał Malinowski
RO	Ionut Stefan
SI	Aleš Budja
SK	Branislav Kováč, Miroslav Marcinčin
UA	Leonid Rubanenko, Claudia Chosova
UK	Heather Brehcist, Gary Ashford
<b>Observer:</b>	
RU	Mikhail Milovidov

ECJ TASK FORCE	
<b>Members of the ECJ Task Force 2016</b>	
Chairman: Georg Kofler	
	Alfredo Garcia Prats
	Werner Haslehner
	Volker Heydt
	Eric Kemmeren
	Michael Lang
	Rupert Shiers
	João Félix Pinto Nogueira
	Pasquale Pistone
	Stella Raventós
	Isabelle Richelle
	Alexander Rust
	Emmanuel Raingard de la Blétière

APPENDIX: CFE FISCAL COMMITTEE CHARTS

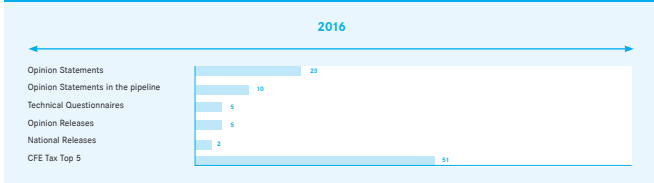
APPENDIX: CFE FISCAL COMMITTEE CHARTS

FC - 2016 KEY POINTS

**In Brief:**

Areas	Goals	Concerns	Communication
<ul style="list-style-type: none"> <li>EU measures set to fight tax evasion &amp; aggressive tax planning</li> <li>Monitoring implementation of OECD BEPS</li> <li>Future of EU VAT system</li> </ul>	<ul style="list-style-type: none"> <li>Contribute to Tax Policy developments - Promoting ideas in the tax area</li> <li>Cope with global challenges through creative and innovative approaches</li> </ul>	<ul style="list-style-type: none"> <li>Tax advisers' role - tax avoidance - new framework</li> <li>BEPS Action 12 - implementation</li> <li>Follow-up on TAXE II Report/actions</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen FC links with MOs (providing tax knowledge, technical information, and conveying value)</li> <li>Foster synergies between/among the various policy-making areas</li> <li>New FC tools</li> </ul>

2016: SUMMARY MAIN ACTIVITIES

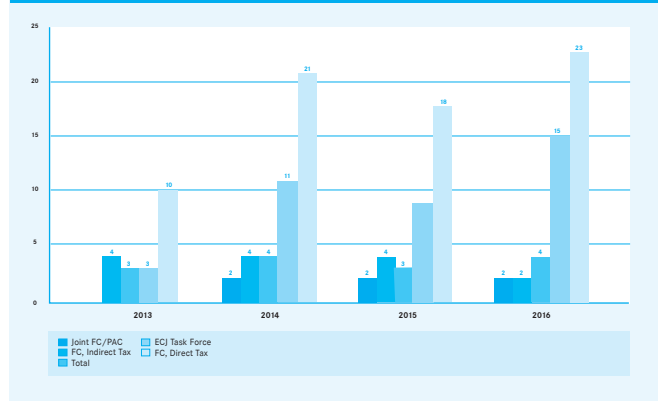


EXPERT GROUPS/WORKING GROUPS 2016

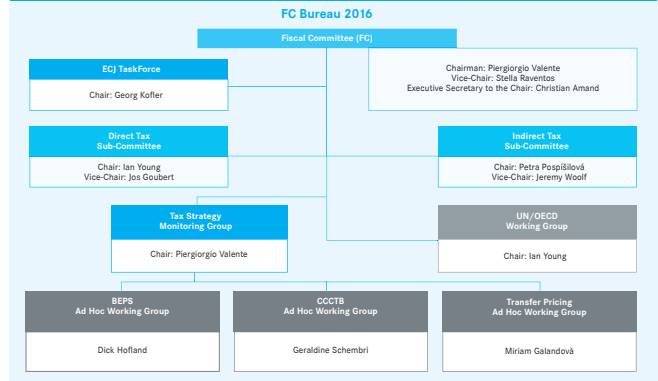
At EU Level - Members / CFE Representatives

Group Name	Members / Representatives	Mandate / Start Date
Platform for Tax Good Governance	Piorgorgio Valente, Stella Raventos	Mandate: 23.04.2013 - 22.04.2016 / extended 2016 - 2019
VAT Forum	Ian Hayes, Christian Amand	Three year mandate starting on 1 October 2015
EU VAT Expert Group	Jeremy Woolf, Trudy Perle	Three year mandate starting on 1 October 2016

FC-2013-2016: OPINION STATEMENTS



ORGANIZATION







CONFEDERATION  
FISCALE  
EUROPEENNE

**CFE OFFICE**

Avenue de Tervuren 188A  
1150 Brussels  
Belgium

Phone: +32-2-761 00 91

Fax: +32-2-761 00 90

Email: [brusselsoffice@cfe-eutax.org](mailto:brusselsoffice@cfe-eutax.org)

Twitter: [@cfe\\_brussels](https://twitter.com/cfe_brussels)

Internet: [www.cfe-eutax.org](http://www.cfe-eutax.org)