



BRUSSELS | 25 MARCH 2024

United Nations (UN) 28th Session of the Committee of Experts on International Cooperation in Tax Matters

The [28th Session](#) of the United Nations (UN) Committee of Experts on International Cooperation in Tax Matters took place last week from 19 to 22 March 2024, alongside the ECOSOC Special Meeting on International Cooperation in Tax Matters, held on 18 March. The Committee focused on further progress of the implementation of 2021-2025 period work plan, given there are now only three remaining Sessions in the work period.

Significant issues on the agenda included: taxing the digitalised and globalised economy, tax treaties, environmental taxes, health taxes, wealth taxes, extractive industries taxation, and transfer pricing, among others. CFE Tax Advisers Europe is represented at the United Nations Committee in Tax Matters by Chair of the Direct Taxes Subcommittee, Mr Jos Goubert.

Further information and reports discussed at the Sessions can be found [here](#).

OECD Publishes 6th Peer Review Report on Prevention of Treaty Shopping

The OECD published the [6th peer review report on OECD BEPS Action 6](#), on the Prevention of Tax Treaty Shopping, monitoring anti-abuse measures of countries to prevent tax tax shopping. The reviews are carried out as part of the

implementation of Action 6 of the OECD/G20 Base Erosion and Profit Shifting Project:

As one of the four minimum standards, BEPS Action 6 identified treaty abuse, and in particular treaty shopping, as one of the principal sources of BEPS concerns. Treaty shopping typically involves the attempt by a person to access indirectly the benefits of a tax agreement between two jurisdictions without being a resident of one of those jurisdictions. To address this issue, all members of the Inclusive Framework have committed to implementing the Action 6 minimum standard and participate in a periodic peer review process to monitor its accurate implementation.

The report sets out that most agreements concluded between the members of the Inclusive Framework are either already compliant with the Action 6 minimum standard or will shortly come into compliance and confirms that the majority of the jurisdictions use the BEPS MLI as the tool for implementation of the standard. The BEPS MLI covers 102 jurisdictions and over 1900 bilateral treaties.

The report can be accessed [here](#).

CFE Forum | 18 April 2024 | Brussels : Sharing the Tax Pie

The CFE Tax Advisers Europe will hold its [2024 Forum](#) on 18 April 2024 in Brussels on the topic of “Sharing the Tax Pie: Revisiting the Role of the UN, EU & OECD in Tax Policy; and Taxable Presence Threshold (Fixed Establishment) in Indirect Taxation”. The Forum will bring together two excellent panels of speakers to discuss the allocation of tax base from a direct and indirect tax perspective.

Speakers on the direct tax panel will include: Mr. Benjamin Angel Director, European Commission DG TAXUD; Professor Philip Baker, KC, OBE, Barrister and Professor of Law at Oxford University; Ms. Olivia Long, Head of Tax Policy at Matheson LLP (Ireland); Mr. Pascal Saint-Amans, Partner at Brunswick and

previous Director of the OECD Centre for Tax Policy and Administration OECD Tax (CTPA); and Professor Irma Mosquera Valderrama, Professor of Tax Governance at University of Leiden Law School. The panel discussion will be moderated by Mr. Bruno Gouthière, Partner at CMS Francis Lefebvre Avocats and Chair of CFE Tax Advisers Europe Fiscal Committee.

The indirect tax panel will feature: Ms. Trudy Perié, Counsel, Loyens & Loeff, Netherlands; Mr. Erik Stessens, Senior Vice President Tax, Mastercard; Dr. Marie Lamensch, Professor of Taxation, Louvain School of Management, UCLouvain; and, Ms. Charlène Herbain from the European Commission. The panel will be moderated by Mr. Jeremy Woolf, Barrister, Pump Court Tax Chambers, United Kingdom, and Chair of the CFE Indirect Taxes Subcommittee.

Further details and registration is available [here](#).

TAXUD Consultation on Tax Dispute Resolution Mechanisms in the EU

The European Commission's TAXUD has launched a [consultation questionnaire](#) on tax dispute resolution mechanisms in the European Union, in line with its obligations under Article 21 of the Directive requiring that a review and report on the functioning of the DRM be undertaken by 30 June 2024.

The Consultation invites input from stakeholders on the operation of the Mechanism since its implementation on 1 July 2019. It focuses on implementation issues, and seeks input in particular from taxpayers experiences with Article 3 of the DRM Compliant stage and Article 4 of the Mutual Agreement Procedure stage of the DRM.

Input can be submitted via the questionnaire until 10 May 2024.

EU Updates Taxation Trends Data

DG TAXUD has updated the [Taxation Trends Data](#), setting out key taxation indicators for the EU Members States as well as Iceland and Norway and the EU itself as a whole, to include revenue data up to 2022.

The new data shows there was an 8.0% increase in taxes collected in the EU between 2021 and 2022, in particular with capital taxes increasing by 12.5% and consumption taxes by 6.9%. Revenue collected on labour taxes also rose by nearly 7%, representing over 50% of tax revenue. The data indicates that there has been an overall move towards taxes on capital away from taxes on labour and consumption.

The data will feed into the [2024 Annual Report on Taxation](#), which will be published in June 2024.

The selection of the remitted material has been prepared by:
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