



CFE EVENTS

DIRECT TAX

CFE PAC Conference „Tax Transparency - How to make it work?“

The 7th CFE Professional Affairs Conference will deal with three aspects of tax transparency, currently discussed at EU and OECD level: These are corporate country-by-country reporting, mandatory disclosure of tax avoidance schemes and “cooperative compliance” in the relationship between taxpayers and their advisers and the tax administration. Recent tax policy discussions may give the impression that tax transparency is the new panacea, capable of ensuring fair competition between undertakings and between states, reliable tax revenues and finally, fostering democracy and good governance in developing countries. In 2014, following vehement discussions, the EU legislators opted against the introduction of mandatory country-by-country reporting of tax payments by all large enterprises in the EU Accounting Directive, but included a review clause to make sure that the topic will remain on the agenda. Disclosure of tax avoidance schemes, mandatory in a number of countries, is in the focus of the OECD as one possible solution to fight “base erosion and profit shifting” (BEPS). “Cooperative compliance” finally is a term coined by the OECD, advocating an end of the adversarial relationship between taxpayers/advisers and tax authorities. The French tax administration’s recently introduced “relationship of trust” is taking a similar approach. High-level speakers from OECD and tax administration as well as business representatives, academics and tax practitioners will explore how to make tax transparency workable for taxpayers and their advisers and discuss whether cooperative compliance is a model for the future or merely a fair weather approach.

READ MORE (click to open):

Programme: [EN](#)

Registration: [EN](#)

Commission asks Italy to amend inheritance tax law

On 25 September 2014, the European Commission has requested Italy to amend its inheritance tax legislation which discriminates against bequests to non-profit organisations in another EU or EEA country. Under Italian law, legacies to non-profit organisations pursuing public and social goals are exempt from tax. However, if these are established elsewhere in the EU/EEA, an exemption is only granted if there is reciprocity from that member state, otherwise, the legacy is taxed at 8% of its value. In addition, Italian legislation excludes Italian bonds and public securities from the inheritance estate, while bonds and public securities issued by other EU and EEA states are not allowed this exclusion. The requests take the form of two reasoned opinions, giving Italy two months to react.

READ MORE (click to open):

September infringement package : [EN](#)
(available in most EU languages)

ECJ dismisses former German inheritance and gift tax discrimination

On 4 September 2014, the European Court of Justice decided in the infringement case Commission v. Germany (C-211/13) that a German inheritance and gift tax provision abolished in 2011, according to which the tax-free allowance for a property located in Germany was much lower if neither the donor nor the decedent had their residence in Germany at the time of the death or donation, had been contrary to the free provision of capital.

READ MORE (click to open):

Judgment ([DE](#) and [FR](#) available)

Commission asks Greece to stop discriminatory taxation of foreign ships

On 25 September 2014, the European Commission has requested Greece to amend its tax rules for foreign-flagged ships. Under Greek law, Greek-flagged ships and certain vessels managed from Greece are exempt from income tax and instead subject to the simplified and lower special tonnage tax for maritime activities. Foreign-flagged ships, on the other hand, are subject to the less favourable income tax regime. Additionally, Greek legislation allows an income tax exemption for dividends from entities using Greek-flagged ships, but not for dividend from companies using foreign-flagged ships. The Commission's request takes the form of a reasoned opinion. If Greece fails to comply within two months, the Commission may refer the matter to the EU Court of Justice.

READ MORE *(click to open)*:

September infringement package : [EN](#) (available in most EU languages)

INDIRECT TAX

CJEU: Direct effect of a VAT Directive provision may be invoked even if this leads to an overall result unintended by the Directive

On 3 September 2014, the European Court of Justice decided in preliminary ruling case C-589/12, GMAC, upon reference from the UK Upper Tribunal (Tax & Chancery Chamber) that a taxable person, where the conditions for evoking direct effect of a provision in an EU Directive are met, may invoke the direct effect of that provision in respect of one transaction, even if that person may rely on the provisions of national law in relation to another transaction concerning the same goods and the cumulative application of those provisions produces an overall fiscal result which neither national law nor the VAT Directive, applied separately to those transactions, produces or is intended to produce.

READ MORE *(click to open)*:

Judgment: [EN](#) (all EU languages)

CFE comments on VAT treatment of vouchers

On 30 September 2014, the CFE has sent an Opinion Statement on the Directive proposal of May 2012 on the VAT treatment of vouchers. The CFE welcomes the idea to provide for harmonisation in this matter but believes that the proposed legislation which is currently pending in the EU Council is not workable in practice, especially as it relates to multi-purpose vouchers. As the EU [Ecofin Council's June 2014 report on tax issues](#) (p.8) shows, extensive work still needs to be undertaken on the proposal in the Council's Working Party.

READ MORE *(click to open)*:

Opinion Statement FC 14/2014: [EN](#)

2015 VAT changes for e-services, telecoms and broadcasting: Seminars in Berlin and Brussels

The German association of tax advisers, Deutscher Steuerberaterverband (DStV), will host a seminar in Berlin on the VAT place of supply changes and the mini-one-stop-shop regime for EU providers of e-services, telecoms and broadcasting effective as of 1 January 2015. The full-day event on 22 October 2014 will be organised jointly with the European Commission and the Association of German Chambers of Commerce and Industry, Deutscher Industrie- und Handelskammertag (DIHK). Presentations will be in German and English. Participation is free of charge. On 23/24 October, the VAT Association, together with the Commission will host a seminar in Brussels, addressing the same topic.

READ MORE *(click to open)*:

Programme and registration :Berlin : [DE](#)

Brussels : [EN](#)

Commission renews mandate for VAT Expert Group – CFE and members included

On 25 September 2014, the European Commission decided on the composition of the VAT Expert Group for its second two-year term starting on 1 October 2014. The VAT Expert Group is a platform involving

the European Commission and stakeholders to discuss the follow-up to the Commission's Communication of 6 December 2011 on the future of VAT and possible legislative measures. Among the 34 associations and firms and 6 individuals selected are the CFE, 5 CFE member organisations (from Croatia, the Czech Republic, Ireland, Malta and the UK) and one member of the CFE Fiscal Committee (Paolo Centore, Italy). The CFE representatives to the VAT Expert Group are Petra Pospíšilová (CZ) and Jeremy Woolf (UK).

READ MORE (click to open):

Decision of 25 September 2014 : [EN](#)

Germany referred to Court for requiring personally signed VAT recovery forms from third country operators

On 25 September 2014, the European Commission decided to refer Germany to the EU Court of Justice regarding its rules on VAT refund which discriminate against non-EU operators. Under German legislation, operators established in another EU member state can authorise a third person to sign or submit their refund form to recover VAT, but taxable persons established outside the EU must personally sign the application form. The Commission considers that this requirement for third country operators goes against the EU law principles of effectiveness, proportionality and equivalence. There is no provision in EU law which requires VAT refund forms to be personally signed.

READ MORE (click to open):

September infringement package : [EN](#) (available in most EU languages)

CJEU rules on VAT on services supplied by a non-EU main company to its EU branch

On 17 September 2014, the Court of Justice of the EU (CJEU) has rendered its judgment on the case Skandia (C-7/13) concerning the question whether services supplied by a main company with its seat in a third country to its branch belonging to a VAT group within an EU member state are taxable. The Court confirmed this where the branch belongs to a group

of persons whom it is possible to regard as a single taxable person for VAT purposes.

READ MORE (click to open):

Judgment : [EN](#) (all EU languages)

Opinion of Advocate-General Wathelet : [FR](#) (available in most EU languages, not EN)

Commission refers the Netherlands to CJEU over VAT treatment of water sport activities

On 25 September 2014, the European Commission has decided to refer the Netherlands to the EU Court of Justice for failing to fully comply with EU rules on VAT exemptions for sports activities. According to the Commission, Dutch VAT legislation is too strict to the extent that it exempts sport or physical education services by non-profit organisations only if these services are provided by volunteers, and too wide to the extent that it exempts the letting of berths and moorings for vessels provided by these water sport organisations even when it is not linked to sport activities.

READ MORE (click to open):

Press release : [EN](#) (DE, FR, NL available)

Commission asks Estonia to change excise duty rules on cigarettes

On 25 September 2014, the European Commission has requested that Estonia change its excise duty laws on the marketing of cigarettes. The country imposes a time limit of three months for the sale of cigarettes, linked to the fiscal stamp on the packaging, although EU rules do not provide for such restriction. In July 2014, Portugal has been referred to the EU Court of Justice for a similar provision (see [CFE European Tax & Professional Law Report July 2014](#)). The Commission's request to Estonia takes the form of a reasoned opinion, giving the country two months to change its laws.

READ MORE (click to open):

September infringement package : [EN](#) (available in most EU languages)

Commission: Greece must charge excise duty on the sales of petrol stations at borders

On 25 September 2014, the European Commission has formally requested Greece to stop allowing service stations at its borders with Turkey, Albania and Macedonia to sell fuel without excise duties. The Commission believes that when a vehicle is tanked, the fuel should be considered as having been sold for consumption, and therefore cannot remain under a duty suspension regime. The request is in the form of a reasoned opinion.

READ MORE (click to open):

September infringement package : [EN](#) (available in most EU languages)

ADMINISTRATIVE COOPERATION AND FIGHT AGAINST TAX FRAUD

OECD Global Forum releases new tax compliance ratings for 10 jurisdictions

On 4 August 2014, the OECD Global Forum issued 10 new country compliance ratings, including European countries Andorra (“partially compliant”) and Macedonia (“largely compliant”), bringing the overall number of completed country ratings to 64. Mexico was the only one of the 10 new countries found to be overall compliant. Jersey had asked for a revision of its October 2013 rating following implementation of a number of recommendations but did not manage to improve its overall result (“largely compliant”).

READ MORE (click to open):

Press release : [EN](#) (FR available)

UK government updates FATCA guidance

On 29 August 2014, the UK tax administration HMRC has published updated guidance on reporting US Foreign Account Tax Compliance Act (FATCA) information to HMRC.

READ MORE (click to open):

Updated FATCA guidance: [EN](#)

OTHER TAX POLICY

OECD works on including developing countries in current BEPS and automatic information exchange developments

In summer, the OECD issued a two-piece report on the impact of BEPS (base erosion and profit shifting) on low income countries to the G20, pointing out the most relevant BEPS aspects for these countries. Apart from technical tax issues like transfer pricing and abuse of tax treaties, other challenges like problems of obtaining relevant data and capacity-building are addressed, as well as the danger of a “race to the bottom” through wasteful tax incentives to attract investment. The report sets out areas where additional guidance and tools are required to ensure that the BEPS outcomes fully benefit lower capacity countries. It also highlights the actions developing countries have taken that indicate opportunities to raise additional revenues from addressing BEPS issues and to create a more certain and stable investment climate for business. Moreover, the OECD has drafted a roadmap for developing countries’ participation in the global standard for automatic exchange of information presented on 21 July 2014 (see [CFE European Tax & Professional Law Report July 2014](#)), proposing pilot projects that take a progressive approach and promoting partnerships between developing and more experienced countries. Following this, the G20 have mandated the OECD and its Global Forum on Transparency and Exchange of Information on 22 September 2014 to develop toolkits to support developing countries addressing BEPS and to launch pilot projects to assist them to move towards automatic exchange of information.

READ MORE (click to open):

Report on BEPS in developing countries:

- Part I ([EN](#))
- Part II ([EN](#))

Global standard for automatic exchange of information, roadmap for developing countries (5 August 2014): [EN](#)

OECD news release, 22 September 2014: [EN](#) (FR available)

OECD publishes recommendations on 7 BEPS actions and issues new timetable for stakeholder input

On 16 September 2014, the OECD has presented its recommendations on seven actions included in the BEPS action plan. These concern: the taxation of the digital economy (Action 1), hybrid mismatch arrangements (Action 2), harmful tax practices (Action 5), tax treaty abuse (Action 6), transfer pricing and intangibles (Action 8), transfer pricing documentation and country by country reporting (Action 13), the feasibility of a multilateral legal instrument to facilitate a uniform adoption of BEPS measures in participating countries (Action 15). In an explanatory statement attached, the OECD notes that most of the recommendations are not yet final, as their content will depend on the outcome of the OECD work on the remaining eight BEPS actions with which they interact, especially on transfer pricing. Only the reports on Actions 1 and 15 are final. OECD will develop further implementing guidance, especially on Actions 2, 6 and 13. The recommendations were endorsed by the finance ministers of the G20 states at their meeting on 21 September 2014. On 1 October 2014, the OECD published an updated timetable for stakeholder consultation on the remaining aspects of BEPS.

READ MORE *(click to open)*:

- [OECD webcast of 16 September 2014](#) (40 minutes)
- Explanatory statement on the BEPS recommendations presented on 16 September: [EN](#)
- 16 September reports:
 - tax challenges of the digital economy (Action 1): [EN](#)
 - hybrid mismatch arrangements (Action 2): [EN](#)
 - harmful tax practices (Action 5): [EN](#)
 - prevent the abuse of tax treaties (Action 6): [EN](#)
 - transfer pricing issues in the key area of intangibles (Action 8): [EN](#)
 - transfer pricing documentation and a template for country-by-country reporting (Action 13): [EN](#)
 - feasibility of developing a multilateral instrument to amend bilateral tax treaties (Action 15): [EN](#)
- Timetable for stakeholder input: [EN](#)

PROCEDURAL LAW

CFE: Successful voluntary disclosure programmes require professional privilege for tax advisers

The CFE has contributed to a OECD public consultation on improving the framework for voluntary disclosure. The OECD is considering updating its 2010 guidance paper on this subject. The CFE Opinion Statement stresses the importance of ensuring professional privilege as a means to encourage eligible taxpayers to participate in disclosure programmes and urges the OECD to strongly dismiss the use of information obtained by illegal means by some tax administrations. The statement is a joint work of the CFE Fiscal and Professional Affairs Committees.

READ MORE *(click to open)*:

Opinion Statement: [EN](#)

Human Rights Court issues guidance on fair trial principle

The European Court of Human Rights has issued guidance for practitioners on the principle of fair trial in criminal proceedings, giving an overview on relevant case law on procedural rights, covering e.g. the right to be heard by an independent and impartial court, the right to a fair and public trial, the presumption of innocence and the right to defence. Guidance relating to the civil proceedings aspects of these rights was already published in 2013.

READ MORE *(click to open)*:

Guide, criminal proceedings: [EN](#), [FR](#)

Guide, civil proceedings: [EN](#), [FR](#)

CJEU: Customs Code grants procedural rights to be heard and to effective defence

Already on 3 July 2014, the EU Court of Justice (CJEU) delivered its judgment in the preliminary ruling case Kamino International Logistics BV (C-

129/13) upon reference by the Dutch Supreme Court (Hoge Raad). The CJEU stated that individuals may rely directly before national courts on their right to be heard before the adoption of any decision liable to adversely affect their interests, as this principle and the right to an effective defence apply in the context of the Customs Code. The individual's rights to defence are infringed even where he can express his views during a subsequent administrative objection stage, if national legislation does not allow the addressee of such demands, in the absence of a prior hearing, to obtain suspension of their implementation until their possible amendment. It is for national law to name the conditions under which these rights are ensured and to govern the consequences of their infringement, but national law must provide for the same treatment that individuals in a comparable situation under domestic law would receive and the exercise of the rights conferred by EU law must not be made impossible or excessively difficult.

READ MORE (click to open):

Judgment: [EN](#) (all EU languages)

Opinion of Advocate-General Wathelet: [EN](#)
(all EU languages)

STATE AID

State aid and the tax treatment of Amazon, Apple, Fiat and Starbucks

On 30 September 2014, the European Commission published its decisions of 11 June 2014 on the opening of the investigations concerning Apple and Fiat Finance, setting out in detail why tax rulings by Ireland and Luxembourg might be considered illegal state aid. However, media reports of 28 September 2014 that the Commission had come to such conclusion have to date not been confirmed. Other pending state aid investigations concern the tax treatment of Starbucks in the Netherlands (see [CFE European Tax & Professional law Report June 2014](#)) and Amazon in Luxembourg (opened on 7 October 2014). The Commission has not yet published details on the latter two. The decisive element in distinguishing state aid from tax is the question whether the advantageous treatment of an undertaking or group of undertakings has been selective. State aid affecting trade between member states is in principle incompatible with the EU single market, subject to a limited number of exceptions and to notification to the European Commission which, in the cases at hand, has

not taken place. If the measure is found to be illegal, the countries concerned will have to claim back the unpaid tax from the companies.

READ MORE (click to open):

- Full decision : Opening of investigations concerning Apple/Ireland, 11 June 2014: [EN](#)
- Full decision: Opening of investigations concerning Fiat Finance/Luxembourg, 11 June 2014: [EN](#)
- Press release: Opening of investigations concerning Amazon/Luxembourg, 7 October 2014: [EN](#) (DE, FR available)

Commission extends investigation into Gibraltar corporate tax regime to rulings

On 1 October 2014, the European Commission has extended the scope of its ongoing state aid investigation into the Gibraltar corporate tax regime to the jurisdiction's tax rulings practice which allows companies to ask for advance confirmation of whether certain income, generated by companies incorporated in Gibraltar or that carried out an activity which generates income, are subject to taxation in Gibraltar. After having assessed 165 tax rulings, the Commission suspects that the Gibraltar tax authorities generally grant formal tax rulings without performing an adequate evaluation. The extension of an in-depth investigation gives interested third parties an opportunity to comment but does not prejudice the outcome.

READ MORE (click to open):

- Press release of 16 October 2013 (opening of investigations into Gibraltar scheme): [EN](#) (DE, ES, FR available)
- Press release of 1 October 2014 (extension to tax rulings practice): [EN](#) (DE, FR available)

CUSTOMS

Commission presents customs risk management action plan

On 21 August 2014, the European Commission has presented an EU strategy and action plan for customs risk management, subtitled "Tackling risks, strengthening supply chain security and facilitating trade". The main priorities are: Efficient controls and risk-mitigation, data quality, information sharing, interagency cooperation, cooperation with traders, capacity-building and international customs cooperation. The action plan suggests measures to be taken to meet each of these priorities.

READ MORE *(click to open)*:

- Press release: [EN](#) (DE, FR, LT available)
- Communication and Annex: [All EU languages](#)

ACCOUNTING

Commission consults on the impact of IFRS

On 7 August 2014, the European Commission opened a public consultation to ask for stakeholders' experience of Regulation 1606/2002 ('the IAS Regulation') making the use of the IFRS (International Financial Reporting Standards) mandatory for listed companies in the EU. The consultation is open until 31 October 2014.

READ MORE *(click to open)*:

- Consultation paper: [EN](#)
- Consultation website: [EN](#) (DE, FR available)

UK presents plans to implement country by country reporting of government payments in the extractive sector

Following a public consultation, the UK Department for Business Innovation and Skills explained on 21 August 2014 its plans regarding the implementation of the obligation on companies in the extractive sector to publish payments to governments on a country by country basis, as contained in the EU Accounting Directive 2013/34/EU.

READ MORE *(click to open)*:

Implementation plan: [EN](#)

Council endorses mandatory non-financial corporate reporting, not including country-by-country reporting of taxes

On 29 September 2014, the EU Ecofin Council adopted the revision to the EU Accounting Directive imposing on large EU companies with more than 500 employees reporting obligations in non-financial matters such as environmental, social and employee-related aspects, respect for human rights, anti-corruption and anti-bribery. The annual statements will have to include a description of the policies, outcomes and the risks related to those matters. Country-by-country reporting of profits, taxes and subsidies which some MEPs have sought to introduce has not been included in the revision but the Commission will have to report by July 2018 on the possible inclusion of such obligations, taking account of international developments in the area.

READ MORE *(click to open)*:

Council press release: [EN](#)

COMPANY LAW

Commission consults on cross-border mergers and divisions

On 8 September 2014, the European Commission has launched a consultation on cross-border mergers and divisions of companies, to assess the potential need for changes in the existing Directive 2005/56/EC on cross-border mergers and a possible initiative to provide a framework for cross-border divisions. Submissions can be sent by 1 December 2014.

READ MORE (click to open):

Consultation website: [EN](#) (questionnaire available in all EU languages)

AUDIT

Commission publishes questions and answers on audit reform

The European Commission has published a questions and answers document to facilitate the implementation of the new EU framework on audit adopted in April 2014 (see [CFE European Tax & Professional Law Report April 2014](#)) and to contribute to a consistent application of the new rules. The Commission stresses that its Q&A are a work in progress. The revised Audit Directive 2014/56/EU will have to be implemented into national laws by 17 June 2016; (most provisions of) the new Audit Regulation 537/2014 will apply as of the same date.

READ MORE (click to open):

Q&A on the audit reform: [EN](#)

Letter by Jonathan Faull to the national audit oversight bodies: [EN](#)

OTHER EU POLICY

CFE handout: Tax advisers' priorities in EU policy 2014-2019

The EU's fight against tax evasion and avoidance must not touch on the taxpayers' fundamental rights, must keep their compliance effort reasonable, should not lose sight of the original aim to eliminate double taxation and must not endanger the EU's competitiveness. The EU should respect the role of tax advisers in ensuring compliance and defending taxpayer's rights. The CFE has presented a handout for the EU institutions, listing the European tax advisers' eight priorities in taxation and other matters affecting the tax adviser profession like professional privilege and qualifications. The list is based on the CFE Opinion Statement FC 11 and PAC 2/2014. To date, translations into Czech, German and Italian are available.

READ MORE (click to open):

European Tax Advisers' Priorities 2014-2019:
[EN, DE, CZ, IT](#)

Juncker presents Commissioner nominees / French former finance minister Moscovici nominated for tax and economic dossier

On 10 September 2014, new European Commission President Jean-Claude Juncker presented his team of Commissioners, to be finally appointed by the European Parliament in October, introducing a new working method by designating a First Vice President (Frans Timmermans, Netherlands) responsible for better regulation, inter-institutional relations, the rule of law and the Charter of Fundamental Rights and by assigning four of the other six Vice-Presidents a coordinating function over the work of the remaining 20 Commissioners that have been assigned specific policy areas, as usual in former colleges of Commissioners. Former French finance minister Pierre Moscovici will be responsible for economic and financial affairs, taxation and customs, which will unite the work of the Commission's Directorates-General Economic and Financial Affairs (ECFIN) and Taxation and Customs Union (TAXUD). His work will be coordinated by Vice-Presidents Valdis Dombrovskis (Euro and Social Dialogue, Latvia) and Jyrki Katainen (Jobs, Growth, Investment and Competitiveness). Elżbieta Bieńkowska from Poland has been nominated Commissioner for Internal Market, Indus-

try, Entrepreneurship and SMEs, uniting the work of Directorates-General Internal Market and Services (MARKT) and Enterprise and Industry (ENTR), and will be responsible for mobility of professionals and professional regulation. The hearings of the nominees in the Committees of the European Parliament took place between 1 and 7 October 2014.

READ MORE (click to open):

Mission letter from Jean-Claude Juncker to Pierre Moscovici: [EN](#)

Written response of Pierre Moscovici to EP questions: [EN](#)

EP hearing of Pierre Moscovici on 2 October 2014: [video recording with interpretation](#)

subjects to be dealt with are the mutual evaluation of qualification requirements, labour force characteristics and a methodology to assess the impact that reforming access to professions has on employment, service quality and prices. The workshop is part of a whole series of events related to the Single Market for services and obstacles to professional services. Other events on professional qualifications will take place in Berlin, Rome and Athens between 14 November 2014 and January 2015. Please see the links below for details.

READ MORE (click to open):

Single Market Forum: Overview on upcoming events: [EN](#) (DE, FR available)

Stakeholder workshop, Warsaw 17 October 2014: [EN](#)

EVENTS

Commission conference on taxing wealth

The European Commission will host a workshop titled 'Taxing Wealth: Past, Present, Future' to discuss both policy and theoretical issues associated with wealth taxation. Different types of wealth taxation will be reviewed, such as transmission taxes, housing taxes and the taxation of financial assets. Registration is closed.

READ MORE (click to open):

More information and programme: [EN](#)

PROFESSIONAL QUALIFICATIONS

Commission hosts series of workshops on professional qualifications and obstacles to services

The European Commission will host a full-day stakeholder workshop on 17 October 2014 in Warsaw titled "Modernising access to regulated professions", taking stock of the reforms of access to professions undertaken in different EU countries. Among the

CROSS-BORDER TAX ADVICE

German Court asks CJEU for preliminary ruling on cross-border tax advice by distance communication

The German Federal Fiscal Court (Bundesfinanzhof) has referred questions to the EU Court of Justice (CJEU) for a preliminary ruling which may lead to a clarification on the rules applicable to cross-border correspondence services: In the case at issue, a tax firm established in the UK prepared and submitted a tax return for a German client to a German tax authority but was refused as the client's representative. The firm which did not hold a permission to provide tax services in Germany did not make a notification to the competent tax adviser chamber, as required under German law for tax advisers from other EU member states providing services in Germany on a temporary basis. The question that arises is whether such notification may also be required for tax advice rendered solely by means of distance communication, without any professional physically entering the territory of the member state in question.

READ MORE (click to open):

Reference for a preliminary ruling: [DE](#)

PROFESSIONAL LAW**Commission and Germany at odds on tax adviser fee regulation**

In July 2014, the European Commission has sent a letter to the German government requesting details on the application of the German fee regulation for tax advisers, in particular, whether the “framework fees” contained therein constitute minimum fees and whether these apply also to operators from other EU member states practicing only temporarily in Germany. The German Ministry shows clear support for maintaining the status quo, arguing that there are instances where the actual fees can or indeed have to deviate from the minimum or maximum provided for by German law. German fee rules do not distinguish between tax advisers established in Germany or advisers from other member states temporarily providing services in Germany. The exchange of views is a follow-up to a Commission’s staff working paper of 2 October 2013 in which the institution expressed strong doubts towards a link between regulated fees and the quality of services.

READ MORE *(click to open)*:

Commission staff working paper, 2 October 2013:
EN

IMPRESSUM

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