

## The 7th European Conference on Tax Advisers' Professional Affairs

### "Tax transparency – How to make it work ?"

**Date: Friday, 05 December 2014**

**Time: 09.00 - 13.30 hrs**

**Place: Paris, Maison du Barreau, rue de Harlay 2, 75001 Paris, France**

The Confédération Fiscale Européenne (CFE), the European federation of tax advisers, would like to invite you to the 7th European Conference on Tax Advisers' Professional Affairs which will take place on Friday, 5 December 2014 in Paris.

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.

The Conference will deal with three aspects of tax transparency currently discussed at EU and OECD level:

- corporate country-by-country reporting
- mandatory disclosure of tax avoidance schemes
- "cooperative compliance" in the relationship between taxpayers and their advisers and the tax administration.

In 2014, following vehement discussions, the EU legislators opted against the introduction of 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 OECD as one possible solution to fight "base erosion and profit shifting" (BEPS) and mentioned in Action 12 of 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.

Details of booking arrangements you will find on the [CFE website](http://www.cfe-eutax.org). For further information please do not hesitate to contact the CFE Office in Brussels:

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The CFE is the umbrella organisation of the tax adviser profession in Europe. It was founded in the year 1959 and embraces 32 national organisations from 25 European States and within them over 180,000 tax advisers. We consider our functions to be to safeguard the professional interests of tax advisers and 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 coordination respectively of tax law in Europe.

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Friday, 05 December 2014

La Maison du Barreau, Auditorium, rue de Harlay 2, Paris, France

08.30 Admission

09.00 - 09.10 Welcome

09.10 - 09.20 Introduction by the Moderator **Dick Barmentlo**, Chairman of the CFE Professional Affairs Committee, The Netherlands

#### Session 1: Reporting to tax authorities or publication - what transparency is really needed?

09.20 - 09.40 **Krister Andersson**, Chair of Tax Policy Group, BusinessEurope, and Tax Policy Department, Confederation of Swedish Enterprise

09.40 - 10.00 **Pasquale Pistone**, Professor at WU Vienna, Austria

10.00 - 10.10 Questions and answers

#### Session 2: Disclosure of tax avoidance schemes - how to design it well?

10.10 - 10.30 **Henriette Fuchs**, Head of Tax Department, Barnea & Co, Israel

10.30 - 10.50 **Grace Perez-Navarro**, Deputy Director, Centre for Tax Policy and Administration, OECD

10.50 - 11.10 **Cora O'Brien**, Director of Technical Services, Irish Tax Institute

11.10 - 11.20 Questions and answers

11.20 - 11.50 Coffee break

#### Session 3: Cooperative compliance: model for the future or fair-weather approach?

11.50 - 12.10 **Jean-Luc Barçon-Maurin**, Chef du service juridique de la fiscalité, Direction générale des Finances publiques, Ministère des Finances et des Comptes publics, France

12.10 - 12.30 **Raphaël Coin**, Head of Tax, General Electric, France

12.30 - 12.50 **Stéphane Austry**, Partner, CMS Bureau Francis Lefebvre, France

12.50 - 13.20 Questions and answers / Panel discussion with all speakers

13.20 - 13.30 Concluding remarks by the Moderator **Dick Barmentlo**

13.30 Sandwich lunch

