



DIRECT TAX

OECD consults on treatment of termination payments in Model Tax Convention Commentary

On 25 June 2013, the OECD Committee on Fiscal Affairs (CFA) opened a public consultation on the tax treaty treatment of various payments that may be made following the termination of an employment, in order to update and give additional clarification in the Commentary on the OECD Model Tax Convention. To date, the latter provides limited guidance, as it deals exclusively with payments of “pensions or other similar remuneration” in cross border situations. The treaty definition of “payments received following the termination of employment”, as widely defined by the Art.15, creates risks of double taxation or non-taxation.

Interested parties can send their comments on this discussion draft before 13 September 2013.

READ MORE *(click to open)*:

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

Discussion draft: [EN](#)

EU Commission presents study on standardised relief at source system

On 3 June 2013, the EU Commission released a feasibility study on a standardised relief system implementing the principles of the FISCO Recommendation (Recommendation on Withholding Tax Relief Procedures of 19 October 2009). The aim of the FISCO Recommendation was to make it easier for an investor who is resident in one EU member state to claim withholding tax relief on securities income received from another member state. In broad terms, the FISCO Recommendation formulates proposals for improving the way tax administrations could grant relief from withholding taxes at source rather than apply refund procedures. The present report was commissioned to PwC and analyses the feasibility, as well as the costs and the benefits, of a relief at source system coupled with information reporting and exchange between financial institutions and tax admi-

nistrations. The study examines two different routes of information from a financial institution to both the source member state and the residence member state, providing a useful overview of the advantages and disadvantages of both models.

READ MORE *(click to open)*:

Study: [EN](#)

Appendices: [EN](#)

Additional appendices: [EN](#)

Commission requests that Spanish taxation on investments in non-resident companies is changed

On 20 June 2013, the European Commission has formally requested Spain to amend its tax rules for dividends distributed by a non-resident company to a Spanish company. The Commission considers the Spanish regime incompatible with the right of establishment, the freedom to provide services, the cross-border supply of goods and the free movement of capital as set out in the EU Treaties, as the EU rules prohibit measures which have an equivalent effect to customs duties and create discriminatory internal taxation. A Spanish company which invests in a non-resident company must fulfil more conditions than for a domestic investment if it wants to benefit from the tax break; in other cases, tax advantages are not available for foreign dividend income, different from national dividends.

The request takes the form of a reasoned opinion; in the absence of a satisfactory response within two months, the Commission may refer the matter to the European Court of Justice.

READ MORE *(click to open)*:

Press release: [EN](#) (several languages)

ECJ rules on fines for belated fulfilment of VAT obligations

The European Court of Justice has decided on 20 June 2013 in preliminary ruling case C-259/12, Rodopi, which had been referred to the ECJ by the Administrative Court of Plodiv, Bulgaria. The ECJ held that in principle, tax authorities are not precluded from imposing a fine upon a taxable person who has not fulfilled in time his obligation to record in the accounts and to declare matters affecting the calculation of the VAT due, this fine being equal to the amount of the VAT not paid within that period, even if the taxable person has subsequently remedied the omission and paid all the tax due, together with interest. The ECJ leaves it for the national court to determine whether in the light of the circumstances of the main proceedings the amount of the penalty is proportionate.

READ MORE (click to open):

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

ECJ rules on place of supply of storage services for VAT purposes

On 27 June 2013, the European Court of Justice decided in preliminary ruling case C-155/12, RR Donnelley Global Turnkey Solutions, on the determination of the place where a supply of services relating to the storage of goods is deemed to be carried out. According to the ECJ, the rules of the VAT Directive must be interpreted as meaning that the supply of a complex storage service, comprising admission of goods to a warehouse, placing them on the appropriate storage shelves, storing them, packaging them, issuing them, unloading and loading them, comes within the scope of that article only if the storage constitutes the principal service of a single transaction and only if the recipients of that service are given a right to use all or part of expressly specific immovable property.

READ MORE (click to open):

Judgment and Opinion of Advocate-General Kokott: [EN](#) (all EU languages)

ECJ clarifies concept of “compulsory sale procedure” in the VAT Directive

The European Court of Justice has decided on 13 June 2013 in preliminary ruling case C-125/12, Promociones y Construcciones, which had been referred to the ECJ by the Court of Málaga, Spain, in the context of voluntary insolvency proceedings during which the sale of properties belonging to that company gave rise to VAT liability. The ECJ held that the VAT Directive must be interpreted in the sense that every sale of immovable property by a judgment debtor carried out not only in the course of the liquidation of the debtor's assets but also in the course of insolvency proceedings occurring before such liquidation comes within the concept of a compulsory sale procedure, provided that such a sale is necessary in order either to settle creditors' claims or to enable the debtor to re-establish its economic or professional activities.

READ MORE (click to open):

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

ECJ rules on the concept of taxable person for persons who carry out more than one economic activity

The European Court of Justice has decided on 13 June 2013 in preliminary ruling case C-62/12, Kostov, which had been referred to it by the Administrative Court of Varna, Bulgaria, that a natural person who is already a taxable person for VAT purposes in respect of his activities as a self-employed bailiff must be regarded as a 'taxable person' in respect of any other economic activity carried out occasionally.

READ MORE (click to open):

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

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

ECJ: Artificial arrangements not decisive for identifying the supplier and recipient of services for VAT purposes

The European Court of Justice has decided on 20 June 2013 in preliminary ruling case C-653/11, Ne-

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wey, which had been referred to it by the United Kingdom's Upper Tribunal, that contractual terms may be disregarded if it becomes apparent that they do not reflect economic and commercial reality, but constitute a wholly artificial arrangement set up with the sole aim of obtaining a tax advantage. Although contractual terms generally constitute a factor to be taken into consideration, they are not decisive for the purposes of identifying the supplier and the recipient of a 'supply of services' within the meaning of the (previous) VAT Directive.

READ MORE (click to open):

Judgment: [EN](#)

EU Parliament specifies conditions for the EU-11 Financial Transaction Tax

On 18 June 2013, the Economic and Monetary Affairs Committee of the European Parliament has backed the introduction of a Financial Transaction Tax (FTT) in the EU, introducing a number of amendments.

Main features of the proposal are a fee of 0.1% for trades in stocks and bonds and 0.01% on derivatives trades. The Parliament advocates lower rates until 1 January 2017 for trades in sovereign bonds, which would be taxed at 0.05% only, and pension funds, at 0.05% for stocks and bonds and 0.005% for derivatives.

To prevent evasion and avoidance, participating countries should be allowed to apply a higher rate to „over the counter“ trades that do not involve stock exchange traded instruments (because of a lower inherent level of monitoring). The payment of the FTT would also be conditional to the acquisition of legal ownership rights, i.e. the buyer of a security who does not pay the FTT would not be legally certain of owning that security and would be unable to clear the trade centrally.

The European Parliament has a consultative role in the subject, as it is now up to the 11 member states participating in the enhanced cooperation to reach the final agreement, expected to be effective by 1 January 2014. The plenary vote was passed on 3 July 2013, with 522 votes in favour 141 against and 42 abstentions.

READ MORE (click to open):

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

Private photovoltaic installation connected to the network may entitle to VAT deduction

On 20 June 2013, the European Court of Justice held in case C-219/12, Fuchs, that the operation of a private photovoltaic installation connected to the network may entitle its owner to deduct input VAT. The condition required is that the installation is exploited for the purpose of obtaining an income on a continuing basis, in order to carry out an "economic activity" according to the VAT definition. The decision of the ECJ was a preliminary ruling, requested by the Austrian Administrative Court.

Having fitted a photovoltaic installation on the roof of his house, Mr Fuchs was supplying the whole of the electricity produced thereby to the electricity company, on the basis of a contract concluded for an indefinite duration. Simultaneously, as the sold amount was less than the one required to meet his household needs, he was buying back the needed supply from the same company. Both operations were carried out at market price, including VAT, persuading Mr Fuchs of having the right of asking the tax authority for reimbursement of VAT paid at the act of purchasing the photovoltaic installation. This was denied, on the ground that operating it could not be considered an "economic activity", according with the VAT rules.

With its decision the ECJ specified that, as the supply of electricity to the network was carried out on the basis of a contract concluded for an indefinite duration, the related income was obtained on a continuing basis. Moreover, the exploitation was carried out for the purpose of obtaining income therefrom irrespectively of whether the amount bought back always exceeded the electricity produced.

All this taken into account, Mr Fuchs had to be considered carrying out an economic activity and input VAT on goods or services used for his taxable transactions may be deducted. The deduction of input taxes is linked to the collection of output taxes, thus where goods or services are used for the purposes of transactions that are taxable as outputs, deduction of the input tax on them is required in order to avoid double taxation.

INDIRECT TAX

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Press release: [EN](#) [FR](#) [DE](#) [ES](#) [CS](#) [EL](#) [IT](#) [PT](#) [SK](#)

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

Opinion of Advocate-General Sharpston: [EN](#)

to notify the EU Commission which must confirm that the conditions for its use are met, taking into account the views of other member states. The member state may then apply the reverse charge mechanism to specific supplies of goods and services. Moreover, a general reverse charge mechanism will apply to the following sectors: mobile phones, integrated circuit devices, supplies of gas and electricity, telecoms services, game consoles, tablet PCs and laptops, cereals and industrial crops and raw and semi-finished metals.

READ MORE *(click to open)*:

Press release: [EN](#)

Council of Ministers agrees new rules for VAT place of supply

On 24 June 2013, the EU Council reached political agreement on new VAT rules on telecommunications, broadcasting, electronic and real estate services and distribution of tickets for cultural, artistic, sporting, scientific, educational, entertainment and similar events. With effect from 1 January 2015, when object of purchase by non-taxable persons (B2C) which are established, have their permanent address, or usually reside in the EU, these transactions will be taxable in the customer's Member state, extending the rule currently in force only for non-EU suppliers of the mentioned services.

READ MORE *(click to open)*:

Press release (see p.17): [EN](#)

Commission criticises Greek discriminatory taxation on milk and meat

On 20 June 2013, the European Commission has formally requested Greece to amend its tax legislation for meat and milk products from other member states, as the Hellenic State currently charges them a levy on purchases that does not apply in the same manner to products from other member states. The Commission finds that these provisions breach EU rules that prohibit measures which have an equivalent effect to customs duties and create discriminatory internal taxation, as domestic products of the same kind are exempt from taxation and others are taxed at a lower rate. The request takes the form of a reasoned opinion; in the absence of a satisfactory response within two months, the Commission may refer the matter to the European Court of Justice.

READ MORE *(click to open)*:

Press release: [EN](#) (several languages)

Council agrees new measures to tackle VAT fraud

On 21 June 2013, the EU Council reached political agreement on a package of measures aimed at enabling member states to combat VAT fraud more effectively. The package includes a „quick reaction mechanism“ (QRM), which will make it possible to take immediate measures in cases of sudden and massive VAT fraud, and a „reverse charge mechanism“ allowing member states to apply, on a temporary basis, a reversal of liability for the payment of VAT in predetermined sectors.

The two mechanisms will be temporary and exceptional, applying until 31 December 2018. In order to activate the QRM, the proceeding member state has

Commission asks UK to facilitate VAT refunds

On 20 June 2013, the European Commission has formally requested the United Kingdom to amend its legislation to ensure that final customers can get their VAT back in any refund from manufacturers for goods that have reduced in price and bought through a third party, as the current rules in the UK do not allow manufacturers to refund VAT paid at the time of the purchase. Under EU VAT rules, consumers are

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entitled to receive the VAT back too when they get a refund on goods that are faulty, flawed or do not meet the customer's expectations or the customer returns the goods. Actually, on 24 May 2012 the United Kingdom announced its intention to amend its rules in line with EU legislation, but it has not yet done so. The request takes the form of a reasoned opinion; in the absence of a satisfactory response within two months, the Commission may refer the matter to the European Court of Justice.

READ MORE (click to open):

Press release: [EN](#) (several languages)

ADMINISTRATIVE COOPERATION AND FIGHT AGAINST TAX FRAUD

Commission proposes wider scope of automatic exchange of information

On 12 June 2013, the European Commission proposed an extension of the automatic exchange of information between EU tax administrations, to include dividends, capital gains, all other forms of financial income and account balances.

The proposal implies a revision of the existing Administrative Cooperation Directive (2011/16/EU), in order to enable the same standard of information exchange between the Member states they have agreed with the USA, by accepting the Foreign Account Tax Compliance Act (FATCA) rules. In April, Germany, Spain, France, Italy and the UK had announced a pilot action using the FATCA as a model.

READ MORE (click to open):

Press release: [EN](#)

Text of the proposal COM(2013)348: [all EU languages](#)

OECD presents report on automatic exchange of information at Lough Erne G8 summit

On 17/18 June 2013, the 38th G8 summit took place at Lough Erne, Northern Ireland, leading to political agreements on the fight against tax fraud, evasion and avoidance. Main decisions were a plea for automatic exchange of information worldwide, the revision of the rules that enable profit shifting towards low-tax countries, the hiding of beneficial ownership and the need to support developing countries in setting out modern and effective structures for their tax administrations.

On the occasion, the OECD presented its new report "A Step Change in Tax Transparency" on the implementation of automatic exchange of tax information, which points out four concrete steps needed to put in place a global, secure and cost-effective model. The four steps are to enact broad framework legislation to facilitate the expansion of a country's network of partner jurisdictions, to select the legal basis for the exchange of information, to adapt the scope of reporting and due diligence requirements and coordinating guidance, and to develop common or compatible IT standards. The report also defines the potential timeframes for each step, underlining that much of this work is already underway by the operation of the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes.

READ MORE (click to open):

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

Report: [EN](#)

Commission demands 5 Member states to implement administrative cooperation measures

On 20 June 2013, the EU Commission sent reasoned opinions to Belgium, Greece, Finland, Italy and Poland, referring to the transposition of the new Directive on Administrative Cooperation (2011/16/EU) into national law.

The Directive aims to increase transparency, improve information exchange and tighten cross-border cooperation, binding member states to apply its provisions from 1 January 2013. The abovementioned five countries have not informed the Commission of the transposition of the Directive into their national legislation. In the absence of a satisfactory response within two months, the Commission may refer them to the European Court of Justice.

ADMINISTRATIVE COOPERATION AND FIGHT AGAINST TAX FRAUD

READ MORE (*click to open*):

Press release: [EN](#) (other languages are available)

STATE AID

ECJ confirms that the Italian State's loan to Alitalia was unlawful, but the sale of its assets was permitted

On 13 June 2013, the ECJ held in case C-287/12 P that the previous judgment by the General Court in case T-123/09 was correct, whereas the Italian State's loan to the air transportation company Alitalia was unlawful (meaning that Italy has to recover the state aid), but the sale of its assets to new carrier CAI was permitted. The ECJ's judgment came after the challenge brought by Ryanair to the 2012 General Court ruling and to the Commission's initial decision in 2008, dismissing all of the arguments raised by the Ireland-based carrier: even if Alitalia was granted a state-aid loan, the purchasers had not received any state aid, as long as the Italian authorities complied with their undertaking to sell the airline at a market price.

READ MORE (*click to open*):

Press release: [EN](#) [FR](#) [DE](#) [ES](#) [EL](#) [IT](#)

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

CUSTOMS

Bulgaria referred to ECJ for failing to redefine its custom agreement with USA

On 20 June 2013, the EU Commission has referred Bulgaria to the Court of Justice for failing to bring its bilateral agreement with the USA on technical assistance into line with EU law, as the accession to the EU implies bringing existing agreements with third

countries in compliance with the EU rules. This bilateral agreement with the United States on technical assistance, under which Bulgaria waives customs duties and VAT on imports linked to US-funded assistance projects, goes beyond what is allowed under EU customs duty and VAT rules. The Commission has previously requested Bulgaria to amend this agreement, but, given that Bulgaria has failed to do this, the Commission is now referring the case to the European Court of Justice.

READ MORE (*click to open*):

Press release: [EN](#) (several languages)

ACCOUNTING

Revised Accounting and Transparency Directives adopted

On 12 June 2013, the European Parliament adopted the review of the Accounting Directive and the Transparency Directive (see [CFE European Tax & Professional Law Report April 2013](#)). The aim of these amendments is to facilitate annual financial reporting for smaller companies and to make payments to governments by companies in the extracting sector more transparent. On 20 June, the Council adopted the Accounting Directive revision; formal Council adoption of the Transparency Directive is still pending. The implementation period is two years after publication in the EU Official Journal. Before the final adoption of the revision, in May 2013, the European Commission already proposed another revision to the Accounting Directives with a view to increasing corporate transparency of large companies and groups (see [CFE European Tax & Professional Law Report May 2013](#)).

READ MORE (*click to open*):

Text adopted: [EN](#) (all EU languages)

Commission publishes tender on the use of IFRS in the EU

The European Commission has published a call for tenders to take stock of and to assess the effects of using International Financial Reporting Standards (IFRS) in the single market for the past eight years,

ACCOUNTING

ten years after their introduction in the normative system for the financial statements issued in the private sector.

The requested study will include an overall assessment of whether the Regulation 1606/2002 has met the two-fold initial objectives of ensuring a high degree of transparency and comparability of the financial statements of European companies and an efficient functioning of the market, in comparison with the pre-existing situation. It will also include a cost-benefit analysis and an assessment of the benefits and drawbacks brought by the introduction of the IAS for different stakeholder groups, in order to determine whether the initial objectives of the regulation are still relevant and to identify areas for improvement, if needed. Deadline for submitting tenders is 13 September 2013.

READ MORE (click to open):

Call for tenders: [EN](#) (all EU languages)

OTHER EU POLICY

EU Council adopts new bank capital requirements

On 20 June 2013, the EU Council adopted the new directive and regulation aimed at transposing into EU law the international agreement endorsed by the G20 in November 2010 and the related „Basel III“ rules.

The „CRD4“ legislation follows the agreement reached with the European Parliament on 28 February and the subsequent approval by the EU Council's Permanent Representatives Committee on 27 March 2013. The regulation establishes prudential requirements that financial institutions need to respect, while the directive governs the access to deposit-taking activities, both entering into force from 1 January 2014.

READ MORE (click to open):

Press release: [EN](#)

EU Council sets out its position about the market of financial instruments

On 21 June 2013, the EU Council defined its negotiating position for the overhaul of the legislation concerning the provision of services for investments in financial instruments and on the operation of regulated financial markets.

After confirming the technical details as set out by the Council's Permanent Representatives Committee, the Council Presidency was enabled to negotiate with the European Parliament the final text of the MiFID II rules. They are aimed at promoting the integration, competitiveness, and efficiency of EU financial markets by substituting the existing legislative instruments with a new regulation and a new directive. The former is intended to improve transparency and competition of trading activities by limiting the use of waivers on disclosure requirements, and by providing for non-discriminatory access to trading venues and central counterparties for all the financial instruments. The latter amends rules on the authorisation and organisational requirements for providers of investment services and on investor protection, and introduces a new type of trading venue for standardised derivatives contracts, the organised trading facility, as trading platforms are currently not regulated.

READ MORE (click to open):

Press release: [EN](#)

EU institutions say Yes to Latvia entering the Eurozone

On 5 June 2013, the EU Commission stated that Latvia had achieved a high degree of sustainable economic convergence with the Euro area and, consequently, decided to propose to the Council to admit Latvia's accession to the Eurozone as of 1 January 2014; the European Council followed this recommendation on 28 June. The European Parliament gave its approval on 3 July.

Notwithstanding a deep recession in the years 2008-09, Latvia was able to achieve the requested parameters concerning inflation, public finances (deficit and debt), interest and exchange rates; moreover its legislation in the monetary field has been found compatible with EU rules, allowing Latvia to become the 18th member state participating in the Eurozone.

READ MORE (click to open):

Press release: [EN](#) (all EU languages)

PROFESSIONAL QUALIFICATIONS

Compromise reached in modernisation of Professional Qualifications Directive

On 12 June 2013, the European Parliament and the EU Council have reached an agreement on the modernisation of the Professional Qualifications Directive. The provisionally-agreed text still needs to be formally approved by the Council and by the EP's Internal Market and Consumer Protection Committee (IMCO). The IMCO vote is scheduled for 9 July, the plenary vote for 9 October 2013.

The most relevant changes for tax advisers are the following:

- The Directive introduces the possibility of partial access to a regulated profession in another member state, subject to strict conditions. This possibility had been created by ECJ case-law in 2006. The Commission, in its **2011 proposal**, had sought to widen this possibility by assuming that an activity that can be exercised autonomously in the home member state is also separable in the host member state; CFE (in its **Opinion Statement of October 2012**) had been against including partial access in the Directive and argued that a profession could be separable in one member state but not in another. Although the compromise text includes partial access, it leaves more scope of appreciation to the host member state when assessing whether the conditions are actually fulfilled.

- Concerning the introduction of "European Professional Cards", three conditions for introducing such cards for a profession have been included. According to the initial proposal, the Commission would have been largely free to introduce such cards for certain professions. The three conditions introduced partly meet CFE concerns that the Commission would not hear the opinion of professional bodies and introduce Professional Cards where there is no demand, leading to the building-up of unnecessary administrative structures in unregulated countries.

- For professions that have Professional Cards, where a professional seeks to practice in another member state on a permanent basis and that member state fails to take a decision on the recognition within two months, the compromise text maintains the possibility of tacit authorisation, as proposed by the Commission. CFE had been critical to such possibility.

- Professionals from member states which do not regulate the profession who seek recognition in a regulated member state will have to prove one year of professional experience. The current Directive de-

mands two years which was also favoured by CFE. The initial Commission proposal sought to completely delete the professional experience requirement.

[READ MORE \(click to open\):](#)

Press release: [EN](#)

Text of compromise amendments: [EN](#)

ECJ confirms case law on partial access to a regulated profession

On 27 June 2013, the European Court of Justice held in case C-575/11, Nasiopoulos, that Greece had to recognise the qualification of a medical masseur-hydrotherapist, received in Germany. This profession is not regulated in Greece, but the profession of physiotherapist is, requiring however a different education. The ECJ ruled that Mr Nasiopoulos had to be given partial access to the profession of physiotherapist. Consumer protection could not be invoked as a justification to refuse recognition, as the possibility to use a professional title indicating the foreign qualification exists.

[READ MORE \(click to open\):](#)

Press release: [EN](#) [FR](#) [DE](#) [BG](#) [ES](#) [CS](#) [EL](#) [RO](#) [SK](#)

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

ANTI MONEY LAUNDERING

EP ECON Committee drafts opinion on 4th AML Directive proposal

On 19 June 2013, MEP Krišjānis Kariņš (EPP, Latvia), rapporteur for the proposal for a 4th Anti Money Laundering Directive in the European Parliament's Economic and Monetary Affairs (ECON) Committee, has presented his draft opinion.

The report focuses in particular on the introduction of beneficial ownership registers for companies, operated by member states and accessible by authorities and obliged entities (professionals involved in the fight against money laundering, like tax advisers), which would also aim at fighting tax fraud.

The ECON Committee is in a competence struggle

ANTI MONEY LAUNDERING

with the (currently responsible) Civil Liberties, Justice and Home Affairs (LIBE) Committee with Judith Sargentini (Greens, NL) as rapporteur. This struggle is likely to prolong the legislative procedure for months. CFE has had meetings both with Ms Sargentini and the office of Mr Kariņš.

[READ MORE \(click to open\):](#)

Draft ECON Opinion: [EN](#)

CFE Opinion Statement: [EN](#)

CFE EVENTS

CFE Professional Affairs Conference “Change of climate in taxation: Are you prepared for extended responsibilities?” on 22 November 2013 in Milan

[READ MORE \(click to open\):](#)

CFE website: [EN](#)

International Tax Forum “International Tax Strategies: an outlook on current worldwide developments and the Russian perspective”

The International Tax Forum, organised by the Russian Chamber of Tax Advisers on the topic “International Tax Strategies: an outlook on current worldwide developments and the Russian perspective” will take place on Thursday 19 September 2013 in St. Petersburg, Russia.

[READ MORE \(click to open\):](#)

CFE website: [EN](#)

CFE PUBLICATIONS

CFE revises European Professional Affairs Handbook for Tax Advisers

The CFE presents the 2nd edition of its European Handbook on professional affairs issues for tax advisers.

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Order at [IBFD](#) / more information: [CFE Website](#)

A Model Taxpayer Charter

The draft Model Taxpayer Charter presented in May 2013 by CFE, AOTCA and STEP (see [CFE European Tax & Professional Law Report May 2013](#)), is now available for download. The full publication including the study on the status quo of taxpayer rights and responsibilities on 37 countries has been made available at a reduced price of € 30 (including shipping) for the members of CFE member organisations.

[READ MORE \(click to open\):](#)

Text of the draft Model Taxpayer Charter: [EN](#)

Dedicated CFE website: [EN](#)

If interested, please contact the CFE Office in Brussels: [Order](#)



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