



SACHSEN-ANHALT



CONFEDERATION
FISCALE
EUROPEENNE

CFE Forum 2013

"Tax Planning: what is (un)acceptable ?"

Date: Thursday 21 March 2013

Time: 9.00 - 17.15 hrs

Venue: Representation of the State Saxony-Anhalt, Boulevard Saint-Michel 80, B-1040 Brussels

Governments, supported by the OECD and the EU, have identified "aggressive" tax planning or "tax arbitrage" as a major risk to the tax bases of countries.

Seemingly opposed to this view is the businesses' perspective that planning is an integral part of business activity and, as tax is a cost to the business, tax planning is a legitimate business activity and is not necessarily aggressive.

The past decades have been witnessing a constant increase in the level of sophistication in the structuring of cross-border transactions. These arrangements, even if not set up with aggressive intention, pose significant challenges to tax authorities and policy makers who need to identify risk areas promptly and decide whether and how to counteract these.

Countries have developed a number of strategies to ensure timely, targeted and comprehensive information which traditional audits cannot provide, like complementary disclosure initiatives to fill the gap between the creation/promotion of tax planning schemes and their identification by tax authorities, arguing that this would benefit both taxpayers and governments alike, in terms of increased transparency and positive impact on tax compliance.

An important challenge for tax advisers is to ensure that such measures do not produce unintended and distortive effects on cross-border trade and investment. Although countries may choose how to design their tax systems, in a world where economies are increasingly integrated, it is essential to consider how tax systems interact, within a context of fair tax competition and an ever-increasing need for transparency on both sides.

The CFE Forum 2013 will address specific difficulties for practitioners involved in cross-border tax planning and point out practical solutions.

More information and registration form are available on our website.

For further information, please do not hesitate to contact our 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 24 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 and 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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9.00 hrs Admission

9.30 hrs Welcome by **Jörg Felgner**, State Secretary, Financial Ministry of the State Saxony-Anhalt, Germany

Introduction by **Jiří Nekovář**, President of the CFE

9.45 hrs Panel 1 - Direct tax

Moderation: **Piorgio Valente**, Chairman of the CFE Fiscal Committee, partner, Valente Associati GEB Partners, Italy

Philip Kermode – Director Direct Taxation, Tax Coordination, Economic Analysis and Evaluation, DG TaxUD, European Commission (tbc)

Karine Uzan-Mercié, Vice President Europe Tax & Corporate Initiatives, Coca-Cola Enterprises Inc, France

11.00 hrs Coffee break

11.20 hrs **William Morris**, Senior International Tax Counsel and Director European Tax Policy, General Electric, United Kingdom

Bruno Gouthière, partner, CMS Bureau Francis Lefebvre, France

12.20 hrs Panel discussion

12.45 hrs Lunch Break

13.45 hrs Panel 2 - Indirect tax

Moderation: **Petra Pospíšilová** - Tax Director, ČSOB Bank, Czech Republic

Donato Raponi, Head of Unit VAT and other turnover taxes, DG TaxUD European Commission

Piet Battiau, Head of the Consumption Taxes Unit, OECD (tbc)

Thomas Ecker, VAT Department, Federal Ministry of Finance, Austria

15.00 hrs Coffee break

15.20 hrs **Kris Boucquez**, European VAT Manager, Umicore, Belgium

Tomasz Michalik, partner, MDDP, Poland

16.20 hrs Panel discussion

17.00 hrs Summary and concluding words by **Piorgio Valente**

17.15 hrs End

Simultaneous interpretation will be available into German

