

# **ETAF**

# ANNUAL REPORT

# 2019



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Philippe Arrau, President of ETAF

## FOREWORD

Dear ETAF Members,  
Dear friends,

Tax policy has become an essential part of the political agenda of decision-makers at EU-level and is covering the front pages of newspapers around Europe. It is no longer treated as a side issue and almost every political group in the European Parliament has made tax a priority in their programmes and committed itself to work towards tax transparency goals during the mandate of 2019-2024.

With the impact of climate change on our economies, the call for more sustainable and green economic systems intensified. The idea of using tax as a powerful tool to help reach climate neutrality is gaining more and more ground. As the European Commission is determined to raise the EU's climate ambition and get all Member States on board to reach climate-neutrality as early as 2050 this will most certainly shape our future tax systems.

Our profession has a crucial role to play. As intermediaries between tax authorities and the businesses we contribute to the tax collecting process and make sure our clients comply with existing tax rules. Following the EU's sustainability agenda, tax professionals will become even more instrumental: we advise our clients in the economy and explain complex tax rules thus raising acceptance for taxes.

It is therefore of utmost importance that we maintain high professional standards to be able to provide highly qualified tax advice. In the past year, part of our work was to ensure a high visibility of tax advisers and guarantee that our concerns were heard on EU-level. We met various decision-makers in the European institutions and had numerous fruitful and constructive con-

versations on how to shape future policies and how to strengthen the profession.

2019 was a busy and yet productive year. In March we invited decision-makers and representatives of various stakeholders to discuss future trends of taxation and the possible implications of qualified majority voting in tax matters and what European tax policy would look like after Brexit.

In December we held another conference on how the different EU institutions influence each other and especially how the OECD comes into play in European tax policy. The rapid development of technology and the increasing digitalization of our economies has led the OECD to work on a plan on how to fairly tax digital activities. This is certainly one area where we can observe a significant influence of the OECD on tax matters in Europe.

The digitalization and growth of technology has already a clear impact on the way we carry out our work, surely influencing our interaction with clients and tax administrations. This topic has kept us busy in 2019 and will continue to do so in 2020. ETAF will closely observe all new developments in this regard and will remain on the forefront of all discussions to make sure our profession's concerns are heard. ETAF's job is to act in the interest of all tax professionals, and in the public interest, as well.

I hope you will enjoy reading our Annual Report 2019!

*Yours sincerely,  
Philippe Arraou*

## ETAF rejects general suspicion against tax advisers



Philippe Arraou President of ETAF, Marek Belka (Member of the European Parliament, S&D, Poland), Maria Teresa Fabregas Fernandez (Director Indirect Taxation and Tax Administration at DG TAXUD, European Commission)

In March 2019, our profession had to endure some very harsh attacks coming from the Special Committee on Financial Crimes, Tax Evasion and Tax Avoidance (TAX3) of the European Parliament. The MEPs drafted a report that included recommendations for the European Commission on how to tackle money laundering, tax evasion and tax avoidance. The TAX3 report mentioned among other things that intermediaries played a crucial role in facilitating money laundering and the financing of terrorism. It also implied that professional secrecy was being used by intermediaries for the purpose of protecting or covering up illegal practices.

We strongly rejected this general suspicion under which our profession was put in that report and argued for safeguarding the professional secrecy which is a ground pillar of our work and ensures a high quality in our tax advice. ETAF represents tax professionals that are regulated and therefore already subject to limits in the use of the professional secrecy principle.

Tax evasion is highly damaging to the common good and must therefore be fought with full power. ETAF supports any reasonable and targeted measures to do this.

We pointed out, however, that tax advisers are also committed to act in the public interest.

Due to this dual function, tax advisers have an important role in the tax collection process and contribute significantly to the safeguarding of fiscal revenues in Europe. The tax authorities depend on tax declarations to be correctly and fully completed. This task in its well-proven quality can only be guaranteed by tax advisers, since only tax advisers have the legal obligation to perform conscientiously and in full compliance.

Therefore – and quite contrary to the report – tax advisers help to ensure that small and medium-sized enterprises (SMEs) duly pay their fair share of taxes.



Michael Korth (DStV and ETAF Board Member) at the ETAF Conference

## Commission consults ETAF on Internal Market Policy



Volker Kaiser (BStBK  
and ETAF Board Member)  
at the ETAF Conference

The European Commission's Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs (DG GROW) launched a new bottom-up approach, engaging in an in-depth and inclusive debate with the Member States and various stakeholders. In an effort to gather insights on reforming and defining future internal market policies, especially regarding the Services Market, the Directorate General held intensive exchange of views. On 9 September 2019, ETAF was invited by the European Commission to join a meeting in this regard and discuss current market policies, concerns of the profession and how to improve the Internal Market for Services.

ETAF welcomes this new approach as it will result in more targeted and effective policies and lead to a broader acceptance of EU-legislation. During the meeting, ETAF highlighted that the services market in the EU is in principle open. Anyone can access to the profession of a tax adviser, an expert-comptable or a dottore commercialista in the respective Member State as long as

the necessary conditions are fulfilled. Concerning the arguments of the Commission on the generation of growth, ETAF pointed out that the Member States with a relatively high degree of regulation do not necessarily belong to the "low

performers" in the EU. Rather the opposite is the case if we look at France, Germany, Belgium, Austria and Italy, for example. This fact should be taken into account when developing future internal market policies. Moreover, ETAF pointed out that the existing regulatory requirements of the Services Directive and the Professional Qualifications Directive have been fully implemented in the ETAF Member States.

Complementarily, ETAF explained the role of the profession, the advantages it brings to our societies, namely by securing tax revenues, and how professional regulations can make a worthy contribution in the fight against tax evasion.

Asked about a "key-message" to the new Commissioner, ETAF asked to respect the principle of subsidiarity and, especially when it comes to Services, to follow the strategy of "Unity in Diversity" – as the European Union generally is.

## Qualified majority voting in tax matters – what is at stake?



Speaker Patrice Pillet (Head of Unit Indirect Taxation at DG TAXUD, European Commission)

On 20 December 2018, the European Commission published a [Roadmap to explore how EU decision-making on certain tax issues](#) could be streamlined by removing the need for unanimous agreement by all countries. The roadmap mentioned the possibility of using Article 48 (7) of the Treaty on European Union to change decision making from unanimity to qualified majority voting in certain parts of taxation or for specific proposals. This article also allows changing the role of the European Parliament in this regard by moving from the special to the ordinary legislative procedure.

Shifting from unanimity to qualified majority in EU tax legislation can have far-reaching consequences on the EU policy making in taxation and can therefore be considered as a politically highly sensitive topic. The current situation – under which any legislative tax measure requires unanimity – stands in contrast to most other policy areas where the ordinary legislative procedure has increasingly been

used. Tax policy is in fact one of the last remaining political areas where unanimity is obligatory.

On this basis, the arguments of the Commission should not be entirely dismissed: the unanimity principle stems from a time when the Union was smaller and unanimity therefore easier to achieve. In particular, in today's EU, the progress in tax policy is sometimes hampered by the unanimity requirement which makes it often difficult for the Union to keep pace with rapid economic, societal and technological developments. In its feedback to the consultation, ETAF highlighted that qualified majority voting could help advancing tax proposals such as the Common Consolidated Corporate Tax Base and reduce the influence of certain Member States that are blocking reforms in European tax policy.

At the same time however, ETAF pointed out that the objections raised by several national governments – namely the concern of losing fiscal sovereignty rights – shall neither be ignored. The national power of choosing tax strategies which meet the specific economic reality and the needs of that Member State should be a valid reason and thus taken seriously and carefully into consideration. Tax policy is also always budgetary policy.

Furthermore, ETAF underlined that article 48 (7) TEU would raise the question of a limitation in time of the additional transfer of sovereignty rights to the Union.

Nevertheless, a careful selection of tax areas to be opened for qualified majority does not necessarily mean a loss of sovereignty, but could rather constitute a prerequisite for the European Union being taken as a serious tax legislator in the world.

ETAF recommended a precise identification and enumeration of the concerned tax areas to be undertaken in order to ensure the operational practicability of such a decision, to establish legal certainty and to avoid preliminary legal disputes about competences.

## How to strengthen the European Commission's communication tools



Michael Schick (ETAF), Marcus Scheuren (Senior Adviser at ECON Secretariat, European Parliament), Maria Teresa Fabregas Fernandez (Director Indirect Taxation and Tax Administration at DG TAXUD, European Commission) and Martin Martinez Navarro (Référéndaire at the European Court of Justice in the Cabinet of the Irish Judge Collins).

In an attempt to improve the Commission's dissemination tools DG TAXUD launched a public consultation called "Evaluation of communication channel of EU tax policy" in which ETAF participated in June 2019. We recognized the effort carried out by the European Commission to provide a thorough communication of the tax reports and surveys produced by DG TAXUD. However, in ETAF's view, the communication channels used by the European Commission to disseminate information on EU tax policy are sometimes lacking homogeneity which makes it difficult to find (or even be aware of) certain tools or products.

We acknowledged that products like the "Taxation Trends Report", the "Tax Policies in the EU survey" and the "Taxes in Europe Database" are powerful instruments that provide economic analyses and statistics on the tax revenues at EU level and on the tax systems of the Member States. However, these products are not widely enough advertised by the main communication tools of the European Commission and DG TAXUD, like Twitter and LinkedIn.

ETAF recommended to set up a thorough and regular communication regarding these informative products, and to not limit it to the day or week of the actual publication.

ETAF remarked that the communication tools used by the European Commission should be also better organised, so that citizens and stakeholders can easily have access to the status of tax-related Directives or Regulations proposed by the Commission. The Commission's current website does not grant a simple access to information regarding the actual status of such tax proposals.

Finally, we welcomed the increasing presence of the European Commission on the main social networks, like Twitter and LinkedIn. We believe that this strategy would have a positive impact in disseminating the work performed by the Commission in taxation, while bringing EU institutions closer to EU citizens.

## ETAF feedbacks on forms standardization for dispute resolution and administrative cooperation

In February 2019, the European Commission required stakeholders' feedback regarding the draft on "Implementing Regulation laying down standard Rules of Functioning for the Advisory Commission in the framework of the Tax Dispute Resolution Mechanism" and the "Practical arrangements for Member States for implementing administrative cooperation in the field of taxation".

In relation to the Tax Dispute Resolution Mechanism, ETAF welcomed the intention of the European Commission to streamline procedures and harmonize documents concerning the rules of functioning of tax dispute resolution between Member States. The design of a procedural framework for the progress of the dispute resolution procedures should guarantee an easier functioning of the Advisory Commission or Alternative Dispute Resolution Commission introduced with the Directive 2017/1852. Furthermore, ETAF considered the standardized forms proposed by the European Commission as useful tools to

render the Rules of Functioning for the Advisory Commission or Alternative Dispute Resolution Commission more comprehensible for taxpayers.

With regard to the administrative cooperation in the field of taxation, the draft on Implementing Regulation (EU) 2015/2378 proposed by the Commission was related to the standard forms for the mandatory automatic exchange of information on reportable cross-border arrangements. ETAF welcomed the project of the European Commission to further harmonize the documentation for the automated exchange of information. It also acknowledged the positive impact of a streamlined procedure to be followed by the tax administrations in order to gather and share data on reportable cross-border arrangements with other tax authorities. ETAF remarked that the amendment proposed by the European Commission shall positively impact the way in which companies located in more than one Member State deal with the respective tax administrations.



Andrea Rabb (MOKLASZ) at the ETAF Conference

## The Directive on Administrative Cooperation



ETAF President Philippe Arraou with the ETAF Board Members Luigi Carunchio (CNDCEC), Benoît Vanderstichelen (IEC-IAB) and Michael Korth (DStV).

The European Commission launched an evaluation on the Directive 2011/16/EU on Administrative Cooperation in Direct Taxation in December 2018. Stakeholders were called to participate in the public consultation that sought to assess its effectiveness, efficiency, continued relevance, coherence with the other policy initiatives and priorities. ETAF made use of this valuable opportunity to underline the importance of the goals of the Directive, in particular to increase the Member States' ability to ensure that taxpayers pay their taxes (irrespective of the place where the incomes are received or assets are held). The incentives for Member States to offer particularly favourable tax conditions not available to other taxpayers, thus competing for tax revenues with other Member States

should be reduced significantly. ETAF remarked that the Directive provided tax authorities with tools which were appropriate and effective to reach the above-mentioned goals.

ETAF mainly represents small and medium-size tax practices whose clients rarely (in less than 10% of the cases) earn income or own financial assets in other Member States which are subject to exchange of information. Therefore, they are rarely involved into audits or requests for clarifications on foreign income or assets by the tax authorities of their home countries. As such, few clients of ETAF's members are even aware about the exchange of information on advance tax rulings and advance pricing arrangements.

## What could make digital taxation more efficient?

In 2019 the OECD worked intensely to tackle the challenge of digital taxation seeking to achieve progress towards a global consensus-based solution. On 12 November 2019, ETAF participated to the OECD public consultation on the Secretariat Proposal for a “Unified Approach” under Pillar One.

With regard to the scope of the proposal, ETAF agreed with the OECD approach of non-ring-fencing the digital economy, but to rather look at the impact of the digital technology in connection with other IPs (e.g. brands, patents, etc.) on the creation of value within the market jurisdiction. The scope should be focused on digitalized consumer-facing businesses which use digital technologies to access and create value in certain market jurisdictions without any physical presence and thus escape from the company taxation in such countries. However, we called on the OECD to ensure that the rules within the framework of the Unified Approach will not add a further layer of taxation, more complexity or bureaucracy for traditional companies which represent the core of the European businesses. Amongst other recommendations,

ETAF agreed to include in the scope MNE (Multinational Enterprise) groups with a consolidated revenue equal or higher than € 750 million in coherence with country-by-country-reporting requirements.

Regarding the nexus, we support the application of a country specific sales threshold linked to the size of the country. In this way small countries, where the “sales” of a particular MNE are limited in absolute terms, but relevant considering the market size, could profit from the nexus rule, too. This threshold should be easy to calculate in order to avoid adding complexity for MNEs and tax authorities and should be comparable between the various jurisdictions.

ETAF provided the OECD with additional technical recommendations regarding the calculation of group profits, the determination of Amount A and Amount B, and dispute prevention and resolution. These recommendations can be found in the ["ETAF answers to the OECD Consultation on the Secretariat Proposal for a “Unified Approach” under Pillar One"](#).



ETAF conference  
in March 2019

## ETAF's engagement in the VAT Expert Group



Philippe Arraou and Benoît Vanderstichelen

On 2 October 2019, the Director-General for Taxation and Customs Union of the European Commission appointed Benoît Vanderstichelen and Stefanie Becker as members of the VAT Expert Group on behalf of ETAF. The mandate of the VAT Expert Group will run from 1 October 2019 until 30 September 2022.

Benoît Vanderstichelen is past-President of the Belgian Institut des Experts-Comptables et Conseils fiscaux (IEC-IAB) and member of the Board of ETAF with thirty years of experience in national and international VAT consulting. Mr. Vanderstichelen has authored numerous books in the field of VAT such as the "Nouveau Guide Pratique de la TVA". He has been member of the editing committee of the "Revue Générale de Fiscalité" since 2001 and has published several articles in the field of VAT in specialised periodicals. Mr. Vanderstichelen is a scientific assistant at the Law Faculty of the Université Libre de Bruxelles (ULB), teacher at the ICHEC-ESSF (Enseignement Supérieur des Sciences Fiscales) and the Solvay Brussels School – Economics and Management, and a regular lecturer at seminars.

Dr. Stefanie Becker is a member of Bundessteuerberaterkammer (BStBK) with more than ten years of experience as a VAT specialist in national and international tax consulting. Dr. Becker is also a member of the VAT Board of BStBK, former member of the EU VAT Expert Group (2016-2019) and Assistant Professor in VAT at the law faculty of Augsburg University (Germany). She has authored various articles and books on VAT.

The VAT Expert Group is responsible to advise the European Commission on the preparation of legislative acts and other policy initiatives in the field of VAT and to provide insight concerning the practical implementation of legislative acts and other EU policy initiatives in the field of VAT.

## “Future Trends of Taxation” - Conference



Petra Solli (Tax Policy Adviser, ALDE), Paul Tang (Member of the European Parliament, S&D, Netherlands), Molly Scott-Cato (Member of the European Parliament, Greens/EFA, United Kingdom)

2019 was the year of political changes in Brussels. A new European Parliament was voted on in May, a new European Commission was put in place later in the year and Brexit was about to profoundly change the European Union. In our first conference on 20 March 2019, over 90 participants from the EU institutions, multiple Member States and several organisations joined us to discuss “Future Trends of Taxation” and the changes to expect in the field of tax.

Main subjects of the Conference were the shift away from unanimity principle in taxation matters, the electoral programmes of the different political groups and the possible impact of Brexit on EU tax policy. In his keynote speech, Patrice Pillot (Head of Unit Indirect Taxation at DG TAXUD) explained the European Commission’s plan to move to qualified majority voting in tax.

The first panel, composed by Jorge Ferreras (Counsellor for Taxation of the Permanent Representation of Spain to the EU), Guillaume Drano (Counsellor for Taxation of the Permanent Representation of France to the EU), Prof. Frans Vanistendael (Prof. emeritus in Taxation at KU Leuven) and Patrice Pillot discussed the pros and cons of introducing qualified majority voting in tax matters. In this context, Jorge Ferreras stated that Spain fully supports the Commission’s proposal as President Pedro Sanchez had already expressed in the Parliament. Guillaume Drano highlighted that the Commission’s proposal did not imply an expansion of the EU competencies in tax matters, but a greater efficiency of the decision-making process in taxation. Prof. Vanistendael stated that the move to-

wards a QMV system should include the European Parliament as a key player. Questioned about the changes of the proposal, Patrice Pillot addressed that he is “reasonably optimistic that at least parts of the QMV roadmap can be approved by the Member States”.

The second panel was dedicated to the tax objectives of the electoral programmes with Paul Tang (Member of the European Parliament, S&D, Netherlands), Molly Scott-Cato (Member of the European Parliament, Greens/EFA, United Kingdom) and Petra Solli (Policy Adviser Economic and Monetary Affairs Committee, ALDE) discussing about the Digital Services Tax (DST), the QMV system and the creation of permanent tax committees in the European Parliament. Regarding the QMV, Paul Tang stated that it makes a great difference if a group of countries or just a single Member State can block a proposal. Molly Scott-Cato highlighted that one of the major achievements of the European Parliament in taxation matters so far have been to bring taxation very high on the political agenda. Petra Solli addressed the importance of creating a permanent tax committee in the European Parliament.

In the third panel, under the title “The impact of Brexit on EU tax policy”, Nicola Pesaresi (Policy coordinator on the negotiation team for the withdrawal of the UK in cross-cutting policies and level playing field), Molly Scott-Cato and Prof. Frans Vanistendael offered a very lively discussion. Nicola Pesaresi warned that the consequences of the UK leaving without an agreement could be very serious. The UK would become a third country and therefore not subject to the treaties anymore, with an impact on every sector. He also explained that the withdrawal agreement was “only” a guarantee and it would serve as a basis if nothing else was decided afterwards on a particular subject. Molly Scott-Cato said she did not think that there was going to be a no-deal Brexit because it could not be upheld politically. Frans Vanistendael explained that if the withdrawal agreement entered into force, not that much would change but, if there was no agreement at all, things would change significantly since the UK would have to go back to bilateral agreements with each Member State.

In his closing remarks, the President of ETAF, Philippe Arraou, highlighted that ETAF will continue monitoring EU tax policy in these very interesting times and make sure the tax professional’s voice is being heard when shaping future tax policies.

## “Future dynamics of EU tax policy” - Conference

Philippe Arraou (President of ETAF), Marek Belka (Member of the European Parliament, S&D, Poland), Bernardus Zuijndendorp (Head of Unit Company, Taxation Initiatives at DG TAXUD, European Commission), Piergiorgio Valente (President of the Confédération Fiscale Européenne)



With the new Commission in place and the newly elected European Parliament taking up its work we organized a second conference in 2019 to shed light on how the institutions' interactions in tax policy were going to unfold and what role the OECD would play in shaping European tax policy.

On 5 December 2019, over 80 participants from the EU institutions, different stakeholders and many tax advisers joined the Conference on “Future Dynamics of EU tax policy” hosted by ETAF in Brussels. In her keynote speech, Maria Teresa Fabregas Fernandez (Director Indirect Taxation and Tax Administration at DG TAXUD, European Commission) described the possible tax priorities of the European Commission in the next 5 years. She confirmed that digital taxation, the European Green Deal and a Carbon Border Tax would be high on the tax agenda of the EU. In addition to that, the Commission would continue working on the simplification of the tax system, keep fighting tax fraud and harmful tax regimes and eventually work towards using the passerelle clauses to move towards qualified majority voting.

In the first panel Ms. Fabregas Fernandez, Martin Martinez-Navarro (Référéndaire at the European Court of Justice in the Cabinet of the Irish Judge Collins) and Marcus Scheuren (Senior adviser at ECON Secretariat, European Parliament), discussed these tax priorities and the relationships between the different EU institutions in setting up tax policies. Mr. Martinez-Navarro explained how the case law of the Court of Justice can actually have an impact on the way decision-makers shape their policies and design the EU's legislation.

The second panel focused on how the EU and the OECD influence each other when it comes to designing and implementing tax policies. Bernardus Zuijndendorp (Head of Unit Company Taxation Initiatives at DG TAXUD, European Commission), Piergiorgio Valente (President of the Confédération Fiscale Européenne) and Marek Belka (Member of the European Parliament, S&D, Poland) debated about the last developments of the OECD proposal to reform the international tax system and the role of the European Union in promoting this topic at global level.

## ETAF Board renewed



ETAF members with president Philippe Arraou, 12 June 2019

In the General Assembly on 12 June 2019, ETAF members voted for Hans-Michael Korth, Luigi Carunchio, Volker Kaiser, Benoît Vanderstichelen and Robert Sova as Board members of the new Board of ETAF. Philippe Arraou was re-elected as President and thanked the members for their trust and the encouragement to continue with the fruitful

work of the past two years. ETAF members also talked about a new strategy for 2020. Philippe Arraou stressed the importance of maintaining and intensifying existing contacts with decision-makers in the European institutions as well as establishing new contacts with regard to the newly elected Parliament.

## Our “DNA”

On the occasion of the 2019 European elections, ETAF created an informative factsheet that depicts the core activities of the Federation and the main characteristics of its members while remarking the importance of a regulated tax profession and the positive technical impact of ETAF on EU tax legislation.

### ETAF advocates for:

- The deepening of the Single Market in a strong Europe
- Top quality tax advice as a guarantee for economic growth
- Consumer protection through independence of the profession
- Reliability and personal performance



### Our members:

- Contribute to a stable and growing economy
- Play an important role in the tax collecting process in the Member States
- Create a relationship of trust between tax advisers and their clients as well as tax authorities
- Guide SME's and individuals through the complexity of taxation
- Are fully committed to the Charter of Regulated European Tax Advisers



ETAF  
DNA

### ETAF stands up for:

- A codified professional law ensuring high quality tax advice
- Coherence and transparency between market and tax policies
- Respect of the diverse and historically grown different professional law regimes in our Member States
- A professional secrecy allowing tax advisers to build relationships based on trust which is crucial for the tax collecting process



### We support:

- A definite VAT system to facilitate EU cross-border transactions and the fight against tax fraud
- A consolidated CCTB to strengthen tax compliance and transparency of multinationals
- A fair market competition by taxing the digital economy and a leadership role of the EU at international level (OECD/G20)



## ETAF ACTIVITIES 2019

<b>20 March</b>	ETAF Tax Conference “Future Trends of Taxation”
<b>2 April</b>	Meeting with MEP Sven Giegold
<b>21 May</b>	Meeting with Aurore Chardonnet (S&D Tax Policy Advisor)
<b>23 May</b>	Meeting with Benoit Wets (European Parliament ECON Secretariat)
<b>28 June</b>	Meeting with Nicolas Geuskens, Sébastien Sockeel, Camil-Cristian Largeanu, Savino Ruà, Werner Blockmans and Emmanuel De Kerchove (Blockchain Team at DG TAXUD)
<b>5 May</b>	ETAF General Assembly
<b>July</b>	Congratulation letters sent to elected MEPs who are members of ECON and IMCO
<b>September</b>	Participation in the hearings of designated Commissioners
<b>9 September</b>	Meeting with Robert Strauss (DG GROW)
<b>25 September</b>	Meeting with MEP Paul Tang
<b>26 September</b>	Meeting with assistant to MEP Luis Garicano
<b>7 November</b>	Meeting with assistant to MEP Marek Belka
<b>26 October</b>	Meeting with Caroline Edery (DG TAXUD)
<b>22 November</b>	Meeting with Gints Freimanis (member of the Cabinet of Valdis Dombrovskis, Vice-President of the European Commission)
<b>5 December</b>	ETAF Tax Conference “Future dynamics of EU tax policy”
<b>6 December</b>	Meeting with MEP Jonas Fernandez

# DISCLAIMER

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**HEAD OF OFFICE:** Michael Schick

ETAF is a European umbrella organisation for 280.000 tax professionals from France, Germany, Italy, Belgium, Romania and Hungary. ETAF was launched in January 2016 as an international non-profit organisation (AISBL), governed under Belgian law and located in Brussels. The main role and mission of ETAF is to represent the tax profession at European level in liaising closely with European policy makers to promote good legislation in tax and professional matters. ETAF is a registered organisation in the EU Transparency Register with the register identification number 760084520382-92.