

ANNUAL REPORT

2024



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Philippe Arrau, ETAF President

FOREWORD

Dear ETAF members,

Dear friends,

The year 2024 marked a decisive moment for the European Union. The European elections in June led to a new composition of the European Parliament, and with it, a new European Commission which will shape the course of the EU for the next five years.

In the context of the elections, ETAF actively engaged with EU policymakers to ensure that the voice of tax advisers was heard. Our ETAF manifesto, published ahead of the elections, put forward 25 key recommendations to strengthen professional regulation, preserve high professional standards, ensure fair competition in the Single Market and a rationalised and simpler EU tax system.

As the new European Commission took office on 1 December 2024, we closely followed the mission letters outlining political priorities for the upcoming term. Noteworthy in particular: Internal Market Commissioner Stéphane Séjourné was charged to deliver a new Single Market Strategy and to address “Single Market Barriers”. With professional law and regulation always being at the heart of our work, ETAF engages against excessive deregulatory trends and continues to advocate the fundamental role of professional regulation in ensuring legal certainty and trust in tax advisory services. Increasing pressure to deregulate professions under the banner of “market liberalisation” poses a risk to professional independence, service quality and consumer protection.

A key highlight of the year was the ETAF Conference in April 2024 with an impressive audience where EU officials, experts and tax advisers engaged in forward-thinking discussions about the future tax policies under the next European Commission and the role of tax advisers in the EU. In September 2024, ETAF welcomed policymakers, professionals, and stakeholders from across Europe to a reception in order to discuss the future of professional regulation and taxation topics highlighting the role of our profession in shaping fair and effective EU policies.

But 2024 was also a year of significant tax developments. The EU moved forward with the implementation of the global minimum tax, bringing new compliance challenges for businesses and advisers alike. Additionally, the Business in Europe: Framework for Income Taxation (BEFIT) proposal continued to spark debate over corporate tax harmonisation. ETAF remained actively involved, voicing concerns over potential legal uncertainty and additional administrative burdens for tax advisers and businesses. We also closely contributed to the evaluation of the Anti-Tax Avoidance Directive (ATAD) and the Directive on Administrative Cooperation (DAC), ensuring that our members' perspectives were taken into account. I further hope that the unanimity voting rule in taxation will not impede some important tax simplification measures to be adopted in the future in those areas.

ETAF visibility and influence in Brussels have continued to grow. Throughout 2024, we took part in high-level discussions with European policymakers, submitted position papers and engaged with other stakeholders in the EU. The ETAF General Assembly reaffirmed our commitment to advocate for a strong professional law framework on the national level which supports both professional excellence and economic fairness.

Looking ahead, the coming year will be decisive in shaping the new Commission's legislative agenda. ETAF remains vigilant in defending the interests of tax advisers and ensuring that regulatory changes do not compromise high standards and ethical principles of our profession.

I am very much looking forward to cooperating with you in a challenging and dynamic year 2025. Together, we will continue to uphold the highest standards of our profession and contribute to a fair, efficient, and well-regulated European Single Market.

Yours faithfully,

Philippe Arraou

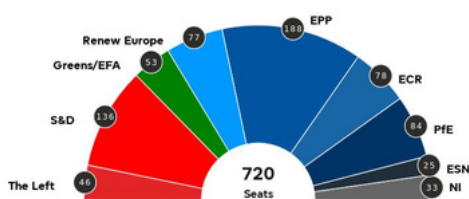
AROUND EU ELECTIONS

Our involvement during the EU elections

2024 saw the EU political leadership changing following the [European elections](#) of 6-9 June. ETAF closely monitored these institutional developments and guided its members through the whole political process. The European Parliament, which was formally constituted on 16 July 2024, has significantly shifted to the right.

European Parliament 2024 - 2029

Constitutive session



Source: Provided by Verian for the European Parliament



The European People's Party (EPP) strengthened its position and remains the strongest group in the hemicycle with 188 seats while the Progressive Alliance of Socialists and Democrats (S&D), Renew Europe (RE) and the Greens/EFA suffered some significant losses. Two new groups were formed on the right-wing spectrum. The Patriots for Europe (PfE), with the French Rassemblement National, Hungary's Fidesz, the Austrian FPÖ and other parties, now forms the third largest group with 84 MEPs. Another group dominated by the German AfD, Europe of Sovereign Nations (ESN), has also seen the light of day and now counts 25 MEPs.

A few months later, a new College of Commissioners was formed, under the renewed leadership of Ursula von der Leyen, and took up its duties on 1 December 2024. Topics of interests for tax professionals have been split in the hands of different Commissioners. Wopke Hoekstra (The Netherlands) has been designated new European Commissioner for Taxation, also in charge of Climate, Net-Zero and Clean growth. The Single Market portfolio went to Stéphane Séjourné (France), as Executive Vice-President for Prosperity and Industrial Strategy. The recognition of professional qualifications and skills now falls under Roxana Mînzatu's (Romania) portfolio, as Executive Vice-President for People, Skills and Preparedness. Finally, in line with President von der Leyen's commitment to reduce by 25% reporting obligations originating from EU laws and weighing on companies, Valdis Dombrovskis (Latvia) has been given a double role as Commissioner for Economy and Productivity and Commissioner for Implementation and Simplification.

During this election period, ETAF duly informed its members about these political developments and the impact they could have on ETAF work. Our federation has also been very active in strengthening its connections with former and new MEPs as well as with the European Commission's services, through various congratulation and introduction letters as well as meetings. Additionally, ETAF took part in the parliamentary confirmation hearings process by sending a series of proposals of oral questions to MEPs.

ETAF is looking forward to a continued collaboration in 2025 and remains at the disposal of EU lawmakers to assist them with its expertise in tax and professional law.



ETAF 25 recommendations to the new European Commission and European Parliament

ETAF took the opportunity of the 2024 European elections to enter the political debate and make its voice heard by releasing a [manifesto](#) outlining key priorities for its members for the next five years. Divided into six pillars, the document sets out no fewer than 25 recommendations to the new European Commission and European Parliament, to ensure that the EU tax system is simpler, rationalised and future-proof.



Promotion of professional regulation: ETAF urged the European Commission to promote the development of national professional law frameworks and, in particular, encourage every EU Member State to regulate tax advising activity, ensure high levels of access qualification and continuous mandatory professional training, as well as set up professional organisations with mandatory membership and sanctioning competencies.

Safeguarding professional secrecy: ETAF asked the European Commission and co-legislators to better protect professional secrecy in EU legislation by ensuring the respect of national rules as well as a fair treatment of the tax profession compared to lawyers and auditors when it comes to professional secrecy.

Rationalisation of EU reporting requirements: while welcoming the announcement from the European Commission towards greater rationalisation of EU reporting requirements, ETAF asked all EU legislative institutions to engage in a consistent and permanent reduction of bureaucratic burden.

The profession in the digital age: in the bloom of digital age, ETAF advocated for the continuation of the principle “*what’s illegal offline should be illegal online*” and of the country of destination principle in order to keep the same professional, ethical, and quality standards as traditional tax advisers.

Develop tax education and tax honesty: ETAF recommended to the next European Commission and European Parliament to create a holistic approach towards tax education, including encouraging Member States to adopt a tax education programme in secondary school, and to launch a reflection at EU level on how to achieve more tax honesty.

An inclusive approach to stakeholder engagement: while recognising the continued efforts of the European Commission and the European Parliament to engage with the public, ETAF advocated for a more inclusive, comprehensive and structured approach to stakeholder engagement, ensuring that the voices of experts and practitioners are heard effectively, for the sake of well-founded and effective EU policies.

This document was the fruit of the hard work and collective reflection of ETAF members over several months. It served as a basis for many lobbying activities in Brussels and was largely valued by the EU tax community. To ensure a broader accessibility, the manifesto was also translated in all our members’ languages.

ETAF quizzes MEPs on their vision of the future ahead of EU elections

As part of its pre-elections activities, ETAF questioned leading MEPs from the four largest political groups on their vision of the future of the European Parliament and of the European tax policy. The interviews were conducted in writing and reproduced faithfully in a special edition of our [newsletter](#), published on 8 May 2024.

MEP Lídia Pereira (EPP, Portugal), MEP Alfred Sant (S&D, Malta), MEP Dragoş Pîslaru (Renew Europe, Romania) and MEP Kira Marie Peter-Hansen (Greens/EFA, Denmark) participated to this ETAF project. The four MEPs recognised the crucial role of tax advisers for society as well as for combating tax fraud and evasion. While their tax priorities diverge along traditional political lines - ranging from competitiveness-driven policies, digitalisation of tax administrations and transparency of tax systems -, they all advocated for efficient tax legislation but also proportionate and adapted to the reality of the tax profession.

As it is the DNA of our federation, the ETAF team also took this opportunity to ask them about the value they place on regulating the tax advising activity in Member States.



NEWSLETTER SPECIAL EU ELECTIONS
2024



MEP Lídia Pereira (EPP, Portugal): *“Tax advisers are an essential part of the taxation ecosystem in the EU and, particularly, in Member States. The lion share of legislation regulation in this profession is at the national level and that makes sense until certain point. Tax professionals know better than anyone that the EU legislation - in tax or other areas - is increasingly impacting tax policy in Member States and tax planning in companies (...) That is why the work of national organisations but, specially, the European Tax Adviser Federation is so important: to guarantee that any legislation to come is adequate to the specific reality of the profession, proportionate in the approach and future-driven in the objectives”.*

MEP Alfred Sant (S&D, Malta): *“There has to be a statute which gives tax advisers recognition for their work (for it is necessary and useful) and which sets standards”.*



MEP Dragoş Pîslaru (Renew Europe, Romania): *“Tax advisers and intermediaries can play a crucial role in the fight against tax fraud and tax evasion. They are very important for instance to help taxpayers to understand and comply with tax obligations. And any regulation must ensure that this positive work continues”.*

MEP Kira Marie Peter-Hansen (Greens/EFA, Denmark): *“Common standards for professional regulation can help guarantee strong and clear standards of consumer protection, ensuring compliance and creating public trust in the system in general, some of the core elements to create a robust and trustworthy system of tax advisers”.*



ETAF teams up with the European Parliament for the EU elections

In May 2024, ETAF signed a partnership agreement with the European Parliament in the run-up to the EU elections. The objective of the agreement was to multiply the impact of the European Parliament communication campaigns to encourage citizens to go to the polls from 6 to 9 June 2024. ETAF therefore obtained the label of “Communication Partner for the European Elections 2024” and was invited to several “Multipliers” events in Brussels.

As a pro-EU federation, it was important for ETAF to engage in the European elections and support democratic engagement in the EU.

ETAF has helped raising awareness about EU elections and the importance of voting through both its internal and external communication, on its social media and website as well as by regularly sharing articles in its weekly and monthly newsletters about EU elections. ETAF further continued to inform its members and subscribers as the new European Parliament and European Commission got formed.



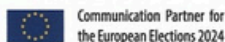
CERTIFICATE OF RECOGNITION

The European Parliament recognizes

European Tax Adviser Federation

in their excellent efforts as a communication partner for the European Elections 2024.

Roberta METSOLA
President of the European Parliament



PROFESSIONAL LAW

Promoting professional regulation and preserving professional secrecy

Throughout 2024, ETAF remained at the forefront of promoting professional regulation and preserving professional secrecy for the tax advisory profession.

ETAF dedication to promoting professional regulation has been a key pillar of its work this year through various activities such as the ETAF manifesto, letters and meetings with MEPs and Commission's officials as well as position papers. These efforts were further supported by networking activities like conferences and receptions organised by ETAF.

A critical aspect of ETAF mission is to protect professional secrecy, which represents one of the core values of the exercise of the profession. In this regard, ETAF particularly focused on ensuring that tax advisers are treated in the same way as lawyers when it comes to issues of professional secrecy. Both professions share the responsibility of maintaining confidentiality and representing their clients in a manner that is independent, impartial and free from outside influence. Yet, despite this shared responsibility, disparities in the treatment of tax advisers and lawyers in EU legislation continue to exist. ETAF has been vocal in urging European legislators to bridge these gaps, advocating for uniform treatment across both professions when it comes to the protection of professional secrecy at EU level, making clear that it is critical for tax advisers to be able to maintain confidentiality without fear of interference.

2024 saw two important judgments from the Court of Justice of the European Union (CJEU) that have significant implications for the profession.

The judgment in case [C-623/22](#) addressed the issue of whether non-lawyer intermediaries, such as tax advisers, could be subject to the same obligations regarding client confidentiality as lawyers in relation to cross-border tax arrangements. While the judgment acknowledged the importance of professional secrecy, it ultimately limited the ability of non-lawyer intermediaries to benefit from the same protections granted to lawyers under EU law. The CJEU's decision clarified that certain legal professional privileges would only apply to genuine lawyers, creating a distinction that will have an impact on tax advisers across Europe.

In contrast, the judgment in case [C-432/23](#) had a more favourable outcome for tax professionals. The case involved a dispute over whether a tax information request made by a tax administration violated legal professional privilege. The CJEU ruled that tax advice should be protected under legal professional privilege, regardless of whether the tax matter in question was related to broader legal advice or tax-specific issues. The ruling reaffirmed the right of tax advisers to maintain confidentiality when providing legal advice if they are entitled to take legal action for the client, reinforcing the essential principle that legal professional privilege cannot be overridden by administrative information requests.

ETAF is closely following the impact of these judgments for its members and remains vigilant in ensuring that the integrity of the tax advisory profession is maintained.



ETAF stance on the BEFIT proposal

The European Commission published its proposal for a Business in Europe: Framework for Income Taxation (BEFIT) on 12 September 2023, aiming at introducing a common framework for corporate income taxation in the EU. As part of ETAF effort to keep a constructive dialogue with EU institutions, our federation sent its [feedback](#) to the European Commission on 24 January 2024.

In principle, ETAF agrees that a common framework for corporate income taxation has the potential to significantly reduce tax compliance costs, however ETAF expressed serious doubts that the BEFIT proposal will really do so. In ETAF's view, the lack of sufficient alignment of the proposal with the Pillar Two Directive will bring additional complexities which would outweigh possible compliance cost reductions.



ETAF advised to wait to first learn the lessons from the concrete implementation of Pillar Two before deciding on any further step to implement a common corporate tax framework in the EU.

Moreover, ETAF advocated for a postponement or a voluntary application of BEFIT for groups of companies with a consolidated annual turnover of EUR 750 million or more in the transitional period between 1 July 2028 to 30 June 2035. This would give the companies sufficient time to first deal with the implementation and application of the Pillar Two Directive and then implement the BEFIT rules.

Given the lack of harmonisation among the 27 procedural laws of the Member States, ETAF also raised concerns regarding the practical implementation of the proposed one-stop-shop.

Finally, ETAF emphasised that, to ensure legal certainty, the current proposal for a Directive should not leave the final formulary apportionment entirely undefined.

ETAF will continue to closely monitor developments in this initiative, particularly in light of the European Commission's efforts to reduce bureaucracy and simplify European legislation.

Rationalising reporting obligations: our participation in the DAC evaluation

On 29 July 2024, ETAF contributed to the public consultation to evaluate the effectiveness, efficiency and continued relevance of the Directive on administrative cooperation in tax matters (DAC) and its successive amendments (from DAC2 to DAC6). ETAF welcomed the evaluation of the Directive as a first concrete action in the framework of the ongoing European Commission's effort to rationalise EU reporting requirements.

The DAC is the legal instrument of reference regarding the rules and procedures for exchanging information and governing cooperation for tax purposes within the EU. In ETAF's opinion, the DAC is an effective tool for enhancing cooperation among tax authorities and combatting tax evasion and money laundering. On the other side, DAC Directives have significantly increased information exchange resulting in a substantial volume of data that tax administrations must now manage. In addition, more and more reporting obligations were shifted onto taxpayers.

In its [answer](#) to the public consultation, ETAF decided to focus on the main problematic reporting requirements for the tax profession originating from the Directive (EU) 2018/822 regarding mandatory automatic exchange of information in the field of taxation in relation to reportable cross-border arrangements (DAC6) and the country-by-country disclosure requirements foreseen in Directive (EU) 2016/881 (DAC4).

The recent implementation of the OECD's Pillar Two rules and the EU Public Country-by-Country (CbCR) reporting requirements, which share transparency goals with the DAC, have indeed created redundancies and inefficiencies for our members.

In view of the disproportionate costs/benefits burden combined with the legal uncertainties and the overlaps with more recent EU legislations, ETAF advised the European Commission to submit a proposal that would completely remove the reporting obligation of DAC6 from the legal text.

In order to relieve companies of the reporting obligations of the Minimum Taxation Directive in the long term, we also proposed that the current temporary CbCR Safe Harbour should be established as a permanent measure and the Public CbCR requirements should be adapted and standardised accordingly.

Moreover, ETAF outlined that the DAC evaluation should transcend an internal bureaucratic process within the European Commission and adopt an open-ended approach aimed at improving and simplifying legislation while adhering to principles like proportionality and subsidiarity.



ETAF President Philippe Arraou during ETAF conference on 17 April 2024

ETAF hopes that the European Commission will draw all the lessons from the results of this evaluation and will not shy away from taking radical decisions, in order to achieve the announced goal of reducing EU reporting obligations.

ETAF recommendations for a more coherent and effective ATAD Directive

In line with ETAF objectives to provide tax expertise to EU decision makers and to promote good legislation in tax matters, ETAF engaged in the discussion and submitted its [recommendations](#) to European Commission's public consultation on the evaluation of the Anti-Tax Avoidance Directive (ATAD) on 10 September 2024.

In general, ETAF views the ATAD as an important tool laying down minimum standard measures on addressing the most common forms of aggressive tax planning and tax avoidance practices that directly affect the functioning of the internal market. However, our members found that the ATAD provisions have been implemented inconsistently across Member States, with some opting for excessive measures leading to further fragmentation, unnecessary bureaucracy and double taxation.



Moreover, our members identified some challenges in applying the anti-hybrid rules. The rules leave a number of terms undefined and appear highly complex and wide-ranging, given the need for information about taxation in other countries. ETAF suggested to examine whether these comprehensive rules are still needed within the internal market.

Additionally, ETAF stressed that the introduction of the Minimum Tax Directive has created some duplication with the ATAD Directive resulting in additional burden for taxpayers. As a simplification tool, ETAF members recommended the adjustment of the information requirements in relation with the ATAD1 CFC rules for the companies in the scope of the Minimum Tax Directive as it would already lead to a considerable rationalisation of reporting obligations.

ETAF also highlighted the multiplication of EU anti-abuse measures these last years, not only with the Minimum Tax Directive, but also with ATAD1, ATAD2, the successive DACs and more recently the UNSHELL Directive proposal, also known as ATAD3. To avoid any potential overlapping and overregulation, which could hamper efficiency, ETAF advised that the Commission should thoroughly evaluate the existing legislation, before releasing any new measures.

ETAF is looking forward to the final results of the evaluation, expected in Q4 2025 and remains available to constructively engage with the European Commission on this matter.

ETAF EVENTS

ETAF General Assembly re-elects Philippe Arraou as President and re-appoints its Board



ETAF General Assembly on 17 April 2024

On 17 April 2024, ETAF General Assembly unanimously re-elected Philippe Arraou (CNOEC) as President for another three years. Mr Arraou has been President of ETAF since its creation in 2015.

“It is a great pleasure for me to have been re-elected as ETAF President for another term and I warmly thank all ETAF members for their renewed confidence”, declared Philippe Arraou, ETAF President. “More than ever, I remain committed to advocate for balanced and fair EU tax rules, to support modernising the international tax system, and to champion strong, independent and regulated tax professions across Europe”, he added.

During the General Assembly, Volker Kaiser (BStBK), Michael Korth (DStV), Benoît Vanderstichelen (ITAA), Robert Sova (CECCAR) and Andrea Rabb (Moklasz) have also been re-elected for another three-year term in the ETAF Board.

ETAF President reported about ETAF activities since the last annual General Meeting and ETAF Head of Office, Michael Schick, presented the upcoming EU calendar. Among other things, ETAF members discussed the results of the EU elections and set their tax and professional law priorities for the rest of the year.

ETAF Conference “Towards a simpler, rationalised and future-proof EU tax system”

On 17 April 2024, EU officials, experts and tax advisers discussed how to make the EU tax system simpler, rationalised and future-proof at a [conference](#) organised by ETAF in Brussels. The full-room event also gathered 1 800 people online.

During the first panel, moderated by Elodie Lamer (Journalist for Tax Notes), Benjamin Angel (Director of Direct Taxation, Tax Coordination, Economic Analysis and Evaluation at the DG TAXUD of the European Commission), MEP Isabel Benjumea Benjumea (EPP, Spain), Panayiotis Nicolaides (Director of Research at the EU Tax Observatory) and Bart Van Coile (President of the Belgian Institute for Tax Advisors and Accountants) had a forward-looking discussion about what the future tax policies under the next European Commission should look like. The debate was driven by the 25 recommendations formulated by ETAF in its [manifesto](#) for the upcoming EU elections, that ETAF President Philippe Arraou presented to the audience.



First panel discussion with Panayiotis Nicolaides (EU Tax Observatory), MEP Isabel Benjumea Benjumea (EPP, Spain), Bart Van Coile (ITAA), Benjamin Angel (DG TAXUD) and Elodie Lamer (Tax Notes)

Panellists broadly agreed on the priority to finalise the tax proposals currently on the table and to simplify tax laws and compliance. It was also outlined that anticipated political changes in the European Parliament may result in a decreased emphasis on tax harmonisation, with more focus on coordination, information exchange, simplification and competitiveness.

The second panel, moderated by Jacomien van den Hurk (Director EU Public and Regulatory Affairs at PwC) touched upon the future perspectives for tax advisers in the EU.

Ana Xavier (Head of Unit Economic Analysis of Taxation, Impact Assessment and Evaluation support at the DG TAXUD of the European Commission), Pascal Saint-Amans (Former Director of the OECD Centre for Tax Policy and Administration, Non-resident fellow at Bruegel, Partner at Brunswick), Sean Bray (Director of European Policy of Tax Foundation Europe) and Florin Toma (Expert accountant and Member of the Body of Expert and Licensed Accountants of Romania - CECCAR) discussed thoroughly the announcement of the European Commission to reduce reporting requirements for companies by 25%, the growing importance of tax transparency as well as the impact of digitalisation and Artificial Intelligence (AI) on the work of tax advisers.



Second panel discussion with Florin Toma (CECCAR), Ana Xavier (DG TAXUD), Sean Bray (Tax Foundation Europe), Pascal Saint-Amans (Bruegel) and Jacomien van den Hurk (PwC)

ETAF hosts back-to-business reception at its Brussels office

On 25 September 2024, ETAF welcomed tax professionals and policymakers to its Brussels office for a back-to-business reception following the summer break.

The event brought together several EU officials, including newly elected MEPs, alongside ETAF Board members and other representatives from its member organisations in France, Germany, Austria, Belgium, Hungary, Romania and Croatia. It provided an ideal setting for discussions on upcoming challenges and opportunities in EU tax policy.

The evening also featured a presentation by ETAF Head of Office Michael Schick, who introduced the federation's [manifesto](#) for the next five years.

The reception served as a productive and engaging platform to strengthen ties within the tax community and discuss shared goals for the future.

In his opening remarks, ETAF President Philippe Arrau emphasised the importance of collaboration between policymakers and practitioners, stating: *“We can all agree that the quality of decision-making improves when all the voices are heard. You, as policymakers, bring invaluable expertise in law and politics, while we, as practitioners, offer a unique perspective from our on-the-ground experience. While we may not always agree on every detail, our interests are not in opposition. In fact, they complement one another”.*



Snapshots of ETAF reception on 25 September 2024 in presence of MEP Maria Grapini and MEP Victor Negrescu

ETAF meets new FISC Chair



Marc Lemanczyk (Managing Director of DStV Brussels Office), MEP Pasquale Tridico (The Left, Italy), Michael Schick (ETAF Head of Office), Marion Fontana (ETAF EU Policy Officer), Catharina Roettgers (ETAF EU Policy Officer)



Benoît Wets (Head of FISC Secretariat) in conversation with Michael Schick (ETAF Head of Office) and Philippe Arraou (ETAF President) during the Brussels reception on 25 September 2024

On 3 October 2024, ETAF Secretariat in Brussels had the honour of meeting with MEP Pasquale Tridico (The Left, Italy), the newly appointed Chair of the European Parliament's [Subcommittee](#) on Tax Matters (FISC). The meeting provided an opportunity to introduce our federation's mission and work, as well as to engage in a forward-looking discussion on Europe's tax policy landscape.

Italian economist and member of Italy's Five Star Movement, MEP Tridico is a newcomer in the European Parliament following the June's EU elections. Former adviser to the Italian Ministry of Labour and Social Policies, he also served as president of the National Institute for Social Security.

During the meeting, the conversation focused on the pressing tax challenges that lie ahead for Europe and for tax professionals. MEP Tridico emphasised his vision of shaping a fairer and more progressive tax framework that also addresses tax evasion.

ETAF representatives shared the federation's insights based on its members' on-the-ground expertise, offering to contribute to the FISC Subcommittee's work with practical perspectives on tax policy implementation and ongoing legislative proposals.

ETAF appointment to the European Commission Platform for Tax Good Governance



2024 has been a milestone year for ETAF, as it was officially appointed by the Director General of the Directorate-General for Taxation and Customs Union (TAXUD) of the European Commission to serve as a member of its Platform for Tax Good Governance until June 2029.

The [Platform for Tax Good Governance](#) is a collaborative forum that brings together government and non-government stakeholders to address critical issues such as tax transparency, cross-border taxation, the fight against aggressive tax planning, and the elimination of double taxation and double non-taxation. As key advisor to the European Commission, the Platform plays a vital role in shaping the priorities and tools to improve tax governance across the EU.

ETAF main representative, Andreas Mitterlehner, is an Austrian tax adviser with a decade of experience, including roles in corporate and group tax law, international tax planning, and tax compliance. He is currently Managing Partner at ICON Wirtschaftstreuhand GmbH and an active member of the Professional Expert Committee for Tax and Social Law of our Austrian member (KSW). His technical expertise is widely respected by both the Austrian profession and ETAF.

Csaba Magyar, the first alternate, is a member of ETAF Hungarian member (Moklasz) and brings over 10 years of experience in international taxation and tax planning. As Managing Partner at Crystal Worldwide Magyar Law Firm, he specializes in tax conventions and complex investment structures. His previous role as Head of the International Tax Control Unit at the Hungarian Tax Authority gave him extensive experience in multilateral tax controls across the EU.



Andreas Mitterlehner (KSW) during the Brussels reception on 25 September 2024



Christian Rech, the second alternate, is a partner at the German tax consultancy Rech Wagner GmbH and a certified accountant under Luxembourg law. He is an active member of the board of ETAF German member (DStV) and contributes to DStV's expert group on Justice and Professional Law. Mr Rech also serves on the board of the German Tax Adviser Federation and of the association of tax advisers in Rheinland-Pfalz.

ETAF has already been a member of the Platform from 2016 to 2019 and is absolutely delighted to contribute again to this important forum. In addition to our tax expertise, we do believe that our federation's strong focus on professional law and the regulation of tax advisers will provide valuable and different insights to the Platform's work.

ETAF joins the e-Invoicing Technical Advisory Group of the European Commission

In 2024, ETAF reinforced further its advisory position by joining the [e-Invoicing Technical Advisory Group](#) of the European Commission.

The group provides advice to the European Commission on technical issues relating to the evolution and use of the European standard for electronic invoicing EN 16931-1 and e-Invoicing in general.



ETAF decided to appoint Jan Druppel from our Belgian member (ITAA) as main representative. Currently CEO of Unifiedpost Maroc SARL, Mr Druppel has an extensive expertise in electronic invoicing and tax advisory. His profound understanding of diverse e-invoicing scenarios, the familiarity of the various European CTC models and his close connections to accounting professions made him the perfect candidate for this position.

He is seconded by Szabolcs Czöndör from our Hungarian member (Moklasz), who cumulates more than 20 years of experience in the field of e-Invoicing, both in the Hungarian National Tax and Customs Authority and in PwC. During his time at the Hungarian tax administration, he was notably in charge of the Online Invoice Data Reporting project, the SAF-T project and the CESOP project.



ETAF is also a member of the [VAT expert group](#) of the European Commission.



ETAF at the 20th Athens Tax Forum

Elias Spirtounias (Executive Director of the American-Hellenic Chamber of Commerce), Pascal Saint-Amans (Non-Resident Fellow at Bruegel) and Michael Schick (ETAF Head of Office) at the 20th Athens Tax Forum



On 31 October 2024, ETAF had the pleasure to participate to the [20th Tax Forum](#) organised by the American-Hellenic Chamber of Commerce in Athens.

The High-Level event provided a comprehensive overview of the future of European tax policy, featuring insights from Gerassimos Thomas, Director General of DG TAXUD at the European Commission, alongside several experts panel discussions on topics including tax competition, tax transparency, tax innovation and green taxation.

ETAF Head of Office Michael Schick participated to a dedicated discussion with Pascal Saint-Amans, non-resident fellow at Bruegel and former Director of the OECD Centre for Tax Policy and Administration, on his Bruegel [Memo](#) to the new EU Tax Commissioner, published on 4 September 2024.

The memo addresses the significant challenges and opportunities facing EU tax policy, including the complexities of tax harmonisation amidst the diverse tax systems of EU Member States and the unanimity rule in tax matters. It also stresses the importance of tax simplification, improved taxation of digital nomads and high-net-worth individuals, and the need to reset the EU's tax relationship with Africa.

During the discussion, Mr Saint-Amans underscored the need to prepare for the potential failure of the global tax initiative Pillar One, which seeks to reallocate profits from large multinationals. Mr Schick responded by noting that ETAF strongly supports the memo's recommendations, particularly those aimed at making taxation more growth-friendly. He also reiterated ETAF continued support for the OECD Two-Pillar solution, emphasizing hopes for its genuine implementation.

The full event can be watched again online [here](#).

ETAF MEETINGS 2024

7 February	Meeting with Andrew Hill, Senior Policy Adviser, American Chamber of Commerce to the European Union
23 February	Meeting with Rebecca Millar, Director of the Channel Islands Brussels Office (CIBO), Cora O'Brien, CIBO Deputy Comptroller of Revenue, Jeremiah Coder, CIBO Director of International Tax Policy, and Ana Marija Holzer Werft, CIBO Fiscal Attaché
29 February	Meeting with Ian Hayes, President of CFE Tax Advisers Europe
11 April	Participation in the Conference "Digitalisation, compliance and sustainability: Actual challenges in taxation, accounting and financial sphere" organised by the University of Pécs
17 April	ETAF General Assembly
17 April	ETAF Conference "Towards a simpler, rationalised and future-proof EU tax system"
24 May	Meeting with Karin Apelman, CEO of the Institute for accountancy profession in Sweden (FAR), Hans Warén, FAR Board Chairman, and Johan Rippe, Chairman of FAR Audit Strategy Group
6 June	Participation in Moklasz International Tax Conference
25 September	ETAF reception in Brussels
3 October	Meeting with MEP Pasquale Tridico, FISC Subcommittee Chair
8 October	Meeting with Nadine Fetzler, Senior Manager Tax Policy at the Federation of German industries (BDI)
10 October	Meeting with Léo Benmenni, Fiscal Counsellor at the Mission of Switzerland to the European Union
18 October	Meeting with John Boulton, Policy Director at the Institute of Chartered Accountants in England and Wales (ICAEW)
31 October	Participation in the 20th Athens Tax Forum organised by the American-Hellenic Chamber of Commerce
4 December	Participation in PwC private roundtable "Enabling a just transition: PwC roundtable on tax policies that maximise business action"
4 December	Participation in AmCham EU Business Associations meeting



ABOUT ETAF

ETAF is a European umbrella organisation for 220 000 tax professionals from France, Germany, Belgium, Romania, Hungary, Austria and Croatia. ETAF was launched in January 2016 as an international non-profit organisation (AISBL), governed by 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.