European Tax Adviser Federation

2025

ANNUAL REPORT

INDEX

Philippe Arraou, ETAF President

FOREWORD

Every Annual Report is an opportunity to pause and to reflect on the work accomplished, to assess the challenges we have faced and, above all, to adjust our targets, as the Federation of regulated tax advisers in Europe.

Looking back at 2025, Europe has entered a new legislative cycle. Strengthening competitiveness, simplifying legislation and completing the Single Market have become central priorities of the European institutions. ETAF has welcomed this new political momentum from the beginning. As always, we consistently underline that Europe's competitiveness also depends on a strong legal framework for tax practitioners and on the trust that citizens and businesses place in regulated professions.

Throughout the year, we therefore worked to ensure that simplification efforts do not come at the expense of the fundamental principles that underpin our profession. Whether advocating for stronger protection of professional secrecy, defending the value of professional regulation in the debate on the future Single Market Strategy or contributing to discussions on a new European company law regime, ETAF consistently promoted legislation that combines competitiveness with legal certainty and high professional standards.

This balanced approach has also guided our work in tax policy and in all our exchanges with European institutions. Simplification accompanied us in almost all policy discussions in 2025. Businesses and citizens expect European legislation to become clearer and easier to apply. Tax advisers share this objective. Simplification should reduce unnecessary bureaucracy and complexity without however weakening the safeguards that protect taxpayers, ensure compliance and preserve confidence in our legal systems.

At the same time, 2025 demonstrated the growing recognition of ETAF as a constructive partner in the European policy debate. Our dialogue with the European Commission, the European Parliament and many other stakeholders confirmed the value of the practical expertise that regulated tax advisers bring to the legislation.

The Federation itself has also continued to grow. We were delighted to welcome the Croatian Chamber of Tax Advisers as a full member and to establish a new associated member status, reflecting the increasing interest of professional organisations across Europe to contribute to ETAF's work. These developments strengthen the common European voice of the regulated tax profession.

As ETAF prepares to celebrate its 10th anniversary in 2026, we can be satisfied with how far we have come. What started as the ambition to give regulated tax advisers a common European voice has become a recognised and respected partner in Brussels.

I look to the future with confidence and thank all our members, partners and stakeholders for their trust and support. We will remain committed to engaging constructively with the European institutions, promoting high professional standards and contributing to legislation that is practical, balanced and serves both taxpayers and the public interest.

Philippe Arraou

ETAF President

PROFESSIONAL LAW

Defending professional regulation in the Single Market strategy debate

In January 2025, ETAF published a position paper in response to the European Commission's call for evidence on its upcoming Single Market strategy, due for release in June 2025. The strategy, tasked by Commission President von der Leyen to Executive Vice-President Stéphane Séjourné, aims to remove regulatory and administrative barriers to cross-border activity.

Among the questions raised was whether the formal recognition of professional qualifications, governing access to over 5 700 regulated professions across the EU, remains necessary for cross-border service provision, or whether such requirements could be eased or waived. This framing raised immediate concerns for the regulated tax advisory profession.

ETAF firmly supports the strengthening of the Single Market and shares the Commission's ambition to reduce unnecessary administrative burdens, particularly for SMEs. We called for the future strategy to prioritise reducing red tape for SMEs, unlocking the full potential of digitalisation, and simplifying the EU tax system through a dedicated Omnibus Regulation removing overlapping or redundant provisions.

However, ETAF expressed serious reservations about any approach that would treat professional regulation as an obstacle to be dismantled. In seven Member States, tax professionals are subject to strong regulatory systems that safeguard the quality, independence and reliability of tax advice and directly contribute to tax compliance and the integrity of Member States' tax revenues.

ETAF also drew the Commission's attention to an internal coherence problem: while the Commission's tax policy agenda repeatedly calls for greater accountability and higher ethical standards for tax advisers, its Internal Market initiatives simultaneously target the professional regulatory frameworks designed to deliver precisely those standards. We further cautioned against reviving notification-based enforcement mechanisms, recalling that comparable proposals under the 2016–2017 Services Package failed due to resistance from Member States. A cooperative approach, engaging with Member States and respecting their legislative competences, would be both more effective and more durable.

ETAF will continue to closely monitor the development of the Single Market strategy and stands ready to engage constructively with the Commission and co-legislators to ensure that professional regulation is recognised as a vital contribution to the Single Market rather than an impediment to it.

Michael Schick (ETAF Head of Office) and Mehdi Hocine (DG GROW) during the ETAF Conference on 9 December 2025

ETAF recommendations for the Whistleblower Protection Directive

On 17 September 2025, ETAF contributed to the European Commission's public consultation on the future evaluation of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law (the "Whistleblower Protection Directive"), scheduled for the end of 2026. While welcoming the Directive's positive role in strengthening ethical behaviour in commercial transactions, ETAF focused its input on a key implementation issue that undermines the coherence of the Directive across the EU: the inconsistent translation and application of the legal term "legal professional privilege".

The term "legal professional privilege" is firmly established in EU legislation and case law. It reflects the principle that legal professions subject to a statutory duty of professional secrecy may be exempted from certain reporting obligations where these would otherwise conflict with the duty to preserve client confidentiality. The Directive refers explicitly to this exemption in Article 3(3)(b) and Recital 26 of its English version.

However, the way in which this term has been translated and implemented across Member States differs significantly. In Germany, for instance, "legal professional privilege" was rendered as "attorney-client privilege", thereby restricting its scope to lawyers alone and excluding tax advisers, who are equally subject to statutory professional secrecy and perform legal advisory functions. Austria, by contrast, extended the concept of professional secrecy to both auditors and tax advisers when transposing the Directive, applying a teleological interpretation aligned with the Directive's underlying purpose. This divergence is particularly noteworthy given that the two countries share closely aligned professional legal frameworks for tax advisers.

In ETAF Member States, tax advisers practise a legal advisory profession, are empowered to represent clients in tax matters and are bound by professional secrecy in the same way as lawyers. Excluding them from the exemption creates inconsistencies in protection and legal uncertainty across the EU.

ETAF therefore called for a uniform translation and consistent application of the concept, suggesting that replacing "legal professional privilege" with the broader term "duty of confidentiality of the legal professions" could help avoid misinterpretation and ensure equal treatment of all legal professions across the EU.

ETAF raises concerns over the proposed 28th regime for innovative companies

In September 2025, ETAF published a detailed statement in response to the European Commission's public consultation on a potential "28th regime for innovative companies", a new optional European corporate legal framework drawing on the recommendations of the Draghi and Letta reports on EU competitiveness. While ETAF recognises the spirit behind the proposal and shares the Commission's concerns about legal and administrative fragmentation, our members found that the initiative in its current form risks generating parallel complexities and legal uncertainty rather than delivering the simplification it promises.

As a preliminary matter, ETAF expressed concern about the consultation structure itself, which was built around a standardised questionnaire that left insufficient room for critical or nuanced input. The questionnaire did not address the potential burden on practitioners and courts of applying a new EU framework alongside existing national rules, made no provision for alternative solutions such as targeted harmonisation, and ignored the risk of competitive distortions between companies opting into the regime and those remaining subject to national law. We strongly urged the Commission to complement the process with expert hearings, targeted impact assessments and structured dialogues.

On substance, ETAF identified three areas of concern. On eligibility, we argued that "innovative" is too vague a criterion and that the regime should be open to all limited liability companies to ensure equal treatment and avoid a two-tier Single Market. On taxation, we noted that BEFIT and the Head Office Tax system (HOT) already address many of the identified challenges, and that parallel tax measures under the 28th regime would risk duplication and inconsistency. On digitalisation, ETAF supports digital-by-default registration but stressed that professional advice from tax advisers, lawyers and notaries remains indispensable even in a digital setting.

As an alternative, ETAF advocated for the gradual development of a European Business Code, a codification and harmonisation of existing company law provisions across Member States, as a more realistic and inclusive path to reducing fragmentation without the risks of duplication and distortion that a parallel 28th regime entails. ETAF will keep engaging with the Commission and co-legislators on this initiative and will continue to inform its members about developments as the proposal evolves.

ETAF calls for stronger protection of professional secrecy for tax advisers

In October 2025, ETAF published a position paper setting out the essential role of professional secrecy for tax advisers across Europe and the urgent need to safeguard it more effectively in EU legislation. The paper reaffirms one of the most fundamental pillars of ETAF's advocacy work: that professional secrecy is neither a privilege nor a favour, but an obligation – an essential element of any rule-of-law system and one of the core values of the tax advisory profession.

Tax advisers can only fulfil their mission effectively if clients trust them with complete and sensitive information, with the assurance that confidentiality will be fully preserved. Professional secrecy protects businesses from competitive disadvantages, shields clients' fundamental rights and guarantees legal certainty in dealings with tax administrations. Far from being a shield for wrongdoing, it is the foundation of effective tax compliance, particularly in complex cross-border matters.

Despite its fundamental importance, professional secrecy faces mounting pressure from recent EU legislative developments. Reporting obligations under DAC6 and the Whistleblower Protection Directive create tensions with client confidentiality, while the inconsistent translation of *"legal professional privilege"* across EU legal texts leads to divergent national interpretations and unequal treatment of regulated tax professionals across the Single Market. On the judicial front, the ECJ's landmark ruling in case C-432/23 was a welcome step forward, with Advocate General Kokott arguing that professional secrecy principles extend beyond lawyers to tax advisers recognised as independent legal professionals under national law.

ETAF urges the European Commission, the European Parliament and the Council to explicitly enshrine professional privilege for tax advisers in EU law with consistent definitions and accurate translations, promote harmonised application across Member States through interpretative guidance, ensure proportionality and legal safeguards in future reporting obligations, and acknowledge the essential compliance role of regulated tax advisers rather than treating them as potential risk factors.

ETAF remains committed to working closely with European institutions to secure a legislative environment that respects professional secrecy and guarantees equal protection for all EU citizens and businesses.

TAX LAW

Tax decluttering as a priority for ETAF members

Throughout 2025, tax simplification and decluttering emerged as the defining theme of ETAF's work on tax policy. The need to reduce overlapping reporting obligations, eliminate outdated rules and streamline EU tax legislation without deregulating the EU tax system has been consistently identified by ETAF members as their foremost priority.

ETAF's efforts on this front were shaped early in the year by a discussion with Benjamin Angel, Director for Direct Taxation at DG TAXUD, who outlined the European Commission's approach to decluttering at ETAF's Board meeting in February 2025.

This engagement was further deepened at ETAF's annual conference on 3 June 2025, titled "Decluttering without diluting the EU tax system", which brought together EU officials, Members of the European Parliament and tax professionals. The event made clear that while there is broad political consensus on the need for simplification, important questions remain about how to reduce complexity without weakening the substance of rules that serve legitimate transparency and compliance objectives.

ETAF also participated in the annual conference of the EU Tax Observatory on 13 May 2025 in Brussels under the theme "Competition or Cooperation? EU Tax Policies for Tomorrow". ETAF Head of Office, Michael Schick, joined a panel on the role of tax enforcement in a competitive world along with Reinhard Biebel, Head of Unit for Direct Tax Policy and Cooperation at DG TAXUD of the European Commission and World Bank economist Pierre Bachas. Mr Schick notably stressed the need for simpler and clearer tax laws, particularly for SMEs, where compliance costs are becoming unsustainable and urged EU legislators to "make it easy to comply".

Meetings with policymakers, including MEPs on the FISC Subcommittee, provided further opportunities to communicate the practical concerns of regulated tax professionals and to position ETAF as a constructive partner. ETAF continues to support the Commission's simplification agenda in 2026 by providing input on both the DAC recast and the tax omnibus.

ETAF sets out recommendations for the future EU e-invoicing strategy

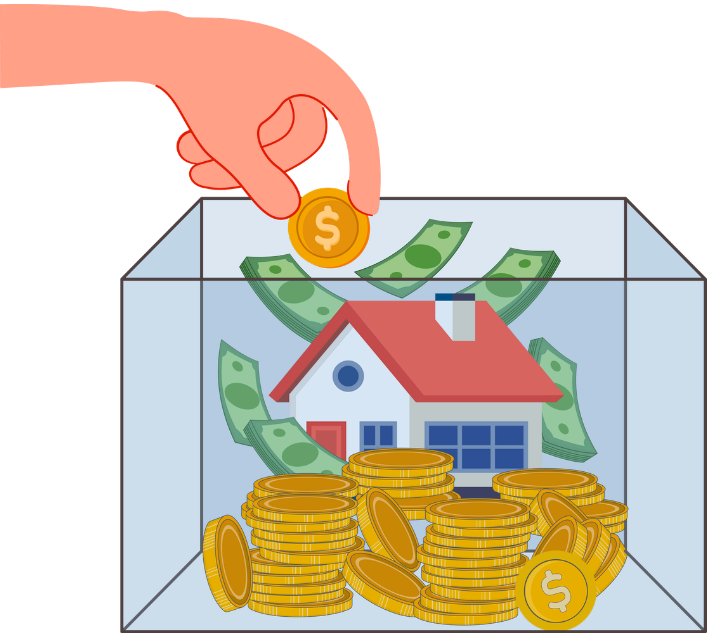
In line with ETAF objectives to provide tax expertise to EU decision makers and to promote good legislation in tax matters, ETAF published in February 2025 its recommendations for the European Commission's EU electronic invoicing policy strategy, expected to be released as part of the new EU Single Market Strategy. The strategy aims to increase the mass adoption of e-invoicing through integration of electronic invoicing modules in ERP systems, ensure efficient transmission via interoperable infrastructures and explore new uses for e-invoicing, including automated compliance in VAT reporting. As a member of the European Commission's Technical Expert Group on e-invoicing, ETAF was well-placed to contribute expert input from the perspective of the regulated tax advisory and accounting profession.

ETAF welcomed the recently adopted VAT in the Digital Age (ViDA) package as a significant step towards digitalisation and a genuine opportunity for the tax and accounting profession, noting the important role that tax advisers play in guiding businesses through the digital transition. On the immediate priorities for a functioning e-invoice 1.0, ETAF stressed the need for a standardised format based on European Standard EN 16931, seamless integration with ERP systems, simultaneous access to reporting data for accountants and tax authorities, and effective platform oversight to ensure that data exchange remains regulated, secure and affordable for all businesses including SMEs. In particular, ETAF emphasised that access to clients' data for accountants and tax advisers must remain free of charge, as is the case in a non-digital environment.

Looking ahead to e-invoice 2.0, ETAF outlined several priorities for the longer-term development of the framework. These include the use of Artificial Intelligence to automate invoice checking and categorisation in real time, robust data minimisation principles to limit the collection of unnecessary information, and the development of real-time reporting capabilities once the initial transition to e-invoicing has been completed. ETAF also called for the regulation of new e-invoicing market players, including banks and software providers operating without ethical obligations, to prevent the commercial exploitation of companies' financial data and to safeguard the confidentiality standards that regulated tax advisers and accountants are bound to uphold.

ETAF will continue to engage with the European Commission through its membership of the Technical Expert Group on e-invoicing.

ETAF contributes to the Recommendation on savings and investment accounts



In July 2025, ETAF published a statement in response to the European Commission's Recommendation on savings and investment accounts, announced in March 2025 as part of the Savings and Investments Union Strategy and subsequently published in September. The initiative aims to facilitate retail investors' participation in capital markets across the EU by identifying and promoting existing best practices that enable easier and more efficient investment.

ETAF strongly agreed that a non-binding Recommendation is the most appropriate instrument for this initiative, given the highly sensitive nature of national tax competencies and the legal and political hurdles that a binding directive would inevitably encounter.

ETAF highlighted several effective national models already in place among its member countries. In Germany, the Sparerfreibetrag provides a non-taxable threshold for all investment income, while the Abgeltungsteuer unifies the taxation of capital income at a flat rate. In France, regulated savings accounts offer full tax exemption on interest income up to specific deposit limits, and in Belgium, savings accounts benefit from a per-taxpayer annual interest exemption. These models demonstrate that targeted exemptions can encourage low-risk savings and provide accessible entry points for retail investors.

On simplification, ETAF called for measures that would reduce the complexity of the entire investment process for small investors, including the establishment of a common EU denomination for savings and investment accounts, the integration of simplified tax information into user-friendly digital interfaces, and the introduction of full or partial tax exemptions on interest and capital gains for retail investors up to a defined threshold. ETAF also advocated for a harmonised capital gains tax rate for retail investors across the EU.

At the same time, ETAF cautioned that any policy encouraging equity investment must be accompanied by robust investor protection frameworks and clear disclosure of risk, ensuring that the inherent financial risks of equity investment are not transferred to Member States.

ETAF responds to consultation on VAT rules for the travel and tourism sectors

In October 2025, ETAF contributed to the European Commission's public consultation on the modernisation of VAT rules applicable to the travel and tourism sectors. The consultation addressed two specific areas of EU VAT law: the special scheme for travel agents, also known as the Tour Operators' Margin Scheme (TOMS), and the VAT treatment of passenger transport services. Both areas have been identified by the Commission as no longer fit for purpose in the context of the digital travel market, with inconsistent application across Member States distorting competition in the Single Market and undermining the competitiveness of EU businesses vis-à-vis third countries.

On TOMS, ETAF strongly agreed on the need for EU action to improve legal certainty, reduce discrepancies in the application of the scheme and address intra-EU distortions. Our members noted that TOMS was designed for an outdated travel model and that its complex and unclear rules vary by Member State, causing market distortion as businesses increasingly book online to avoid VAT. ETAF supported restricting TOMS to B2C supplies only, excluding supplies to other intermediaries such as wholesale suppliers, and agreed that the organisation of conferences and events (MICE) should be removed from the scope of the scheme.

We also supported allowing travel agents to choose between a global margin calculation approach and a transaction-by-transaction method, rather than imposing a single mandatory approach, and called for clearer definitions of key concepts such as when a travel agent acts in their own name and which travel services fall within TOMS.

On passenger transport, ETAF noted that the current place of supply rules, which require VAT to be reported proportionately across each country where transport takes place, are too costly to apply to cross-border services and discourage operators from expanding beyond their Member State of establishment. We supported the country of departure as the most workable place of supply rule and advocated for the application of a harmonised reduced VAT rate across all intra-EU passenger transport services regardless of transport mode, in order to level the playing field and reduce the administrative burden currently weighing on cross-border operators.

ETAF will continue to follow the progress of this reform closely and remains available to assist the European Commission and co-legislators with the expertise of its members as the legislative proposal is developed in 2026.

ETAF EVENTS

ETAF meets MEP Kira Marie Peter-Hansen

Philippe Arraou (ETAF President), MEP Kira Marie Peter-Hansen (Denmark, Greens/EFA), Michael Schick (ETAF Head of Office)

On 15 January 2025, ETAF President Philippe Arraou and the ETAF Secretariat in Brussels had the honour of meeting with MEP Kira Marie Peter-Hansen (Denmark, Greens/EFA), Vice-Chair of the European Parliament’s Subcommittee on Tax Matters (FISC). The meeting provided an opportunity to present the federation’s mission and work, as well as to engage in a forward-looking discussion on Europe’s tax policy landscape.

During the meeting, the conversation focused on the pressing tax challenges that lie ahead for Europe and for tax professionals, with a particular focus on decluttering and the upcoming tax “omnibus” legislation. MEP Peter-Hansen emphasised her vision and priorities for the mandate.

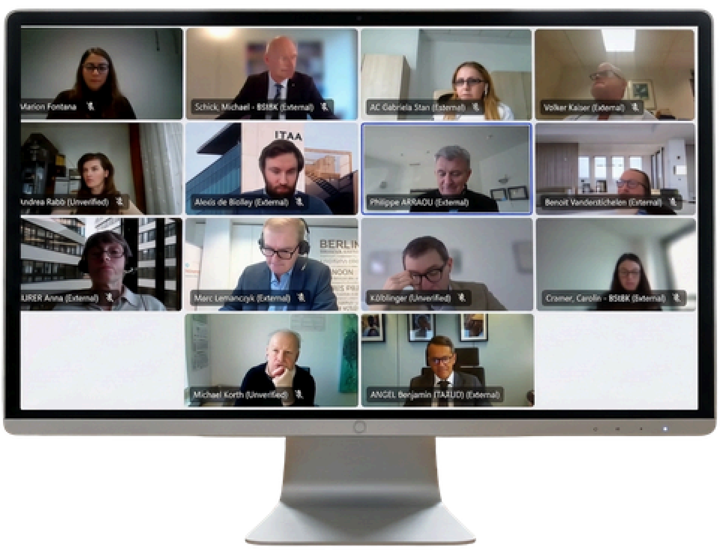
ETAF representatives shared the federation’s insights based on its members' on-the-ground expertise, offering to contribute to the FISC Subcommittee’s work with practical perspectives on tax policy implementation and ongoing legislative proposals.

ETAF welcomes DG TAXUD Benjamin Angel to its Board meeting

On 5 February 2025, ETAF had the honour of welcoming Benjamin Angel, Director for Direct Taxation, Tax Coordination, Economic Analysis and Evaluation at DG TAXUD of the European Commission, to its online Board meeting. The exchange provided a valuable opportunity for ETAF Board members to receive a direct briefing on the European Commission's upcoming priorities in taxation.

During the meeting, Mr Angel outlined DG TAXUD's key priorities for the current mandate, with a particular focus on simplification and the ongoing work on tax decluttering. ETAF representatives shared insights based on its members' on-the-ground expertise, offering to contribute to the Commission's simplification efforts with practical perspectives on tax policy implementation and the concerns of regulated tax professionals.

ETAF greatly values this type of high-level exchange and remains at the disposal of EU policymakers to assist them with its expertise in tax and professional law.



ETAF General Assembly adopts associated member status

ETAF General Assembly on 3 June 2025

On 3 June 2025, ETAF held its annual General Assembly in Brussels. The delegates unanimously adopted a resolution creating an associated member status within ETAF. This new category allows professional organisations that support ETAF's mission and actively promote binding professional regulation in their country to join the federation, even if they do not fully meet the criteria for ordinary membership. The decision reflects ETAF's growing visibility and the increasing interest from organisations across Europe in engaging with ETAF’s work.

ETAF President Philippe Arraou reported on ETAF’s activities over the past year, highlighting ETAF's active engagement on tax simplification and "decluttering”. Head of Office, Michael Schick, presented the upcoming EU calendar.

ETAF Conference "Decluttering without diluting the EU tax system"

Saim Saeed (Bloomberg Tax), Maria Elena Scoppio (DG TAXUD), MEP Michalis Hadjipantela (EPP, Cyprus), Johan Langerock (Greens/EFA), Christian Böke (DStV)

On 3 June 2025, ETAF hosted a conference in Brussels on the theme "*Decluttering without diluting the EU tax system*", attended by EU officials, tax experts and over 1 600 online participants.

ETAF President Philippe Arraou opened the event by stressing that the objective of "decluttering" the EU tax system should not be deregulation, but rather the establishment of a smarter, clearer, consistent and balanced framework built for the future. *"Compliance should not be an endurance sport"*, he said.

The first panel, moderated by Saim Saeed (Bloomberg Tax), explored the meaning and scope of decluttering and priority areas for simplification. Maria Elena Scoppio, Director for Indirect Taxation and Tax Administration at DG TAXUD, outlined the Commission's ongoing simplification efforts across direct and indirect taxation. MEP Michalis Hadjipantela (EPP, Cyprus) updated the audience on parliamentary negotiations on the role of simple tax rules in European competitiveness, questioning the effectiveness of DAC6 data and pushing for more practical, competitiveness-driven reforms. Johan Langerock, Advisor to the ECON and FISC Committees for the Greens/EFA Group, warned against simplification being used as a cover for deregulation. Representing the tax profession, Christian Böke (DStV) likened tax decluttering to Marie Kondo's method, calling for fewer overlapping rules, clearer reporting priorities and more automation.

The second panel, moderated by Elodie Lamer (TaxNotes), focused on the Directive on Administrative Cooperation, often cited as the most complex area of EU tax law. Henrik Paulander, Head of Sector Administrative Cooperation at DG TAXUD, gave an update on the ongoing DAC evaluation and the prospect for a DAC10 proposal. Philippe Vanclooster (ITAA) supported the DAC's objectives but criticised the growing compliance burden under DAC6, calling for essential-only reporting and minimum thresholds. The panel also touched on professional privilege, domestic bank secrecy and the possible integration of the UNSHELL proposal into DAC6.

Elodie Lamer (TaxNotes), Pieter Baert (EPRS), Philippe Vanclooster (ITAA), Henrik Paulander (DG TAXUD)

HKPS becomes a full ETAF member

On 9 July 2025, the Croatian Chamber of Tax Advisers (HKPS) officially became a full member of the European Tax Adviser Federation (ETAF), with its membership taking effect on 1 July 2025. The decision follows a two-year period during which HKPS participated in ETAF as an observer and actively contributed to the Federation's activities.

Established in November 2011 and headquartered in Zagreb, HKPS represents the regulated profession of tax advisers in Croatia. With its established legal framework and professional structure, HKPS meets the requirements for full ETAF membership. Following a thorough assessment, the ETAF Board unanimously approved HKPS's application on 8 July 2025.

Commenting on the decision, ETAF President Philippe Arraou welcomed HKPS as a full member of the Federation:

"We are delighted to welcome the Croatian Chamber of Tax Advisers as a full member of ETAF. HKPS has demonstrated a strong commitment to the values and objectives of our Federation during its two years as an observer. Its full membership represents a natural next step and strengthens our collective voice at European level. Together, we will continue to promote high professional standards in the tax profession and contribute to fair and balanced tax legislation in Europe."

The accession of HKPS represents an important development in ETAF's efforts to bring together and strengthen the voice of regulated tax professionals across the European Union. It further broadens the Federation's representation and reinforces its commitment to promoting high standards in the tax profession and contributing to the development of sound and balanced tax policy at European level.

ETAF looks forward to building on the cooperation established during HKPS's observer period and to a close and fruitful collaboration with its new full member in the years ahead.

ETAF at EU Tax Observatory Annual Conference in Brussels

Séverine Picard (Progressive Policies), Michael Schick (ETAF Head of Office), Pierre Bachas (EU Tax Observatory), Reinhard Biebel (DG TAXUD)

On 13 May 2025, ETAF participated in the EU Tax Observatory Annual Conference in Brussels, held under the theme "Competition or Cooperation? EU Tax Policies for Tomorrow". The conference brought together policymakers, experts and stakeholders to discuss key developments in corporate tax competition.

The programme featured a series of high-level panels and keynote speeches addressing the changing dynamics of corporate tax competition, the impact of tax competition on wealth inequality, and the challenges of effective tax enforcement in an increasingly globalised economy.

ETAF Head of Office Michael Schick contributed to a panel on "The role of tax enforcement in a competitive world", alongside Reinhard Biebel, Head of Unit for Direct Tax Policy and Cooperation at DG TAXUD, and World Bank economist Pierre Bachas.

In his contribution, Mr Schick emphasised the importance of simpler, clearer and more accessible tax legislation, particularly for small and medium-sized enterprises (SMEs), for which the growing complexity of tax rules is contributing to increasingly burdensome compliance costs. He called on EU legislators to ensure that tax rules are designed to facilitate compliance and *"make it easy to comply"*.

ETAF's participation in the conference provided an opportunity to contribute the perspective of regulated tax professionals to the ongoing debate on the future of EU and international taxation, while engaging with key policymakers and stakeholders on the challenges facing taxpayers and tax professionals.

The event can be watched again online here.

ETAF Conference "The new Single Market Strategy for services: From words to actions – What comes next?"

Léa Marchal (Agence Europe), Michael Schick (ETAF Head of Office), Mehdi Hocine (DG GROW), MEP Maria Grapini (S&D, Romania), Philippe Arraou (ETAF President), Salvador Marín (EFAA President)

On 9 December 2025, under the patronage of MEP Maria Grapini (S&D, Romania), EU officials, experts and representatives of the tax professions discussed the implementation of the European Commission's new Single Market strategy for services at a conference organised by ETAF in the European Parliament in Brussels. The event also attracted more than 2 200 online participants.

In his opening address, ETAF President Philippe Arraou welcomed the ambition of the Single Market strategy, particularly for professional services, while stressing the importance of safeguarding quality, the public interest and national competences. MEP Maria Grapini, Vice-Chair of the Committee on the Internal Market and Consumer Protection (IMCO), recalled the Parliament's commitment to improving the Single Market without undermining well-functioning national regulatory systems.

Mehdi Hocine (Head of Unit for Services Strategy and Mutual Recognition at the DG GROW of the European Commission) presented the Commission's upcoming work on the recognition of professional qualifications and national service regulations, which feature among the "Terrible Ten" barriers identified in the strategy. He outlined plans to accelerate recognition procedures, strengthen mutual trust between Member States and facilitate the provision of cross-border services. He also referred to a possible Single Market Barriers Prevention Act should progress remain insufficient.

During the panel discussion, moderated by Léa Marchal (Journalist for Agence Europe), Michael Schick (Head of Office of ETAF) and Salvador Marín (President of the European Federation of Accountants and Auditors for SMEs, EFAA) discussed the diversity of national regulatory models and the risks of applying a one-size-fits-all approach to professional services.

Panellists agreed on the need to facilitate professional mobility while preserving high standards of quality, independence and consumer protection. The discussion also touched upon stronger EU guidance, differentiated approaches to justified and unjustified restrictions, closer cooperation between the Commission and Member States and longer-term ideas such as a possible 28th regime, while acknowledging the complexity of 27 different national tax systems.

Bringing the European tax perspective to members' Congresses

Throughout 2025, ETAF was actively represented at the congresses and conferences of its member organisations across Europe. These occasions provided valuable opportunities to present the Federation's activities, engage directly with tax and accounting professionals and raise awareness of EU tax and regulatory developments affecting the profession.

On 16 April 2025, ETAF President Philippe Arraou delivered an online presentation at the XIX Moklasz International Tax Conference. His intervention focused on the forthcoming Single Market Strategy, published by the European Commission in May 2025 and its potential implications for professional services. He detailed expected measures concerning the recognition of professional qualifications and the possible introduction of a Single Market Barriers Prevention Act, while highlighting ETAF's demands around SME focus, digitalisation, simplification and protecting "justified" regulatory barriers like strong professional law frameworks for tax advisers.

ETAF President Philippe Arraou at CECCAR Congress

Under the theme "Smart Accounting powered by AI", the CECCAR Congress in Bucharest on 7 October 2025 provided another important platform for ETAF to contribute to the debate on the future of the profession. In his keynote address, Philippe Arraou examined in depth how artificial intelligence is transforming European tax advice and tax administrations. Mr Arraou stressed that AI is shifting the profession away from routine calculations and reporting towards strategic analysis, digital compliance and data-driven advice. At the same time, he underlined that technological efficiency must remain balanced with human responsibility. AI can automate processes, but it cannot replace professional judgement or the human dimension that underpins public trust, he concluded.

ETAF Head of Office Michael Schick also participated in the second CECCAR Congress panel "Taxation and automation driven by AI", which brought together representatives of the profession, academia and public administration. The discussion underlined that AI is not eliminating the role of accounting and tax professionals; rather, it is reinforcing their role as trusted experts and guardians of lawful, transparent and fair tax systems.

Finally, on 13 November 2025, Michael Schick spoke at the HKPS Annual Tax Conference in Opatija, providing an overview of the EU's evolving tax policy agenda. His presentation focused in particular on the forthcoming Tax Simplification Package, including the planned Omnibus Tax Directive and DAC recast expected in Q2 2026.

ETAF work in the European Commission Platform for Tax Good Governance

Throughout 2025, ETAF played an active role in the European Commission Platform for Tax Good Governance, the collaborative forum that brings together government and non-government stakeholders to address issues of tax transparency, cross-border cooperation and the fight against aggressive tax planning. Appointed to the Platform until 2029, ETAF participated in all meetings held during the year and contributed substantively to the discussions at each stage.

The recurring theme across all Platform meetings was the simplification of the EU tax architecture and legislation. ETAF consistently used its seat at the table to advocate for a genuine and ambitious decluttering of EU tax rules, with a particular focus on reducing the disproportionate compliance burden imposed by DAC6 on regulated tax professionals.

At the meetings in March, July and October 2025, ETAF representatives intervened actively, calling for a fundamental review of DAC6, improved legal definitions and better coherence between existing reporting obligations and more recent EU legislation such as the Pillar Two Directive.

ETAF remains committed to contributing actively to the Platform's work and to ensuring that the perspective of regulated tax professionals is fully reflected in the EU's simplification agenda.

ETAF representatives in the European Commission Platform for Tax Good Governance

Andreas Mitterlehner (KSW)

Csaba Magyar (Moklasz)

Christian Rech (DStV)

ETAF MEETINGS 2025

15 January	Meeting with MEP Kira Marie Peter-Hansen
29 January	Online meeting with European Commission’s DG GROW Alis Irena Riviere-Osipov and Adriana Czechowska and the Digital Building Blocks team on eInvoicing
5 February	Online exchange of views between European Commission’s DG TAXUD Benjamin Angel and ETAF Board members
16 April	Online participation of ETAF President in Moklasz XIX International Conference
13 May	Participation of ETAF Head of Office in the EU Tax Observatory Annual Conference in Brussels *“Competition or Cooperation?” EU Tax Policies for Tomorrow”*
15 May	Meeting with Karin Apelmam, Johan Rippe and Tina Zetterlund from the Institute for accountancy profession in Sweden (FAR)
3 June	ETAF Conference in Brussels “*Decluttering without diluting the EU tax system*”
3 June	ETAF General Assembly in Brussels
18 June	Meeting with International VAT Association (IVA) President Fernando Matesanz
1 July	HKPS became a full ETAF member
25 July	Online meeting with Accountancy Europe CEO Eelco van der Enden
12 August	Meeting with CFE Director Aleksandar Ivanovski and Tax Policy Analyst Brodie McIntosh
7- 8 October	Participation of ETAF President and ETAF Head of Office in CECCAR Congress in Bucharest
4 November	Joint meeting of ETAF and Accountancy Europe with DG TAXUD Raluca Trasca
13 November	Participation of ETAF Head of Office in HKPS Congress in Opatija
14 November	Online meeting with CNOEC Sophie Orsonneau, Aurélien Loopuyt and Jérémy Rojon
27 November	Meeting with EFAA Head of Secretariat and Public Affairs Sara Zambelli
9 December	ETAF Conference in collaboration with MEP Maria Grapini “*The new Single Market strategy for services - From words to actions - What comes next?*”
9 December	Meeting between ETAF President Philippe Arraou and EFAA President Salvador Marín

ETAF
European Tax Adviser Federation

ETAF 10th Anniversary Conference

From past to future: Lessons from a decade of EU tax developments

A decade shaping EU tax policy

Join us in Brussels for a conversation on what's next for the tax profession and EU tax policy.

Sofitel Brussels Europe

Place Jourdan 1, 1040 Brussels

3 November 2026

09:00 - 17:00 CET

SCAN ME

European Tax Adviser Federation AISBL – ETAF
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ABOUT ETAF

ETAF is a European umbrella organisation for 280 000 tax professionals from France, Germany, Belgium, Romania, Hungary, Austria, Croatia and Portugal. 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.

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