



9 May 2016

1. CFE appointed as member of the 'Platform for Tax Good Governance'

The CFE was nominated for the second time to the Commission's expert group "Platform for Tax Good Governance, Aggressive Tax Planning and Double Taxation".

The Platform for Tax Good Governance assists the European Commission in developing initiatives to promote good governance in tax matters in third countries, to tackle aggressive tax planning and to identify and address double taxation. It gathers experts from all EU member states and 15 business, tax professional and civil society organisations. The Platform's second term will end in June 2019.

The CFE will be represented by Piergiorgio Valente as main representative and Stella Raventos as alternate. A first meeting will take place on 14 June in Brussels.

- Link to the Platform for Tax Good Governance: [EN](#)

2. Public consultation on cross-border provision of services

On 3 May 2016, the European Commission, DG Growth (formerly Internal Market) launched a public consultation dealing with administrative and regulatory barriers on cross-border services. The survey concerns "business services", specifically mentioning accountancy. Legal advice and statutory audit are excluded. Tax advisers are not expressly mentioned, but they also fall under the EU Services Directive to which the survey refers to.

The survey is aiming at mid-sized professional firms and the factors that prevent them from expanding, looking in particular on simplifying the setting up of branches and agencies in another member state.

Essentially, it is about whether EU member states should still be able to impose certain regulatory requirements on professional firms (notably on shareholder structure, legal form, multidisciplinary activities, professional indemnity insurance requirements and services standards), whether they should exempt firms from other member states from such requirements, or whether there should be some form of harmonisation of what can be required. It is remarkable that the questionnaire also addresses domestic situations, not having a cross-border element.

The deadline is 26 July.

- Link to the public consultation: [EN](#) (all languages available)

3. Advocate General: failure to provide VAT ID may not be the reason for refusing exemption for intra-Community supply of goods

On 6 April 2016, Advocate General Saugmandsgaard Øe of the EU Court of Justice (CJEU) provided his opinion in the case *Plöckl* (Case C-24/15).

German tax authorities had claimed that the requirements for exempting an intra-Community supply of goods were not met when a car was sold to a Spanish business and imposed an additional assessment, as no Spanish VAT ID number was provided.

The Advocate-General argued that the referring court had determined that no serious indication of fraud existed, all requirements for an exemption had been met, except for the provision of a VAT registration number, which is

merely a formal requirement. Non-compliance with such requirement may lead to an administrative fine, but cannot be invoked to refuse the granting of an exemption.

- Link to CJEU Advocate General's opinion [DE](#) (available in several languages)

4. MEPs call for protection of whistle-blowers

On 4 May 2016, the Greens/European Free Alliance in the European Parliament have called on the European Commission to table a legislative proposal to protect whistle-blowers and have presented a proposal for a draft Directive for discussion. This proposal would apply to all workers in the public and private sectors and assure them protection from criminal and civil prosecution, excluding in particular sanctions from the employer. Protection should not only be granted for disclosure of criminal action, but also e.g. of facts that show, e.g., a likely negative effect on public finance. Unlike the EP's resolution of 16 December 2015, the newly proposed text does not provide for a limitation that whistle-blowers should firstly report to public authorities and only go public where these authorities fail to take action.

- Link to Draft for discussion on whistle-blower protection: [EN](#)

5. UN publishes data on financial flows through tax havens

On 3 May 2016, the UN Conference on Trade and Development (UNCTAD) published a report illustrating that investment flows through offshore financial hubs, including offshore financial centres and special purpose entities (SPEs), have declined but remain sizable, and were very volatile in 2015.

As the report points out, the proportion of investment income booked in low tax, often offshore, jurisdictions is high and possibly growing. It further states that the disconnect between the locations of income generation and productive investment results in substantial fiscal losses and highlights a pressing need to create greater coherence among tax and investment policies at the global level.

- Link to the analysis [EN](#)

6. Panama Papers: Release of searchable database on 9 May

The International Consortium of Investigative Journalists announced the release of a searchable database on 9 May 2016 with information on more than 200,000 offshore entities that are part of the Panama Papers investigation. This database including information about companies, trusts, foundations and funds is expected to be the largest-ever data release on secret offshore companies.

- Link to database published on 9 May at 2 p.m. [EN](#)

The selection of the remitted material has been prepared by Piergiorgio Valente / Filipa Correia / Rudolf Reibel / Andrea Morass

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