

**ACCOUNTANCY
EUROPE.**

WELCOME







TAX DAY 2020: WE'RE ALL IN THIS TOGETHER!

Moderator: Rick van der Kleij

WiFi: IPC-Guest

#TAXDAYEU



PRESIDENT'S OPENING

Florin Toma

President, Accountancy Europe

#TAXDAYEU



TAX AND ETHICS

Jens Poll
IESBA

José Maria Vallejo
Global Head of Tax, BBVA

Chiara Putaturo
Inequality and Tax Policy Advisor, Oxfam EU

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IESBA[®]

**International Ethics Standards
Board for Accountants[®] (IESBA[®])**

**Accountancy Europe
Tax Planning Day**

Prof. Jens Poll, IESBA Member

February 19, 2020

IESBA Updates



- About IESBA
- Restructured Code
- Key Projects & Initiatives

Landscape and Context

Role of ethics is central in post-crisis world
New business models, advancing technologies and increased regulatory oversight are transforming the accountancy profession
Expectations of ethical behavior heightened
New Code provides a strong base for:
Developing future ethics and independence standards
Reinvigorating PAs to meet their responsibility to act in the public interest



About IESBA

- Independent [global standard setter](#) formed in 2005
 - Successor to IFAC Ethics Committee
 - Chaired by Dr. [Stavros Thomadakis](#)
- Diverse Board Membership
 - Global representation from Africa, Asia, Europe, North America, South America with 18 members
 - 9 practitioners, 9 non-practitioners (incl. 6 public members)
 - Official observers: Japan FSA
- Structures and processes facilitated by [IFAC](#)



About the IESBA

Due process

- ❖ Oversight of PIOB and advice from CAG
- ❖ Transparent debate
- ❖ Exposure for public comment
- ❖ Consideration and disposition of comments received
- ❖ Meetings open to the public

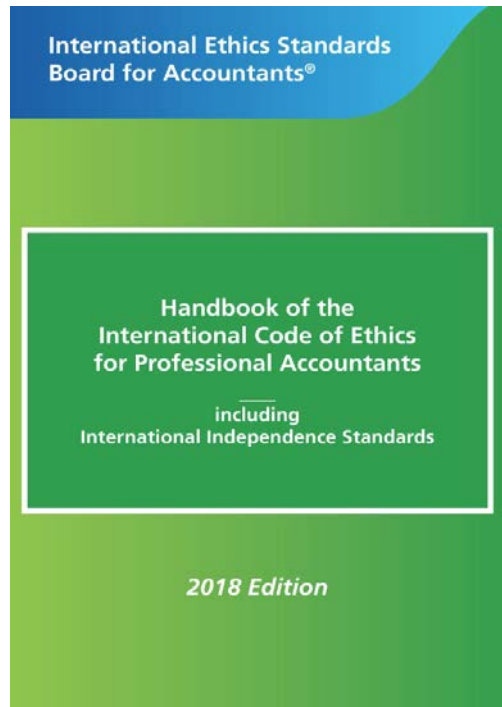


Why focus on changes to the Code

- Code is robust, high-quality and globally-operable
- Adopted, used as basis for national ethics standards or ethics codes of IFAC member bodies in 120+ countries
- Adopted by the largest international networks of firms (the [Forum of Firms](#)) for transnational audits
- Translated in about 40 languages, including all major UN languages (Chinese, French, Japanese, Russian and Spanish)



Revised and Restructured Code



Became effective June 15, 2019

Lots of helpful resources and more to come:

2018 Handbook | PDF | eCode

Basis for Conclusions

One-page flyer | PowerPoint Slides

Two 90-minute [IESBA hosted Webinars](#)

Videos | Articles | Webinars

Featured on [IFAC Gateway](#)

Country Visits/ targeted outreach

Visit www.ethicsboard.org/restructured-code



Key Projects & Initiatives

Completing pre-commitments

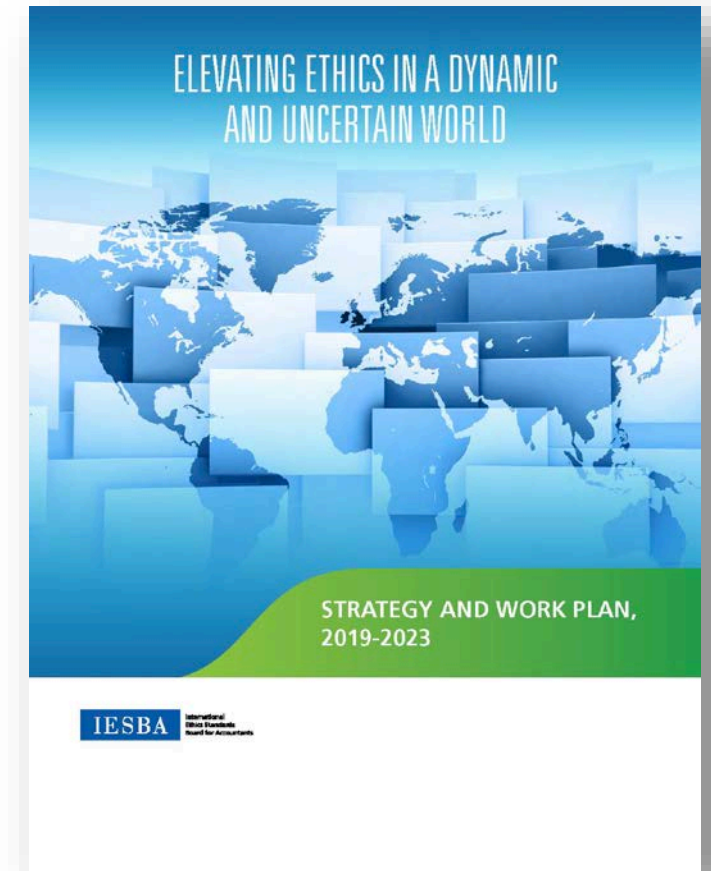
NAS, Fees and EQR Objectivity: EDs out Q1 2020

New initiatives

Tax Planning

Definition of Public Interest Entities (PIE)

Ongoing close coordination with IAASB



Key Projects & Initiatives - Tax Planning & Related Services

Tax Planning a focus area for policy makers & regulators nationally and internationally:

- Organisation for Economic Cooperation and Development (OECD)
- World Federation of Exchanges
- International Federation of Accountants (IFAC)
- European Parliament/Commission
- UK Tax Authorities
- Professional Accounting Organizations (PAOs)



Tax Planning & Related Services: Terms of Reference

Objectives of the WG:

- a) Gather an understanding of regulatory, practice and other developments in corporate and individual tax planning by PAIBs and PAPPs
- b) Identify and analyze the ethical implications of those developments and determine whether there is a need for enhancements to the Code or further actions
- c) Develop a report and recommendations to the IESBA

Focus

- Focus on ethical behavior of both PAPPs and PAIBs
- Not looking at the legality or morality of tax practices



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GRI 207: Tax 2019

Overview of GRI's new Tax Standard

Maria Adherson

February 2020

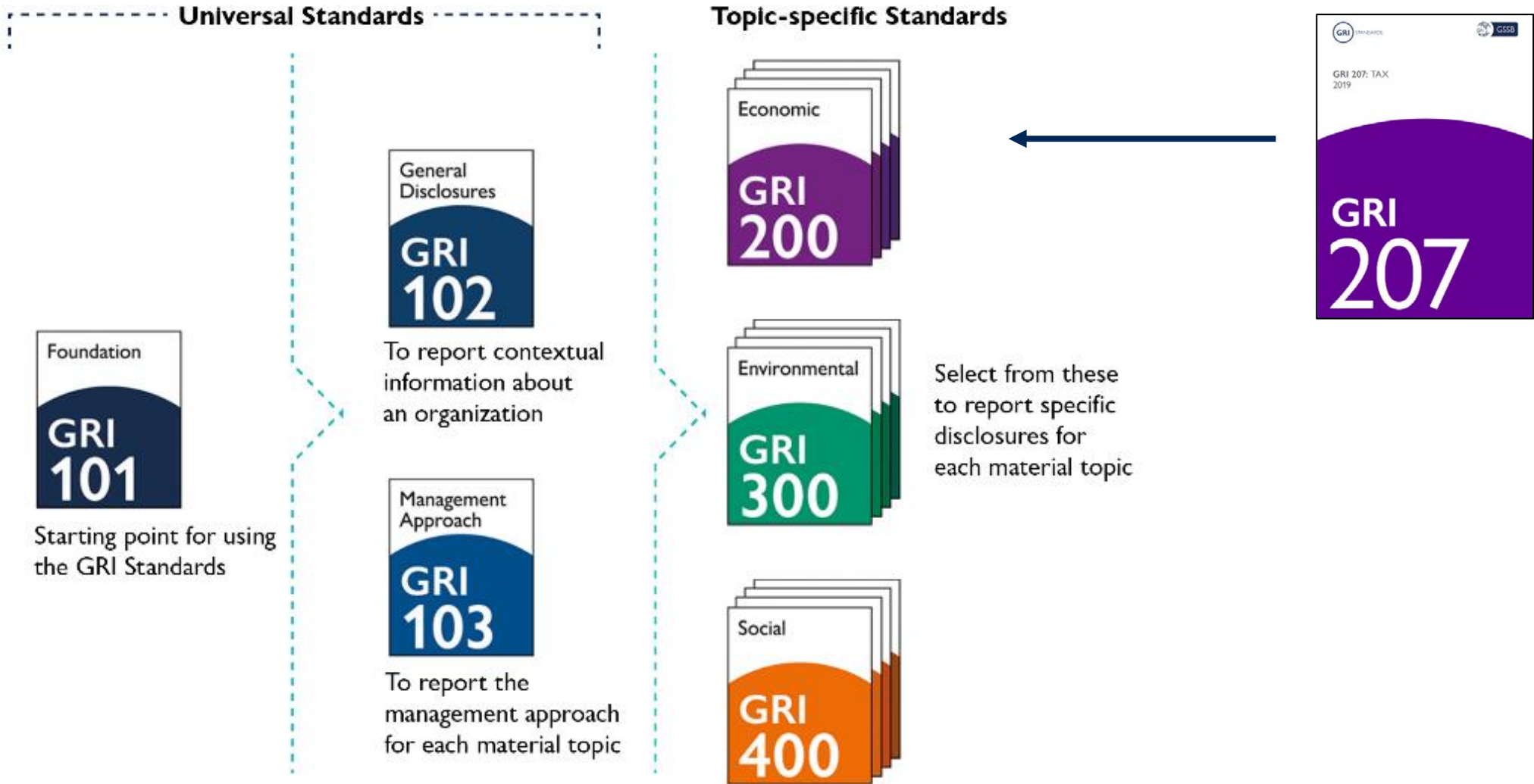


Who We Are



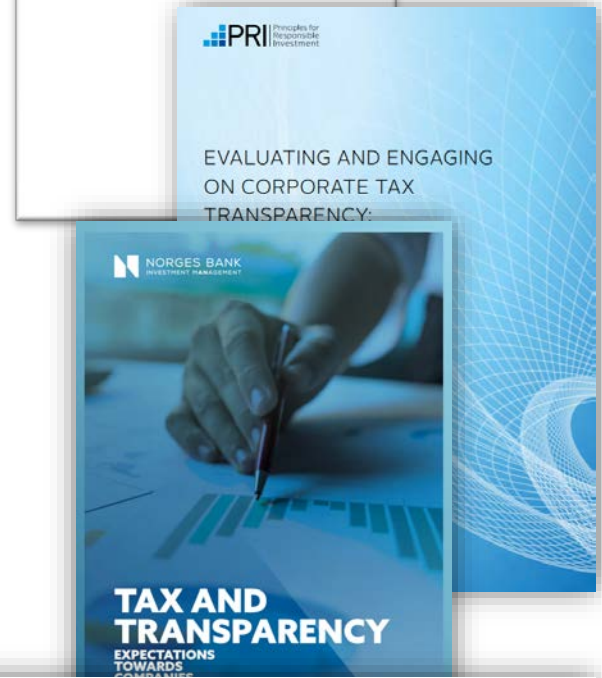
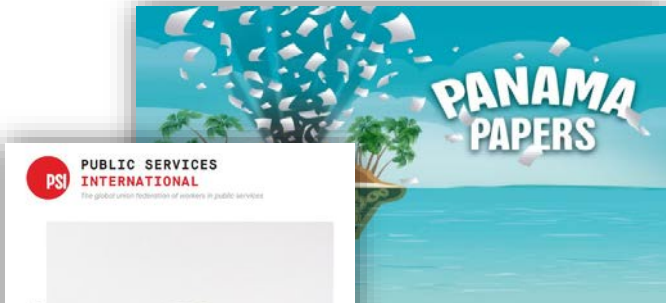
- GRI is an **international independent organization** that has pioneered sustainability reporting for two decades.
- The GRI Standards are designed to help communicate an organization's impacts on the economy, the environment, and society
- The GRI Standards are developed through a **transparent, multi-stakeholder** process, following the Due Process of the Global Sustainability Standards Board (GSSB) – GRI's independent standard-setting body
- The GRI Standards are **available as a free public good**

The GRI Standards



Why public reporting on Tax?

- Increasingly **complex global** tax landscape
- **Growing calls** for tax transparency from a variety of stakeholders including government, investors, civil society, media and the public
- Corporate tax is a fundamental way that the **shared responsibility** for the wellbeing and prosperity of communities is recognized.
- Increased transparency will lead to **increased confidence and accountability** in the eyes of stakeholders.



GRI 207: Tax 2019



The image shows the cover of the GRI 207: Tax 2019 standard. The background is a photograph of a dense urban cityscape with various buildings and a hilly terrain. In the top left corner, the GRI STANDARDS logo is visible. A purple banner at the top right contains the text 'NEW REPORTING STANDARD'. The title 'GRI 207: Tax 2019' is prominently displayed in the center-right. At the bottom, a white text block states: 'THE FIRST GLOBAL SUSTAINABILITY STANDARD FOR PUBLIC COUNTRY-BY-COUNTRY REPORTING ON TAX'. The cover also features a smaller version of the GRI logo and the text 'GRI 207: Tax 2019' on a white background.

GRI 207: Tax 2019

Summary of contents in the Standard



Management approach disclosures

Disclosure 207-1 Approach to tax

Disclosure 207-2 Tax governance, control, and risk management

Disclosure 207-3 Stakeholder engagement and management of concerns related to tax

Topic-specific disclosures

Disclosure 207-4 Country-by-country reporting

GRI 207: Tax 2019

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Topic-specific disclosures

Disclosure 207-4 Country-by-country reporting

Reporting requirements

The reporting organization shall report the following information:

a. A description of the approach to tax, including:

- i. whether the organization has a tax strategy and, if so, a link to this strategy if publicly available;
- ii. the governance body or executive-level position within the organization that formally reviews and approves the tax strategy, and the frequency of this review;
- iii. the approach to regulatory compliance;
- iv. how the approach to tax is linked to the business and sustainable development strategies of the organization.

Disclosure 207-1

GRI 207: Tax 2019

Summary of contents in the Standard



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Topic-specific disclosures

Disclosure 207-4 Country-by-country reporting

Reporting requirements

The reporting organization shall report the following information:

- a. A description of the tax governance and control framework, including:
 - i. the governance body or executive-level position within the organization accountable for compliance with the tax strategy;
 - ii. how the approach to tax is embedded within the organization;
 - iii. the approach to tax risks, including how risks are identified, managed, and monitored;
 - iv. how compliance with the tax governance and control framework is evaluated.
- b. A description of the mechanisms for reporting concerns about unethical or unlawful behavior and the organization's integrity in relation to tax.
- c. A description of the assurance process for disclosures on tax and, if applicable, a reference to the assurance report, statement, or opinion.

Disclosure 207-2

GRI 207: Tax 2019

Summary of contents in the Standard



Management approach disclosures

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Disclosure 207-3 Stakeholder engagement and management of concerns related to tax

Topic-specific disclosures

Disclosure 207-4 Country-by-country reporting

Reporting requirements

The reporting organization shall report the following information:

- a. A description of the approach to stakeholder engagement and management of stakeholder concerns related to tax, including:
- i. the approach to engagement with tax authorities;
 - ii. the approach to public policy advocacy on tax;
 - iii. the processes for collecting and considering the views and concerns of stakeholders, including external stakeholders.

Disclosure
207-3

GRI 207: Tax 2019

Summary of contents in the Standard



Management approach disclosures

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Disclosure 207-3 Stakeholder engagement and management of concerns related to tax

Topic-specific disclosures

Disclosure 207-4 Country-by-country reporting

Reporting requirements

The reporting organization shall report the following information:

- a. All tax jurisdictions where the entities included in the organization's audited consolidated financial statements, or in the financial information filed on public record, are resident for tax purposes.
- b. For each tax jurisdiction reported in Disclosure 207-4-a:
 - i. Names of the resident entities;
 - ii. Primary activities of the organization;
 - iii. Number of employees, and the basis of calculation of this number;
 - iv. Revenues from third-party sales;
 - v. Revenues from intra-group transactions with other tax jurisdictions;
 - vi. Profit/loss before tax;
 - vii. Tangible assets other than cash and cash equivalents;
 - viii. Corporate income tax paid on a cash basis;
 - ix. Corporate income tax accrued on profit/loss;
 - x. Reasons for the difference between corporate income tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.
- c. The time period covered by the information reported in Disclosure 207-4.

Disclosure
207-4

Item	GRI 207: Tax 2019	OECD BEPS (Action 13)
Data aggregation	Data to be reported by country	Data to be reported by country
Total revenues	x	✓
Revenue from third parties	✓	✓
Revenue from related parties	Between jurisdictions only	✓
Profit/loss before tax	✓ can be consolidated	✓ summed
Tax paid (on cash basis)	✓ flexibility to report withholding tax separately	✓
Tax accrued – current year	✓	✓
Tangible assets or other than cash and cash equivalents	✓ can be consolidated	✓ summed
Number of employees	✓ flexibility to use calculation method of choice	✓ FTE basis
Reasons for the difference between corporate tax accrued on profit/loss and the tax due if the statutory tax rate is applied to profit/loss before tax.	✓	x

Implementation

- GRI 207 is a **topic-specific Standard**
- GRI 207 will be **effective** for reports or other materials published on or after **1 January 2021**.
- The reporting organization **may use reasons for omission** as set out in *GRI 101: Foundation 2016* to build up to complete reporting (for specific reporting requirements or across tax jurisdictions) over a number of reporting cycles
- Visit the GRI Standards website www.globalreporting.org/standards for more resources

Back-up slides

Time period – for questions only

GRI 207: Tax 2019

Time period



Management approach disclosures

Disclosure 207-1 Approach to tax

Disclosure 207-2 Tax governance, control, and risk management

Disclosure 207-3 Stakeholder engagement and management of concerns related to tax

Topic-specific disclosures

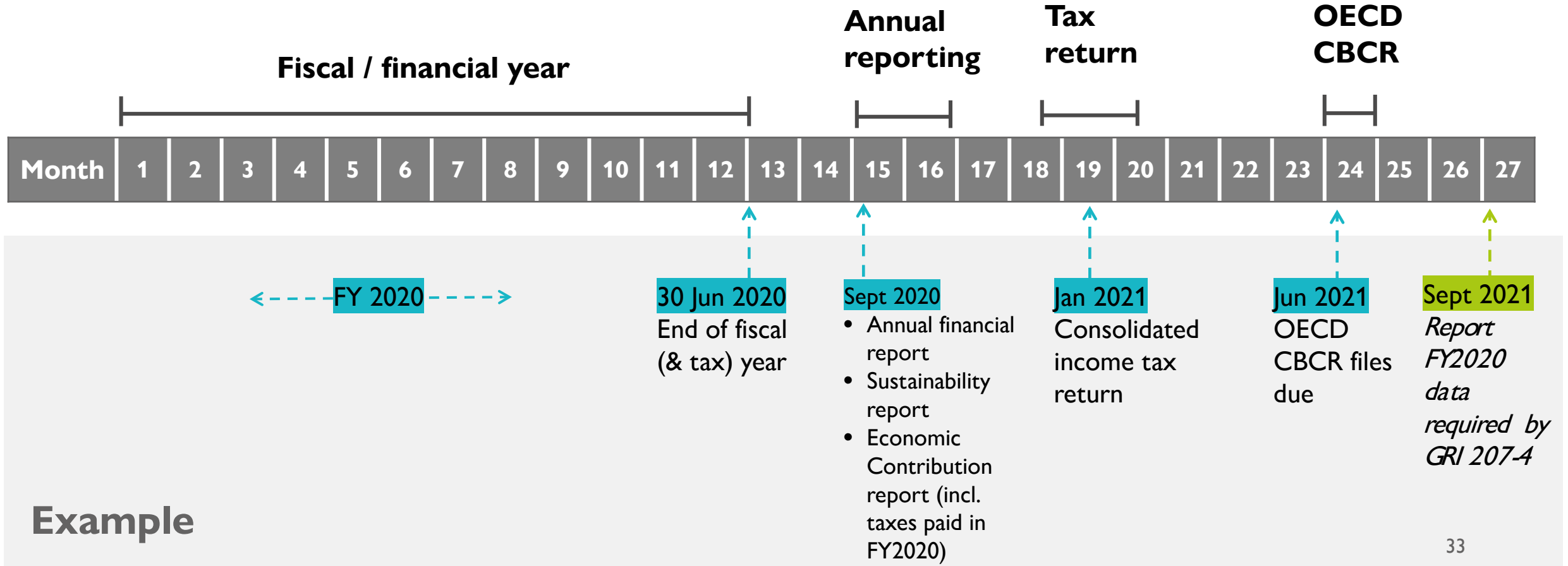
Disclosure 207-4 Country-by-country reporting

- 2.1** When compiling the information specified in Disclosure 207-4, the reporting organization shall report information for the time period covered by the most recent audited consolidated financial statements or financial information filed on public record. If information is not available for this time period, the organization may report information for the time period covered by the audited consolidated financial statements or the financial information filed on public record immediately preceding the most recent ones.



What does this mean?

Existing practice





TAX TRANSPARENCY

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Director-International Taxation, Iberdrola

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Responsible Business, Better Future.



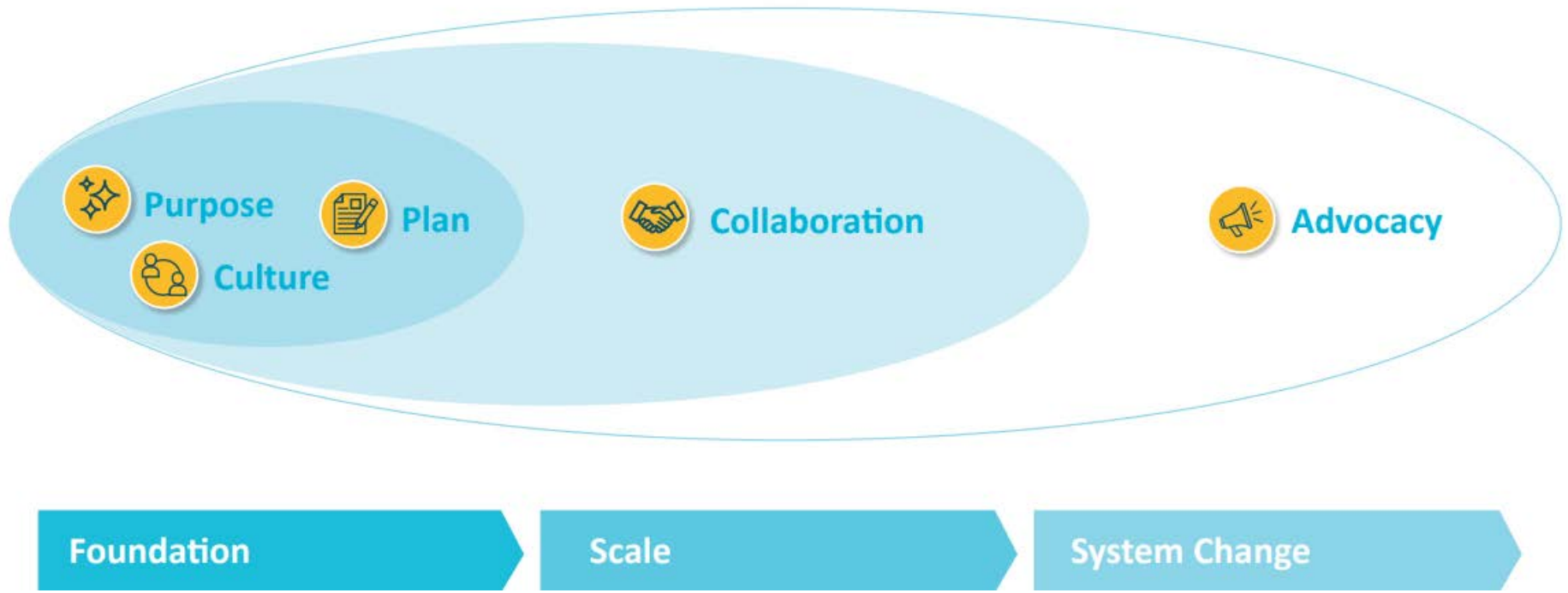
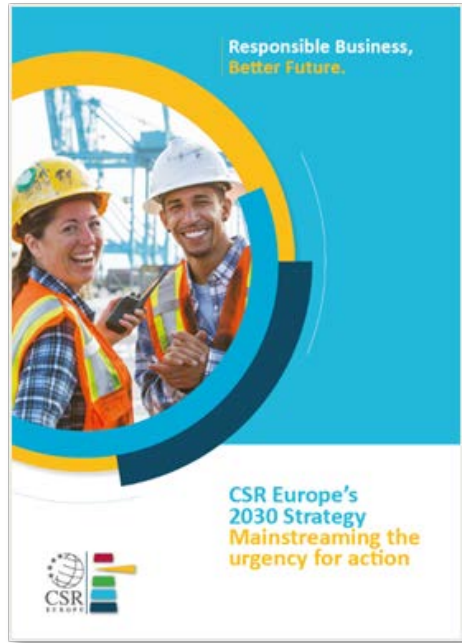


The European Business Network for Corporate Sustainability and Responsibility





Our Vision



2030 Strategy: Leadership & Engagement



Our Mission: People, Materials, & Markets

P
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AN ECONOMY
WITH AND FOR
PEOPLE

We aim for an inclusive economic system and labour market that promote life-long employability

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SUSTAINABLE
RAW **MATERIALS**
& VALUE CHAINS

We work together towards a carbon neutral, sustainable & circular economy, where sourcing & processing of materials takes place with respect for all human rights

M
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S



SUSTAINABLE
MARKETS
& FINANCE

We endeavour to make sustainability driven investments through enhanced **Total Impact Disclosure** the new normal

PROJECT ON RESPONSIBLE TAX BEHAVIOUR: WHY DO WE WORK ON **TAX**?

**Tax is an
unavoidable
issue for
responsible
companies**



**Tax responsibility
is a critical
resource for the
implementation
of the
Sustainable
Development
Goals (SDGs)**



CSR Europe's work on Tax Timeline



A Blueprint
for Responsible
and Transparent
Tax Behaviour



2016

Expert Roundtable, webinars and 1-1 calls with biz, CSOs, partners

2017-2018

Development of assessment tool and first rolling out

2019

Blueprint for Responsible and Transparent Tax Behaviour together with PwC NL

2020

Pilot

- Roll out service offer for companies & National Partners
- COP on tax





A Blueprint for Responsible and Transparent Tax Behaviour

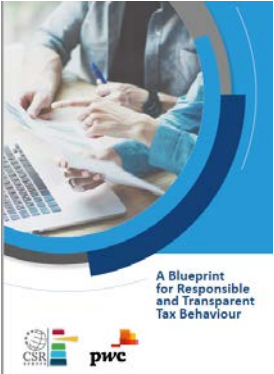
Key features of the blueprint:

Clarifies the concept of responsible and transparent tax behaviour by breaking it down into six theme areas

Analyses and assesses examples of specific measures and initiatives implemented by participating companies

Includes an **Inventory** of the various mandatory and voluntary initiatives, principles and guidelines that already exist concerning responsible tax behaviour;

Identifies useful takeaways for inspiration to companies that wish to invest further in responsible and transparent tax behaviour.





A BLUEPRINT FOR RESPONSIBLE AND TRANSPARENT TAX BEHAVIOUR

THEME AREA	KEY ELEMENT
 AREA 1 TAX PLANNING STRATEGIES	Aligning taxation with value creation
 AREA 2 TAX FUNCTION MANAGEMENT AND GOVERNANCE	Developing the right processes to manage tax
 AREA 3 PUBLIC TRANSPARENCY AND REPORTING	Disclosing relevant tax related information to the public
 AREA 4 INTERACTION WITH TAX AUTHORITIES	Managing relationships with tax authorities & digital transformation of tax administrations
 AREA 5 TAX INCENTIVES	The impact on public finances
 AREA 6 BUILDING A NARRATIVE TO ACCOMPANY A TAX STRATEGY	How to engage stakeholders with a company's approach to tax

Structure and rationale

- All chapters provide a **high-level snapshot** of the current market practice.
- Then zoom in on where the **participating company** currently stand with respect to the thematic area.

Identified trends:



- **Publication of Tax Strategy or Tax Policy documents** endorsed and approved at Board level.
- Enhanced **collaboration** between the **CSR and Tax departments**
- **A growing preparedness** for enhanced **transparency and tax reporting** requirements
- Building **co-operative** compliance **relations with tax authorities**
- **A more open and “pedagogical” approach** towards wider stakeholders



Responsible & Transparent Tax Behaviour

Build Trust in Your Business

Our Service Offer to Companies

Objectives:

- **Support** companies in assessing the level of transparency and responsibility of their tax behaviour, identifying gaps and areas of improvements in 6 thematic areas.*
- **Help** companies building trust and addressing the growing expectations from the public and policy makers.

Three-step process, involving your company's Tax and CSR Manager**



*Identified by our Blueprint

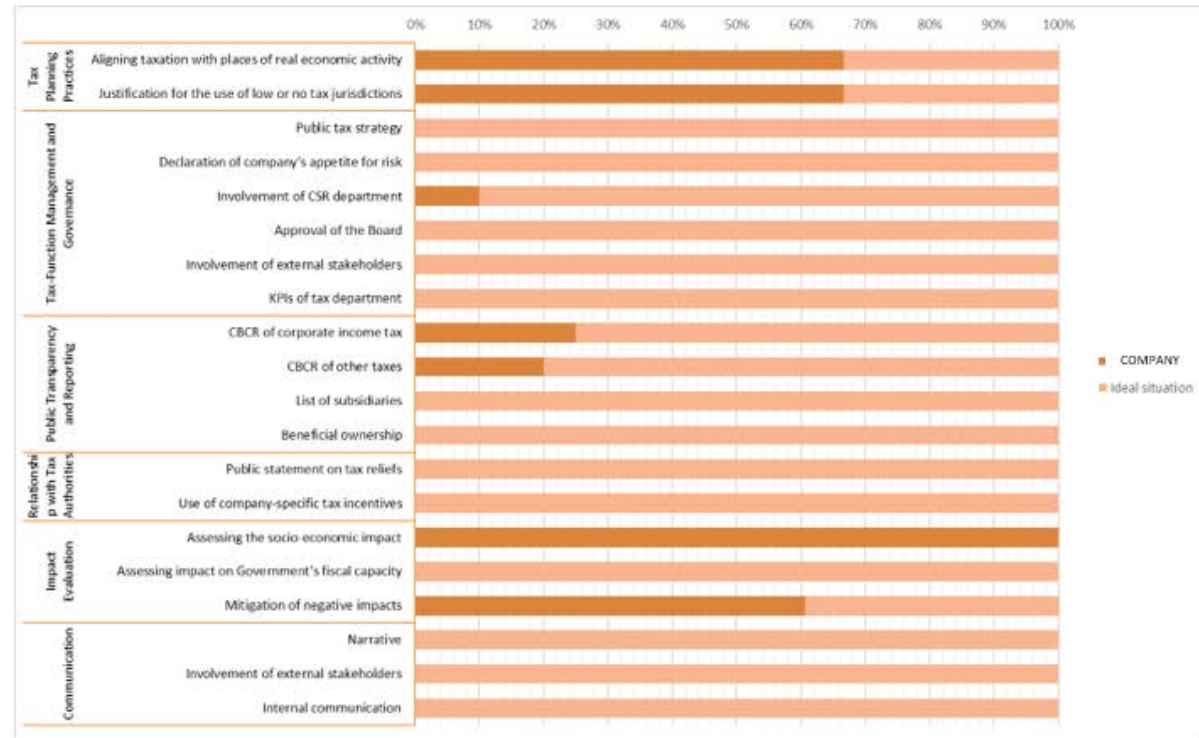
** Companies have also the option to undertake only one or more steps according to their needs.



EXAMPLE OF AN ASSESSMENT RESULT

THE COMPANY's performance against the 20 requirements defining responsible tax behaviour:

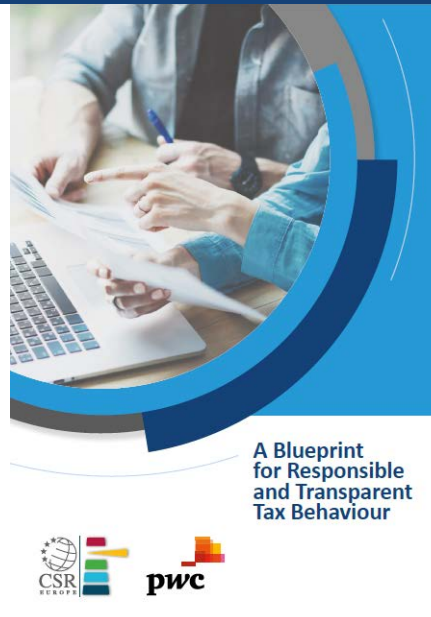
	Aligning taxation with places of real economic activity	Justification for the use of low or no tax jurisdictions	Public tax strategy	Declaration of company's appetite for risk	Involvement of CSR department	Approval of the Board	Involvement of external stakeholders	KPIs of tax department	CBCR of corporate income tax	CBCR of other taxes	List of subsidiaries	Beneficial ownership	Public statement on tax reliefs	Use of company-specific tax incentives	Assessing the socio-economic impact	Assessing impact on Government's fiscal capacity	Mitigation of negative impacts	Narrative	Involvement of external stakeholders	Internal communication
■ Ideal situation	0.75	0.75	1	0.5	0.5	0.75	0.25	0.5	1	0.5	0.4	0.1	0.25	0.25	0.33	0.33	0.33	0.5	0.5	0.5
■ COXO	0.5	0.5	0	0	0.05	0	0	0	0.25	0.1	0	0	0	0	0.33	0	0.2	0	0	0





CONCLUSION : It is a matter of integration

We believe that responsible and tax-transparent companies are key to rebuilding social trust and addressing the growing expectations from the public and policymakers alike. Increasing the coherence between tax behaviour and the wider sustainable business strategy also has the potential to better show a company's total contribution to society, manage its reputation and increase its social credentials.





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Chair of the Tax Policy Group, Accountancy
Europe

Andreas Kowallik

Partner, Deloitte

Jonathan Leigh Pemberton

Independent Adviser on Tax Policy


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Tax Compliance Management in Germany

Dr. Andreas Kowallik | Deloitte GmbH Wirtschaftsprüfungsgesellschaft
Accountancy Europe | Tax Day 2020 | Brussels, 19 February 2020

Application decree dated 23 May 2016

 **Bundesministerium der Finanzen**

POSTANSCHRIFT Bundesministerium der Finanzen, 11016 Berlin
Vorab per E-Mail

Oberste Finanzbehörden der Länder

nachrichtlich:
Vertretungen der Länder beim Bund

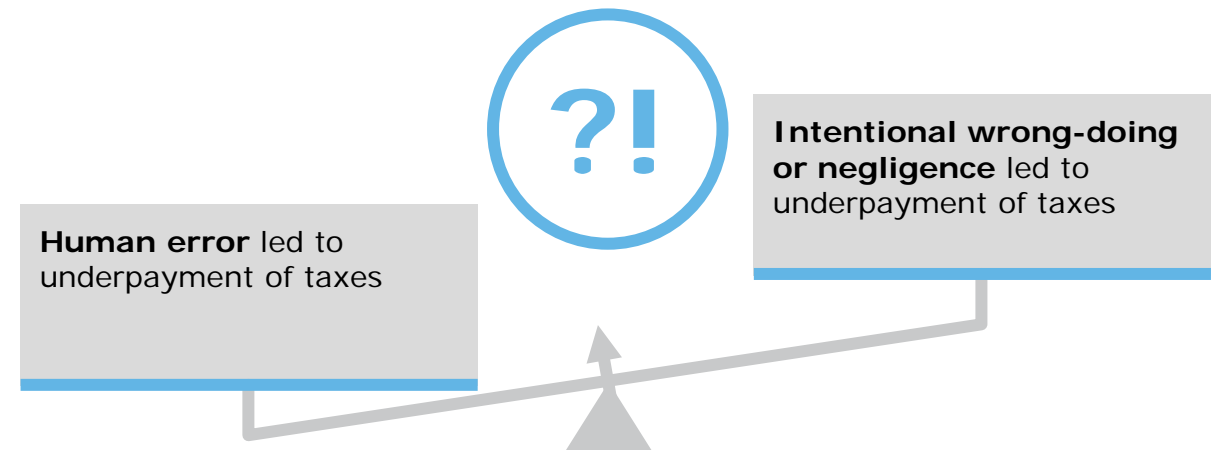
HAUSANSCHRIFT Wilhelmstraße 97
10117 Berlin
TEL +49 (0) 30 18 682-0
E-MAIL poststelle@bmf.bund.de
DATUM 23. Mai 2016

BETREFF **Anwendungserlass zu § 153 AO**

OZ **IV A 3 - S 0324/15/10001**
IV A 4 - S 0324/14/10001
DOK **2016/0470583**
(bei Antwort bitte GZ und DOK angeben)

Unter Bezugnahme auf das Ergebnis der Erörterungen mit den obersten Finanzbehörden der Länder wird im Anwendungserlass zur Abgabenordnung vom 31. Januar 2014 (BStBl I S. 290), der zuletzt durch das BMF-Schreiben vom 26. Januar 2016 (BStBl I S. 155) geändert worden ist, mit sofortiger Wirkung nach der Regelung zu § 152 AO die folgende Regelung zu § 153 AO eingefügt:

Note 2.6: [...] In case the taxpayer has **implemented an internal control system** for the purpose of **tax compliance**, this can be an **indication** that **no willful intent or recklessness** are given, however, each individual case should be investigated. [...]



CPA Institute Practice Guidance 1/2016



IDW Praxishinweis 1/2016: Ausgestaltung und Prüfung eines Tax Compliance Management Systems gemäß IDW PS 980

IDW Praxishinweis 1/2016

**Final guidance
dated 31 May 2018**

(Stand: 31.05.2017)¹

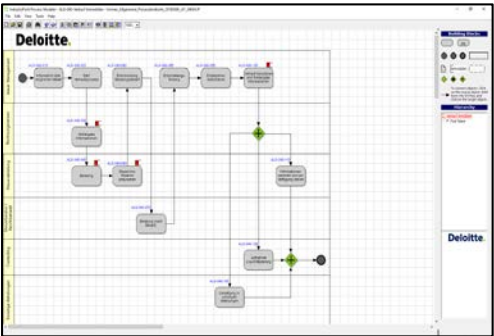
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7 base elements of IDW PS 980 (CMS audit standard) also apply to a Tax CMS



Standard Tax CMS components

As-is Process-Documentation



IDW
INSTITUT DER WIRTSCHAFTSPRÜFER

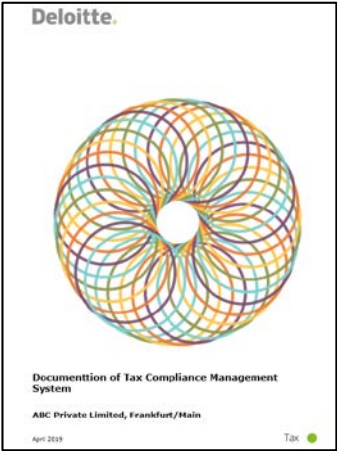
Tax Risk-Control-Matrix



IDW
INSTITUT DER WIRTSCHAFTSPRÜFER

Board of Directors

Tax CMS Documentation



IDW
INSTITUT DER WIRTSCHAFTSPRÜFER

Bundesministerium der Finanzen

Tax CMS in German tax audits



**Tax audit
announcement**



**Access to tax-relevant
electronic data (Z1 or Z3)**



**Transfer pricing
documentation**



**Documentation of tax-relevant
processes and IT systems (GoBD)**



**Tax CMS documentation
for all tax-audited taxes**



Tax CMS in Germany – What’s next?

Tax Audit Reform	Monitoring	Contemporaneous	Expedited
Target group	MNEs (sales: €750m+)	Large taxpayers	All taxpayers
Tax CMS	Imperative	Most likely required	Optional
Tax audit cycle	No regular tax audits	Contemporaneous	Risk-based
Taxpayers	600 - 900	40,668	186,826
ICAP 2.0*	CbCR & Tax CMS		

*International Compliance & Assurance Program



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#TAXDAYEU

LUNCH

13:00-14:00





GLOBAL MEGATRENDS SCENE SETTER

Asa Gunnarsson
Professor, Umea University

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THE EUROPEAN PARLIAMENT'S WORK ON TAX

Paul Tang

Member of the European Parliament

#TAXDAYEU



FRENCH PRIORITIES FOR INTERNATIONAL TAX REFORM

Christophe Pourreau

Director, Tax Legislation Department (DLF)

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FOLLOW-UP DISCUSSION

Asa Gunnarsson

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Paul Tang

Member of the European Parliament

Christophe Pourreau

Director, Tax Legislation Department (DLF)

#TAXDAYEU

COFFEE BREAK

15:00-15:15



DEALING WITH OTHER MEGATRENDS

Femke Groothius

The Ex'tax Project

Xavier Oberson

Professor, University of Geneva

Walter Stahel

Founder of The Product-Life Institute

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THE EUROPEAN COMMISSION'S RESPONSE TO CHALLENGES TO THE TAX SYSTEM

Benjamin Angel

Director, DG TAXUD, European Commission

#TAXDAYEU



**COURTESY OF JAAP
BRESSERS,
[carlosmomentjes.nl](https://www.carlosmomentjes.nl)**

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CLOSING REMARKS

Olivier Boutellis-Taft
CEO, Accountancy Europe

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