



Federation of European Accountants
Fédération des Experts comptables Européens

FEE Tax Day

Simple, fair, coordinated –
tax Utopia in the EU?

1 October 2009

Standing for trust and integrity



From enhanced cooperation to tax partnership – The Tax Administration perspective

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Factors affecting relationship

- Transparency – cards face up
- Trust – reliance on other party
- Competence – appropriate standard
- Commerciality – knowledge of business
- Attitude to tax risk – how aggressive?



Role of Tax Adviser

- Compliance role - adds massive value
- Consultancy role - role in transactions
- Keeps the tax system running!
- In UK small group of boutiques selling avoidance but fewer now with Disclosure Regime.



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- 32 European countries, including all 27 EU