



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



Indirect Tax: Can it be fair and simple?

Stephen Dale

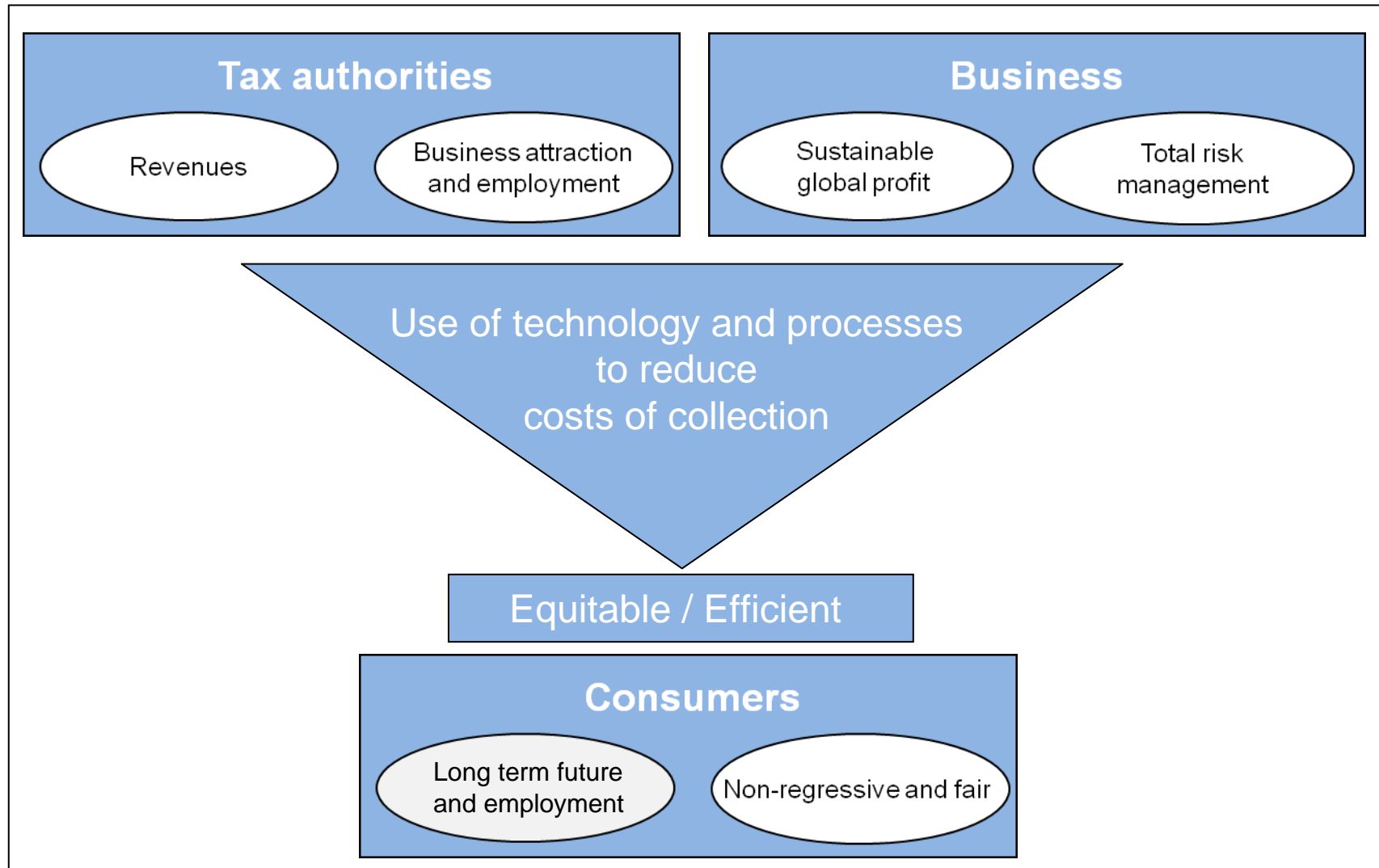


A vast subject...

- Introduction
- Indirect Tax is a partnership and can be fair
- Need for increased certainty - the role of the ECJ
- Need for better neutrality – global response?
- Need for lower compliance costs
- Environmental taxes – a common base?
- Conclusions



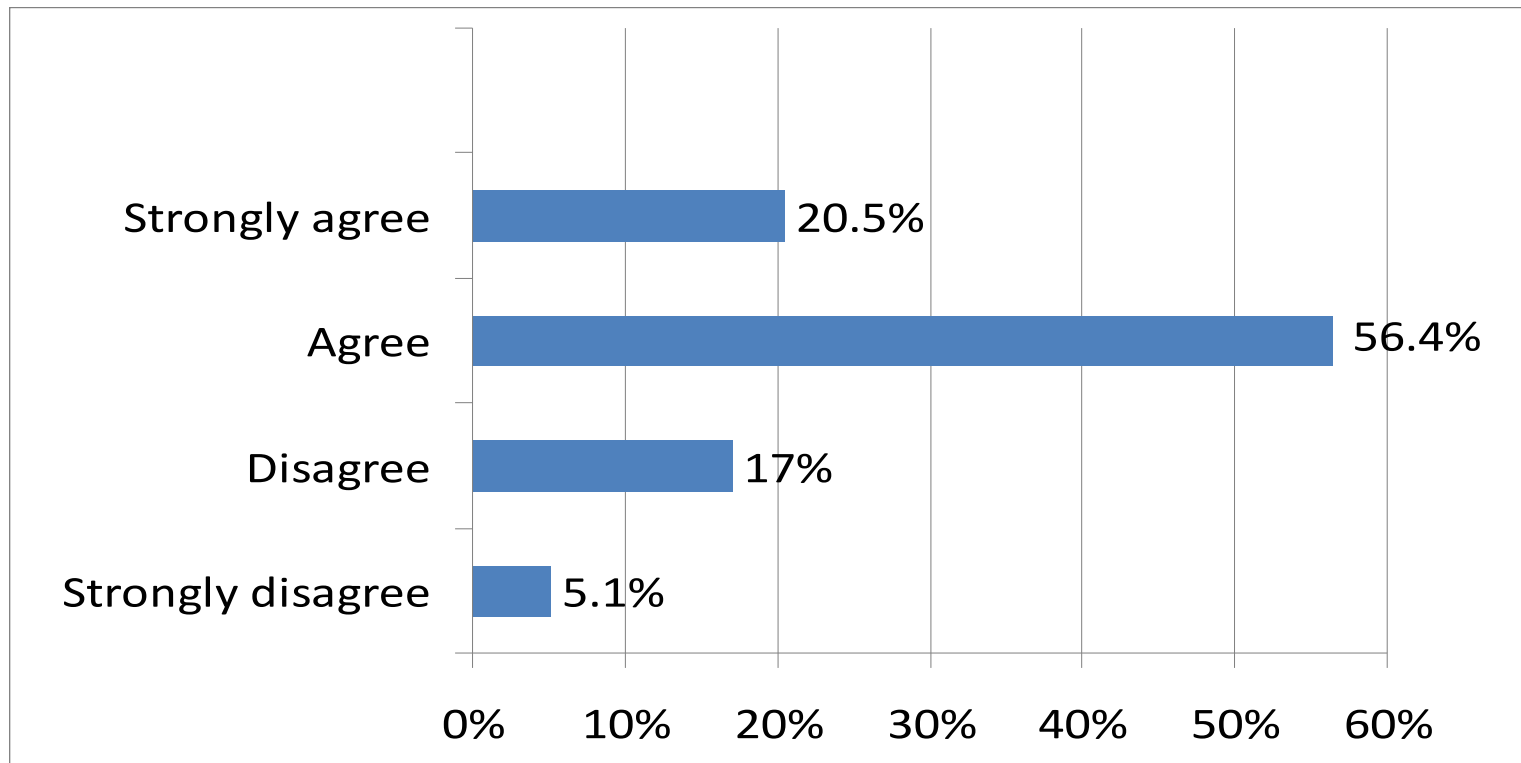
Delivering a "win-win" taxation model





Do you know?

Companies recognise the need to collaborate with governments to reform the Indirect Taxes regime and to create a common framework



Source : PwC Survey - Shifting the Balance from Direct to Indirect Taxes – How is it managed by Multinational Companies? – October 2008



The management of Indirect Taxes needs a partnership approach

- Indirect tax management must be viewed as a **partnership** between governments and businesses:
 - ↳ Businesses collect the tax on behalf of governments
 - ↳ In consideration of which businesses should be encouraged through simpler and fairer Indirect Tax systems



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