



# TAX REPORTING AND SMEs

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# Speakers

- **Stephen Dale**, Chairman of the FEE Indirect Tax Working Party, Partner Landwell & Associés, Paris
- **Hugo van den Ende**, Member of the FEE-EFRAG Working Group on SMEs, of the IASB working Group for SMEs, of the Dutch Accounting Standards Board; Director, PwC – The Netherlands
- **Rabbe Nevalainen**, President, Finnish Institute of Public Authorized Accountants, Partner Ernst & Young

# Tax Reporting

- Reporting to the authorities
- Reporting obligations
- How to reduce the reporting burden?

# Main Issues of Tax Reporting

- Indirect Tax Reporting
- The future of Financial Reporting and the ways to solve administrative burdens of the double reporting: the Dutch experience
- The links between financial and tax reporting and their main issues: the Finnish and Nordic countries experiences

# Indirect Tax Reporting

- EU Commission Strategy
- One Stop Shop
- Fight against fraud
- Cross-border VAT refund
- VAT reporting
- OECD Work

# The Future of Financial and Tax Reporting

- The future of financial reporting
- Financial and tax reporting: dependency, reverse dependency or disconnection
- The administrative burdens of each solution
- The developments in the Nederland

# The Links between Financial and Tax Reporting

- The “bridge” between financial and taxable profit
- Non taxable revenues and non deductible costs
- Timing differences in revenue recognition-taxation and cost imputation – deduction
- The mismatching in cost calculation

**Presentations**

**Questions to the panel**

**Conclusions**