



Federation of European Accountants  
Fédération des Experts comptables Européens

## **FEE TAX DAY**

**Thursday, 1 October 2009**

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

**SPEAKERS CVs**



**Krister Andersson**

**Chair of the Fiscal Committee at BUSINESSEUROPE**

**Direct tax: Does Europe need a common corporate tax?**

**Business perspective: Tax competition and tax rate trends**

Krister Andersson is Head of the Tax Policy Department, Confederation of Swedish Enterprise. Since 2005, he has been the Chairman of the Fiscal Affairs Group of BUSINESSEUROPE (formerly the UNICE). He is associate professor in Economics at Lund University.

He is on the Board of the Swedish IFA branch and the Association of Swedish Industry Treasurers. From 1999-2008 he was a board member of the Swedish National Tax Authority, and is currently on their Advisory Board. Previously, he worked for the IMF in Washington, D.C. and he was Chief Economist of the Riksbank, the Swedish central bank from 1991-1996.

He has served as vice chair for the Tax Commission of the ICC and is currently vice chair with responsibility for Tax Policy in the BIAC Taxation and Fiscal Policy Committee to the OECD.



**Stephen Bill**

**Head of Cabinet Commissioner Kovacs, European Commission**

**Political Lunch Debate**

Mr. Stephen Bill joined the European Commission in 1981 and had been working at DG Taxation and Customs Union for 25 years. At DG TAXUD, he worked as a Fiscal and Customs Specialist until 1991 when he was appointed to be the he Head of Unit for all indirect taxes other than VAT. In 1999, he took up a post as Head of the VAT Unit.

During his 25 years of professional activity, he was responsible for preparation of legislation relating to VAT on imports and exports, for the negotiation of Fisheries Agreements between the EC and various African and Indian Ocean countries, for the preparation and negotiation of Commission proposals on the harmonization of excise duty rates, structures and control and movement procedures, on CO2 and Energy taxation and for the development of the "New VAT Strategy" launched in June 2000.

Before joining the Commission, Mr. Bill worked for the UK Diplomatic service. He obtained a master degree in International Relations at the University of Sussex.



**Olivier Boutellis-Taft**  
**FEE Chief Executive**  
**Political Lunch Debate**

Olivier Boutellis-Taft is Chief Executive of FEE since October 2006. He is also a member of the Governing Board of the European Policy Centre.

In 1996, Olivier joined PricewaterhouseCoopers Tax and Legal Services in Luxembourg and moved to Brussels in 1998 to contribute to the global e-business team of the firm. The same year he received the "PwC Global Innovation Award" for his work on an e-business audit methodology. In 2000, he was appointed to the Board of Directors of the Belgian firm and became a member of the Belgian Institut des Experts-Comptables et des Conseils Fiscaux (Institute of Certified Accountants and Tax Counsels).

From 2004 to 2007 he chaired a seminar on European affairs and business strategy in Toulouse Business School. Olivier was invited to join the Governing Board of this leading multi-constituency Brussels-based European Affairs think-tank in 2004.



**Jean-Marie Cougnon**  
**Deputy-Chair of the FEE Direct Tax Working Party**  
**Direct tax: Does Europe need a common corporate tax?**  
**Tax coordination based on ECJ case law?**

Jean-Marie Cougnon is tax advisor and accountant and working in public practice since 1977, at present as partner and director of J. M. Cougnon Tax Advices & Expertise SPRL, Belgium.

He is active within FEE since 1992, first as member of the FEE Accounting Working Party and then as member of the FEE Direct Tax Working Party, of which he became Deputy Chair in 2008.

Specialised in corporate tax, restructuring, mergers and acquisitions, interaction between accounting and tax, taxation of immovable properties including VAT and stamp duties, and estate planning, he has published several articles and books about these subjects.



**Stephen Dale**

**Chair of the FEE Indirect Working Party**

**Indirect Tax: Can it be fair and simple?**

**Short introduction**

Stephen Dale is Partner in charge of the Indirect Tax group and compliance services at Landwell (the correspondent law firm of PriceWaterhouseCoopers LLP) and has worked in French taxation for some seventeen years, having previously worked with PricewaterhouseCoopers in the UK.

Stephen Dale is Chairman of the FEE Indirect Tax Working Party. He is also Deputy Chairman of the International VAT Association (former President), and a member of the VAT committee of the "Centre Français du Commerce Extérieur". He is a member and former Chairman of the Institute of Chartered Accountants in England and Wales (ICAEW) VAT Committee and of the OECD taxation committee.



**Hans van Damme**

**FEE President**

**Opening and welcome**

Hans van Damme became a qualified public accountant (Registered Accountant) in 1978, subsequent to a study and degree in business economics at the University of Amsterdam (1975).

He is an audit partner at KPMG in the Netherlands based in the Amsterdam Financial Services Practice. He serves top clients from the banking and leasing sector, both quoted and non-quoted. For many years he was responsible for the professional practice department within Financial Services. He has first hand experience both in auditing and advisory services.

Having been active in FEE since 1993 in the Banks Working Party and Financial Reporting Policy Group, he became Vice president in charge of Financial Reporting in 2003 and on 18 December 2008, the leaders of 43 accountancy professional bodies from 32 European countries unanimously appointed Hans van Damme as FEE President for a two years term.



**Professor Luc de Broe**

**University of Leuven**

**Taxpayers and taxplayers – all together in the same fiscal area**

**Tax planning – the fine line between tax avoidance and tax evasion**

Luc De Broe is associate professor at the Faculty of Law Research, Unit Economic Law, Katholieke Universiteit Leuven and "of counsel" at the law firm Stibbe.

He concentrates on Belgian and international tax law, in particular in the field of leasing and cross-border leasing, acquisitions and corporate reorganisation, taxation of banks, Belgian and international taxation of executives and estate planning.

Luc De Broe is the author of numerous articles on the above subjects and obtained a doctor's degree with a thesis on "International tax planning and prevention of abuse under domestic tax law, tax treaties & EC law. A study of the use of conduit & base companies."



**Paul Farmer**

**Head of EU Law Practice, Dorsey & Whitney, UK**

**Indirect Tax: Can it be fair and simple?**

**Influence of the ECJ on Indirect Tax Policy**

Paul Farmer is a partner equivalent in the Tax Litigation Group at Dorsey & Whitney. He has extensive experience in both direct and indirect tax arenas, with particular focus on European community tax law matters. He served as Head of tax policy and analysis at the European Commission from 1998-2002 and from 2006-2007. Furthermore he has a broad experience in VAT matters, including the landmark Kretztechnik case, as well as a broader background in EU law matters through his work as a lawyer at the European Court of Justice.

From 1977 – 1980 Paul Farmer was working as Chartered Accountant and Tax Adviser at Hodgson Impey. In 1980 he joined the European Court of Justice (ECJ), Luxembourg, where he had various posts as ECJ official, including from 1992 to 1998 as Legal Secretary in the Chambers of Advocate General Francis Jacobs and Head of Chambers from 1995 onwards. From 2002 – 2006 he was working with the European Tax Counsel and Pump Court Tax Chambers, London, where he was responsible for European and tax law advice and litigation.

He is engaged in several current group litigation orders in the Chancery Division of the High Court of England and Wales in which multinational company groups challenge the lawfulness of various UK corporate tax imposts.



**Prof. Dr. Johanna Hey**

**Director of the Institute of Tax Law, University of Cologne**

**Political Lunch Debate**

Professor Hey is Director of the Institute for Tax Law at the University Cologne. From 2002 – 2006 she was holder of the chair for company tax law at the Heinrich-Heine University in Düsseldorf. From 2000 – 2002 she was working with Prof. Dr. Joachim Lang as scientific assistant.

Professor Hey studied human medicine and law and holds a degree in law from the University of Würzburg. She obtained her State doctorate in July 2001 with the theme "Tax Planning Security as issue of law".

Being the co-publisher of the Herrmann/Heuer/Raupach, Professor Hey is also the vice-president of the Bureau of the German Academic Association. Since 2004 she is a member of the Commission of the tax law code at the Foundation of Market Economy as well as of the Scientific Committee of the Ministry of Finance since 2006.



**David Holmes**

**Head of Consumption Taxes Unit, OECD**

**Indirect Tax: Can it be fair and simple?**

**International VAT/GST guidelines – a reality or Utopia?**

David Holmes is Head of Consumption Taxes Unit in OECD's Centre for Tax Policy and Administration since 2001, covering electronic commerce, consumption taxes and tax administration issues. He is responsible for the OECD work on the development of the International VAT/GST Guidelines.

From 1995 – 2001 David was working with HM Customs & Excise, government department in the UK responsible for Value Added Tax. He managed policy on application of VAT to healthcare and charitable sectors as well as policy on application of VAT to international services.

David led the UK delegation to the European Union on new Directives for Telecommunications and for Electronic Commerce and the UK delegation to the OECD subsidiary body on application of consumption taxes to e-commerce. He was very involved in the development of the OECD's 1998 Ottawa Taxation Framework Conditions for the application of taxes to electronic commerce.



**Roelof Hoving**

**Vice President Administration and Financial Services, Staples International, Netherlands**

**Taxpayers and taxplayers – all together in the same fiscal area**

**From distrust to trust and partnership - The Business perspective**

Roelof Hoving serves as Vice President Administration and Financial Services at Staples International in Amsterdam. As such Roelof is regionally responsible for corporate accounting, internal control, pensions, tax, treasury and a Shared Service Center for corporate accounting and related processes.

Before Staples Inc acquired Corporate Express NV mid 2008 he was Head of Corporate Tax and Pensions since mid 2000 for the Corporate Express NV group. Prior to this position he was Head of Corporate Tax for Reckitt Benckiser plc / Benckiser NV from 1997 to 2000 and Senior Fiscal Adviser for BP (British Petroleum) in the Netherlands and the UK from 1992 to 1997. Roelof started his career in 1989 as Tax Counsel with a midsize accounting firm in the Netherlands.



**Philip Kermode**

**Director for Analyses and Tax Policies, European Commission**

**Reactions of the European Commission**

Philip Kermode is a graduate of Trinity College Dublin and a member of the Institute of Taxation in Ireland.

He has worked in the European Commission since 1987. Prior to joining the Commission he worked in the Office of the Revenue Commissioners and then as a tax manager in Price Waterhouse, Dublin.

He has worked in different functions in the Commission's Taxation and Customs Union Directorate General and in the Commission's Anti-Fraud Service (OLAF). Since November 2008 he has been Director responsible for 'Analyses and Tax Policies' where his main responsibilities are in relation to direct taxation policy.



**Stefano Marchese**

**FEE Vice-President and  
Chair of the FEE Direct Tax Working Party**

**Direct tax: Does Europe need a common corporate tax?**

**Short introduction**

Stefano Marchese is a Certified Public Accountant (Ragioniere Commercialista), Official Auditor (Revisore Contabile) and official Consultant of the Civil and Criminal Courts of Genoa. He is member of the Board of the Italian Consiglio Nazionale dei Dottori Commercialisti ed Esperti Contabili.

As professional in public practice (senior partner of Studio Marchese, Grassi & Associati, Genoa and Milano), he specialises in international tax and company law, acting as consultant and advisor in these fields, as attorney in front of the Tax Court, statutory auditor and director of companies belonging to multinational groups.

Being the author of many articles and books in the fields of domestic and international taxation and of European and international economy, he also frequently speaks and lectures in conferences and congresses.



**Chris Needham**

**European VAT Director, General Electric, UK**

**Indirect Tax: Can it be fair and simple?**

**The Business perspective**

Chris founded GE's house European VAT team in 1995 - a team which now numbers 60 full-time indirect tax professionals.

In addition to his extensive in-house business knowledge, Chris also has experience of VAT from several different perspectives. Prior to joining GE, Chris spent 5 years as a Senior VAT Inspector with HM Customs and Excise in the UK and a subsequent 7 years as a VAT Consultant with Price Waterhouse. He also helped to establish Price Waterhouse's first European VAT desk in New York in 1994.

Chris has spoken extensively around the world on topics such as "How to create an effective, modern in-house VAT team" and "The need for proportionate indirect tax systems".





**Michael Niehues**

**Chair of the FEE Ethics Working Party**

**Taxpayers and taxpayers – all together in the same fiscal area**

**Risk management and professional ethics**

Michael Niehues started his career with Deloitte in 1989 working primarily on international audit engagements. He has been a partner in Deloitte since 2002 and is currently the German member firm's Director of Independence and regulatory contact person.

From 1999 to 2001 Michael was seconded to the European Commission where his primary task was to contribute to the European Commissions' Recommendations on "Quality Assurance for the Auditor in the EU" and "Statutory Auditors' Independence in the EU: A Set of Fundamental Principles".

Michael is a member of the International Ethics Standards Board for Accountants (IESBA) and chairs the FEE Ethics Working Party. He is also a member of the European Contact Group.



**Johan van der Paal**

**Partner Tax, Deloitte, Belgium**

**Indirect Tax: Can it be fair and simple?**

**A European environmental tax?**

Johan Van der Paal is a Tax Partner with Deloitte in Brussels. He is specialised in VAT matters and advises Belgian and international clients on a wide range of indirect tax topics. Johan heads up the Indirect Tax practice of Deloitte in Belgium, which has a leadership position on the Belgian market.

Johan has been advising in VAT and indirect tax related matters since 1993. He started his career at the University of Ghent and later joined a tax law practice in Brussels. Johan joined Deloitte's indirect tax practice in 1999. Johan lectures frequently at seminars on indirect tax issues, organised both by Deloitte and by external organisations. He is a lecturer on European excise taxes at the Ecole Supérieure de Sciences Fiscales (ESSF-ICHEC) in Brussels.

Johan has a law degree from the University of Leuven, and a degree in tax management from the Vlerick Leuven Ghent School of Management in Ghent. Johan is a recognised tax consultant in Belgium and member of the Belgian Institute for Accountants and tax Advisors (IAB-IEC).



**Friedrich Rödler**

**Member of the FEE Direct Tax Working Party**

**Direct tax: Does Europe need a common corporate tax?**

**Professional perspective: Can taxation be reformed in Europe?**

Friedrich Rödler is practicing tax in Vienna as a tax advisor ("Steuerberater") and certified auditor ("Wirtschaftsprüfer"). He started his career in 1976 with Arthur Andersen in Vienna, joined Price Waterhouse in 1990 and is currently the Country Senior Partner of PwC PricewaterhouseCoopers Austria.

Friedrich's main areas of expertise are international and European tax, mergers and acquisitions, cross-border transactions, corporate reorganizations, finance and treasury projects as well as transfer pricing.

Friedrich is the Austrian delegate to the direct Tax Working Party of FEE and a member (and former Chairman) of the Tax Committee of CFE (Confédération Fiscale Européenne). He is also since many years Vice President of the Austrian Chapter of IFA (International Fiscal Association) and a Member of the Tax Experts Board of the Austrian Chamber of Accountants.



**Chas Roy-Chowdhury**

**Member of FEE Direct and Indirect Tax Working Parties**

**Taxpayers and taxplayers – all together in the same fiscal area**

**"Fair tax" and how to get there**

Chas Roy-Chowdhury is Head of Taxation at ACCA. He has a degree in Applied Economics, as well as being a fellow of ACCA. He worked in public practice from 1980 until 1991 when he joined ACCA's Technical Department.

As secretary to the ACCA Taxation Committee, he is in regular contact with many Government departments such as the Inland Revenue and Customs and Excise. In addition he has an ongoing commitment to putting across the message on key tax issues to the broader public and opinion formers via the media.

Chas has made presentations on key international tax issues to the European Parliament and International conference venues as well as lectured for ACCA on its courses and for its tax exams in China. He is President of the Taxation Committee of the small business grouping UEAPME and a member of the FEE Indirect and Direct Tax Working Parties.



**Professor Christoph Spengel**

**University of Mannheim, Germany**

**Direct tax: Does Europe need a common corporate tax?**

**Academic views: CCCTB**

Christoph Spengel is a Professor for International Taxation at the University of Mannheim. He studied Business Administration at the University of Mannheim where he also completed the doctoral program in 1995 and the post-doctoral habilitation in 2002.

His main research areas are national and international company taxation, accounting as well as the impact of taxation on competition especially with regard to the European integration. He has published numerous articles on these subjects.

Furthermore, he is member of the Scientific Council of the German Federal Ministry of Finance, permanent visiting professor at the Centre for European Economic Research (ZEW), International Research Fellow at Oxford University, Saïd Business School, appointed member of several expert groups on company taxation headed by the European Commission and Academic Director of Executive Master of Accounting and Taxation at Mannheim Business School.



**Chris Tailby CBE, CTA(F)**

**ex HM Revenue & Customs, UK, Director of the Anti-Avoidance Group**

**Taxpayers and taxplayers – all together in the same fiscal area**

**From enhanced cooperation to tax partnership  
– The Tax Administration perspective**

Chris Tailby was the Director of the Anti-Avoidance Group for HMRC from 2004-2009. This group has been set up to lead, co-ordinate and drive forward the anti-avoidance initiative in the UK.

His team combined direct and indirect tax expertise and had responsibility for setting strategy and advising on anti-avoidance policy, in addition to working closely with operational colleagues to challenge tax avoidance across all taxes.

Prior to this appointment from 2002, he was Director, Tax Practice in HM Customs and Excise. He was previously a Partner/Senior Manager with PricewaterhouseCoopers for fifteen years.