ACCOUNTANCY EUROPE.

THE ACCOUNTANCY PROFESSION'S RECOMMENDATIONS TO STREAMLINE THE EU TAX SYSTEM

Briefing paper

VIEWS.

TAX
SEPTEMBER 2025

HIGHLIGHTS

Complexities in tax systems create significant administrative burdens for businesses, especially for SMEs. These difficulties are multiplied when businesses conducting intra-EU cross-border trade face different interpretations and application of EU tax law.

Across the EU, accountants are often the main professionals guiding clients through complex cross-border tax systems. They support businesses and help ensure that the correct tax is paid in the right jurisdiction.

Accountancy Europe supports the European Commission's plans to review EU's tax rules. Drawing on professional accountants' practical experience, we propose ways to simplify tax legislation and boost businesses' competitiveness whilst protecting Member States' tax base.

The paper highlights inconsistencies and overlaps in EU direct tax legislation and identifies indirect tax issues, especially VAT, that create major difficulties for cross-border businesses. We also address other challenges for cross-border businesses, such as inconsistent tax law interpretation across Member States and limited digitalisation in many EU tax authorities.

TABLE OF CONTENTS

INTRODUCTION

Complexities in tax systems are a key source of administrative burden for businesses, especially small and medium size entreprises (SMEs). These burdens are multiplied where businesses conducting intra-European Union (EU) cross-border trade face different interpretations and application of EU tax law.

Businesses deal with different interpretations, duplicate requirements, and inconsistent and overlapping rules when doing business in Europe. In parallel, tax administrations face resource constraints and challenges from having to operate in a complex tax environment combining national, regional and international rules. The European Commission (EC) is expected to address this issue and launch a 'tax omnibus' in the first half of 2026.

Accountancy Europe supports the EC's work in this important area and presents its recommendations on ways that current EU tax legislation could be simplified for businesses and tax authorities, without increasing the risk of losing tax revenue. Our members – professional accountants, auditors and advisors – work in different capacities in the tax system, and help businesses and administrations navigate the tax system and ensure compliance. Our recommendations are based on practical insights from these members.

OVERVIEW

The rapid development of EU law relating to direct taxes and disclosure of information has inevitably led to duplication and mismatches between different legislation. This publication will highlight the main issues that our members have identified and propose ways to make the legislation simpler and more cohesive.

For indirect taxes, especially VAT, the issue lies in the increasing complexity of EU legislation. This is exacerbated by the availability of Member State (MS) options and differences in interpretation. As a result, the VAT system is extremely complex for businesses wishing to engage in cross-border trade – presenting significant barriers for smaller businesses.

CURRENT LEGISLATIVE CONTEXT

EU businesses have faced a massive shift in the tax landscape in the last decade with an unparalleled increase in EU and international tax legislation. In parallel, they have also been dealing with the additional obligations and uncertainty around such matters as sustainability reporting and due diligence processes. It is time to take stock of the impacts of EU legislation in force (or to be implemented) and gauge the impacts on the competitiveness of EU business. This is especially relevant with the current rapid changes in the international political situation, which bring massive challenges and uncertainty to businesses.

In response to the international situation, we believe that a period of stability, with no new significant tax law proposals, is necessary to ensure more certainty for taxpayers and improve EU businesses' competitiveness.

This should not prevent the Commission from reviewing existing laws that lack clarity, are not aligned with other legislation or where the compliance costs outweigh the benefits. In all cases, policymakers should ensure that legislative measures are proportionate to the risks identified and consider global developments to determine whether the measures could negatively impact the competitiveness of the EU.

GENERAL CHALLENGES TO SIMPLIFICATION AND COMPLIANCE

There are several instances where EU tax legislation itself is responsible for unnecessary administrative burdens that outweigh the tax revenue generated for tax administrations. However, many of the issues faced by businesses arise from other factors.

LACK OF EFFECTIVE IT RESOURCES AVAILABLE TO TAX AUTHORITIES

Although some elements of the EU's tax gap have reduced from pre-Covid levels, they are still substantial – in terms of VAT alone the EU VAT compliance gap[1] was still estimated at €89 billion in 2022. In MS where tax compliance has improved, the deployment of effective digitalisation tools (such as real time reporting) has been a key driver in improving compliance, along with other policy instruments such as split payment systems and reverse charge mechanisms.

However, many EU tax authorities still rely on outdated paper-based systems and procedures that are inefficient, increase response times and lead to an unsatisfactory taxpayer experience.

For taxpayers, outdated IT infrastructures can lead to the following issues:

- delays in processing tax registrations - which can result in businesses being forced to delay trading and tax not being collected on a timely basis
- delays in obtaining tax rulings, clearances, advance pricing agreements etc. – affecting both direct and indirect taxes
- tax audits that take an excessive amount of time to complete and settle – causing disruption and uncertainty for taxpayers and bottlenecks for tax authorities.

For tax authorities, outdated IT infrastructures also lead to of the information available is under-utilised. For example, the automatically exchanged information under the Directive for Administrative Cooperation (DAC) is now so extensive that without advanced IT systems, tax authorities cannot properly leverage the information. Inadequate IT systems reduce authorities' ability to:

- target problem taxpayers
- respond to changes in the business environment
- respond the adoption of new business models – particularly where such changes are themselves driven by technological developments.

We fully support firm action from tax authorities to protect their government's tax revenue base and achieve their policy objectives in the public interest. However, unsatisfactory taxpayer experiences can be compounded by an unnecessarily distrustful or combative view of taxpayers by tax authorities.

Recommendations

Human resources

MS should ensure that an appropriate level of resources is allocated to tax authorities to ensure that they can attract staff of a suitable calibre to adequately deal with the existing challenges.

IT systems

MS should equip their tax authorities with appropriate IT systems that:

- both staff and taxpayers can use easily
- are secure and robust
- operate on an enter-once basis to avoid entering the same information

[1] The VAT compliance gap represents VAT lost due to VAT avoidance, evasion, fraud and insolvencies

into multiple platforms

- fully leverages available information (such as information derived from the Common Reporting Standard, from e-invoicing/Real Time Reporting Systems and from payroll information) to improve accuracy, reduce administrative burden for tax payers and tax authorities and provide more accurate data for analysis and risk assessment
- use the vast amount of data available to identify risk sectors, taxpayers etc and direct audit and compliance efforts at these key risk areas. A well-developed and implemented IT system that includes the effective deployment of AI tools will assist in moving tax authority staff from routine data entry and processing activities to more productive analytic and audit functions
- offer access to online systems, including essential forms and guidance, in at least two other common business languages in addition to the domestic language(s)

Cooperative compliance

MS should introduce cooperative compliance programmes for businesses of all sizes, supported by effective data analytics, again allowing tax authorities to concentrate on sectors and taxpayers identified as high-risk.

INCONSISTENT APPLICATION BETWEEN DIFFERENT TAX AUTHORITIES IN THE EU

Most EU tax law comes in the form of Directives, which allow MS to determine how to implement the Directives' objectives when transposed into national legislation. This flexibility in implementation, combined with the Directives' imprecise wording and definitions, and numerous options and derogations, has led to inconsistent application across MS.

This creates significant compliance challenges for businesses operating in multiple MS. They must consider local implementation, often in a language which is not theirs. Furthermore, some tax authorities issue key information and guidance only in the national language(s), adding to businesses' burden.

The EU Commission has developed a complex network of explanatory notes, guidelines, and EU expert groups to try and bring a common interpretation and implementation of the key tax legislation that cause the most issues in practice. However, these initiatives are often undermined by the fact that such measures are not legally binding and dependent on MS willingness to compromise and cooperate.

Additionally, sources of information such as the VAT Information Exchange System (VIES) and the Taxes In Europe Database (TEBD) are not consistently kept up to date by all MS and are not legally binding, reducing their usefulness.

Recommendations

We urge the EC to:

- make EU guidance binding: guidelines and explanatory notes by the European Commission agreed by all MS should be legally binding on them
- improve language accessibility: MS should ensure that information and forms on their websites that would be useful to taxpayers with cross-border interests should also be made available in two other common business languages
- extend the Arbitration Convention: consideration should be given to extending the scope of the Arbitration Convention to cover all EU tax Directives rather than merely covering disputes arising from transfer pricing and double tax treaties

DIRECT TAX

Although there is a relatively small amount of EU law covering direct taxation, we have identified several areas where existing legislation can be improved to better align with the current international context, remove ineffective obligations and address inconsistencies between different pieces of legislation.

PILLAR TWO

The Council Directive (EU) 2022/2523, which implements the OECD's Pillar Two rules, is already in force and implemented by several jurisdictions beyond the EU. However, recent international developments indicates that main global competitors of the EU may delay or decline adoption. Further work on the Pillar Two framework will need to take place at the Inclusive Framework as a follow-up to the G7 agreement of 28 June.

Whilst the largest businesses in scope have made good progress in implementing the necessary systems to report under Pillar Two, smaller in-scope entities are struggling to make the necessary adjustments to their procedures and systems.
Additionally, several EU MS still struggle with implementation, potentially leading to uneven enforcement and compliance burden.
Furthermore, Pillar Two rules overlap with provisions in the Anti-Tax Avoidance Directives (EU 2016/1164 and EU 2017/952) and DAC 6, increasing complexity and uncertainty.

Recommendations

We urge the European Commission to closely monitor international developments, including further OECD work, and assess whether a deferral of reporting under Pillar Two is needed.

If so, such a deferral should cover at least accounting periods commencing after 31 December 2026, or potentially for a longer period, to allow assessment of whether:

- there will be widescale international adoption of these provisions
- there is a need to significantly revise the EU Directive, and
- businesses and MS require more time to adapt.

In the meantime, the EC should fine-tune the current Directive and:

- introduce a Permanent Safe Harbour provision based on the current transitional safe harbour but with a simplified Effective Tax Rate test (which would also apply to the denominator of the Routine Profit Test). The Permanent Safe Harbour provision should also apply to the Global Minimum Tax and Qualified Domestic Minimum Top-up tax rules
- simplify the treatment of investment entities
- remove non-essential and complex elements, such as the investment blending circle
- supplementing preamble (7) of the Directive to facilitate the assessment of non-profit organisation status, as the current criteria are very strict compared with the statement in i par. 94 of the OECD 2020 Blueprint (which clarifies that the GloBE rules would not operate to reverse a domestic tax exemption)
- introduce an EU whitelist of jurisdictions.

The EC should review and rationalise the overlapping legislation between Pillar Two and:

- the Anti-Tax Avoidance Directives (EU 2016/1164 and EU 2017/952) in respect of the Controlled Foreign Companies rule, the Hybrid Mismatch rules, and the Interest Limitation rule.
- DAC 6: automatic exchange of cross border tax planning arrangements

DIRECTIVE ON ADMINISTRATIVE COOPERATION (DAC)

The Directive on Administrative Cooperation (DAC) has helped tax authorities to protect their tax bases and to fight tax evasion. This has been confirmed by stakeholders in a recent public consultation.

However, several elements of the DAC are ineffective or cause unnecessary administrative burdens for the benefits obtained.

Recommendations

DAC 3 – Automatic exchange of tax rulings and advance pricing agreements

We call on the EC to:

- rationalise the legislation to eliminate the overlaps in the scope of DAC 3 and DAC 6 (Disclosure of cross-border tax arrangements) and consider aligning the DAC 3 scope with that of OECD BEPS Action 5. This would help to cut down administrative burden as the scope of the rulings required by DAC 3 is wider than that under Action 5.

DAC 4 – Automatic exchange of country-by-country reports

The EC should:

- consider aligning the scope of DAC 4 with Pillar Two. DAC 4 and Pillar Two have similar but not identical scoping rules, which causes issues for businesses affected by both. Although this may entail global agreement under the Multilateral Competent Authority Agreement covering automatic exchange of country-by-country reports, it is a necessary step.
- allow equivalence for in-scope entities that fully implement GRI 207 tax standard, deeming them compliant with the requirements of Chapter 10a of Directive 2013/34/EU. Many international companies produce country-by-country reports using GRI's 207 standard for tax

DAC 6 – Automatic exchange of cross-border tax planning arrangements

The EC should:

- conduct a thorough review of its effectiveness. Our members indicate that national tax authorities rarely amend their tax law in response to information received under DAC 6, which put its effectiveness into question
- implement a 'switch off' mechanism to eliminate duplication of reporting those arrangements also required to be reported under DAC 3
- remove relevant DAC 6 obligations for entities in scope of Pillar Two. For these groups, some transactions reportable under DAC 6 offer no tax advantages – for example, under Hallmark C1(d) any tax benefit from the preferential regime is nullified by Pillar Two provisions
- assess other hallmarks' effectiveness in helping tax authorities counter abusive arrangements and remove those that have not proven useful. DAC 6 hallmarks are more extensive than those included in the 'D' Hallmarks of BEPS Action 12, Mandatory Disclosure Rules
- require that tax authorities produce a regularly updated 'whitelist' of arrangements that are technically reportable under a Hallmark, but which are considered non-abusive by the tax authority in question and, consequently, do not require continued reporting
- introduce a de-minimis threshold to reduce reporting of immaterial arrangements - which should apply to all taxes

DAC 7 – Automatic exchange transactions by digital platforms

Our members have reported that the requirements under this element of DAC 7 are very demanding, not only for the platforms that provide the information but also for tax authorities to analyse.

We believe the following changes should be considered by the EC:

- exclude normal business to business transactions between registered businesses from DAC 7 reporting. Reporting such transactions risks duplicating data exchanged under real-time reporting systems. The EC should consider the necessity of this additional data in light of its knowledge of MS progress with domestic real-time reporting systems and the likely impact of the VAT in the Digital Age provisions
- introduce a one-stop-shop reporting facility so a member of a group can report the transactions for all of its subsidiaries
- set up a unified reporting template applicable in all MS

ANTI-TAX AVOIDANCE DIRECTIVE

We believe the EC should review several rules under the Anti-Tax Avoidance Directive (ATAD).

THE INTEREST LIMITATION RULE

Our members believe that the current interest limitation rule is not fit for purpose. It can lead to double taxation in situations where the interest relief is denied under the ATAD provisions, but the interest income remains taxable in the hands of the recipient.

Furthermore, the limits were set in an era of historically low interest rates. More businesses will now be impacted by this limit solely due to increases in interest rates with no fundamental changes to their business model.

The rule is also not necessary for those entities in scope of Pillar Two and may interfere with tax incentives, such as accelerated depreciation, which are beneficial to promote investment in the sustainable transition.

Recommendations

- increase the 3-million-euro limit on interest relief
- remove the rule for:
  - loans from banks that are unconnected with the borrower and on arm's length terms
  - other genuine arm's length financing arrangements, such as publicly issued bonds or financing from third-party institutional investors
- define 'interest expense' at EU level to avoid different interpretations by MS
- exclude groups in Pillar Two scope

THE HYBRID MISMATCH RULE

The ATAD II introduced additional rules covering potential hybrid-mismatch situations that are proving to be difficult to implement and operationalise. ATAD II allows a hybrid mismatch to be imported into a MS via an offset with a hybrid instrument in another jurisdiction. Whilst this concept has some merit, it is very difficult to administer.

The requirement that, for the purpose of the hybrid-mismatch rules, the participation of people unrelated but acting together shall be treated as holding the complete participation is difficult to apply in practice. The definition of acting together is loosely defined and leads to considerable

uncertainty and differences in interpretation. At the moment, the definition could include pooled investment vehicles where individual investors do not act in concert with others and have insignificant individual influence.

Recommendations

- limit importation rules to back-to-back structures and ensure the anti-hybrid legislation is solely dealt with by that MS. Where the non-hybrid instrument is in another MS, enforcement should remain with that state. Importation rules should only apply to structures where the hybrid instrument abroad is implemented for the purposes of covering the tax effect on the first level non-hybrid structure (back-to-back)
- clarify and narrow the 'acting together' definition in line with the policy objectives of the provision

INTERACTIONS WITH PILLAR TWO RULES

Recommendations

The EC should thoroughly assess ATAD for overlap with the Pillar Two rules. Entities subject to Pillar Two should be exempt from compliance with ATAD rules when the objectives are already met under Pillar Two. For example:

- the Pillar Two Income Inclusion rule effectively duplicates the ATAD's CFC rules
- the ATAD's Interest Limitation rule is unnecessary for entities covered by Pillar Two
- the ATAD's Exit Taxation and Anti-Hybrid rules are redundant for entities subject to Pillar Two rules, which no longer permit gaps in taxation

UNSHELL

Recommendation

The European Commission should withdraw the Unshell proposal unless it can be demonstrated that the realisable benefits outweigh the costs.

REMOTE WORKING AND PERMANENT ESTABLISHMENT

There is little consistency between MS as to where income is taxed by employees that live in one MS but are employed in another – particularly if a considerable portion of their work is performed by remote working.

Equally, there is divergent treatment between MS in the rules covering what constitutes a permanent establishment for businesses, which again has caused even more problems due to the increase in remote working.

This results in instances of double taxation and the complexities involved are a disincentive to work cross-border – reducing freedom of movement of workers and exacerbating a shortage of skilled staff for businesses. These issues particularly affect smaller businesses who have fewer resources to cope with the administrative burden arising from a lack of harmonisation in many areas – for example the lack of harmonised treatment of place of working, of salary sacrifice schemes and the VAT treatment on company provided vehicles, for example.

A similar issue applies to companies that have members in their board of directors or executive management team who are resident abroad which results in challenges related to the place of effective management of the entity. This can be an issue for innovative or highly specialised companies, as it can be necessary to recruit management members in other jurisdictions in order that the entity has the right combination of skills and competences.

SMEs are particularly vulnerable as they have smaller executive management fees. They are more susceptible to cross-border working by key executives - potentially resulting in a permanent establishment being created in MS other than that where the operations are controlled. Dealing with such issues also disproportionately effect SMEs in terms of administrative burden and cost.

Recommendations

- propose legislation to harmonise the tax treatment of cross-border employees and reduce the divergence in MS interpretations of what constitutes a permanent establishment.
- introduce SME specific provisions, such as:
  - EU safe harbour rules so that remote work by an employee (or employees, perhaps up to a percentage limit) in another MS does not create a permanent establishment in that other MS
  - legally binding EU guidelines on what constitutes a permanent establishment, with thresholds to exclude low-value or low-risk activities

INDIRECT TAXES

VAT

VAT is a vital source of tax revenue, both for MS and for the EU. It contributes, on average, more than half the tax revenue of all direct taxes and nearly half of net social security contributions. As a 'EU tax' VAT should be harmonised across the EU. However, VAT rules remain heavily fragmented.

VAT compliance costs rank with payroll taxes and corporate income taxes as the most costly to administer for businesses. These costs are also disproportionately higher for SMEs compared to larger businesses.

Significant divergences between MS in the implementation of VAT legislation and practices add another layer of complexity for businesses and discourage businesses, particularly smaller businesses, from engaging in cross-border trade.

The VAT Directives and regulations have been amended over the years to reflect such critical changes as the Single Market and the place of supply rules. However, many provisions are outdated, the legislation's structure has not been simplified, and some elements are no longer adequate for today's business models and practices.

This is why we believe that EU VAT legislation requires a fundamental overhaul to:

- simplify and consolidate the various EU legislation
- increase the consistency of VAT law and its interpretation in MS to provide businesses with the legal certainty they need as tax collectors
- better reflect current business models and practices

In this respect, we support the work being performed by the VAT Expert Group on The Future of VAT, which has resulted in the recent publication of their final report VAT After VIDA, and the on-going work of the Commission's VAT after ViDA project.

We have set out below some of the key areas where we believe the European VAT system requires urgent reform.

HARMONISATION OF RULES AND PRACTICES

VAT legislation contains many specific MS options (some dating back to the inception of the EU VAT system) and many gaps or poorly defined terminology that allow different interpretations. These increase uncertainties for businesses, particularly those engaging in cross-border trade, and cause businesses unnecessary burden and cost.

Recommendations

We recommend that the EC proposes legislative changes to deal with those VAT divergences between MS, based on the feedback and research already extant. This should consider the areas below:

- ongoing issues in respect of securing refunds of VAT paid in other MS where the business is not an established taxable person. Several routes are available, but the process is still often found to be slow and burdensome. Ideally, VAT incurred by non-established taxpayers should be deductible via the One-Stop Shop, which would be a considerable benefit for a significant number of businesses
- rationalising exemptions and reduced rates where they are not effective in meeting their original policy objectives – drawing on examples of 'modern' VAT systems that replaced many reduced rates and exemptions with targeted social benefits to take better account of the regressive nature of VAT on lower income households

- issues caused by diverging reporting requirements, time limits and deadlines
- different rules and interpretations of the place of supply rules – which, in any case, would benefit from simplification
- a mandatory dispute resolution framework (which covers both disputes between tax authorities and taxpayers and between MS' tax authorities) to be applied if agreement between the relevant parties cannot be obtained within a reasonable time frame not exceeding 2 years

CESOP REPORTING FOR PAYMENT SERVICE PROVIDERS

The CESOP was designed to centralise data collection and support VAT enforcement. However, in practice, it is requiring operators to register for reporting purposes in multiple jurisdictions. This is creating significant administrative and compliance burdens.

Recommendation

- explore the introduction of a one-stop-shop or centralised reporting mechanism under CESOP to streamline compliance and reduce fragmentation.

VAT SYSTEM NEUTRALITY AND INPUT TAX DEDUCTIBILITY

The VAT system still contains many elements that are distortive and result in unnecessary costs for businesses. The EC should consider proposals to enhance neutrality where possible and consider the following solutions.

Recommendations

- remove exemptions and reduced rates when possible. While these exist to support lower income households, evidence indicates that social relief through the tax system is not always the most efficient or cost-effective means – particularly as higher income households gain proportionately more benefit from exemptions and reduced rates than do lower income ones. Areas that should be reviewed include:
  - financial services transactions
  - the provision of medical and educational services (where huge investments in equipment and buildings are increasingly necessary)
  - rental of immovable property – both commercial and residential
- explore how technology, using e-Invoicing and real time reporting,for example, at cross-border and at national level, can be leveraged to better deliver targeted social relief from the VAT element of household expenditure
- eliminate remaining VAT costs on corporate reorganisations - disposal of shares by a taxable person is exempt from VAT and input VAT incurred would generally not be recoverable unless the buyer was established in a third country. In some MS a transfer of a going concern is outside the scope of VAT and, again, input VAT incurred would not be recoverable
- remove the exclusions from the right to deduct, such as those applying to company cars, entertainment of business partners, events and certain expenses incurred in relation to staff–for example, hotel accommodation costs incurred in respect of a business activity
- extend VAT groups across intra-EU boundaries, eliminating VAT on recharges within the group

MODERNISING VAT TO REFLECT NEW BUSINESS MODELS

The current Tour Operator's Margin Scheme (TOMS) does not adequately deal with the important changes the travel and tourism sectors have witnessed in the last two decades. It is complex and lacks certainty. The reforms below should be considered.

Recommendations

- a fundamental clarification of the place of taxation for travel and tourism services
- the right of recovery of input VAT for B2B supplies
- rectification of the complexities and uncertainties in respect of what supplies and businesses are within the scope of TOMS
- changes to ensure that the Scheme adequately deals with such recent developments as the massive increase in the Meetings, Incentives, Conferences and Events sector

The VAT treatment of the financial sector and the exempt status of its supplies should be reviewed. The current landscape is fragmented and complex and has not kept up to date with modern business models. Additionally, its status as an exempt supplier arising from:

- historic technical limitations relating to the calculation of value added for the services provided, and
- social considerations in respect of double taxation on consumers paying VAT on both the item purchased and on its financing.

Technological developments have opened up opportunities for dealing with both issues without resorting to a blanket exemption.

DIGITAL REAL-TIME REPORTING RULES - COMPLIANCE FOR SMES

E-invoicing and Digital Real-Time Reporting (DRR) will have long term benefits for SMEs. It will help them to simplify and streamline accounting and reporting and reduce errors. However, compliance costs will be disproportionately higher for SMEs than larger businesses in terms of changing internal procedures and acquiring and implementing the necessary software.

Recommendations

- create and promote an EU co-funded scheme to help SMEs integrate with DRR systems and adopt compliant software.
- ensure the co-funded scheme has a simplified application procedure so that SMEs can access the EU funds easily
- lower the minimum funding thresholds amount that can be applied for under the co-funded scheme as such thresholds are often unrealistically large for SMEs.

CARBON BORDER ADJUSTMENT MECHANISM

The CBAM requirements are complex and very onerous for small businesses. We welcome the current Omnibus proposal to simplify the mechanism. We support the proposed change to a mass-based threshold that should take many small importers outside the scope of the requirement to purchase CBAM certificates - whilst also ensuring that practically all of the embedded emissions on the relevant imported goods are covered.

Avenue d'Auderghem 22-28, 1040, Brussels

www.accountancyeurope.eu

+32(0)2 893 33 60

Accountancy Europe

accountancyeurope.bsky.social

ABOUT ACCOUNTANCY EUROPE

Accountancy Europe unites 49 professional organisations from 35 countries that represent close to 1 million professional accountants, auditors and advisors. Accountancy Europe translates their daily experience to inform the public policy debate in Europe and beyond.

Accountancy Europe is in the EU Transparency Register (No. 4713568401-18).