



Federation of European Accountants  
Fédération des Experts comptables Européens

# FEE Tax Day

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

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*Standing for trust and integrity*



# The business perspective: from distrust to trust and partnership

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## The nineties: distrust

- Complex legislation etc.
- Vertical Audits: tax authorities worked on the past
- High tax planning activity by tax payers
- No trust, no transparency, suspicious relation



## Why the distrust 1

- Tax authorities considered tax advantageous positions as planned, no acknowledge of economic / business reality
- Tax payers planned actively in or outside the business environment; sometimes to aggressively?
- Multinationals with tax losses (not tax paying) in the NL were “accused” of not paying their fair share



## Why the distrust 2

- Effort to work on “today” outside standard tax rulings led to long-lasting technical discussions
- Tax incentives, tax friendly regimes didn't turn out that way once in execution
- Agreements, settlements on the past were reopened or withdrawn by tax authorities when legislation changed



## After the nineties: build trust

- Tax legislation etc. still highly complex
- Tax authorities acknowledge business reality
- Since 2005 start up of horizontal monitoring by the Dutch tax authorities; working on the present
- Old years clean up in a pragmatic way
- Tax payers have become much more transparent



## Business wishes

- Make tax legislation simple, fair and straight forward
- Tax authorities authorized to overrule overkill in legislation
- Tax authorities: competent, transparent, responsive, consider tax optimization within the business perspective
- Tax payer: be open and transparent and build on trust in the relation



## Future: partnership?

- Mutual transparency, trust, collaboration and cooperation can lead to partnership resulting in assurance and security of tax positions, continued discussions instead of appeals, ....
- Trust is key and has to work both ways

Thank you!



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