

11th European Conference on Tax Advisers' Professional Affairs

"Transparency Trends in Taxation: How to Implement the New EU & OECD Mandatory Disclosure Rules?"

23 / 11 / 2018

Madrid / Spain



**CECABANK Auditorium,
C/ Caballero de Gracia, 28, Madrid
Spain**

The Council Directive on mandatory automatic exchange of information related to reportable cross-border arrangements (DAC6) entered into force on 25 June 2018, requiring certain intermediaries and tax advisers to disclose information to the tax authorities. This Directive builds on other EU transparency initiatives and measures to prevent base-erosion, profit-shifting and aggressive tax avoidance. Similarly, the OECD Model Rules on CRS avoidance are targeting promoters involved in the design, marketing or implementation of CRS avoidance arrangements or offshore structures. The proposed rules would require such intermediaries to disclose information to their national tax authority.

The fundamental question that merits a response is whether the principles of confidentiality and transparency in taxation go hand in hand? The conference shall address this and many other issues related to the challenging task of implementing the new disclosure rules into national laws, from international, governmental and practitioners' perspectives.



PANEL 1: EU & OECD Mandatory Disclosure Initiatives: Policy

The panel shall discuss the implications of DAC6/ the OECD Model Disclosure Rules, focusing on the EU's policy response in respect of addressing aggressive tax planning and the merits of these initiatives for stakeholders across the board.



PANEL 2: EU Mandatory Disclosure Rules Directive (DAC6): Implementation in Practice

The panel shall examine the implications of the amended scope of the directive for both practitioners and tax administrations. It is hoped that the panel will address the DAC6 implementation issues, examining the features of the Directive and the specific hallmarks.

Conference Programme

09h00 Welcome Coffee & Tea
09h30 Opening Remarks
Piergiorgio Valente, President of the CFE Tax Advisers Europe
José Ignacio Alemany, President of the Association of Spanish Tax Advisers (AEDAF)

10h00 Panel I EU & OECD Mandatory Disclosure Initiatives: Policy

Reinhard Biebel, Deputy Head of Unit, Direct Tax Policy, Directorate General Taxation and Customs Union, European Commission (Invited)
John Peterson, Head of Aggressive Tax Planning, International Co-operation and Tax Administration, Centre for Tax Policy and Administration, OECD (Invited)
Carlos Gómez, Deputy Director General for Taxation, Ministry of Finance of the Kingdom of Spain
Robert van der Jagt, Chairman of the EU Tax Centre, KPMG, The Netherlands
Olivia Long, PSL Faculty, Matheson, Ireland

Moderation: **Wim Gohres**, PwC The Netherlands, Chair of CFE's Professional Affairs Committee

12h00 Coffee Break

12h30 Panel II DAC 6 Implementation in Practice

Francisco de la Torre, Member of Parliament of the Kingdom of Spain
Helen Buchanan, Partner, Head of Tax Disputes Practice Freshfields, London, United Kingdom
Eduardo Gracia, Partner, Head of Tax Ashurst & Chair of the International Tax Committee, Association of Spanish Tax Advisers (AEDAF), Madrid, Spain
Alistair Cliff, Tax Director Deloitte, Chairman of the Professional Standards Committee, Chartered Institute of Taxation (CIOT), United Kingdom
Dr. Viktoria Wöhrer, University of Vienna, Austria

Moderation: **Professor Alfredo García Prats**, University of Valencia, Spain

13h55 Closing Remarks
Jesús Gascón, Director General, Agencia Tributaria, Tax Administration of the Kingdom of Spain

14h00 Networking Lunch