

# The conference

## European tax harmonisation - state of progress and current thinking (BEPS, VAT...)



### PRESENTATION

Over recent years, taxation has become a major topic of discussion in political debates at both the international and the European level, the aim of the countries involved being to combat tax avoidance. At the European level, the goal is also to harmonise tax rules and to promote the single market.

A wide range of projects is being examined by the European Commission and the OECD, which have led to texts being drafted that are then transposed into domestic law.

### INTERESTS & OBJECTIVES

- Review of the current community tax situation in respect of both corporate income tax and VAT

### POINTS DISCUSSED

- Reminder of the mechanisms for adopting tax laws at the community level
- Impacts of the BEPS project: Draft anti tax avoidance directive (ATAD) and other measures
- Draft common consolidated corporate tax base (CCCTB)
- VAT: Definitive system and other projects
- Automatic information exchange

### SPEAKERS



**Delphine Cabon**  
chartered accountant,  
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**Patrick Collin**  
degree in chartered  
accountancy and  
director of tax  
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**Manuel Dos Santos**  
euro Parliament deputy  
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