## CNDCEC - Reg. np.0001644/2024 del 08/02/2024 Fore 10.01.03)

The details below are specific to this expert group and should be read in conjunction with the <u>Introduction</u> <u>document</u>, which applies to all Accountancy Europe expert groups.

## **General mission**

Properly functioning and adaptable tax systems are essential to ensure governments deliver public services, to facilitate cross-border trade, and enhance competitiveness. The accountancy profession interacts with national and international tax systems in many different ways, contributing to society by assisting taxpayers and policymakers to meet their obligations.

The TPG's mission is to steer, coordinate and supervise all Accountancy Europe's activities in relation to tax matters, and align these activities with Accountancy Europe's key strategic objectives and priorities. In a period of increasing politicisation of tax, it is the TPG's mission to consider changes in tax policy, as well as to comment on technical issues at European and international level.

In addition, the TPG aims to drive thought-leadership and increase Accountancy Europe's visibility in the field of tax policy, stimulating debate on how tax systems can respond to the challenges of new economic models, how to develop fairer tax systems, and how the profession's role in tax systems will evolve.

The following expert groups are currently active and operating under the auspices of the TPG:

• VAT Task Force

The TPG may also have ad-hoc task forces to deal with other specific matters.

# Work programmes & their vice chairs and other topics

Within the overall Accountancy Europe strategy, the TPG, together with dedicated staff members, provides input and expertise on the following topics:

#### work programmes

- 1. Taxation of new business models, taxation of the digitalised economy, circular economy, carbon emissions
- 2. Sustainable tax systems, including:
  - Exploring tax systems that promote societal values (such as reduced pollution)
  - Reflecting on tax bases and systems that are suitable for the future (to deal with digitalisation, taxpayer mobility)
  - o Promoting the development of a European VAT system

To support the work of the TPG, Vice-Chairs are appointed for each of the work programmes.

#### Vice-Chairs

The role of a Vice-Chair is to steer, supervise and conclude the work on one or more focus matter(s) or project(s) within a work programme. This is done with the input from expert group members and together with the Accountancy Europe team. The progress and outcome of this work is reported back to the TPG.

#### non-recurring and/or project-oriented work

- Responding to European Commission public consultations on VAT, direct tax and tax policy
- Streamlining European and international tax systems
  - Enhancing tax technology transformation
  - Promoting assurance on tax systems and cooperative compliance
  - o Simplifying withholding tax procedures

## **Relevant stakeholders**

As part of its work, the TPG closely follows the work of and seeks to influence the following stakeholders:

- EU policy makers (European Commission, European Parliament, Council of the European Union)
- The OECD
- International standard-setters (IASB, IESBA, GRI)

We also actively engage with other representatives of professional bodies and of non-governmental organisations active in the tax policy field.

# **Meetings**

Based on the current strategy, it is expected that this expert group will hold:

- 1 full-day in-person meeting in Brussels and 1 full-day conference call per year
- Ad-hoc 2-hour conference calls as required by workload

# Specific criteria for members

In order for the TPG to carry out its work, its members must be familiar with the topics and stakeholders indicated above. Specifically, they should have the following skills and areas of expertise:

- technical issues relating to cross border direct tax or VAT
- tax-policy related matters including the political dimension of tax policy
- the impact of technology on tax systems
- new developments in the tax environment such as cooperative compliance, tax assurance and other enhanced disclosure initiatives
- taxation of new business models (e.g. digital taxation, taxation of the circular economy etc) and green taxes