



Federation of European Accountants
Fédération des Experts comptables Européens

18° CECCAR Congress
For a New Culture
in the Accountancy Profession

The Accountancy Profession and Tax Services

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- ↳ Tax bookkeeping, tax return, preparation and filing
- ↳ Tax consultancy and advice: oral or written opinion, evaluation of the tax implications of a transaction or operation, suggesting arrangements or plans that are tax efficient: tax planning
- ↳ Representing and assisting taxpayers in front of the Tax Courts (tax litigation)

- ↳ Assurance services related to tax matters for the benefit of the taxpayer or of the Tax Administration (i.e. VAT netting, etc.)
- ↳ Assistance of taxpayers in negotiations with tax authorities

Tax matters as an area of specialization

- The accounting profession has the leadership in Europe in tax services and related matters [see FEE, Provision of Accountancy, Audit and Related Services in Europe, 2005]

Classification of tax services

- High Value Added Services: consultancy, tax litigation, international taxation
- Low Value Added Services: tax compliance services
- A-cyclical services: tax services

- The role of Tax advisers is to protect taxpayers' rights, not to collect taxes on behalf of the Tax Authorities
- *Fiscus est lien quod eo crescente reliqui artus contabescunt* (Fiscal authorities are comparable to the spleen: if it gets bigger it deteriorates the other parts of the body)
- Key role of the «professional privilege»

Integrating tax services in the accountancy practice

- Investments:
 - ↳ Investing in knowledge and competence
 - ↳ Specialization
 - ↳ Multi-disciplinary practice
- Opportunities: increased complexity and of the cross-border activity of EU companies in the (non or badly harmonized) Internal Market
- Returns:
 - ↳ Diversification of firm revenues, continuous need for high quality assistance to SMEs and cross-selling



- 43 professional institutes of accountants
- 32 European countries, including all 27 EU