



Federation of European Accountants
Fédération des Experts comptables Européens

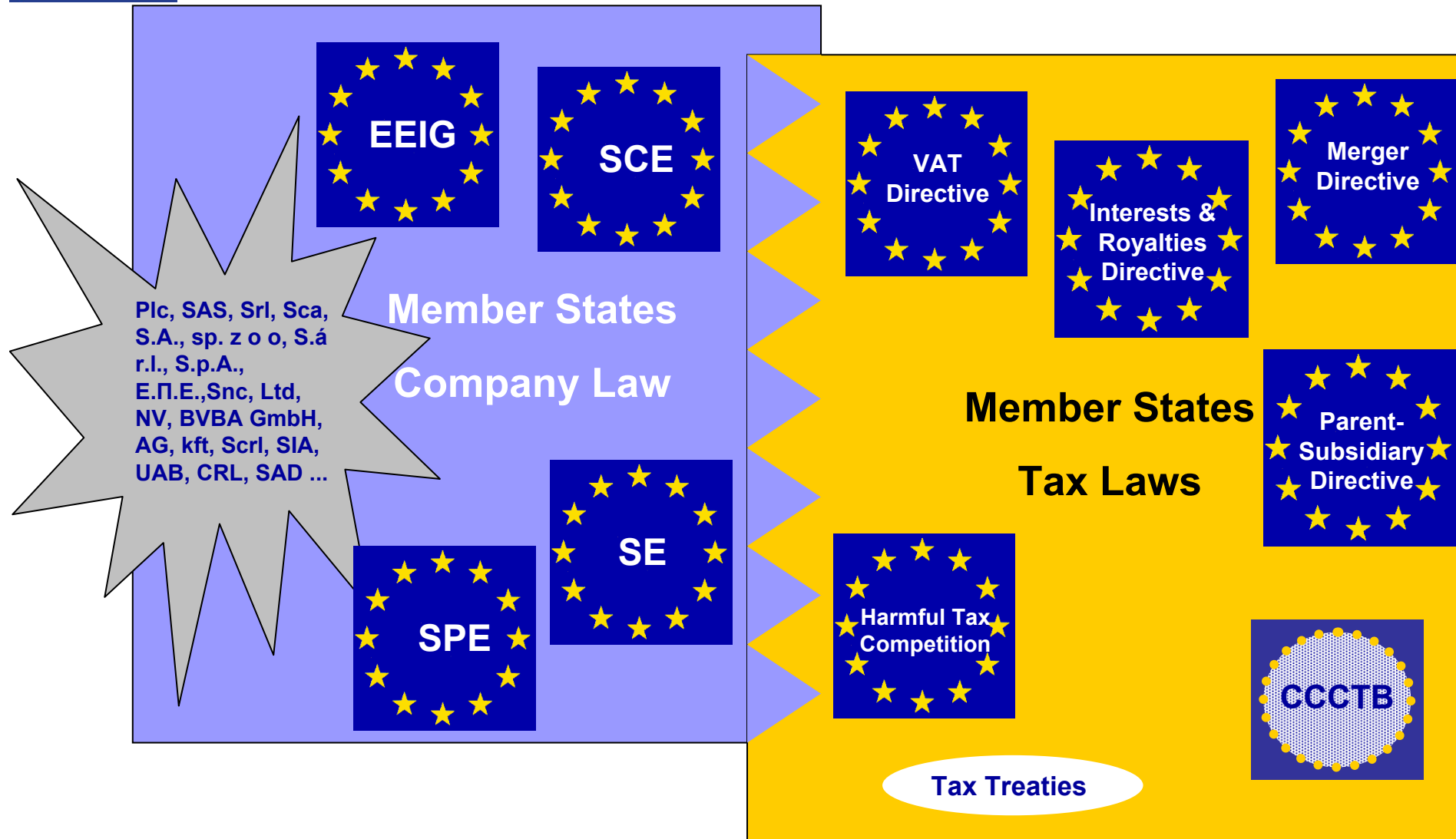
**Conference on European
Company Law: The way forward**
Tax and Company Law

17 May 2011

Olivier Boutellis-Taft, CEO, FEE

Standing for trust and integrity

A vision of chaos



Partial solutions, Fragmentation → Obstacles to cross-border mobility

...a vision of heaven?

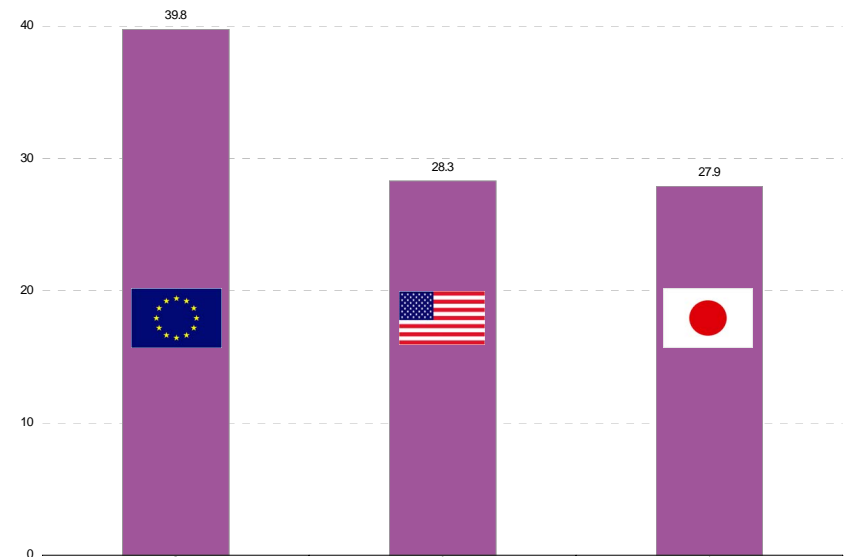
**few harmonised
company forms**

**few simple, fair,
harmonised and
sustainable
taxes**



Fundamental barriers

- No consideration of tax in EU company law
- Sovereign high tax jurisdictions with significant national differences:
 - ↳ type of taxes
 - ↳ tax base / tax rates
 - ↳ levels of taxation
 - ↳ compliance requirements





Tax and company law: the way forward?

- Changed mindset in Council
- Enhanced cooperation?
- Holistic approach to policymaking
- Real simplification of legislation (...and less administrative burdens)
- Consistent implementation and interpretation of EU law
- More infringement procedures

Standing for trust and integrity



Visit us @ www.fee.be