



**CONFEDERATION
FISCALE
EUROPEENNE**

**ANSWER TO THE GREEN PAPER OF THE EUROPEAN COMMISSION OF THE
EUROPEAN COMMUNITYS ON EUROPEAN TRANSPARENCY INITIATIVE**

Chapter 2

31/08/06

CFE -Confédération Fiscale Européenne- is the umbrella organisation for the profession of tax advisers in Europe. The provision of taxation services includes the preparation and submission of tax returns, the provision of advice and opinions on tax planning, representation before the revenue authorities and defence of tax payers before tribunals and the provision of tax consulting and other related services. These services are rendered by members of the profession of tax advisers, organized in organizations that are members of CFE. No individual can become a member of CFE.

At the moment the CFE represents 30 organisations from 22 countries, thereof three organisations as observers.

CFE is registered in CONECCS.

CFE is pleased to answer on the chapter 2 "Feedback on application of the minimum standards for consultation".

1. In your view, has the Commission applied the general principles and minimum standards for consultation in a satisfactory manner? You may refer to the individual standards (provided, for ease of reference, in Annex 2). Please give reasons for your reply and, where appropriate, provide examples.

CFE welcomes the general principles and minimum standards for consultation of interested parties. The measures are a right step in the process of improving consultation mechanisms. In the field of interests of the CFE, the principles have regularly been respected.

The time limit for participation (at least 8 weeks for reception of responses to written public consultation) seems to short since the intern consultation process takes time as well as the preparation of a final document. Enough time should be given to the participants for an opinion. CFE would suggest 12 weeks. 20 working days notice for meeting (about a month) seems appropriate.

Metzler, 31/8/2006