



KPMG's EU Tax Centre



EU tax law is changing the face of taxation in the EU. KPMG's EU Tax Centre can help you understand the implications of EU tax law and how it can help your business.

Why is EU law relevant?

Direct tax is not harmonized within the EU. However, EU law lays down certain principles that domestic tax rules must comply with. Recently, KPMG member firms have seen an increase in the number of initiatives in the area of direct tax law from EU institutions.

EU tax law is especially relevant to all businesses with cross-border operations within the EU.



Did you know that?*

- 19 direct tax cases were decided by the CJEU in 2017
- The European Commission regularly reviews the tax rules of Member States and initiates action in cases of non-compliance with EU law
- The Anti-Tax Avoidance Directives will take effect in 2019
- The reporting and disclosure obligations introduced or being considered by the EU apply across business sectors
- Enhanced dispute resolution mechanisms are now available to assist EU taxpayers in resolving their claims
- EU State Aid rules could force you to repay tax incentives that are found to be unlawful
- It is estimated that KPMG's investment fund clients alone stand to recover around EUR 3 billion of tax through EU claims
- An EU claim can be made by a non-EU resident
- A Digital Services Tax or the Common Consolidated Corporate Tax Base (CCCTB) may be introduced and could affect your company

*Various sources, including Court of Justice of the European Union, European Commission, EU Directives (EU)2016/1174, (EU)2017/952, (EU)2017/1852 and KPMG member firms

Our Pan-European Approach

It can be hard to keep up-to-date with the pace of developments and understand how new EU legislation or court decisions could impact your business. KPMG's EU Tax Centre is dedicated to following and analyzing these developments and turning them into value for KPMG member firms clients.

KPMG's EU Tax Centre is at the core of a pan-European network of more than 100 KPMG professionals at member firms in each of the 28 EU Member States, the European Economic Area Member States and Switzerland.

Thought Leadership

KPMG professionals think about how EU law can create new opportunities for member firms' clients. For example, KPMG member firms are currently advising non-EU/EEA funds and charities about filing claims for refunds of withholding tax.

EU law can also create challenges for companies operating in the Single Market. KPMG professionals are advising businesses on the impact of the recently adopted rules on reporting and disclosure requirements, helping them better understand how these rules will impact their processes.

KPMG member firms have also filed many complaints with the European Commission and are representing multinational groups before the CJEU in several jurisdictions where we have identified specific breaches of EU law.

Contact us

EU tax law is increasingly significant for businesses operating in the EU. KPMG member firms have the knowledge and experience to help you understand the relevant issues and evaluate the opportunities.

If you would like more information about how KPMG can help you, feel free to contact one of the following tax advisors, or, as appropriate, your local KPMG tax advisor

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How can KPMG member firms help you?



We can carry out a pan-European review to identify jurisdictions where you have been adversely affected by non-EU compliant rules



We can file claims and pursue litigation with domestic courts and with the CJEU to enable you to recover unlawfully charged tax



We can provide a pan-European cost-sharing mechanism to facilitate litigation



We seek to use EU law to protect your tax position, including assisting with double taxation dispute cases



We advise on how court decisions, directives, C(C)CTB, disclosure rules and the Digital Services Tax may affect you



We provide assistance with regard to challenges under State Aid rules

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