E-News from the EU Tax Centre

Issue 192 – March 14, 2024

KPMG's EU Tax Centre compiles a regular update of EU and international tax developments that can have both a domestic and a cross-border impact, with the aim of helping you keep track of and understand these developments and how they can impact your business.

Today's edition includes updates on:

- **CJEU:** AG opinion on the validity of DAC6 and the applicability of the professional privilege waiver to non-lawyers
- **CJEU:** Taxpayer appeals the General's Court dismissal of the challenge against the EU Minimum Tax Directive
- **European Parliament:** ECON adopts its opinion on FASTER proposal
- **OECD:** OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors
- **Estonia:** Draft bill implementing the EU Public CbyC Reporting Directive submitted to Parliament
- **Germany:** Updated guidance on criteria for permanent establishments published
- **Italy:** New tax credit for investments achieving energy savings
- **Latvia:** Ministry of Finance updated domestic list of low-tax or tax-free jurisdictions
- **United Kingdom:** Finance Act 2024 implemented including amendments to minimum taxation (under Pillar Two)
- **Czechia:** Supreme Court decision on beneficial ownership in the context of licensing agreements

Latest CJEU, EFTA and ECHR

CJEU

AG opinion on the validity of DAC6 and the applicability of the professional privilege waiver to non-lawyers

On February 29, 2024, Advocate General (AG) Nicholas Emiliou of the Court of Justice of the European Union (CJEU) rendered his opinion in case C-623/22. The case concerns the validity of Council Directive 2018/822 (DAC6) amending Directive 2011/16/EU on administrative cooperation (the DAC), as transposed into the Belgian legislation, in light of various principles guaranteed by the Charter of Fundamental Rights of the European Union (the Charter) and the European Convention on Human Rights (ECHR).

The AG recommended the CJEU to find that none of the concerns raised by the referring court could impact the validity of DAC6. The AG also held that whilst several key concepts within DAC6 are broad and general, they are nevertheless "reasonably clear" and do not constitute a breach of the Charter. Regarding the notification waiver enshrined in DAC6, the AG argued for a restrictive interpretation of the legal professional privilege and held that it only applies to lawyers and other professionals which are, in exceptional circumstances, treated in the same way as lawyers.

For more information, please refer to Euro Tax Flash Issue 539.

Taxpayer appeals the General's Court dismissal of the challenge against the EU Minimum Tax Directive

On February 23, 2024, an appeal was brought in front of the CJEU against the General's Court previous dismissal of a challenge against the EU Minimum Tax Directive. The case is C-146/24 P.

The plaintiff has previously challenged the validity of the EU Minimum Tax Directive. The challenge dealt principally with the interaction between the provisions of the EU Minimum Tax Directive on the exclusion of income from shipping activities and Member States' tonnage tax regimes authorized under State aid rules. On December 15, 2023, the General Court dismissed the action on the grounds that the applicant is not individually concerned by the EU Minimum Tax Directive, and therefore was not entitled to challenge its validity. See E-news Issue 189.

EU Institutions

European Parliament

ECON adopts report on Transfer Pricing Directive

On February 22, 2024, the Committee on Economic and Monetary Affairs (ECON) of the European Parliament adopted a draft report on the proposal for a Council Directive on Transfer Pricing (TP Directive) – for more information on the TP Directive, please refer to Euro Tax Flash Issue 521. Whilst the draft report is generally supportive of the text proposed by the Commission, a number of amendments are recommended, including:

- *Dynamic reference to OECD TP Guidelines:* the draft report proposed to simplify the TP Directive and align as closely as possible to the latest OECD TP Guidelines (instead of its 2022 version as provided in the Commission's proposal). As such, the draft report suggests to remove provisions concerning definitions (e.g., 'associated enterprises), applicable TP methods and TP assessment (e.g., comparability analysis, determination of the arm's length range). Instead, the report proposed to provide for a dynamic reference such that the arm's length principle is applied in the Member States in a manner consistent with the latest version of the OECD TP Guidelines.
- *Simplification and prevention of double non-taxation:* the draft report suggests a clarification in the Directive text that unilateral downward adjustments should not trigger double non-taxation. In addition, the draft report suggests that the Directive should clarify that implementing acts to be adopted by the Council should be aimed at simplifying the application of the arm's length principle (e.g. by introducing safe harbours), and mitigating the risk of double-non-taxation.
- *Date of application:* the draft report suggests that the provisions of the TP Directive should start applying as of January 1, 2025. Member States would be required to transpose the TP Directive by December 31, 2024 (i.e. one year earlier than proposed by the Commission).
- *Sunset clause:* The report includes a sunset clause for a phasing out of the TP Directive as of January 1, 2035, for BEFIT groups and as of January 1, 2040, for all other multinational enterprises operating in the EU (except for transactions with associated enterprises in third countries, in respect to both dates). In this context, the report notes that for the allocation of profits between jurisdictions, a group-wide consolidation and formulary apportionment should be favored in the longer term.

The report is now to be voted on at the plenary session of the European Parliament (indicative plenary sitting date is scheduled on April 10, 2024), at which point it would represent the Parliament's opinion on the Directive (if agreed). However, it is important to note that the Parliament's opinion is not binding on the Council of the EU (i.e., it would remain up to the 27 EU Member States to agree on the final text of the Directive).

ECON adopts its opinion on FASTER proposal

On February 28, 2024, Members of the European Parliament in plenary adopted their opinion on the Commission proposal for a Council Directive on Faster and Safer Relief of Excess Withholding Taxes (FASTER), subject to several amendments. Key takeaways include:

- *Digital tax residence certificates (eTRC):* Member States should issue the eTRC within three working days from submission of a request (compared to one day in the Commission's proposal). If more than five working days are required to verify the tax residency of a specific taxpayer, they shall inform the person requesting the certificate of the additional time needed and the reasons for the delay. In any case, such additional time may not exceed five working days.
- *Certified financial intermediaries:* Member States should ensure that a financial intermediary is registered in their national register of certified financial intermediaries within two months from submission of a request (compared to three months in the Commission's proposal) and inform all other Member States about rejections of registration as soon as possible. They should also update their national register to reflect the status of financial intermediaries that are no longer holding certifications and indicate the reasons for their removal, if appropriate.
- *Request for relief at source and quick refund:* Member States should ensure that certified financial intermediaries requesting relief on behalf of a registered owner verify the risks of residence and citizenship by investment schemes that present a potentially high risk. They may also reject a

refund request if any verification procedure or tax audit, based on risk assessment criteria and according to the national legislation, is initiated.

- *Monitoring and exchange of information:* Member States shall introduce coordinated cooperation and mutual assistance between national competent authorities, tax authorities and other law enforcement bodies, such as the European Public Prosecutor's Office (EPPO) to detect and prosecute illegal withholding tax reclaim schemes. The European Securities and Markets Authority (ESMA) and the European Banking Authority (EBA) shall regularly monitor the risk for cum-cum and cum-ex in the Union to ensure the integrity of the internal market.

Resolutions adopted by the European Parliament are not binding on the Council and European Commission, therefore the adoption of any of the abovementioned changes requested or suggested by the European Parliament are at the discretion of the two institutions.

For more details, please refer to a press release and a detailed summary of the proposed changes from the European Parliament. For more information on the FASTER proposal, please refer to Euro Tax Flash Issue 532.

OECD and other International Institutions and Research Centers

Organisation for Economic Cooperation and Development – OECD

OECD Secretary-General Tax Report to G20 Finance Ministers and Central Bank Governors

On February 29, 2024, the OECD published the Secretary-General Tax Report to the G20 Finance Ministers and Central Bank Governors providing updates on the latest developments in international tax reforms, including on the OECD's BEPS initiatives, tax transparency efforts and other G20 tax deliverables. Key updates include:

- *Pillar Two:* The report makes reference to the latest estimates published on January 9, 2024, by the OECD on the revenue impact of Pillar Two. It also notes that, because of the interlocking nature of the rules, around 60 percent of in-scope MNEs will be covered through the IIR alone by the end of 2024, with further MNEs to be impacted by local qualified domestic minimum top-up taxes (QDMTTs) and other minimum taxes such as the US Global Intangible Low-Taxed Income (GILTI) regime. By 2025, when the UTPR mechanism comes into effect, 90 percent of in-scope MNE groups will be covered. The report further emphasizes that Pillar Two includes a second component (i.e., in addition to the GloBE rules): the Subject-to-Tax Rule (STTR). It recalls that the STTR allows source countries to tax certain intra-group payments where they are subject to a nominal corporate income tax rate below 9 percent, and notes that 70 developing Inclusive Framework (IF) members are entitled to request inclusion of the STTR in their treaties with Inclusive Framework Members that apply corporate income tax rates below 9 percent to covered payments.
- *Pillar One:* The report makes a reference to the IF statement dated December 18, 2023, updating the timeline for the finalization of the Multilateral Convention and reaffirms the goal of holding a signing ceremony by the end of June 2024. It notes the release of the final Amount B report on February 19, 2024, and affirms that it will particularly benefit low-capacity countries, which have

reported that between 30 to 70 percent of the TP disputes they are engaged in relate to baseline marketing and distributing activities.

- *BEPS Project implementation:* The report provides updates on the OECD's monitoring of the effective implementation of BEPS minimum standards including Action 5 on Harmful Tax Practices, Action 6 on Tax Treaty Abuse, Action 13 on County-by-Counrty Reporting and Action 14 on Mutual Agreement Procedures.
- *Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum):* The report provides a progress update on several areas such as the crypto-asset reporting framework (CARF), the automatic exchange of information (AEOI), the exchange of information on request (EOI).

In addition, the report includes updates on inequality and progressivity of tax systems, tax and development, tax and crime as well as VAT/GST treatment of international digital trade.

Local Law and Regulations

Estonia

Draft bill implementing the EU Public CbyC Reporting Directive submitted to Parliament

On February 12, 2024, a draft bill implementing into Estonian law the provisions of the EU Public Country-by-Country (CbyC) Reporting Directive was submitted to the Estonian Parliament.

The related explanatory memorandum noted that due to the limited number of companies falling in the scope of the EU Public CbyC Reporting Directive in Estonia, and in light of the existing requirements applicable for EU private CybC reporting[1], the legislative body opted for a different solution.

In this respect, instead of creating additional reporting obligations, the draft bill empowers the Estonian tax authorities to publish the private CbyC reports which have already been received.

These amendments would apply for financial years beginning on or after July 22, 2024, subject to Parliamentary approval.

For a state of play of the implementation of the EU Public CbyC Reporting Directive, please refer to KPMG's dedicated implementation tracker.

[1] Council Directive 2016/881 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (DAC4)

Germany

Updated guidance on criteria for permanent establishments published

On February 5, 2024, the German Ministry of Finance issued updated guidance on the criteria for a permanent establishment (PE) under national legislation. Key takeaways include:

- *Conceptual guidance:* The updated guidance includes conceptual clarifications in respect to the presence of a PE, i.e., a fixed place of business through which the business of an enterprise is wholly or partially carried out. The guidance takes account of domestic case law of the German Federal Fiscal Court concerning, amongst others, the requirement of a fixed place of business or about when a fixed place of business is at the disposal of an enterprise.
- *Business activities by third parties / contractors:* The guidance clarifies that the transfer of a business activity to an independent third party / contractor is generally not sufficient for creating a PE at the premises of the third party /contractor. However, this might be different where the enterprise carries out own activities at this premises with a certain degree of permanence.
- *Remote Working / Home office:* The updated guidance notes that a PE should generally not be created where an employee performs work from a Home office facility. This holds true even where (i) the employer assumes the costs of the Home office and the related equipment, (ii) the employee rents out the premises to the employer (provided that the employer is not entitled to use the premises otherwise), or (iii) no other working space is provided to the employee. A different assessment may be drawn where the employer is granted actual disposal rights over the private home of the employee or where management functions are performed in the private home (see also notes below for reference).
- *Management-PE:* The guidance clarifies that every enterprise holds at least one PE at the place where management decisions are taken. This means that under such circumstances, also a Home office facility could constitute a PE in case actual management activities are performed there.

The guidance further clarifies that the term "permanent establishment" in German tax law is generally defined in accordance with domestic tax law and not in accordance with the PE definition of any particular double tax treaty.

Italy

New tax credit for investments achieving energy savings

On March 2, 2024, Law Decree No. 19/2024 was published in the Italian Official Gazette, which provides urgent measures for implementing the National Recovery and Resilience Plan. From a direct tax perspective, the decree introduces a new tax credit for companies that invest in innovative technologies to achieve energy savings. This new incentive represents the implementation of the so-called Industry 5.0 program and can be used to offset various tax liabilities (e.g., CIT, VAT, social and security contributions etc). Key takeaways include:

- *Scope:* The tax credit is available for resident companies (and domestic permanent establishments of non-resident companies) investing in new qualifying tangible and intangible assets in production facilities located in Italy in 2024 and 2025, as part of projects that save energy by at least 3 percent for facilities, or 5 percent for production processes.

- *Tax credit rate:* The tax credit amounts to 35 percent of the acquisition cost for investments up to EUR 2.5 million, 15 percent of the acquisition cost for investments between EUR 2.5 million and EUR 10 million, and 5 percent of the acquisition cost for investments between EUR 10 million and EUR 50 million. These percentages can be increased up to 45 percent, 25 percent and 15 percent, respectively, in cases where the energy savings achieved through the investments reach higher thresholds.
- *Qualifying assets:* Eligible tangible and intangible assets listed in Annexes A and B to Law No. 232 of December 11, 2016, which comprise platforms and applications for energy dashboarding, software and systems. It also includes investments in new tangible goods aimed at self-production of energy from renewable sources intended for self-consumption and training expenses to develop technological skills in relation to energy transition of production processes.
- *Further requirements:* Amongst the necessary documents, the taxpayer has to obtain a double certification from an independent evaluator to attest *ex-ante* the possibility to obtain the energy consumption reduction required by law and *ex-post* the actual implementation of the interventions as declared in the *ex-ante* certification.

As for next steps, Law Decree No. 19/2024 is expected to be passed into law by the Parliament within 60 days and a subsequent implementing Decree will define forms and procedures to access the tax credit.

Latvia

Ministry of Finance updated domestic list of low-tax or tax-free jurisdictions

On February 28, 2024, the Latvian Ministry of Finance published the updated domestic list of low-tax or tax-free jurisdictions, applicable as from March 1, 2024. Latvia has removed Bahamas, Belize, Seychelles and Turks and Caicos Islands from its domestic list, which now includes American Samoa, Anguilla, Antigua and Barbuda, Fiji, Guam, Palau, Panama, Russian Federation, Samoa, Trinidad and Tobago, US Virgin Islands and Vanuatu.

This update follows the review of the EU list of non-cooperative jurisdictions (Annex I) and the state of play with respect to commitments taken by cooperative jurisdictions to implement tax good governance principles (Annex II – so called "grey list"), adopted by the General Affairs Council, on February 20, 2024.

For more information, please refer to Euro Tax Flash Issue 538.

Malta

Guidance on minimum taxation (under Pillar Two) published

On February 27, 2024, the Maltese Commissioner for Revenue published guidance in relation to the implementation of the EU Minimum Tax Directive. The guidance focuses on Malta's decision to delay the application of the Income Inclusion Rule (IIR) and Undertaxed Profits Rule (UTPR). Main takeaways include:

- *Deferral:* Malta has elected for a maximum deferral of six years with respect to applying the IIR and UTPR, starting from December 31, 2023. However, the guidance notes that Malta may revoke this election at an earlier date.
- *Partial implementation:* Malta has transposed specific chapters of the EU Minimum Tax Directive to ensure the proper functioning of the Pillar Two system in accordance with Article 50 of the EU

Directive. This includes rules on scope, definitions, location of constituent entities, administration and transition. The guidance advises that the full Minimum Tax Directive will be adopted after the deferral period ends or earlier if Malta revokes the election or introduces a Qualified Domestic Minimum Top-Up Tax (QDMTT).

- *Filing obligations:* The guidance notes that top-up tax information returns cannot be filed in Malta during the deferral period. As such, Malta-based UPEs must designate a filing entity in another EU Member State or third country. However, the guidance advises that local Maltese entities must still notify the Commissioner of the identity and location of the filing entity and provide necessary information to enable the filing of the top-up tax information return.

For our previous coverage, please refer to E-News Issue 191.

Namibia

Tax measures in the 2024-2025 Budget presented

On February 28, 2024, the Namibian government presented the 2024-2025 Budget, which includes tax measures aiming fostering business expansion and infrastructure developments. Key elements include:

- the reduction of the corporate income tax rate from 30 percent to 20 percent for small and medium enterprises (SMEs), provided that certain annual turnover thresholds are met;
- a gradual reduction in the non-mining income tax rate from 32 percent to 31 percent as of January 1, 2024, and subsequently to 30 percent as of January 1, 2025;
- a limitation of the loss carryforward to five years for companies operating in sectors other than the natural resource sector;
- the introduction of a 30 percent limit on interest deductions replacing the local thin capitalization rules;
- the introduction of a special economic zones regime, offering a lower corporate income tax rate of 20 percent and more beneficial deductions.

United Kingdom

Finance Act 2024 implemented including amendments to minimum taxation (under Pillar Two)

On February 22, 2024, the UK Finance Bill 2023/24 received Royal Assent and, hence, became law. Key elements from a direct tax perspective include:

- *Amendments to Pillar Two legislation:* Modifications to the already enacted legislation on multinational top-up tax and domestic top-up tax rules to incorporate technical amendments including those reflecting provisions in the Administrative Guidance (for example, the treatment of marketable transferable tax credits as well as flow-through benefits, clarifications on SBIE and currency conversion, the QDMTT Safe Harbour). In addition, the legislation provides for clarifications in respect of the transitional CbyC Reporting Safe Harbour allowing groups to take advantage of same where no formal CbyC Report is prepared, subject to certain conditions. A new clause also expands the authorization for the UK government to amend legislation to ensure alignment with future OECD guidance. The bill does not include the UTPR provisions that are still pending as draft legislation (see E-News Issue 184 for reference).

- *R&D tax credits:* The Research and Development Expenditure Credit (RDEC) and the SME R&D relief are merged into a single tax credit regime calculated at rate of 20 percent for periods beginning on or after April 1, 2024. The notional taxation of the credit in loss-making entities would be at the small profit rate of 19 percent.
- *Full expensing:* The previously temporary accelerated depreciation mechanism introduced in the Spring Budget 2023 for plant and machinery expenditure (providing a 100 percent first-year allowance for main pool expenditure and a 50 percent first-year allowance for special pool expenditure), has been made permanent, i.e., extended beyond the initial deadline of April 1, 2026.
- *Broadened scope of tonnage tax election:* third party ship management companies are allowed to make an election to calculate their corporate tax base in accordance with the UK tonnage tax regime (before, only ship operators, defined as vessel owners or charterers, were allowed to elect into the regime).

The changes introduced by the Act shall be applicable for the accounting periods beginning on or after December 31, 2023.

For more information, please refer to a report prepared by KPMG in the UK and our previous coverage in E-News Issue 187.

Local Courts

Czechia

Supreme Court decision on beneficial ownership in the context of licensing agreements

The Czech Supreme Administrative Court (SAC) issued a decision in a case concerning beneficial ownership in the context of licensing agreements (SAC 4 Afs 63/2022). The plaintiff was a company resident in the UK (at that time the UK was still an EU Member State) which received royalties paid by a Czech company. The UK company was obliged to pay almost 95 percent of the funds received to other related parties. The dispute at hand was focused on whether the royalties received could benefit from a withholding tax exemption under the Interest and Royalties Directive.

The SAC held that the UK company was not the beneficial owner of the royalties due to that fact that it was not free to make decisions about the use of the funds. In the SAC's view, in the context of determining beneficial ownership, it is crucial to analyze whether the recipient may dispose of the funds independently and use them as they see fit.

For more details, please refer to a report prepared by KPMG in Czechia.

KPMG Insights

Tax Reimagined – Pillar 2 readiness

On February 27, 2024 KPMG held a webcast on Pillar 2 readiness as part of the Future of Tax & Legal webcast series.

As companies are getting ready for the impact of Pillar 2, the focus has been on data readiness and understanding how the companies' group structure will drive Pillar 2 outcomes. Groups are now turning their attention to technology readiness for year-end processes, processing GloBE computations, preparing and filing GloBE information returns and Qualifying Domestic Minimum Top up Tax (QDMTT) preparation.

In this instalment of the KPMG Future of Tax webcast series, you can hear from KPMG professionals on Pillar 2 readiness journey as well as see how technology can support the Pillar 2 process.

For a review of the session, please access the event page.

BEPS 2.0 - Amount B: Will it simplify your transfer pricing?

On February 29 , 2024, and on March 1, 2024 a webcast brought together our leading global experts to speak about the new OECD guidance on Amount B, which was released on February 19, 2024.

The objective of Amount B is to simplify transfer pricing rules for baseline marketing and distribution activities. KPMG professionals from around the world shared their views on what Amount B will mean for you and whether it will actually make transfer pricing simpler.

For a review of the session, please access the event page.

BEPS Pillar 2 - Family Offices and private holding structures

On March 5, 2024 KPMG held the next webcast related to Pillar 2 as part of the Future of Tax & Legal webcast series.

KPMG family office leaders from various markets shared insights and experiences on the potential impact of the global minimum tax on family offices, trusts and private structures.

For a review of the session, please access the event page.

Beneficial ownership, governance and substance trends across the EU

The fight against tax avoidance and profit base erosion has been high on the agenda of international bodies – including the Organisation for Economic Co-operation and Development and the European Commission, as well as local tax authorities for the last decade. At EU level, approaches to abuse of double tax treaties and EU Directives have also been influenced by the decisions of the Court of Justice of the EU in the so-called "Danish cases". The Commission is also attempting to take steps towards establishing a common minimum standard on criteria for denying treaty or EU Directive benefits to companies lacking economic substance and which are at risk of being misused for the purpose gaining tax advantages through the Unshell proposal.

With these developments in mind, KPMG's EU Tax Centre conducted an internal survey across the network of KPMG firms based in Europe to identify common trends and key challenges for taxpayers in four main areas:

- beneficial ownership;
- substance;
- corporate governance;
- the wider anti-treaty shopping and anti-tax abuse frameworks applicable at a local level, with a particular focus on WHT-related measures; and
- the practice of the tax authorities in BO and substance matters, and level of certainty taxpayers can obtain.

The survey covered responses from 27 European jurisdictions and includes survey information valid as at September 2023. A recent blog post outlines key findings and trends identified as a result of the survey.

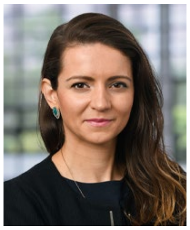
Talking tax series

With tax-related issues rising up board level agendas and developing at pace, it's more crucial than ever to stay informed of the developments and how they may impact your business.

With each new episode, KPMG Talking Tax delves into a specific topic of interest for tax leaders, breaking down complex concepts into insights you can use, all in under five minutes. Featuring Grant Wardell-Johnson, KPMG's Global Head of Tax Policy, the bi-weekly releases are designed to keep you ahead of the curve, empowering you with the knowledge you need to make informed decisions in the ever-changing tax landscape.

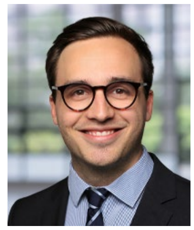
Please access the dedicated KPMG webpage to explore a wide range of subjects to help you navigate the ever-evolving world of tax.

KPMG‘s EU Tax Centre team



Raluca Enache
Associate Partner
Head of KPMG’s EU Tax Centre

Ana Pușcaș
Senior Manager
KPMG’s EU Tax Centre



Marco Dietrich
Senior Manager
KPMG’s EU Tax Centre

Elena Moro Fajardo
Assistant Manager
KPMG’s EU Tax Centre

Nina Matviienko
Assistant Manager
KPMG’s EU Tax Centre

Erwan Cherfaoui
Junior Associate
KPMG’s EU Tax Centre

Maximilian Frolik
Intern
KPMG’s EU Tax Centre

Key EMA Country contacts

Ulf Zehetner
Partner
KPMG in Austria
E: UZehetner@kpmg.at

Kris Lievens
Partner
KPMG in Belgium
E: klievens@kpmg.com

Alexander Hadjidimov
Director
KPMG in Bulgaria
E: ahadjidimov@kpmg.com

Maja Maksimovic
Partner
KPMG in Croatia
E: mmaksimovic@kpmg.com

Gerrit Adrian
Partner
KPMG in Germany
E: gadrian@kpmg.com

Antonia Ariel Manika
Director
KPMG in Greece
E: amanika@cpalaw.gr

Gábor Beer
Partner
KPMG in Hungary
E: Gabor.Beer@kpmg.hu

Colm Rogers
Partner
KPMG in Ireland
E: colm.rogers@kpmg.ie

Michał Niznik
Partner
KPMG in Poland
E: mniznik@kpmg.pl

António Coelho
Partner
KPMG in Portugal
E: antoniocoelho@kpmg.com

Ionut Mastacaneanu
Director
KPMG in Romania
E: imastacaneanu@kpmg.com

Zuzana Blazejova
Executive Director
KPMG in Slovakia
E: zblazejova@kpmg.sk

Margarita Liasi
Principal
KPMG in Cyprus
E: Margarita.Liasi@kpmg.com.cy

Lorenzo Bellavite
Associate Partner
KPMG in Italy
E: lbellavite@kpmg.it

Marko Mehle
Senior Partner
KPMG in Slovenia
E: marko.mehle@kpmg.si

Ladislav Malusek
Partner
KPMG in Czechia
E: lmalusek@kpmg.cz

Steve Austwick
Partner
KPMG in Latvia
E: saustwick@kpmg.com

Julio Cesar García
Partner
KPMG in Spain
E: juliocesargarcia@kpmg.es

Stine Andersen
Partner
KPMG in Denmark
E: stine.andersen@Kpmg-law.Com

Vita Sumskaite
Partner
KPMG in Lithuania
E: vsumskaite@kpmg.com

Caroline Valjemark
Partner
KPMG in Sweden
E: caroline.valjemark@kpmg.se

Joel Zernask
Partner
KPMG in Estonia
E: jzernask@kpmg.com

Olivier Schneider
Partner
KPMG in Luxembourg
E: olivier.schneider@kpmg.lu

Matthew Herrington
Partner
KPMG in the UK
E: Matthew.Herrington@kpmg.co.uk

Jussi Järvinen
Partner
KPMG in Finland
E: jussi.jarvinen@kpmg.fi

John Ellul Sullivan
Partner
KPMG in Malta
E: johnellulsullivan@kpmg.com.mt

Stephan Kuhn
Partner
KPMG in Switzerland
E: stefankuhn@kpmg.com

Patrick Seroin Joly
Partner
KPMG in France
E: pseroinjoly@kpmgavocats.fr

Robert van der Jagt
Partner
KPMG in the Netherlands
E: vanderjagt.robert@kpmg.com

Key links

- Visit our website for earlier editions country, as well as the name of your local KPMG contact.

If you have any questions, please send an e-mail to kpmgeutaxcentre@kpmg.com. KPMG's EU Tax Centre, Laan van Langerhuize 9, 1186 DS Amstelveen, Netherlands