

Public hearing on
'Simplifying the tax framework: Proposals from the civil society'
in the framework of own-initiative opinion ECO/664

21 May 2025, 9:30-13:00

The European Economic and Social Committee (EESC) considers it important to create a well-functioning, prosperity-enhancing tax system that works for people and businesses and that fosters competitiveness. The different and recent legislative acts have been adding layers of legislation to the existing taxation framework, introducing new tax reporting requirements. These obligations have led to a substantial reconfiguration of the tax landscape for both tax authorities and businesses across the EU, with increased complexity.

A well-functioning taxation system must not only be efficient and transparent, but also deliver a fair and just outcome, ensuring that it serves both economic growth and social equity. A simplified tax framework should balance reducing administrative burdens with maintaining robust mechanisms for tax compliance and enforcement. A streamlined system that enhances clarity and coherence can contribute to a fairer distribution of the tax burden, ensuring that workers and businesses alike benefit from economic growth and sustainable public revenue. By eliminating unnecessary complexities and fostering better cooperation among tax authorities, the EU can improve tax collection efficiency, reduce compliance costs and enhance funding for essential public services, such as social security, healthcare, and education, which directly support households and the broader society.

In order to feed into the policy debate on the question of administrative burden and simplification, the EESC is organising a public hearing entitled **"Simplifying the tax framework: Proposals from civil society"** to be held on **Wednesday, 21 May 2025, 9.30 – 13.00** in **Brussels**.

The public hearing will focus on key elements for analysing the EU taxation legislation to identify areas where simplification, clarifications or streamlining might be needed. It is important to find ways to simplify and introduce coherence into tax systems by removing superfluous rules, coordinating existing rules and making tax reporting obligations easier and more transparent.

QUESTIONS FOR THE DEBATE

The aim of the hearing is to gather the views of organised civil society and tax experts and to take an in-depth look at the key challenges facing the simplification of the tax landscape. Particular attention will be given to the following questions:

- How can we ensure and measure that tax rules enhance European competitiveness?
- Are some tax rules superfluous after Pillar 2 enactment?
- How can we ensure that a 28th regime is attractive enough for companies to opt in?
- How can we modernise the impact assessment tools to take into account simultaneous changes in other dossiers/fields?
- What is the role of digitalisation in the more effective exchange of information processes and simplification?
- How much can tax changes contribute to the stated objective of reducing administrative burdens by 25%?
- To what extent is the reported information to governments and tax authorities effectively used?
- How can we quantify the impact on the administrative burden of a tax proposal?
- What are the bottlenecks for tax authorities to use information?
- Which areas of the existing EU direct tax acquis could be updated, clarified, streamlined or simplified?

The hearing will serve to assess the situation in the Member States and guide the EESC in preparing its recommendations for the European legislators. The conclusions of the hearing will feed into the EESC own-initiative opinion ECO/664 "Assessing tax reporting obligations in the EU", by rapporteur Mr Krister Andersson.

PROGRAMME

09.30 Welcome and introduction

- **Ioannis VARDAKASTANIS**, President of the Economic and Monetary Union, Economic and Social Cohesion (ECO) section of the European Economic and Social Committee (EESC)
- **Krister ANDERSSON**, Rapporteur of the EESC opinion on "Assessing tax reporting obligations in the EU"

09.45 Keynote addresses

- **Bernardus ZUIJDENDORP**, Head of Unit for Company Taxation, DG TAXUD, European Commission

Moderator: Krister ANDERSSON, Rapporteur for the EESC
Interaction via X/ Slido

10.30 Panel Discussion: Simplification of reporting requirements

- **Henrik PAULANDER**, Head of Sector on Exchange of Information DG TAXUD, European Commission
- **Philip BAKER**, Barrister & Kings Counsel Field Court, Gray's Inn, Visiting Professor at Oxford
- **Monique VAN HERKSEN**, Tax Counsel, Trafigura
- **Prof. Christiana HADJIPANAYI**, Professor in Tax Law, Queen Mary University of London

11.30 Coffee break

11.45 Panel Discussion: Necessary changes in the tax code

- **Nathalie ROUX**, Policy Officer DG TAXUD, European Commission
- **Prof. Dr. Johanna HEY**, University of Cologne
- **Elodie LAMER**, Tax Analyst, Tax Notes
- **Daniel BUNN**, President and CEO, Tax Foundation Europe

12.45 Summary and conclusions

- **Krister ANDERSSON**, Rapporteur of the EESC opinion on "Assessing tax reporting obligations in the EU"

13.00 End of the hearing

The hearing will be [webstreamed \(original, EN, FR\)](#) and recorded.

External participants can ask questions via [Sli.do](#).

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