



**CONSIGLIO NAZIONALE
DEI DOTTORI COMMERCIALISTI
E DEGLI ESPERTI CONTABILI**



Consiglio Nazionale Dottori Commercialisti
e degli Esperti Contabili
Prot. **0007411**
del 18/06/2019 ore 14:29:26
Protocollo generale - Registro: U

MINISTERO DELLA GIUSTIZIA

Il Presidente

MM/SPRE/nds

Roma, 17 giugno 2019

Informativa n. 53/2019

**AI SIGNORI PRESIDENTI DEI CONSIGLI DEGLI
ORDINI DEI DOTTORI COMMERCIALISTI E
DEGLI ESPERTI CONTABILI**

Oggetto: Convenzioni CNDCEC – CFE per corsi di fiscalità internazionale e per la partecipazione al registro europei degli esperti in materie fiscali

Caro Presidente,

con piacere porto alla Tua conoscenza che il CNDCEC ha siglato due importanti iniziative con la Confédération Fiscale Européenne (Tax Advisers Europe), che dal 1959 opera con sede a Bruxelles come centro di eccellenza e di expertise in materia di fiscalità comunitaria ed internazionale, a supporto delle istituzioni internazionali ed europee e alla quale il CNDCEC ha aderito nel 2015, con l'obiettivo di rafforzare le competenze dei Commercialisti sui temi della fiscalità internazionale e favorire su questi un raccordo tra il legislatore europeo e quello italiano.

Con la convenzione relativa al corso on line in materia di fiscalità internazionale si prevede la realizzazione di quattro moduli, di quindici ore ciascuno, sulla piattaforma e-learning Concerto del CNDCEC con relatori designati dalla CFE e con possibilità di essere seguiti sia in Italia che all'estero. I corsi si svolgeranno tutti entro il 2019 in lingua inglese con supporto di traduzione. Il primo sarà un modulo introduttivo con mappatura delle principali tematiche per poi passare ad un esame approfondito dei temi di maggior rilievo e attualità nei moduli successivi. Saranno quindi trattati in modo approfondito nei successivi moduli i temi del Transfer pricing, la tassazione dell'economia digitale, le misure per combattere evasione (anti tax avoidance directive) e i meccanismi di risoluzione delle liti in ambito fiscale, con il relativo modello Ocse.

In vista del lancio del primo modulo previsto per il mese di luglio sarà nostra cura inviarti, con una successiva informativa, il programma dettagliato e i profili dei relatori.

La seconda convenzione prevede per gli iscritti all'Albo che abbiano maturato particolari competenze linguistiche ed esperienze in ambito di fiscalità internazionale, la possibilità di iscriversi al Registro europeo degli esperti in fiscalità, creato e curato da molti anni dalla CFE e che vede la partecipazione di professionisti esperti da oltre 22 Paesi europei iscritti ai più importanti istituti che rappresentano la

professione economico-legale. Il CNDCEC sosterrà il costo per l'iscrizione a questo forum, per i primi 35.000 Commercialisti che ne faranno richiesta attraverso l'apposita modulistica che stiamo definendo in queste settimane con la CFE. L'iscrizione è prevista per tre anni con la possibilità per i professionisti interessati di proseguire la partecipazione con il pagamento di una quota annuale fissata oggi per gli iscritti di altri Paesi in 100 € l'anno con la possibilità di accedere anche ad un pacchetto di analisi tematiche e supporti formativi.

Ti invito a voler dare ampia diffusione di queste iniziative ed opportunità ai Tuoi iscritti e Ti saluto cordialmente.

Massimo Miani

A handwritten signature in black ink, appearing to read 'Massimo Miani', written in a cursive style.

AGREEMENT

This agreement ("**Agreement**") is made and entered into on this day of 11 March 2019 (the "**Effective Date**") by and between,

Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili, the national institute representing the Italian profession of accountancy, which includes tax practice, in Italy, with 118,000 registered members with its seat in Piazza della Repubblica, 59 - 00185 Rome (hereinafter "**CNDCEC**") represented by Massimo Miani in his capacity as President.

And

CFE Tax Advisers Europe, formally Confédération Fiscale Européenne a.i.s.b.l., an international non-profit organisation with a seat at Avenue de Tervueren 188A, 1150 Woluwe- Saint-Pierre in Brussels, governed by the provisions of title III of the Belgian Law of 27 June 1921, representing more than 200,000 tax advisers from 30 national organizations in 24 European countries (hereinafter "**CFE**") represented by Ian Hayes in his capacity as delegated Board member and Chair of the Tax Technology Committee.

(CNDCEC and CFE hereinafter individually referred to as a "**Party**" and jointly referred to as the "**Parties**")

WHEREAS, CFE has, is and will continue to develop an academic, scientific and professional education to enhance skills and competence of European tax experts;

WHEREAS, CFE Academy is a division of CFE which aims to share knowledge and experience on tax matters and creates opportunities for tax professionals to be updated on global tax developments through attending seminars and trainings;

WHEREAS, CNDCEC is a member of CFE;

WHEREAS, CNDCEC wishes to provide its registered members with further opportunities to acquire specialized knowledge and expertise in the field of international taxation (the "**Purpose**") and CFE agrees to provide such expertise through its tax specialists ("**CFE specialists**");

WHEREAS, for the Purpose, CNDCEC has set up and implemented a platform dedicated to online CPD and educational activity (the "**Platform**");

NOW, THEREFORE, the Parties hereto agree as follows:

1. The recitals constitute an integral part of the present Agreement.
2. The Parties agree to organize 4 online courses of 15 hours each on international taxation that will be available on the Platform (the "**Courses**").
3. Speakers of these Courses shall be provided by CFE and shall be chosen among CFE specialists.

4. Technological coverage and broadcast equipment of these Courses shall be provided by CNDCEC.
5. CFE is the owner of the intellectual property rights/global copyright on the Courses and any content shared on the Platform (the "Copyright").
6. CFE has the right to freely transfer Copyright to any wholly owned subsidiary of CFE set up to continue and develop CFE Academy.
7. CFE, as the owner of the Copyright, grants to CNDCEC exclusive rights to the Copyright - to use, sell, sub-license and share these contents and Courses with any third party - in Italy. Upon termination of the present Agreement: i) no further updates on the contents and Courses will be provided by CFE, unless a specific agreement to that effect is entered into with CNDCEC, and ii) the mentioned rights to the Copyright granted to CNDCEC will still relate solely to Italy but will no longer be exclusive.
8. Such Courses shall be organized and made available by CNDCEC on the Platform within one (1) year from the Effective Date.
9. CNDCEC shall bear the costs of recording and broadcasting in Italy and cover any out of pocket expenses connected to the Platform and Courses. CNDCEC shall bear the logistical costs related to CFE speakers.
10. The Agreement shall remain in force for a period of one (1) year from the Effective Date. The Parties, in light of the execution of the present Agreement, outcomes and level of satisfaction of the Parties, may agree on further courses to be organized within the year 2020 under terms and conditions to be agreed in writing in a separate agreement.
11. The Parties acknowledge the importance of maintaining CFE and CNDCEC' favorable image and reputation with the public. Furthermore, Parties guarantees that their rights of use are limited to the Courses and content included in the Platform according to the terms and conditions of the present Agreement.
12. CFE does not make any warranty of any kind whatsoever, either expressed or implied, in law or otherwise, related to the Courses and the contents uploaded on the Platform in accordance with this Agreement.
13. CNDCEC shall not raise, or cause to be raised, any questions or objections related to the Courses and/or the contents uploaded on the Platform by CFE or to the right of CFE in connection to them. CNDCEC is entitled to collect satisfaction comments of the participants in line with the applicable best practice and agrees to share such data with CFE.
14. CFE shall indemnify and hold harmless CNDCEC, against any claims of any third party or liability of any kind whatsoever arising out of or in any way connected with the use of the Courses and contents uploaded on the Platform in any countries other than Italy.

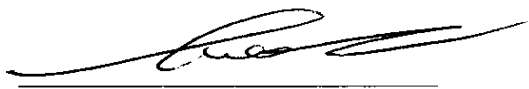


15. CNDCEC shall indemnify and hold harmless CFE, against any claims of any third party or liability of any kind whatsoever arising out of or in any way connected with the use of the Courses and contents uploaded on the Platform in Italy.
16. The content provided in the Course and uploaded on the Platform shall serve solely for the educational purposes mentioned. The content provided therein shall not be deemed tax advice provided to third parties by CFE or by CFE specialists, nor by Member organisations of the CFE or their membership. CFE and CNDCEC shall not be held liable for any claims and damages arising from third-party claims where they may suffer adverse consequences, by utilizing the educational content provided on the Platform in breach of the caveat provided therein. This is without prejudice to the indemnification articles 14 and 15 above.
17. This Agreement sets out the entire agreement and understanding between the Parties as to the subject matter hereof. No waiver, modification or amendment of any terms, conditions or provisions of this Agreement shall be valid or effective unless agreed and made in writing by the Parties.
18. Any controversy arising out or in connection to the present Agreement shall be settled in an amicable way by negotiation and conciliation without recourse to litigation.
19. The Agreement is made in 2 copies, each Party holds one.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and to come into effect as of the day and year first above written.

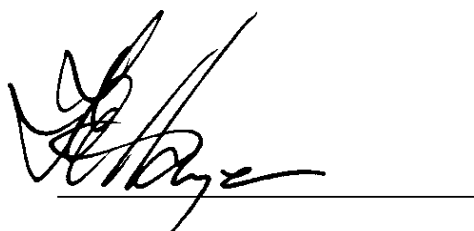
For **Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili**

Massimo Miani
President



For **CFE Tax Advisers Europe**

Ian Hayes
Delegated Board member & Chair of the Tax Technology Committee



CNDCEC - CNDCEC

Prot. 7411 del 18/06/2019 - Uscita

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Sistema Protocollo - Riproduzione cartacea di documento digitale

AGREEMENT

This agreement ("**Agreement**") is made and entered into on this day of 13 March 2019 by and between,

Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili, the national institute representing the profession of accountancy, which term includes tax practice, in Italy, with 118,000 registered members, with its seat in Piazza della Repubblica, 59 - 00185 Rome (hereinafter "**CNDCEC**") represented by Massimo Miani in his capacity as President.

And

CFE Tax Advisers Europe, formally Confédération Fiscale Européenne a.i.s.b.l., an international non-profit organisation with a seat at Avenue de Tervueren 188A, 1150 Woluwe- Saint-Pierre in Brussels, governed by the provisions of title III of the Belgian Law of 27 June 1921, representing more than 200,000 tax advisers from 30 national organizations in 24 European countries (hereinafter "**CFE**") represented by Ian Hayes in his capacity as delegated Board member and Chair of the Tax Technology Committee.

(CNDCEC and CFE hereinafter individually referred to as a "**Party**" and jointly referred to as the "**Parties**")

WHEREAS, CFE has developed a project for a European Register of Tax Advisers (the "**Register**");

WHEREAS, CNDCEC is a member of CFE;

WHEREAS, CNDCEC and CFE agree on the importance of the Register and undertake to protect its reputation and image worldwide;

WHEREAS, CNDCEC intends to promote the participation of CNDCEC members (the "**Members**") to the Register under the present terms and conditions, with the purpose of enhancing Members networking and competencies in the field of international taxation;

WHEREAS, the Register aims at i) increasing Members' online profile; ii) easily connecting Members with other advisers; iii) engaging with potential clients through advertising areas of expertise and contact details; iv) allowing Members access to database of experts in various fields of taxation law and practice; v) inviting Members to specialized events with high profile speakers; vi) providing the latest news and publications regarding significant developments in taxation matters (more information on the Register at the following link: <http://taxadviserseurope.org/registry/about/>).

NOW, THEREFORE, the Parties hereto agree as follows:

1. The recitals constitute an integral part of the present Agreement.
2. CNDCEC will promote the participation of Members to the Register under the present Agreement.

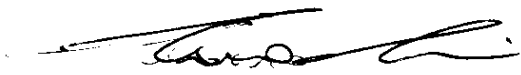
3. CNDCEC will receive the applications for the Register from the Members and send them to CFE which will manage the applications independently.
4. CFE is aware that CNDCEC will carry out a check not only on the enrollment of the applicant in the CNDCEC but also on further requirements related to the level of English language and tax expertise of the applicant.
5. CNDCEC shall pay to CFE the amount of 20,000 euros per year to cover the costs of registration for the first 35,000 eligible Members who make their application, with priority to members that have matured two years of enrollment with CNDCEC. This amount shall be comprised of the following sums:
 - 2,500 euros as fixed contribution per year; and
 - 17,500 euro as cumulative registration fees for a maximum of 35,000 number of registrations.
6. The Agreement is valid and binding for three years from its signature date (the "**Signature Date**").
7. CNDCEC may unilaterally terminate the Agreement at the end of the second year by serving a 3 months prior written notice to CFE before the commencement date of the third contractual year.
8. Upon expiration of the present Agreement, Members may continue their participation to the Register by bearing the registration fee by themselves. In this case, CNDCEC will no longer be involved in any payment or direct approval related to the mentioned members. In this case, regulation of CFE regarding the Register will apply.
9. Members shall bear the duty to inform CNDCEC and CFE in case he/she will be subject to disciplinary procedures. In this case, CFE will be entitled to suspend them or remove them from the Register.
10. This Agreement sets out the entire agreement and understanding between the Parties as to the subject matter hereof. No waiver, modification or amendment of any terms, conditions or provisions of this Agreement shall be valid or effective unless agreed and made in writing by the Parties.
11. Any controversy arising out or in connection to the present Agreement shall be settled in an amicable way by negotiation and conciliation without recourse to litigation.
12. The Agreement is made in 2 copies, each Party holds one.

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed and to come into effect as of the Signature Date.

A handwritten signature in black ink, consisting of stylized initials and a surname, located at the bottom right of the page.

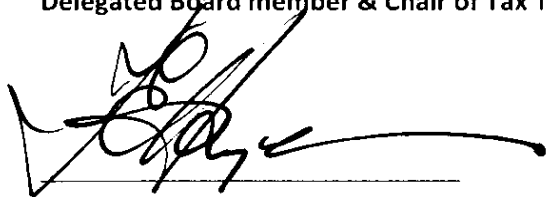
For Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili

Massimo Miani
President

A handwritten signature in black ink, appearing to read 'Massimo Miani', written over a horizontal line.

For CFE Tax Advisers Europe

Ian Hayes
Delegated Board member & Chair of Tax Technology Committee

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CNDCEC - CNDCEC

Prot. 7411 del 18/06/2019 - Uscita

Impronta informatica: 471dc3c0c87d6a3377a1446969649d9c466aa142cd6de901601be9b9681cb4a2

Sistema Protocollo - Riproduzione cartacea di documento digitale

Self-certification

[name of the Member] (the "**Member**") hereby declares and confirms awareness that:

1. Upon completion of the check of the present Self-certification, CFE will send a confirmation to the applying Member (the "**Confirmation**").
2. Registration and participation are subject to CFE regulation.
3. Until duration of the agreement between CNDCEC and CFE for the promotion of Italy's registrations ends, members are exempted from payment of the annual fee. Upon termination of the agreement, members that will not withdraw from the Register will bear directly the cost of registration as defined by CFE. I acknowledge that the fee for registration at the date of (...) is 100 EUR.

PERSONAL DATA OF THE MEMBER

4. Personal data of the Member, VAT number/Fiscal Code
5. Year and registration number of the Member in its local chapter (Ordine territorial).
6. In case the Member will no longer be registered with CNDCEC (Albo) for any reason, he/she will automatically cease to be enrolled in the Register.
7. In case the Member is subject to any disciplinary procedures, CNDCEC and CFE shall be duly informed and CFE has the right to suspend him/her or remove him/her from the Register.

DATA RELATED TO LANGUAGE KNOWLEDGE AND AREAS OF EXPERTISE

8. Level of English, including any certificate:
 - a Elementary
 - b Intermediate
 - c Fluent
 - d Mother tongueLevel of other foreign languages, including any recognized certificate:



9. Areas of main expertise (maximum limit of three areas of expertise), considering:

- a. main professional activities
- b. main industry, relevant market or geographic area

10. Proven professional experience as advisor in the field of taxation, describing the kind of professional consultancy service provided and the main engagements received (at least 3)

11. Proven specialized education in the field of taxation, including:

- Certificate of attendance of post-Master courses in Italy or abroad held by organizations recognized at national level, including number of hours.
- Education courses in the field of taxation held by organizations recognized at national or international level, including certificate of attendance.
- Teaching in academic courses, or experience as a speaker in seminars, in the field of taxation, including number of hours and subjects.
- Scientific Publications, including academic level articles and books, etc. in the field of taxation.

12. Further relevant information.

The undersigned declares that the information provided in the present Self-certification are true, complete and correct.

The applicant member agrees for the treatment of his personal data and information provided in accordance with CFE privacy policy in application of GDPR.

[signature of the Member]