

### **Suggestions from Accountancy Europe for tax topics for the Platform's agenda:**

- The role of ethics in the tax system, including role of tax in corporate social responsibility (CSR) and corporate governance
- Voluntary/market-led public tax transparency initiatives (such as GRI 207) and their potential in ensuring comparability and quality of tax reporting
- Cooperative compliance broadly, and cooperative compliance tailored for SMEs in particular
  - Also, the potential of [tax assurance](#) in contributing to cooperative compliance frameworks
- Improving governments'/tax authorities' transparency towards taxpayers to improve tax certainty
- Better coordination of national green tax measures and reporting how the green tax yields are being spent
- Pan-European tax challenges faced by SMEs and ways to improve the European tax system for small businesses, especially in times of COVID
- Potential of technology for the tax system, including:
  - Cloud based technologies to allow easy exchange of data globally
  - Big data analytics for the analysis and interpretation of tax data

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