



Stephen DALE

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Stephen Dale has worked in French taxation for some thirty years, having previously worked with PricewaterhouseCoopers (PwC) in the UK and in France. He is a Fellow of the Chartered Accountants' Institute in England and Wales.

Stephen worked for PwC and its predecessor firms from 1976 until retirement from PwC in September 2017. Stephen now works for Roosevelt Expertise – a French accounting firm.

Stephen is a member (and former Chairman) of Accountancy Europe's Tax Policy Group. Stephen was re-appointed Chairman of the International VAT Association in 2021 and is chair of the Institute of Chartered Accountants in England and Wales VAT Committee. He was appointed to the EU Commission's VAT Forum in 2012 and reappointed to the VAT Expert Group in 2019 – and worked on policy papers on VAT Groups, Establishments, the VAT Definitive regime, the Vega case law and Guidance notes, the ViDA package and SME directive guidelines.

He is a founding board member of the Association de la Pratique de la TVA européenne (APTE) and of the Association des Représentants Fiscaux Français (ARFF) and a member of the OECD's TAG on consumption taxes.

Stephen graduated from Manchester University in 1976 – BA(Econ) Hons.

Publications

He is the author of numerous publications such as the VAT Yearbook – Kluwer, VAT Guides – PwC, Articles – International Indirect Tax, BNA, journals and newspapers in English and in French. In 2017/23 he has (co-) written the following:

- Vers un Marché digital unique : La TVA et le E-commerce au sein de l'UE. Revue française de comptabilité.
- The European Union's approach to VAT and e-commerce. World Journal of VAT/GST law.
- Tax rulings in the UK (VAT) and the United States. Revue européenne et internationale de droit fiscal – Larcier Editions

- Nouvelles propositions de la Commission européenne pour la modernisation de la TVA dans le cadre du e-commerce transfrontière – Options Finances
- La numérisation de l'économie – quelques réflexions sur les conséquences pour les régimes de taxation et leur administration – ERA Forum - DOI 10.1007/s12027-018-0517-4 (September 2018).
- Les technologies numériques au service de l'administration de l'impôt. Tax administrations' adoption of new technologies to protect and ensure tax revenues. Marc Wolf, Stephen Dale – ERA Forum
- Commerce en ligne et TVA. Anticiper les incidences sur les SI des web marchands et des plateformes numériques – Revue Fiduciaire Comptable. Stephen Dale, Patrick Collin et Marc Lamort de Gail

He lectures at two French universities on indirect and UK taxation.

Languages

English – native speaker

French – fluent

Stephen has dual French and British nationality.