



Brussels, 3 February 2023
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OUTCOME OF PROCEEDINGS

From:	General Secretariat of the Council
To:	Code of Conduct Group (Business Taxation)
Subject:	Code of Conduct Group (Business Taxation) - Election of the Chair

1. In the meeting of the Code of Conduct Group (business taxation) of 1 February 2023, the High-Level Representatives of the Member States proceeded to the selection of the new Chair of the Code of Conduct Group.
2. It is recalled that the two-year period for which Ms Lyudmila Petkova was appointed as Chair of the Code of Conduct Group expires on 4 February 2023. It was therefore necessary to appoint the Chair of the Code of Conduct Group for a two-year period starting on 5 February 2023.
3. At the meeting of the Code of Conduct Group of 1 February 2023, the General Secretariat of the Council informed the representatives of the Member States that two nominations for the Chair of the Code of Conduct Group were received:
 - Ms. María José Garde Garde, Spain; and
 - Ms. Lyudmila Petkova, Bulgaria.

4. The General Secretariat of the Council recalled that, in accordance with paragraph 5 of the Council conclusions of 9 March 1998 concerning the establishment of the Code of Conduct Group (business taxation) (OJ C 99, 1 April 1998, p. 1) : "*[...]the chairman will be appointed by common accord, but [...], if necessary, the chairman shall be elected by a majority of the high-level representatives of the Group*".

The General Secretariat of the Council also recalled the procedural modalities set out in document WK 700/2023 and obtained confirmation that Member States raised no objection in relation to the selection process.

5. On the basis of this procedure, Ms M. J. Garde Garde was elected by a majority of the High-Level Representatives as Chair of the Code of Conduct Group for a period of two years starting on 5 February 2023.
6. The CV of Ms M. J. Garde Garde can be found in the Annex.

MARÍA JOSÉ GARDE GARDE

CURRICULUM VITAE

Professional Experience:

2018 – present Director General of Taxation (DGT). Ministry of Finance. Spain

Responsible for the analysis and design of the global policy of public revenue, in relation to the tax system, both national and international, to carry out the tasks required by the EU tax harmonization policy and the preparation of the tax benefits budget. For all of the above, it proceeds to the preparation and interpretation of the regulations of the general tax regime and of all taxes (direct and indirect taxes) and the proposal of the corresponding tax policy measures.

2014 – 2018 Deputy Director for International Taxation. DGT. Ministry of Finance. Spain

Responsible for the negotiation and application of agreements to avoid double taxation, those concerning the tax regulations contained in international treaties and the work related to the Organization for Economic Cooperation and Development and the European Union in the tax field, and support actions related to relations with the European Union and other international organizations to which Spain is part.

2012-2014 Advisor. Office for International Taxation. Tax Administration (AEAT). Spain

Transfer Pricing advisor in large companies audits.

2008 – 2012 Head of EOIR. Exchange of Information Office (CA). Tax Administration (AEAT).

Management and coordination of the international request.

2001 – 2008 Analyst of International Taxation. DGT. Ministry of Finance.

Negotiation and application of agreements to avoid double taxation; design and interpretation of the non-resident legislation. Attendance working groups (WP1 and WP6) at the OECD and UE.

1992 – 2001 Auditor. Intervención General de la Administración del Estado (General Accounting and Control Office of Public Sector).

Analysis and monitoring of the application of the public policies. Auditing entities of the public sector.

International Role

2015- now Member of the Bureau of the OECD Committee on Tax Affairs and the Steering Group of the Inclusive Framework.

2017-2022 Chair of the OECD Global Forum on Transparency and Exchange of Information for Tax Purposes.

Under her mandate, she promoted the activities of the Global Forum, including the Capacity building and Outreach activities and the regional initiatives. The membership grew by close to 40 new members.

Education:

1989 Universidad Complutense de Madrid
Bachelor in Business and Economics.
1991 Institute of Fiscal Studies. Ministry of Finance.
Inspector of Finances. (Tax and Public Auditor).

Other

- Collaboration in training programs for officials.
- Participation in Master in Public Governance organized by the Institute of Fiscal Studies (Ministry of Finance)