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Datum: 28.01.2026

Analiza 3 dokumentov »*PLATFORM FOR GOOD TAX GOVERNANCE*« iz oktobra 2025 in zakaj dobrih rešitev ne moremo pričakovati ?

Razumljivost kot ustavna zahteva: od Marije Terezije do 41. člena Listine EU

Ali bi Marija Terezija podpisala predpis, ki ga ne razume običajen človek?

Analysis of the three "PLATFORM FOR GOOD TAX GOVERNANCE" documents (October 2025) and why we cannot expect good solutions?

Clarity as a constitutional requirement: from Maria Theresa to Article 41 of the EU Charter of Fundamental Rights

Would Maria Theresa sign a regulation that an ordinary person cannot understand?

Opomba:

SLO:
Ta članek je nastal kot **analiza treh dokumentov Platform for Tax Good Governance** (BusinessEurope, MEDEF in uradni zapisnik Evropske komisije z dne 30. 10. 2025). V **točki 5** besedilo hkrati presega analitični okvir in predstavlja **konkreten, operativen predlog Evropski komisiji**, kako naj EU v prihodnje **sprejema in presoja davčne predpise**: z obveznim testom izvedljivosti, predvidljivosti in učinka na človeka (davkoplačevalca, podjetnika, družino), še preden se norma razširi ali zaostri. Namen predloga je prispevati k **boljši zakonodaji, manj sporom in večji pravni varnosti** na ravni EU27. Vročeno: benjamin.angel@ec.europa.eu, TAXUD-PLATFORM@ec.europa.eu

ENG:
This article was prepared as an **analysis of three Platform for Tax Good Governance documents** (BusinessEurope, MEDEF, and the European Commission's official meeting record of 30 October 2025). In **Section 5**, the text deliberately goes beyond analysis and sets out a **concrete, operational proposal to the European Commission** on how EU tax rules should be **designed and adopted in the future**: through a mandatory test of implementability,

predictability, and human impact (on taxpayers, entrepreneurs, and families) before rules are expanded or tightened. The aim of this proposal is to contribute to **better law-making, fewer disputes, and greater legal certainty** at EU27 level. TO: benjamin.angel@ec.europa.eu, TAXUD-PLATFORM@ec.europa.eu.

Za EU javnost in male podjetnike \n**Poenostavitev ATAD: ko "konkurenčnost" trči ob mejo udejanjanja – in zakaj moramo začeti na strani človeka**

For the EU public and small business owners \n**Simplifying ATAD: when "competitiveness" hits the limits of real-world implementability — and why we must start from the human impact**

Uvod: zakaj je to pomembno tudi za malega podjetnika \nKo EU govori o "poenostavitvi davčnih pravil", se zdi to tema za velike korporacije in davčne oddelke. V resnici pa je to vprašanje vsakodnevne izvedljivosti: ali lahko podjetnik (in davčni svetovalec) razumno predvidi posledice odločitev, ali se mora zanašati na interpretacije, interne prakse in drage spore. \nTrije ključni dokumenti (BusinessEurope, MEDEF in uradni zapisnik Evropske komisije) kažejo isto sliko: poenostavitev je nujna, politična volja je ključna, v središču razprave pa je zlasti pravilo omejitve obresti (Interest Limitation Rule – ILR). (1)(2)(3) \nHkrati pa se razkrije tudi slepa pega: poenostavitve se pogosto ocenjujejo skozi stroške skladnosti in konkurenčnost, premalo pa skozi mejo udejanjanja in učinek na človeka (davkoplačevalca, podjetnika, družino).

Introduction: why this matters to a small business owner \nWhen the EU talks about "simplifying tax rules," it can sound like a topic for large corporations and in-house tax departments. In reality, it is about day-to-day workability: can an entrepreneur (and their tax adviser) reasonably predict the consequences of decisions, or must they rely on interpretations, internal practices, and costly disputes? \nThree key documents (BusinessEurope, MEDEF, and the European Commission's official meeting record) point to the same picture: simplification is necessary, political will is decisive, and the discussion focuses especially on the Interest Limitation Rule (ILR). (1)(2)(3) \nAt the same time, a blind spot becomes visible: simplification is often assessed through compliance costs and competitiveness, but too rarely through the limits of real-world implementability and the impact on people (taxpayers, entrepreneurs, families).

1) STEBER: skupna analiza vseh treh dokumentov (kaj dejansko predlagajo)

1.1 Poenostavitev kot konkurenčnost in pravna varnost \nBusinessEurope poudari, da mora poenostavitev dati "real results" – manj ovir, nižje stroške in več predvidljivosti; brez politične volje držav članic ostane "recept brez kuharja". (1) \nMEDEF to dopolni: revizija ATAD mora biti politično ambiciozna, sicer bo sprememba površinska. (2) \nKomisija v

1) PILLAR: joint analysis of all three documents (what they actually propose)

1.1 Simplification as competitiveness and legal certainty \nBusinessEurope stresses that simplification must deliver "real results" — fewer barriers, lower costs, and greater predictability; without political will from Member States, it remains a "recipe without a cook." (1) \nMEDEF adds that the ATAD review must be politically ambitious; otherwise, zapisniku potrdi, da je razprava tekla prav o tem: kako poenostaviti EU davčno arhitekturo, ob oceni izvajanja ATAD in razlik med državami članicami. (3) \n**Kaj to pomeni “na terenu”?** \nZa podjetnika pravna varnost ni akademska vrednota. Je razlika med investicijo, ki jo lahko financiraš in planiraš, ter investicijo, kjer ne veš, ali bo po 2–3 letih prišlo do drugačne razlage in posledičnega spora.

changes will be superficial. (2) \nThe Commission’s meeting record confirms that the discussion was precisely about simplifying the EU tax architecture, assessing ATAD implementation and differences across Member States. (3) \n**What does this mean on the ground?** \nFor an entrepreneur, legal certainty is not academic. It is the difference between an investment you can finance and plan, and an investment where you do not know whether a different interpretation — and a dispute — will emerge in 2–3 years.

1.2 Interest Limitation Rule (ILR): najbolj “vroča” točka \nV vseh treh dokumentih je ILR osrednja tema. \nMEDEF izrecno navede, da je 3 milijone EUR de minimis prag (2015) “obsolete” in predlaga dvig na vsaj 5 milijonov EUR, prilagoditve za davčno konsolidirane skupine, razmislek o izvzetju “third-party debt”, ohranitev skupinskih varovalk ter hitro prilagoditveno možnost v krizah. (2) \nBusinessEurope predlaga investicijsko “nevtralnejši” ILR (izvzetje third-party dolga, obvezni “group escape”, carry-forward/back) in opozori, da megleno zapisane “economic safety clauses” povečajo spore in divergentne interpretacije. (1) \nKomisija v zapisniku potrdi: pri ILR je bilo veliko podpore za dvig praga, obvezni group escape in carry mehanizme, hkrati pa tudi opozorila (npr. sindikati, Oxfam) o tveganju zlorab in dodatnih sporov, če bi third-party dolg izpadel iz omejitve. (3) \n**Prevajanje ILR v podjetniško logiko:** \nILR ni “teoretično” pravilo. Gre za to, ali bo podjetje lahko normalno priznalo obresti kot odhodek, ko se zadolži za rast, investicijo, nakup stroja ali razvoj projekta. Če pravilo ni uravnoteženo, je lahko pro-investicijski ukrep (kredit) davčno “kaznovan”, posebej pri dolgoročnih projektih.

1.2 Interest Limitation Rule (ILR): the hottest issue \nAcross all three documents, ILR is the central topic. \nMEDEF explicitly states that the EUR 3 million de minimis threshold (2015) is “obsolete” and proposes raising it to at least EUR 5 million, with adjustments for tax-consolidated groups, consideration of a “third-party debt” carve-out, retention of group safeguards, and a rapid adjustment option in crises. (2) \nBusinessEurope proposes a more investment-neutral ILR (a third-party debt carve-out, mandatory “group escape,” carry-forward/back) and warns that vaguely drafted “economic safety clauses” increase disputes and divergent interpretations. (1) \nThe Commission’s record confirms broad support for raising the threshold, mandatory group escape, and carry mechanisms — alongside warnings (e.g., trade unions, Oxfam) about abuse risks and additional disputes if third-party debt were excluded from the limitation. (3) \n**ILR in plain business terms:** \nILR is not a “theoretical” rule. It determines whether a company can normally deduct interest expense when borrowing to grow, invest, buy machinery, or develop a project. If the rule is not balanced, a pro-investment instrument (credit) can be effectively “penalised” through tax outcomes — especially in long-term projects.

1.3 “Redundantnost” pravil: CFC, GAAR, hybrids in prekrivanje s Pillar 2 \nBusinessEurope in MEDEF oba trdita, da minimalna globalna obdavčitev (Pillar 2) v praksi

1.3 “Redundancy” of rules: CFC, GAAR, hybrids and overlap with Pillar 2 \nBusinessEurope and MEDEF both argue that global minimum taxation (Pillar 2) in zmanjšuje smiselnost nekaterih ATAD pravil: \n• CFC pravila: BusinessEurope jih označi kot redundantna pod Pillar 2; MEDEF predlaga racionalizacijo in idejo "one CFC rule per group". (1)(2) \n• Hybrid mismatches: BusinessEurope predlaga zožitev obsega in odstranitev "imported mismatches". (1) \n• GAAR: MEDEF opozarja, da EU GAAR podvaja nacionalna pravila in ustvarja negotovost, zato predlaga jasne, enotne EU smernice in razmislek o predhodnem/advisory mehanizmu. (2) \nKomisija v zapisniku pokaže razcep: več poslovnih in profesionalnih organizacij bi CFC za Pillar 2 ukinilo, NGO/akademiki temu nasprotujejo (ker se obseg pravil ne prekriva). Kompromisna smer je "streamlining" – poenostavitev, ne nujno ukinitev. (3) \n**Kaj to pomeni v praksi?** \nKo se pravila prekrivajo, podjetja ne dobijo "več pravičnosti", ampak več poročanja, več pravil za iste transakcije, več formalnih tveganj in več stroškov (svetovalci, IT, notranje kontrole).

practice reduces the rationale for some ATAD rules: \n• CFC rules: BusinessEurope describes them as redundant under Pillar 2; MEDEF suggests rationalisation and the idea of "one CFC rule per group." (1)(2) \n• Hybrid mismatches: BusinessEurope proposes narrowing scope and removing "imported mismatches." (1) \n• GAAR: MEDEF warns that the EU GAAR duplicates national rules and creates uncertainty, and therefore calls for clear, uniform EU guidance and consideration of a prior/advisory mechanism. (2) \nThe Commission's record shows a split: many business and professional organisations would remove CFC for Pillar 2, while NGOs/academics oppose this (because the scope does not fully overlap). The compromise direction is "streamlining" — simplification, not necessarily abolition. (3) \n**What does this mean in practice?** \nWhen rules overlap, companies do not get "more fairness," but more reporting, more rules for the same transactions, higher formal risk, and higher costs (advisers, IT, internal controls).

1.4 En problem, ki ga vsi priznajo: različna nacionalna izvedba (gold-plating)
\nBusinessEurope pove neposredno: poenostavitev na EU ravni je malo vredna, če države članice pravila "gold-plate" in jih izvajajo različno; cilj je "fewer, clearer and more consistent rules" ter koordinacija interpretacij in upravnih smernic. (1) \nKomisija v zapisniku potrdi, da je bila predstavljena neodvisna ocena (Syntesia) o učinkovitosti, stroških in razlikah v implementaciji ter da naj bi Komisija evalvacijo ATAD objavila v prvi polovici 2026 skupaj s študijo. (3)

1.4 A shared problem: divergent national implementation ("gold-plating")
\nBusinessEurope states plainly: EU-level simplification is of limited value if Member States "gold-plate" and implement rules differently; the aim is "fewer, clearer and more consistent rules" and coordinated interpretations and administrative guidance. (1) \nThe Commission's record confirms that an independent assessment (Syntesia) on effectiveness, costs, and implementation differences was presented, and that the Commission expects to publish its ATAD evaluation in the first half of 2026 together with the study. (3)

2) Kaj deležniški/lobistični ekosistem pogosto spregleda (namerno ali nenamerno)
\nDokumenti so jasni glede konkurenčnosti, stroškov in pravne varnosti. Manj jasno pa je

2) What the stakeholder/lobby ecosystem often overlooks (intentionally or unintentionally) \nThe documents are clear on competitiveness, costs, and legal certainty.

obravnavano nekaj, kar podjetniki zelo dobro čutijo:

2.1 Meja udejanjanja: ko pravilo postane neizvedljivo, nastane selektivna izvršljivost \nČe je pravilo preveč kompleksno, se ne zgodi “več skladnosti”, ampak več napak, več diskrecije organa, več sporov in več neenakosti med zavezanci (tisti z več resursi preživijo bolje). To je tudi vprašanje enakosti pred zakonom, ne zgolj “strošek skladnosti”.

2.2 Kumulativni učinek (stacking): več paketov, več pravil, manj realnega nadzora \nKomisija v zapisniku napove še Omnibus in DAC Recast (junij 2026). (3) To pomeni realno tveganje nalaganja pravil: tudi če ATAD poenostavimo, se lahko celoten sistem na koncu vseeno zgosti.

2.3 SME dilema: posebni režimi lahko pomenijo dodatno kompleksnost \nPri SME carve-outs je v zapisniku zabeleženo, da je odziv mešan; pojavijo se vprašanja definicije SME in opozorilo, da ločen režim lahko poveča kompleksnost, zlasti ker velika večina SME nima čezmejne aktivnosti. (3) To je klasična past: “pomagajmo malim” z dodatnim pravilom – in dobimo še en režim, še eno mejo, še več dokazovanja.

3) Rešitve “na drugem koncu”: obratni dizajn (najprej izvedljivost, potem norma) \nČe želimo resnično poenostavitev, je logika preprosta: \n1) ali je pravilo izvedljivo v povprečnem podjetju, \n2) ali je predvidljivo brez stalnih interpretacij, \n3) šele nato: ali pokrije vse hipotetične zlorabe.

3.1 Regulativni “stress test” kot obvezna faza \nNamesto da merimo le compliance costs, moramo meriti število korakov, dokazni standard, IT odvisnost, pričakovano število sporov in časovno obremenitev organa ter zavezanca. BusinessEurope že poziva k ex-ante/ex-post metodologiji merjenja bremen; to

Less clearly addressed is something entrepreneurs feel very directly:

2.1 The implementability limit: when a rule becomes unworkable, enforcement becomes selective \nIf a rule is too complex, the result is not “more compliance,” but more errors, more administrative discretion, more disputes, and more inequality between taxpayers (those with more resources cope better). This is a rule-of-law issue — equality before the law — not merely a “compliance cost” issue.

2.2 Cumulative effect (stacking): more packages, more rules, less real oversight \nThe Commission’s record also anticipates an Omnibus package and a DAC Recast (June 2026). (3) This creates a real risk of regulatory stacking: even if ATAD is simplified, the system as a whole may still become denser and harder to operate.

2.3 The SME dilemma: special regimes can create additional complexity \nOn SME carve-outs, the record notes mixed reactions; questions arise about the definition of SMEs and warnings that a separate regime may increase complexity, especially since most SMEs have no cross-border activity. (3) This is a classic trap: “help SMEs” by adding a rule — and end up with another regime, another threshold, and more proof requirements.

3) Solutions from the “other end”: reverse design (implementability first, rules second) \nIf we want genuine simplification, the logic is simple: \n1) is the rule workable in an average company, \n2) is it predictable without constant interpretation, \n3) only then: does it cover all hypothetical abuse scenarios.

3.1 A regulatory “stress test” as a mandatory phase \nInstead of measuring only compliance costs, we should measure the number of steps, the evidentiary standard, IT dependencies, expected disputes, and time burdens for both authorities and taxpayers. BusinessEurope already calls for ex-ante/exje dobra osnova, vendar jo je treba razširiti na izvedljivost in učinek na človeka. (1)

post burden measurement; this is a good base, but it should be expanded to implementability and human impact. (1)

3.2 Safe harbour + risk-based nadzor \nNamesto meglenih klavzul (npr. "economic safety clause"), ki vodijo v spore, je bolj učinkovito: jasen safe harbour za tipične primere in jasni sprožilci nadzora za rizične primere. To je skladno z BusinessEurope logiko sorazmernih obveznosti glede na dejansko tveganje in pozivom k safe harbours. (1)

3.2 Safe harbour + risk-based oversight \nInstead of vague clauses (e.g., an "economic safety clause") that drive disputes, it is more effective to set a clear safe harbour for standard cases and clear audit triggers for higher-risk cases. This aligns with BusinessEurope's approach of obligations proportionate to actual risk and its call for safe harbours. (1)

3.3 EU "playbook" interpretacij \nČe je problem divergentna implementacija, je rešitev minimalni standard interpretacije, minimalni procesni standardi in koordinirane smernice (da se zmanjša gold-plating). BusinessEurope to zahteva izrecno. (1)

3.3 An EU interpretation "playbook" \nIf the problem is divergent implementation, the solution is a minimum interpretation standard, minimum procedural standards, and coordinated guidance (to reduce gold-plating). BusinessEurope calls for this explicitly. (1)

3.4 Preventivni dialog (ETACA) – vendar z varovalkami enakosti \nKomisija predstavi ETACA kot pilot preventivnega dialoga z namenom izdaje "comfort letter" do septembra 2026. (3) To je koristno le, če je dostop po jasnih kriterijih, postopek transparenten in ne ustvari elitne poti, dosegljive le največjim.

3.4 Preventive dialogue (ETACA) — but with equality safeguards \nThe Commission presents ETACA as a pilot preventive dialogue aimed at issuing a "comfort letter" by September 2026. (3) This is useful only if access is based on clear criteria, the process is transparent, and it does not create an "elite pathway" available only to the largest players.

4) Ali nimamo v Sloveniji enakih težav? \nImamo – in to je pomembno sporočilo širše EU razprave. Vzorec je pogosto isti: ukrep se sprejme brez sistematičnega testa posledic na človeka, regulativa se zgosti, udejanjanje postane improvizacija, pravna država pa se "iztroši" v praksi (spori, zamude, neenakosti). EU razprava o poenostavitvi ATAD kaže, da je ta nevarnost realna tudi na ravni EU27: na eni strani poenostavitev, na drugi strani novi paketi (Omnibus, DAC Recast). (3)

4) Don't we face the same problems in Slovenia? \nYes — and this is a message relevant to the wider EU debate. The pattern is often the same: a measure is adopted without a systematic test of human impact, regulation becomes denser, implementation turns into improvisation, and the rule of law "wears down" in practice (disputes, delays, inequalities). The EU discussion on ATAD simplification shows that the same risk exists at EU27 level: simplification on one side, new packages (Omnibus, DAC Recast) on the other. (3)

5) Rešitev ali zrcalo: Nadkonvencija / ZDU8 kot EU27 test udejanjanja \nRazprave o poenostavitvi pogosto ostanejo pri tehniki (kaj črtati, kaj dvigniti,

5) Solution or mirror: Nadkonvencija / ZDU8 as an EU27 implementability test \nSimplification debates often stay at the technical level (what to delete, what to raise, what to abolish). The key kaj ukiniti). Ključno vprašanje pa je drugo: \n**Ali se ukrep oblasti v resnici da izvajati tako, da je predvidljiv, enak za vse in sorazmeren za človeka?**

5.1 Metaprincip: legitimnost ukrepa se začne pri izvedljivosti in učinku na človeka \n»Nadkonvencija in ZDU8« (Oba dokumenta sta del programa AI Analitika javne oblasti, avtorja mag. Franc Derganc, Slovenija) postavljata standard presoje ukrepov oblasti: ne presojamo jih po namenu ("anti-abuse", "konkurenčnost"), temveč po tem, kako delujejo v praksi in kakšne posledice povzročijo ljudem. Jedro je jasno: \n**Ukrepi so legitimni šele, ko so testirani glede izvedljivosti in učinkov na človeka.** (4) \nČe norma na papirju "deluje", v praksi pa povzroči nepredvidljivost, selektivno uporabo, zamude in spore, potem ne krepi pravne države – ampak jo obrablja. V takem stanju nalaganje novih plasti regulacije praviloma poveča sistemsko škodo.

5.2 EU27 pilot: "testirajmo pravilo, preden ga razširimo" \nPredlog je operativen: pred širjenjem ali zaostrovanjem pravil naj EU27 izvede standardiziran test udejanjanja na istih vsebinah (npr. ILR, CFC, GAAR, hybrids) – da se vidi, kaj se zgodi v realnem podjetju in realni upravi.

5.3 Matrika 5 vprašanj (obvezna) \nZa vsako pravilo in vsako državo članico se izvede enak test: \n1. Predvidljivost – ali povprečen zavezanec razume posledice brez ugibanja? \n2. Izvedljivost – ali uprava in zavezanci zmorejo brez operativnega kaosa? \n3. Sorazmernost bremen – ali so zahteve po času, denarju in dokazilih sorazmerne tveganju? \n4. Tveganje selektivne izvršljivosti – koliko diskrecije nastane zaradi kompleksnosti ali odprtih pojmov? \n5. Strošek sporov – koliko sporov norma generira in kakšen je realni strošek (čas, likvidnost, reputacija)? \nTo je "zrcalo" tudi za lobistični ekosistem: razpravo premakne iz sloganov v

question is different: \n**Can a public measure truly be implemented in a way that is predictable, equal for all, and proportionate for people?**

5.1 The meta-principle: legitimacy starts with implementability and human impact \n"Nadkonvencija and ZDU8" (both are part of the *AI Analitik javne oblasti* programme authored by Franc Derganc, Slovenia) set a standard for assessing public measures: we do not judge them by intent ("anti-abuse," "competitiveness"), but by how they function in practice and what consequences they produce for people. The core is clear: \n**Measures are legitimate only once they are tested for implementability and human impact.** (4) \nIf a rule "works" on paper but in practice generates unpredictability, selective application, delays, and disputes, it does not strengthen the rule of law — it erodes it. In such conditions, layering new regulation typically increases systemic harm.

5.2 EU27 pilot: "test the rule before expanding it" \nThe proposal is operational: before expanding or tightening rules, EU27 should run a standardised implementability test across the same topics (e.g., ILR, CFC, GAAR, hybrids) — to see what happens in a real company and a real administration.

5.3 The 5-question matrix (mandatory) \nFor each rule and each Member State, the same test is applied: \n1. Predictability — can an average taxpayer understand consequences without guessing? \n2. Implementability — can authorities and taxpayers operate without practical chaos? \n3. Proportionality of burdens — are time, cost, and evidence requirements proportionate to risk? \n4. Risk of selective enforceability — how much discretion arises from complexity or open-ended concepts? \n5. Cost of disputes — how many disputes does the rule generate, and what is the real cost (time, liquidity, reputation)? \nThis is also a "mirror" for the lobbying ecosystem: it shifts debate from merljive rezultate – kaj deluje, kje se sesuje, in zakaj.

5.4 Ključna dopolnitev: metodologija je operacionalizirana \nNadkonvencija / ZDU8 nista le deklaracija, temveč metodologija analize ukrepov oblasti, operacionalizirana v okviru AI Analitik javne oblasti (avtorsko delo mag. Franca Derganca). (4) To omogoča primerljiv EU27 pristop: isti kriteriji, isti testi, primerljivi izidi – in s tem realna osnova za najboljše rešitve na ravni EU.

mag. Franc Derganc, Slovenija

VIRI (natančen popis; opombe v besedilu se sklicujejo na spodnje postavke)

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slogans to measurable outcomes — what works, where it breaks down, and why.

5.4 Key addition: the methodology is operationalised \nNadkonvencija / ZDU8 are not only a declaration, but a methodology for analysing public measures, operationalised through *AI Analitik javne oblasti* (authored by Franc Derganc). (4) This enables a comparable EU27 approach: the same criteria, the same tests, comparable outcomes — and therefore a real basis for best solutions at EU level.

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SOURCES (precise list; note numbers in the text refer to the entries below)

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