


# Procedure file

Basic information	
COD - Ordinary legislative procedure (ex-codecision <a href="#">2011/0341B(COD)</a> procedure) Regulation	Procedure completed
Action programme for taxation (Fiscalis 2020), 2014-2020 Repealing Decision No 1482/2007/EC <a href="#">2006/0076(COD)</a> Repealed by <a href="#">2018/0233(COD)</a>	
Subject 2.70.02 Indirect taxation, VAT, excise duties	

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	<b>ECON</b> Economic and Monetary Affairs		25/10/2011
		PPE <a href="#">STOLOJAN Theodor Dumitru</a>	
		Shadow rapporteur	
		S&D <a href="#">HOANG NGOC Liem</a>	
		ALDE <a href="#">KLINZ Wolf</a>	
	Verts/ALE <a href="#">LAMBERTS Philippe</a>		
	ECR <a href="#">STREJČEK Ivo</a>		
	Committee for opinion	Rapporteur for opinion	Appointed
	<b>BUDG</b> Budgets		20/06/2012
		ECR <a href="#">FAJMON Hynek</a>	
	<b>IMCO</b> Internal Market and Consumer Protection	The committee decided not to give an opinion.	
Council of the European Union	Council configuration	Meeting	Date
	<a href="#">Transport, Telecommunications and Energy</a>	<a href="#">3278</a>	05/12/2013
European Commission	Commission DG	Commissioner	
	<a href="#">Taxation and Customs Union</a>	ŠEMETA Algirdas	
European Economic and Social Committee			

Key events			
14/06/2012	Committee referral announced in Parliament, 1st reading		
29/11/2012	Vote in committee, 1st reading		
06/12/2012	Committee report tabled for plenary, 1st reading	<a href="#">A7-0399/2012</a>	Summary
21/11/2013	Results of vote in Parliament		
21/11/2013	Debate in Parliament		
21/11/2013	Decision by Parliament, 1st reading		

05/12/2013	Act adopted by Council after Parliament's 1st reading		
11/12/2013	Final act signed		
11/12/2013	End of procedure in Parliament		
20/12/2013	Final act published in Official Journal		

## Technical information

Procedure reference	2011/0341B(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
	Repealing Decision No 1482/2007/EC <a href="#">2006/0076(COD)</a> Repealed by <a href="#">2018/0233(COD)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 114-p1; Treaty on the Functioning of the EU TFEU 197-p2; Treaty on the Functioning of the EU TFEU 212
Other legal basis	Rules of Procedure EP 159
Mandatory consultation of other institutions	<a href="#">European Economic and Social Committee</a>
Stage reached in procedure	Procedure completed
Committee dossier	ECON/7/09795

## Documentation gateway

Initial legislative proposal		<a href="#">COM(2011)0706</a>	09/11/2011	EC	Summary
Committee opinion	<b>BUDG</b>	<a href="#">PE492.704</a>	19/07/2012	EP	
Legislative proposal		<a href="#">COM(2012)0465</a>	29/08/2012	EC	Summary
Committee draft report		<a href="#">PE491.223</a>	18/09/2012	EP	
Amendments tabled in committee		<a href="#">PE496.552</a>	16/10/2012	EP	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A7-0399/2012</a>	06/12/2012	EP	Summary
Text adopted by Parliament, 1st reading/single reading		<a href="#">T7-0509/2013</a>	21/11/2013	EP	
Draft final act		<a href="#">00033/2013/LEX</a>	11/12/2013	CSL	
Commission response to text adopted in plenary		<a href="#">SP(2014)87</a>	30/01/2014	EC	
Follow-up document		SWD(2016)0258	26/07/2016	EC	Summary
Follow-up document		SWD(2017)0124	30/03/2017	EC	Summary
Follow-up document		SWD(2018)0106	12/04/2018	EC	Summary
Follow-up document		<a href="#">COM(2019)0059</a>	07/02/2019	EC	Summary
Follow-up document		SWD(2019)0015	07/02/2019	EC	
Follow-up document		SWD(2019)0151	28/03/2019	EC	Summary

Follow-up document		SWD(2019)0429	03/12/2019	EC	Summary
Follow-up document		SWD(2020)0402	23/12/2020	EC	

### Additional information

National parliaments	<a href="#">IPEX</a>
European Commission	<a href="#">EUR-Lex</a>

### Final act

[Regulation 2013/1286](#)  
[OJ L 347 20.12.2013, p. 0025](#) Summary

## Action programme for taxation (Fiscalis 2020), 2014-2020

**PURPOSE:** to establish an action programme for customs and taxation in the European Union for the period 2014-2020 (FISCUS).

**PROPOSED ACT:** Regulation of the European Parliament and of the Council.

**BACKGROUND:** the multi-annual action programmes for customs and taxation which applied before 2014 have significantly contributed to facilitating and enhancing cooperation between customs and tax authorities respectively within the Union.

Given the synergies between the programmes applicable before 2014 and in line with the commitment of the Commission to reduce the number of programmes as laid down in "[A budget for Europe 2020](#)", the customs and tax cooperation programmes should be replaced by one single programme. The establishment of a single programme will permit more simplification and coherence while the possibility of setting up activities within the separate fields of customs and taxation is preserved.

**IMPACT ASSESSMENT:** a number of policy options have been analysed and compared in the impact assessment for each of the current programmes.

Common policy options:

- (1) Baseline: continuing the programmes with their current objectives and design.
- (2) No continuation of the programme: both programmes would be discontinued.

Specific policy options for the Customs area.

- (3) Increased support to EU legal obligations such as the Modernised Customs Code (MCC).
- (4) Increased support to EU legal obligations and financial support for technical capacity building.
- (5) Increased support to EU legal obligations with a maximised shared IT environment.

Specific policy options for the taxation area:

- (6) Upgrade the baseline.
- (7) Upgrade and cater for new policies.

The impact assessments lead to the following recommendation:

- for Customs, Option 3, the "Increased support to EU legal obligations such as the Modernised Customs Code (MCC)" option is the preferred option. This policy option covers the deployment of new IT systems as defined in EU customs legislation, gradually introducing a shared development model for the IT systems and modernising the underlying governance, architecture and technology.
- for taxation, Option 6, the "Upgrade the baseline" option is the preferred one. Compared to the present programme, this option puts additional focus on the fight against tax fraud, avoidance and evasion, addressing the high administrative burden for taxpayers and tax administrations and envisages cooperation with third countries and third parties. This policy option requires only a marginally higher budget compared to the present Fiscalis programme.

**LEGAL BASIS:** Articles 33 and 114 of the Treaty on the Functioning of the European Union.

**CONTENT:** the proposed programme will support the cooperation between the customs and tax authorities and other parties concerned. It is the successor programme of both the [Customs 2013](#) and [Fiscalis 2013](#) programmes which end on 31 December 2013.

The proposed FISCUS Programme will support: (i) customs and tax cooperation in the Union clustered around human networking and competency building; and (ii) IT capacity building.

The first cluster allows for the exchange of good practices and operational knowledge amongst the Member States and other countries participating in the programme. The second cluster enables the programme to fund cutting-edge IT infrastructure and systems that allow customs and tax administrations in the Union to evolve to fully-fledged e-administrations.

**Scope:** for customs related aspects, the scope of the programme is specifically oriented towards the functioning of the EU Customs Union. For

the taxation related aspects, the programme has been brought in line with recent Union tax legislation meaning that it will not only cover VAT, excised duties and taxes on income and capital but also other taxes which are subject of EU tax legislation.

Participation: the FISCUS Programme will be open for participation to the Member States, candidate countries and potential candidates. Countries of the European Neighbourhood Policy will also have the option of taking part in the Programme under certain conditions. Lastly, 'external experts' might also participate in specific actions (e.g. representatives of other authorities, trade, national and international organisations, and possibly other experts).

Specific objectives: in order to provide an adequate answer to the future challenges in the customs and tax area in the Union, the following specific objectives have been defined for the programme:

- to support the preparation, coherent application and effective implementation of Union law in the fields of customs and taxation;
- to contribute to the efficient functioning of customs and tax authorities by improving their administrative capacity and reducing the administrative burden;
- to prevent fraud and tax evasion and to enhance competitiveness, safety and security by enhancing cooperation with international organisations, other governmental authorities, third countries, economic operators and their organisations;
- to strengthen the competitiveness of European businesses through the facilitation of trade and the reduction of compliance costs;
- to protect the financial and economic interests of the European Union and its Member States through the fight against fraud and tax evasion;
- (for the Customs Sector) to support customs in protecting citizens and the economy in terms of safety and security, and in protecting the environment.

New joint action tools: steering groups (only new for taxation) will perform activities of a coordinating nature and be usually composed of all interested Participating Countries. Expert teams are structured forms of cooperation, pooling expertise and/or addressing specific operational activities. Lastly, actions for public administration capacity building will support customs and tax authorities that face particular difficulties, be it lacking knowledge, expertise, organisational or any other deficiencies.

As regards the European Information Systems, the new programme defines "Union components" as IT assets and services which concern some or all of the Member States and are owned or acquired by the Commission. These Union components are described in Annex 2 point 4 of the proposed act.

The "national components" are all components which are not "Union components". They are developed, installed and operated by Member States, and thus subject to the funding and responsibility of Member States.

BUDGETARY IMPLICATIONS: this Regulation on the FISCUS Programme contains a budgetary framework of EUR 777 600 000 (in current prices) for the period of 2014-2020.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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PURPOSE: to establish an action programme action programme for taxation in the European Union for the period 2014-2020 (Fiscalis 2020).

LEGISLATIVE ACT: amended proposal for a Regulation of the European Parliament and of the Council.

BACKGROUND: on 29 June 2011, the Commission adopted a [proposal](#) for the next Multi-Annual Financial Framework for the period 2014-2020, proposing among other things, a new Fiscalis 2020 programme.

The smooth functioning of taxation systems in the internal market is dependent on effective and efficient processing of cross-border transactions by national tax administrations, the prevention of and fight against tax fraud and protection of tax revenues. This implies exchange of large quantities of information between tax administrations, but also tax administrations working more efficiently and at the same time reducing the administrative, economic and time burden for tax payers involved in cross-border activities. This can only be achieved on the basis of cooperation between tax administrations of the Member States and third parties.

Given the increasing globalisation, an efficient fight against fraud should equally have an international dimension. Therefore, the programme will also support the exchange of information with non-Member States in the realm of the international agreements concluded with the non-Member States concerned.

The proposed programme is the successor programme of the Fiscalis 2013 programme, which ends on 31 December 2013.

IMPACT ASSESSMENT : considering the overall policy context and problems ahead for customs in the next decade, a number of policy options has been analysed and compared:

- Option 1: baseline: continuing the programme with the current objectives and design.
- Option 2: no continuation of the programme.
- Option 3: upgrade the baseline: this option would encompass the baseline scenario tailoring the objectives to the future challenges. It puts additional focus on the fight against tax fraud, avoidance and evasion, working towards a more efficient tax administration, addressing the high administrative burden for taxpayers and tax administrations and considering the cooperation with third countries and third parties.
- Option 4: upgrade and cater for new policies: besides addressing the problems described under the Option 3 ", this policy option would offer the means to extend cooperation to new areas that may follow from policy evolution.

The impact assessment identified Option 3 "Upgrade the baseline" as the preferred option. It is in line with the proposal for a new budget for Europe 2020 and scores best on acceptability by Member States.

LEGAL BASIS: Articles 114, 197 and 212 of the Treaty on the Functioning of the European Union (TFEU).

CONTENT: the draft Regulation proposes to establish a multi-annual action programme "Fiscalis 2020" covering the period 1 January 2014 to

Scope: the proposed Fiscalis 2020 programme will support tax cooperation in the Union clustered around human networking and competency building, on the one hand, and IT capacity building on the other hand.

- The first cluster allows for the exchange of good practices and operational knowledge amongst the Member States and other countries participating in the programme.
- The latter enables the programme to fund appropriate IT infrastructure and systems that allow tax administrations in the Union to evolve to fully-fledged e-administrations.

The scope of the programme has been brought in line with recent Union tax legislation meaning that it will not only cover VAT, excise duties and taxes on income and capital but also other taxes which are subject of Union tax legislation.

The programme will be open to participation by Member States, candidate countries and potential candidates. Countries of the European Neighbourhood Policy will also have the option of taking part in the programme under certain conditions. External experts may also participate in specific actions (e.g. representatives of other authorities, trade, national and international organisations, and possibly other experts), if required to realise the programme objectives.

Objectives: these address the problems identified and challenges expected for tax policy and European authorities in the next decade. The specific objective of the programme shall be to improve the operation of the taxation systems, in particular through cooperation between participating countries, their tax authorities, their officials and external experts. The programme will have the following priorities:

- to support the preparation, coherent application and effective implementation of Union tax law;
- to fight against tax fraud, tax evasion and tax avoidance, in particular by enhancing effective and efficient administrative cooperation and exchange of information
- to contribute to the reduction of administrative burden on tax administrations and compliance costs for taxpayers
- to work towards efficient tax administration, in particular as regards tax compliance, and administrative capacity of tax administrations.
- to enhance a coherent application and implementation of Union tax policy;
- to enhance cooperation with international organisations, other governmental authorities, third countries, economic operators and their organisations with a view to fight against tax fraud, tax evasion and tax avoidance.

The main added value of the programme is generated by enhancing the capacity of Member States in fighting fraud and possibly raising revenue, while cutting costs in developing the tools for these purposes.

BUDGETARY IMPLICATIONS: the timing of the review of EU funding programmes is linked to the [proposal for a new Multiannual Financial Framework](#). In accordance with that proposal, this Regulation on the Fiscalis 2020 programme contains a budgetary framework of EUR 234 370 000 (in current prices) for the period of 2014-2020.

The Fiscalis 2020 programme will be implemented by means of a direct central management mode and in a priority-based manner. Work programmes are established together with the stakeholders- stipulating the priorities for a specific period.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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The Committee on Economic and Monetary Affairs adopted the report by Theodor Dumitru STOLOJAN (EPP, RO) on the amended proposal for a regulation of the European Parliament and of the Council establishing an action programme for taxation in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No°1482/2007/EC.

The committee recommends that the position of the European Parliament adopted in first reading, following the ordinary legislative procedure, should amend the Commission proposal as follows:

Emphasis on the fight against tax avoidance and tax evasion: recalling that estimates indicate that Member States lose approximately EUR 860 000 million through tax evasion and approximately EUR 150 000 million through tax avoidance, the report underlines the importance of combating tax fraud and tax evasion, compared to the programming period 2007-2013 in accordance with the European Parliaments resolution of 19 April 2012.

The general objective of the programme shall be to strengthen the internal market through efficient and effective taxation systems and, through cooperation, to fight against tax fraud, tax evasion, and aggressive tax avoidance, particularly through regular exchange of information, based on clear-cut, transparent rules and operational means of communication between stakeholders, which do not enhance burden or create red tape. Members suggest continuously working towards the generalisation and extension of automatic information exchange.

Cooperation with third countries (partner countries of the European Neighbourhood Policy): with respect to cooperation with non-EU countries, Members suggest that the Fiscalis programme should be limited to fighting tax fraud and tax evasion, especially cross-border carousel fraud, and training of tax authorities' staff.

Participation in the Programme: the report suggests that where appropriate, external experts may be invited to take part in selected activities organised under the programme, taking into account any potential conflict of interest, and striking a balance between business representatives and civil society experts.

Ensuring a European dimension: Members consider that the Fiscalis programme should not support bilateral tax cooperation projects, and activities must be organised by three or more participating countries, including at least two Member States.

Resources: the resources for the eligible actions referred to in this Article shall be allocated in a balanced manner, and in proportion to the real needs of those actions. As part of the annual programme and in the mid-term evaluation, the Commission shall assess the need for introducing budgetary ceilings for the different eligible actions.

Work programme: the implementing act to be adopted in this regard shall be on the basis of an annual Commission report assessing the implementation, concrete, and, where possible, quantified results of the previous annual programme.

Budget: Members refrained from inserting a budgetary figure into the proposal, pointing out this cannot be fixed until agreement is reached on

the multiannual financial framework (MFF) for the years 2014-2020. They stress, however, that annual appropriations shall be decided while respecting the prerogatives of the budgetary authority.

Evaluation: Members ask that the Commission ensure regular evaluation of the programme and submit a midterm and a final evaluation to Parliament and to the Council. An independent external evaluator shall carry out these evaluations on the basis of a set of published, pre-defined indicators. On the basis of the evaluations, the Commission may, if appropriate, make a legislative proposal amending this Regulation.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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The European Parliament adopted by 555 votes to 27, with 28 abstentions, a legislative resolution on the amended proposal for a regulation of the European Parliament and of the Council establishing an action programme for taxation in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No°1482/2007/EC.

Parliament adopted its position at first reading, following the ordinary legislative procedure. The amendments adopted in plenary are the result of a compromise negotiated between the European Parliament and the Council. They amended the Commission proposal as follows:

Programme objectives: Parliament stated that the overall objective of the programme shall be to improve the proper functioning of the taxation systems in the internal market by enhancing cooperation between participating countries, their tax authorities and their officials.

The specific objective of the programme should be to support the fight against tax fraud, tax evasion and aggressive tax planning by enhancing the administrative capacity of participating countries.

At the operational level, Fiscalis 2020 should:

- implement, improve, operate and support the European Information Systems for taxation;
- support administrative cooperation activities;
- reinforce the skills and competence of tax officials;
- enhance the understanding and implementation of Union law in the field of taxation;
- support the improvement of administrative procedures and the sharing of good administrative practices.

The objectives and priorities should be pursued with a particular emphasis on supporting the fight against tax fraud, tax evasion and aggressive tax planning.

Partner countries: their participation should only support activities under Fiscalis 2020 which are aimed at fighting against tax fraud and tax evasion, and addressing aggressive tax planning.

Eligible actions: Fiscalis 2020 should cover bilateral or multilateral controls and other forms of administrative cooperation as established in the relevant Union law on administrative cooperation. "Bilateral or multilateral controls" means the coordinated checking of the tax liability of one or more related taxable persons organised by two or more participating countries with common or complementary interests, which include at least two Member States.

Eligible actions should also cover support for European Information Systems and common training activities.

Financial Framework: the financial envelope for the implementation of the programme shall be EUR 223 366 000 in current prices. The share of administrative expenditure shall, in general, not exceed 5 % of the overall cost of the programme.

Monitoring of actions under the Programme: the Commission and participating countries shall establish qualitative and quantitative indicators and, where necessary, add new indicators during the course of the programme. The indicators shall be used to measure the effects of the programme.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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**PURPOSE:** to establish a multiannual programme Fiscalis 2020 to improve the functioning of taxation systems in the internal market.

**LEGISLATIVE ACT:** Regulation (EU) n° 1286/2013 of the European Parliament and of the Council establishing an action programme to improve the operation of taxation systems in the European Union for the period 2014-2020 (Fiscalis 2020) and repealing Decision No 1482/2007/EC.

**CONTENT :** in order to ensure the continuation of the previous multi-annual action programme for taxation, this Regulation establishes a new programme (Fiscalis 2020) to improve the operation of the taxation systems in the internal market and to support cooperation in relation thereto.

**Participation:** the Programme shall be open to participation by (i) acceding countries, candidate countries and potential candidates, (ii) partner countries of the European Neighbourhood Policy. Participation of the latter shall support only activities under the programme that are aimed at fighting tax fraud and tax evasion and addressing aggressive tax planning.

**External experts -** selected by the Commission together with the participating countries - may be invited to contribute to selected activities organised under the programme.

**Specific objectives:** the Programme aims to support the fight against tax fraud, tax evasion and aggressive tax planning and the implementation of Union law in the field of taxation by ensuring exchange of information, by supporting administrative cooperation and, where necessary and appropriate, by enhancing the administrative capacity of participating countries.

The operational objectives shall be to:

- support the European Information Systems for taxation;

- support administrative cooperation activities;
- reinforce the skills and competence of tax officials (particularly through joint training activities);
- enhance the understanding and implementation of Union law in the field of taxation;
- support the improvement of administrative procedures and the sharing of good administrative practices.

Eligible actions: apart from seminars and workshops, project groups, information and communication activities, joint actions also consist of bilateral or multilateral controls organised by two or more participating countries, which include at least two Member States.

With regard to monitoring actions, the Commission and participating countries shall establish qualitative and quantitative indicators and, where necessary, add new indicators during the course of the programme.

Financial framework: the financial envelope for the implementation of the programme shall be EUR 223 366 000 in current prices. The share of administrative expenditure shall, in general, not exceed 5 % of the overall cost of the programme.

Union financial support for eligible actions shall take the form of: (a) grants; (b) public procurement contracts; (c) reimbursement of costs incurred by the external experts.

Evaluation : by 30 June 2018, the Commission draw up a mid-term evaluation report on the achievement of the objectives of the actions under the programme, the efficiency of the use of resources and the added value at the European level of the programme. By 31 December 2021, it shall draw up a final evaluation report.

The Commission will be assisted by the Fiscalis Committee for the implementation of the Programme.

ENTRY INTO FORCE : 23.12.2013. The Regulation is applicable from 01.01.2014.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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The Commission presented the 2014 progress report on the Fiscalis 2020 programme.

2014 included a transition between two generations of Fiscalis programmes (Fiscalis 2013 to Fiscalis 2020).

Key strengths in 2014:

- High level of achievement of results of the Joint Actions. This indicates that the business owners see the value of the programme for achieving the policy objectives.
- Very positive evaluation of the achieved results of the Joint Actions, their usefulness and expectations met by national tax officials who participated in them. This shows that the programme participants find that the programme activities correspond to their stated objectives and are professionally useful to them.
- Networking and sharing of programme outputs represent both a strength and a room for improvement. The indicators are high and testify to the networking value provided to the participants by the programme and to the fact that the outputs are often shared nationally through dissemination or training sessions.
- The volume of data traffic on European Information Systems significantly increased in 2014, while the performance and availability remained very high.
- The increased use of programmes information and collaboration space (PICS) by national and European tax officials. The number of online groups has nearly doubled during the year, with significant increases in the number of users and the number of exchanged files on the platform.

Main recommendations:

- Monitor the number of participants: the number of participants has been steadily decreasing over the years, with 2014 representing an exceptionally strong decrease in this respect. While this seems to be an exceptional situation due to the change of programmes, it is recommended to keep an eye on the number of participants in the future in order to evaluate whether any action aimed at reversing this trend is warranted.
- Increase awareness about the programme: national tax officials, beyond those already participating in the programme activities, should be addressed through a targeted communication strategy informing them of the programme and its potential benefits to them.
- Provide additional support to networking and the use of the programme outputs: a knowledge management policy for the use of programme outputs would open up the programme benefits to new users and facilitate the sharing and findability of programme outputs.
- Monitor the use of the new types of Joint Actions in the Fiscalis 2020 programme: the preparatory work on the introduction of these new types of Joint Actions started in 2014 and the first activities are expected in the coming period. Indicators on their use will be included in future Progress Reports.
- Improve statistics for online collaboration: better statistics are needed in order to separate customs / tax groups and users on programmes information and collaboration space (PICS), as well as differentiate among them based on more precise work areas.
- Monitor the implementation and use of the Mini One Stop Shop IT system (MOSS): MOSS became operational on 1 January 2015, meaning that the first available data on the number of registered economic operators and the use of the system will be available for assessment in the next Progress Report.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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The Commission presented the 2015 progress report on the Fiscalis 2020 programme.

It notes that 2015 was the first standard year of operations under the programme, in contrast with 2014 which was shorter due to the start of the new programme. The indicators give an overall positive assessment. 2015 reversed the trend of decreased number of participants, with a significant increase surpassing the last three years in the levels of participation, as well as in the number of face-to-face meetings organised

under the programme.

The key strengths and achievements that can be deduced from the analysis of the indicators are as follows:

- increased demand for programme support: in the area of joint actions, the programme supported a rising number of activities. The report notes the organisation of 43 multilateral controls (coordinated controls of multinational companies). In 2015, 14 MLC have been closed with a reported value of EUR 591 million in tax assessments. In the area of IT, there is an increased demand for the programme support in the development of new systems;
- presences in administrative offices / participation in administrative enquiries (PAOE): the report discusses the successful introduction of this new type of joint action. This is already widely used, with 49 operational actions in 2015. In addition, during 2019, an important groundwork was made for the introduction of another new type of joint actions - the expert teams. The Commission actively assisted the programme beneficiaries in preparing two detailed proposals for expert teams, both in the area of IT collaboration, which were eventually included for realisation in the 2016 Annual Work Programme;
- high level of achievement of results of the joint actions is reported by the action managers: the level increased compared to the previous year. This indicates that business owners see the value of the programme for achieving the policy objectives and that the joint actions progress in line with their expectations;
- national tax officials gave a very positive assessment of the joint actions: programme participants find that the programme activities correspond to their stated objectives and are professionally useful;
- networking among programme participants is increasing: the report notes that the level of sharing of the programme outputs (such as recommendations, guidelines, studies etc.) between 2015 and 2014, there was an increase from 48% to 63.5% of action managers who reported that the outputs of their actions were shared in the national administrations;
- the European Information Systems are regularly upgraded and able to cope with increased volume of data traffic: the IT area remains the largest part of the programme budget, and the development and maintenance of European Information Systems in the area of taxation remain entirely dependent on the programme. An important new system was launched in 2015, concerning the automatic exchange of information between tax administrations (AEOI-DAC1). Many more systems entered research and development phases thanks to the support of the programme;
- successful roll out of the Mini-One-Stop-Shop IT system: this became operational on 1 January 2015. In its first year of operations, more than 12 000 traders registered on the system across all 28 EU Member States;
- the increased use of online collaboration (PICS) by national and European tax officials: the total number of online collaboration groups (both customs and tax) on the platform has continued to rise during 2015, increasing from 199 to 261.

The Commission concludes that the programme is on course to fulfilling its objectives and that it played an important role in the implementation of EU taxation policies through its European Information Systems, joint actions and capacity building.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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This Commission staff working paper on the Fiscalis 2020 programme concerns the progress report for 2016.

It noted that 2016 was the third year of activities under the Fiscalis 2020 programme and in many ways similar to 2015. The indicators give an overall positive assessment.

The numbers of proposals, events and participants remained at high levels, testifying to a strong demand from business owners and national administrations for programme activities.

As is standard for the programme, the vast majority of funding in 2016 went into the development and operation of European Information Systems, followed by the organisation of the joint actions, and the training activities.

Budget and new joint action (expert teams): the report noted that there were no significant changes to the budget levels, notwithstanding a slight increase in committed expenses dedicated to the new type of joint actions introduced during the year - the expert teams. These expert teams are an innovative instrument which was rolled out in 2016. They are flexible structures that allow to further both EU-wide and regional co-operation between national tax administrations in order to support daily operational work as identified by the Member States. Two expert teams were launched in 2016 in the area of IT collaboration: DAC2 and Managed IT collaboration. They shall allow European Tax Administrations not only to save money and time but also to increase the quality of their IT solutions. The two teams started their work towards the end of 2016 and the first results will be visible in 2017.

The key observations that can be deduced from the analysis of the performance measurement framework indicators in 2016 are as follows:

- strong demand for programme support: this can be seen in the high levels of the number of proposals, organised events and participation levels;
- high level of achievement of results of the joint actions is reported by the action managers: the measured level of 3 corresponds to results achieved to a large extent. This is the case for all joint actions, but especially for working visits. This indicates that the business owners see the value of the programme for achieving the policy objectives;
- national tax officials gave a very positive assessment of the joint actions: with minor fluctuations between the two years, the values remain high and above targets. This shows that the programme participants find that the programme activities correspond to their stated objectives and are professionally useful to them;
- networking among programme participants remains high: the report noted that with smaller fluctuations, the networking indicator remains high and testifies to the networking value provided to the participants by the programme;
- rising awareness about the programme and its potential among the target audience: this is an important precondition to fulfilling the programme objectives. The awareness is measured through the Programme Poll, which is distributed in all the tax administrations of the participating countries every 18 months. The report observed that 59% of all tax officials in Europe are aware of the Fiscalis 2020 programme, which represents a rise in the awareness of 5% compared to the 2014 Poll;
- the European Information Systems are regularly upgraded and improved and resistant to increased volume of data traffic: the volume



of data traffic on European Information Systems increased by a large margin in 2016, while the performance and availability remained very high. One new system was launched and new developments are largely taking place in line with the planning. The systems are regularly maintained and updated and the user support and training are functioning properly;

- successful introduction of the expert teams tool: as stated, two new expert teams were launched during the year, in the area of IT collaboration: DAC2 and Managed IT Collaboration;
- significant increase in new training modules and trained tax officials: the new VAT EU eLearning programme consisting of 12 eLearning modules was released with very positive user feedback. In total, 4 421 officers have been trained using the eLearning courses in 2016. Further 18 238 downloads were made through TAXUD's public EUROPA pages to train reported 227 273 trainees.

The Commission concluded that in 2016 the programme was on course to fulfilling its objectives and that it played an important role in facilitating the implementation and development of EU taxation policies through its European Information Systems, joint actions and human competency building.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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The Commission presents a report on the mid-term evaluation of the Fiscalis 2020 programme.

Its purpose being to assess the Fiscalis 2020 programme since its launch on 1 January 2014 up to the halfway point of its implementation (31 December 2017).

The current report aims to chart the progress made in the following areas:

### Efficiency of resource usage and aspects of simplification

The Fiscalis 2020 programmes budget is EUR 223 million, with EUR 124 million committed in 2014-2017 (representing 56 % of the total available budget). Activities are financed mostly through grants (especially the joint actions) and procurement (especially the European Information Systems and technical development of the eLearning modules). The largest part of the Fiscalis budget supports the development, operation and maintenance of the European Information Systems, which account for 74.7 % of the committed budget.

One of the main findings of the evaluation is that the horizontal architecture and systems associated with indirect taxation, such as the VAT Information Exchange System, the Excise Movement and Control System and the MiniOne-Stop-Shop, received the most positive assessments and often lead to substantial savings for tax administrations and economic operators.

Joint actions under the Fiscalis 2020 programme totalled 15.3 % of the committed budget over the first 4 years of the programme. They provide national officials with a platform and funding to set up meetings on issues of common interest and are therefore at their core about fostering collaboration.

Training activities under the Fiscalis 2020 programme totalled 3.2 % of the committed budget up to now. Around 46 700 tax officials have been trained in 2014-2017 thanks to Fiscalis 2020.

Although simplification as such is not one of the Fiscalis 2020 programmes objectives, the programme does provide support to other initiatives that are designed to simplify and modernise the European taxation landscape. Some efficiency gains have been achieved in terms of synergies between the Fiscalis 2020 and Customs 2020 programmes. While the policy areas for the two programmes differ, they share a similar focus in enabling administrations to cooperate and exchange information.

### Continued relevance of the programme

The findings of the evaluation validate the relevance of the Fiscalis-specific objectives by identifying clear needs for the secure and rapid exchange of information, cooperation between tax administrations and enhancement of administrative capacity. These needs stem from the growing scope of EU law and initiatives, the cross-border nature of problems and the persistent need for convergence between countries. There has been universal agreement among the stakeholders consulted that the programme is needed to facilitate this exchange and cooperation, and that ambitious EU policies would not be possible without such support. As a result, the programmes role in fostering the convergence of approaches, administrative procedures and rules is highly relevant.

Among the general public, there is little evidence of direct awareness of the programme or its impact. Indirectly, the programme does address problems that are highly relevant to European citizens and where EU action is considered necessary. In particular, the programme improves the lives of European citizens by supporting the correct and effective understanding and enforcement of tax legislation across the participating countries.

### Coherence with and contribution to the EUs broader policies and other initiatives

The programme is internally coherent, with a high level of consistency between the intervention logic, programme objectives, annual work programme priorities and projects. This is the result of several factors, including an objective-driven design that ensures alignment of the various levels of intervention logic from the general, specific and operational objectives to the priorities and activities.

With regard to the programmes external coherence, there is strong alignment between the programme and the Europe 2020 strategy as evidenced by the relevant actions and activities supported by the programme. The involvement of candidate and potential candidate countries is positive in general, with strong evidence of active participation. So far, the six non-EU countries that are involved in the programme have participated in the joint actions of the programme and have even used some of the IT systems where they have had permission to do so. However, there is scope and room to engage them even further.

The one area where there seems to be a lack of strong external coherence is in complementarities with other EU initiatives besides the Customs 2020 programme. While the nature of the programmes objectives and activities suggests potential synergies with a number of other programmes and projects, only two examples of practical coordination have been identified: one with the Structural Reform Support Programme and the second with the TAXEDU pilot project financed by the European Parliament. This highlights the fact that there exist opportunities that are currently not used enough.

### Added value of the programme at EU level

The Fiscalis 2020 programme and the different types of activities funded offer added value to the work of national tax administrations and economic operators by generating clear efficiency gains and economies of scale.

The programme has been effective in providing solutions for problems with a clear EU dimension. In particular, the programme adds value by providing a forum for discussion, exchange of experiences and networking between Member States that would not be possible without Commission support. Fiscalis has also helped to create a framework for the exchange of information thanks to a variety of IT systems and activities. These lead to both tangible and intangible benefits of scale and coordination. The clear EU component and the fact that the same results would be difficult or impossible to achieve without the programme to support them in particular in terms of necessary maintenance of European Information Systems also leads to the conclusion that continued support through programme funding is relevant and advantageous from the perspective of EU added value.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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This Commission staff working paper on the Fiscalis 2020 programme concerns the progress report for 2017.

It noted that 2017 was the fourth year of activities under the Fiscalis 2020 programme and in many ways similar to 2016. The indicators give an overall positive assessment.

The numbers of proposals, events and participants remained at high levels, testifying to a strong demand from business owners and national administrations for programme activities. As is standard for the programme, the vast majority of funding in 2017 went into the development and operation of European Information Systems, followed by the organisation of the joint actions, studies, and the training activities.

### Budget and new joint action (expert teams)

There were no significant changes to the budget levels, notwithstanding the committed expenses introduced in 2016 and that remained in the budget for 2017, dedicated to the new type of joint actions - the expert teams.

The vast majority of the programme budget continues to be spent on the European Information Systems, which are common IT systems of critical importance for interconnecting the tax authorities effectively, allowing the exchange of information in the framework of fight against tax fraud, tax evasion and aggressive tax planning, both for direct and indirect taxation.

### Key observations

These can be deduced from the analysis of the performance measurement framework indicators in 2017 are as follows:

- continued strong demand for programme support. This can be seen in the high levels of the number of proposals, organised events and participation levels. These levels are overall high and similar to 2016 numbers;
- high level of achievement of results of the joint actions is reported by the action managers. The measured level of 3.11 corresponds to "results achieved to a large extent", which is the case for all joint actions. This indicates that, as in previous years, the business owners see the value of the programme for achieving the policy objectives;
- very positive assessment of the achieved results of the joint actions, their usefulness and met expectations by national tax officials who participated in them. The values remain high and above targets, as in previous years, with minor fluctuations over the years for some of the operational objectives. This shows that the programme participants find that the programme activities correspond to their stated objectives and are professionally useful to them;
- increase in the degree of networking among programme participants. The lasting networking averaged at around 70% during 2014-2016, rising to 74.75 % in 2017, facilitating the exchange of best practices and better functioning of the national taxation systems;
- the European Information Systems are regularly operated and resistant to increased volume of data traffic. The volume of data traffic on European Information Systems increased in 2017, while the performance and availability remained very high;
- successful operational development of the Expert Team tool. The two Expert Teams that were created for taxation in 2016 in the area of IT collaboration and automatic exchange of information (Managed IT Collaboration and DAC2), became fully operational and produced their main outputs during 2017. The expert team of Managed IT Collaboration had a duration of 12 months, ending in September 2017. A new expert team was launched in October 2017 to continue the work on the same area;
- a secure central repository allowing to record and share between the Member States the tax rulings issued by the EU tax administrations, has been put in production as of September 2017 (DAC3);
- a system for the automatic exchange of information on multinational enterprise groups as regards the global allocation of their income, economic activity and taxes paid among countries, had its specifications approved by the Member States (DAC4);
- significant increase of trained tax officials and in new training modules (in particular in form of national language versions). In total, 32 908 officers have been trained using EU tax eLearning courses in 2017 and further 8 717 downloads from TAXUD's public EUROPA site reported 20 865 private sector trainees.

Lastly, the Commission concluded that the indicators suggested that during the year the programme was on course to fulfilling its objectives and that it played an important role in facilitating the implementation and development of tax policy through its European Information Systems (EIS), joint actions and human competency building.

## Action programme for taxation (Fiscalis 2020), 2014-2020

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This Commission staff working paper on the Fiscalis 2020 programme concerns the progress report for 2018.

It noted that 2018 was the fifth year of activities under the Fiscalis 2020 programme and represented a continuity of many actions of 2017.

In terms of performance measurement, 2018 was the fifth year for which a number of indicators could be collected. The indicators obtained under the framework in 2018 give an overall positive assessment, showing that the programme was on course to fulfilling its objectives.

#### Budget and expert teams

There were no significant changes to the budget levels of previous years, with the exception of some fluctuations on the budget allocated to expert teams (increase of 73% in 2018 by comparison to 2017 due to the four new expert teams launched during the year). In the last four years, the committed expenses on joint actions (organised under the grant agreements) have increased year after year in line with the increase in the number of participants and actions. The amounts dedicated to fund expert teams also rose in 2018, following a decrease in 2017.

#### Key observations

These can be deduced from the analysis of the performance measurement framework indicators in 2018. They are as follows:

- continued strong demand for programme support;
- high level of achievement of results of the joint actions is reported by the action managers;
- very positive assessment of the achieved results of the joint actions, their usefulness and met expectations by national tax officials who participated in them;
- low awareness rate, as shown by the results of the programme polls and by the conclusions of the mid-term evaluation;
- the European Information Systems (EIS) are regularly operated and resistant to increased volume of data traffic;
- new EIS developments are largely taking place in line with the planning thanks to the support of the programme. The systems are regularly maintained and updated and the user support and training are functioning properly;
- increase in the number of eLearning modules used by national administrations and complete technical migration of training modules.