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Basic information	
COD - Ordinary legislative procedure (ex-codecision procedure) Regulation 2018/0233(COD)	Awaiting Council's 1st reading position 19/03/2019: MFF 2021-2027/ <a href="#">Progress report - state of play in the Council</a>
FISCALIS programme for cooperation in the field of taxation 2021?2027 Repealing Regulation (EU) No 1286/2013 <a href="#">2011/0341B(COD)</a>	
Subject 2.70 Taxation	
Legislative priorities <a href="#">Multiannual Financial Framework 2021-2027</a>	

Key players			
European Parliament	Committee responsible  Economic and Monetary Affairs	Rapporteur  <a href="#">GIEGOLD Sven</a>	Appointed 20/06/2018
		Shadow rapporteur  <a href="#">STOLOJAN Theodor Dumitru</a>  <a href="#">BAYET Hugues</a>  <a href="#">ZILE Roberts</a>  <a href="#">CORNILLET Thierry</a>  <a href="#">SCHIRDEWAN Martin</a>  <a href="#">KAPPEL Barbara</a>	
	Committee for opinion  Budgets	Rapporteur for opinion  <a href="#">DOS SANTOS Manuel</a>	Appointed 11/07/2018
Council of the European Union European Commission	Commission DG <a href="#">Taxation and Customs Union</a>	Commissioner MOSCOVICI Pierre	
European Economic and Social Committee			

Key events			
08/06/2018	Legislative proposal published	<a href="#">COM(2018)0443</a>	Summary
14/06/2018	Committee referral announced in Parliament, 1st reading/single reading		

27/11/2018	Vote in committee, 1st reading/single reading		
04/12/2018	Committee report tabled for plenary, 1st reading/single reading	<a href="#">A8-0421/2018</a>	Summary
16/01/2019	Debate in Parliament		
17/01/2019	Results of vote in Parliament		
17/01/2019	Decision by Parliament, 1st reading/single reading	<a href="#">T8-0039/2019</a>	Summary
17/01/2019	Matter referred back to the committee responsible		
17/04/2019	Decision by Parliament, 1st reading/single reading	<a href="#">T8-0404/2019</a>	Summary

### Technical information

Procedure reference	2018/0233(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
	Repealing Regulation (EU) No 1286/2013 <a href="#">2011/0341B(COD)</a>
Legal basis	Treaty on the Functioning of the EU TFEU 197-p2; Rules of Procedure EP 59-p4; Treaty on the Functioning of the EU TFEU 114
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	Awaiting Council's 1st reading position
Committee dossier	ECON/8/13629

### Documentation gateway

Legislative proposal		<a href="#">COM(2018)0443</a>	08/06/2018	EC	Summary
Document attached to the procedure		SWD(2018)0323	08/06/2018	EC	
Document attached to the procedure		SWD(2018)0324	08/06/2018	EC	
Committee draft report		<a href="#">PE627.748</a>	18/09/2018	EP	
Economic and Social Committee: opinion, report		<a href="#">CES2780/2018</a>	17/10/2018	ESC	
Amendments tabled in committee		<a href="#">PE629.505</a>	18/10/2018	EP	
Committee opinion	<b>BUDG</b>	<a href="#">PE626.965</a>	06/11/2018	EP	
Committee report tabled for plenary, 1st reading/single reading		<a href="#">A8-0421/2018</a>	04/12/2018	EP	Summary
Text adopted by Parliament, partial vote at 1st reading/single reading		<a href="#">T8-0039/2019</a>	17/01/2019	EP	Summary
Text adopted by Parliament, 1st reading/single reading		<a href="#">T8-0404/2019</a>	17/04/2019	EP	Summary
Commission response to text adopted in		SP(2019)440	08/08/2019	EC	

## 2018/0233(COD) - 08/06/2018 Legislative proposal

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**PURPOSE:** to establish the fiscalis programme for cooperation in the field of taxation for the period 2021-2027.

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

**ROLE OF THE EUROPEAN PARLIAMENT:** the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

**BACKGROUND:** the [fiscalis 2020](#) programme and its predecessors have significantly contributed to facilitating and enhancing cooperation between tax authorities within the Union. The added value of those programmes, including as regards the protection of the financial and economic interests of Member States of the Union and of taxpayers, has been recognised by the tax authorities of the participating countries.

The Union and the national tax authorities still suffer from insufficient capacity and insufficient cooperation both within the EU and with third countries to carry out effectively and efficiently their missions. They need to provide quick and joint responses to emerging problems such as tax fraud, tax evasion and tax avoidance, digitalisation and new business models, while at the same time preventing unnecessary administrative burden for citizens and businesses in cross-border transactions.

Therefore, the Commission is proposing a new fiscalis programme under the Single Market, Innovation and Digital budget heading. It shall comprise means and a budget which shall support tax policy and tax authorities through administrative and IT capacity building activities and operational cooperation.

**CONTENT:** the proposal for a Regulation - presented for a Union of 27 Member States - seeks to establish the fiscalis programme for cooperation in the field of taxation for the period 2021-2027, which will succeed the Fiscalis 2020 programme.

**Objective:** the programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster Union competitiveness and protect the financial and economic interests of the Union and its Member States. It supports tax policy, tax cooperation and administrative capacity building, including human competency and the development and operation of the European electronic systems.

The programme shall be open to participation by Member States, acceding, candidate and potential candidate countries. The implementation of the programme will occur through the most commonly used spending mechanisms of Union budget, namely public procurement and grants.

**Eligible actions:** the proposed Regulation provides mechanisms, means as well as the necessary funding aiming to support tax policy and to improve cooperation between tax authorities. The proposed measure comprises inter alia meetings and similar ad-hoc events, project-based structured collaboration and human competency and capacity building actions, in which Member States and their officials may participate on a voluntary basis.

**IT capacity:** the proposal provides an improved framework and governance for the IT capacity building actions carried out under the programme. An improved definition of common components and national components reflecting better the reality of IT projects and their features has been integrated. The tasks incumbent on the Commission on the one hand, and the Member States on the other hand, have been listed

A multi-annual strategic plan for taxation to be drawn up by the Commission, in partnership with the Member States, shall allow for a better planning of budgetary and human resources both at national and EU level. The Commission and the Member States shall ensure jointly the development and operation, including the design, specification, conformance testing, deployment, maintenance, evolution, security, quality assurance and quality control, of the European electronic systems listed in the multi-annual strategic plan for taxation.

**Proposed budget:** under the [proposed](#) new multiannual financial framework, the programme shall have an overall budget of EUR 270 million (in current prices) for the period 2021-2027. The vast majority of the proposed budget will be spent on IT capacity building activities.

## 2018/0233(COD) - 04/12/2018 Committee report tabled for plenary, 1st reading/single reading

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The Committee on Economic and Monetary Affairs adopted the report by Sven GIEGOLD (Greens/EFA, DE) on the proposal for a regulation of the European Parliament and of the Council establishing the Fiscalis programme for cooperation in the field of taxation.

The committee recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the Commission's proposal as follows.

**Objectives:** the general objectives of the programme of supporting tax authorities and taxation with a view to (i) improving the functioning of the single market, (ii) fostering fair competition within the Union, (iii) protecting the financial and economic interests of the Union and its Member States, including against tax fraud, tax evasion and aggressive tax planning, and improving tax collection.

Its specific objectives would be to support tax policy and its proper implementation, and to encourage tax cooperation, exchange of tax information, strengthening of administrative capacity building, including human skills, and the development and operation of European electronic systems, as well as the progressive modernisation of reporting, auditing and software tools to be applied uniformly across Member States.

The Programme shall also help tax administrations to facilitate and improve the implementation of the Union directives on taxation, and to train their staff in that regard.

**Budget:** Members proposed that the financial envelope for the implementation of the programme over the period 2021-2027 should be set at EUR 300 million at 2018 prices (or EUR 339 million in current prices).

**Third countries associated with the programme:** provided priority topics have been fully funded, least developed countries shall be encouraged

to participate in the Programme. The participation of least developed countries in the Programme shall be cost-free for them and shall focus on achieving international tax objectives, such as the automatic exchange of tax information.

Eligible actions: the priority topics shall be as follows: (i) closing loopholes in the effective implementation of [Council Directive 2011/16/EU](#), as amended; (ii) effective exchange of information and development of useable formats taking into account international initiatives; (iii) removing obstacles to cross-border cooperation; (iv) removing obstacles to accessibility to beneficial owners; (v) combating cross-border VAT fraud; (vi) exchange of best practices in the recovery of taxes, including unpaid taxes; (vii) implementation of unified national IT tools for the development of common interfaces to allow for the interconnection of national IT system.

Participation of external experts: the external experts shall be selected by the Commission, following a transparent and balanced procedure, based on their skills, experience and knowledge relevant to the specific action, and their ability to contribute to that action. The impartiality of these experts and the absence of any potential conflict of interest with their professional functions should be guaranteed. The list of external experts shall be made available to the public on the Commission's website.

Multi-annual work programmes: these shall include all relevant information produced in the context of annual reports or mapping exercises as referred to in this Regulation. Those annual reports shall be made publicly available in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the Programme.

Synergies: for the sake of cost-effectiveness, the Fiscalis Programme shall exploit possible synergies with other Union measures in related fields, such as the Customs Programme, the EU Anti-Fraud Programme, the Single Market Programme and the Reform Support Programme.

## 2018/0233(COD) - 17/01/2019 Text adopted by Parliament, partial vote at 1st reading/single reading

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The European Parliament adopted by 530 votes to 32, with 68 abstentions, amendments to the proposal for a regulation of the European Parliament and of the Council establishing the Fiscalis programme for cooperation in the field of taxation.

The matter was referred back to the competent committee for interinstitutional negotiations.

The main amendments adopted in plenary concern the following issues:

### Objectives

The general objectives of the programme of supporting tax authorities and taxation with a view to (i) improving the functioning of the single market, (ii) fostering fair competition within the Union, (iii) protecting the financial and economic interests of the Union and its Member States, including against tax fraud, tax evasion and aggressive tax planning, and improving tax collection.

Its specific objectives would be to support tax policy and its proper implementation, and to encourage tax cooperation, exchange of tax information, strengthening of administrative capacity building, including human skills, and the development and operation of European electronic systems, as well as the progressive modernisation of reporting, auditing and software tools to be applied uniformly across Member States.

The programme shall also help tax administrations to facilitate and improve the implementation of the Union directives on taxation, and to train their staff in that regard.

### Budget

Parliament proposed that the financial envelope for the implementation of the programme over the period 2021-2027 should be set at EUR 300 million at 2018 prices (or EUR 339 million in current prices).

### Third countries associated with the programme

Members proposed that provided priority topics have been fully funded, least developed countries shall be encouraged to participate in the programme. The participation of least developed countries in the programme shall be cost-free for them and shall focus on achieving international tax objectives, such as the automatic exchange of tax information.

### Eligible actions

The priority topics shall be as follows: (i) closing loopholes in the effective implementation of Council Directive 2011/16/EU, as amended; (ii) effective exchange of information and development of useable formats taking into account international initiatives; (iii) removing obstacles to cross-border cooperation; (iv) removing obstacles to accessibility to beneficial owners; (v) combating cross-border VAT fraud; (vi) exchange of best practices in the recovery of taxes, including unpaid taxes; (vii) implementation of unified national IT tools for the development of common interfaces to allow for the interconnection of national IT system.

To qualify for funding, actions should include, inter alia, project-based structured collaboration, including on-site inspections and joint audits, as well as actions to strengthen IT capacities, including the development and operation of European electronic systems, or actions to develop common interfaces.

### Participation of external experts

The external experts shall be selected by the Commission, following a transparent and balanced procedure, based on their skills, experience and knowledge relevant to the specific action, and their ability to contribute to that action. The impartiality of these experts and the absence of any potential conflict of interest with their professional functions should be guaranteed. The list of external experts shall be made available to the public on the Commission's website.

### Multi-annual work programmes

These shall include all relevant information produced in the context of annual reports or mapping exercises as referred to in this Regulation. Those annual reports shall be made publicly available in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the programme.

## Synergies

For the sake of cost-effectiveness, the Fiscalis programme shall exploit possible synergies with other Union measures in related fields, such as the [Customs](#) programme, the EU anti-fraud programme, the single market programme and the reform support programme.

## 2018/0233(COD) - 17/04/2019 Text adopted by Parliament, 1st reading/single reading

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The European Parliament adopted by 575 votes to 35, with 46 abstentions, a legislative resolution on the proposal for a regulation of the European Parliament and of the Council establishing the Fiscalis programme for cooperation in the field of taxation.

The European Parliaments position adopted at first reading under the ordinary legislative procedure amended the Commission proposal as follows:

### Objectives

The overall objectives of the Fiscalis programme for the period 2021-2027 would be to support the tax authorities with a view to (i) enhancing the functioning of the single market; (ii) fostering Union competitiveness and fair competition in the Union; (iii) protecting the financial and economic interests of the Union and its Member States, including protecting those interests from tax fraud, tax evasion and tax avoidance; (iv) improving tax collection.

The Programme has the specific objective to support tax policy and the implementation of Union law relating to the field of taxation; to foster tax cooperation, including exchange of tax information; and to support administrative capacity building, including human competency and the development and operation of the European electronic systems.

### Budget

Parliament proposed that the financial envelope for the implementation of the programme for the period 2021-2027 should be set at EUR 300 million at 2018 prices (or EUR 339 million in current prices).

### Eligible actions

In line with the specific and general objective of the Programme, the actions may focus, among others, on the following priority topics:

- supporting the implementation of Union law in the field of taxation, including training of staff in that regard, and helping to identify possible ways to improve administrative cooperation, including recovery assistance, between tax authorities;
- supporting the effective exchange of information, including group requests, the development of standard IT formats, the access by tax authorities to beneficial ownership information and the improvement of the use of the information received;
- supporting the effective operation of mechanisms of administrative cooperation and exchange of best practices between tax authorities, including best practices on recovery of taxes;
- supporting digitalisation and updating of methodologies in tax administrations;
- supporting the exchange of best practices for combating VAT fraud.

### Participation of external experts

External experts should mainly be representatives of public authorities, in particular from non-associated third countries, including some of the least developed countries, as well as representatives of international organisations, economic operators, taxpayers and civil society. Least developed countries should be understood to mean a non-EU country or territory eligible to receive official development assistance in accordance with the relevant list made publicly available by the Development Assistance Committee of the Organisation for Economic Cooperation and Development and based on the United Nations' definition.

The external experts shall be selected by the Commission, including from experts proposed by the Member States, based on their skills, experience and knowledge relevant to the specific action on an ad-hoc basis, based on needs.

The Commission shall assess, inter alia, the impartiality of those external experts and the absence of conflict of interests with their professional responsibilities.

### Multi-annual work programmes

Parliament has requested that the multiannual work programmes to implement the programme be adopted by the Commission by means of delegated acts. Evaluations shall be publicly available by the Commission.

The Commission should organise regular seminars of tax administrations with representatives of beneficiary Member States to discuss issues and suggest potential improvements related to the objectives of the Programme, including the exchange of information between tax administrations.