

Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market

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In accordance with Decision No 1482/2007/EC, the Commission presents a midterm evaluation of the Fiscalis 2013 programme which facilitates cooperation activities and processes, and the dissemination of knowledge and best practices between the national tax administrations of Member States, candidate countries and potential candidates. These mainly take the form of joint actions such as seminars and workshops, multilateral controls, project groups, working visits, and training tools. Moreover, Fiscalis 2013, which covers the period 2007 to 2013, continues to place particular emphasis on IT-supported information exchange systems as the foundation of cooperation between the Member States. About 70% of the budget was spent on these systems. The remaining 30% was invested in training and cooperation activities for national tax officials.

The **objective of the midterm evaluation** is both to evaluate the desirability of continuing the programme and to consider whether adjustments to the programme may be needed for the remaining years in terms of activity planning. The results of the evaluation also feed into the ongoing impact assessment on the future Fiscalis 2020 programme.

Findings: the evaluation shows that the programme operates at very high levels of efficiency and effectiveness, and it clearly identifies its EU added value. Respondents to the surveys indicated their satisfaction with the programme and the actions financed through Fiscalis 2013 continue to be relevant to the needs of the stakeholders, both in the Commission and in the national tax administrations.

The external consultants evaluated the management of the programme very positively. The report explicitly acknowledges the steps taken to ensure increased value for money. In this context, it also highlights that further improvements in the monitoring and the reporting of activities are possible, although the limited human resources available in both the Commission and the participating countries' tax administrations for managing the programme have been highlighted as a possible constraint in achieving this objective. The Commission acknowledges the overwhelmingly positive assessment by all stakeholders involved and the conclusions by the external consultants on the considerable EU added value of the Fiscalis programme at EU level.

Recommendations: external consultants suggest the following for even better performance in the remaining years until 2013:

- give higher priority to cooperation in the field of direct taxation, in particular to fight fraud more effectively and efficiently;
- in the future, make it a specific objective of Fiscalis to reduce administrative burdens on taxpayers;
- set up a results-based monitoring and evaluation system;
- improve dissemination and application of knowledge and best practices in national administrations;
- explore the potential for further improvement and development of the value-added tax information exchange system (VIES);
- introduce a dedicated planning, monitoring and reporting system for the organisation and follow-up of working visits;
- involve a larger community of stakeholders;
- ensure proportionate programme management capacity.

The Commission generally endorses the recommendations. As a follow up to the project, it will draw up an action plan that will respond to each of the recommendations outlined in the evaluation report and clarify the extent to which they can be implemented for the remaining years of activity planning. For example, the current Fiscalis 2013 programme already includes activities that contribute to reducing administrative burden. Moreover, the proposal for the next programme will take up the consultants' recommendation that reducing administrative burdens should be one of its specific objectives. Similarly, introducing a monitoring and evaluation system, as proposed by the external consultants, will be addressed in the implementation of the current programme. The recommendation on involving of a larger community of stakeholders is in line with the Commission's internal analysis on this issue.