

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

2011/0341B(COD) - 06/12/2012 - Committee report tabled for plenary, 1st reading/single reading

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 Parliament's 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.