

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

2011/0341B(COD) - 21/11/2013 - Text adopted by Parliament, 1st reading/single reading

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.