

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

2011/0341B(COD) - 11/12/2013 - Final act

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.