

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

2011/0341B(COD) - 30/03/2017 - Follow-up document

The Commission presented the 2015 progress report on the Fiscalis 2020 programme.

It notes that 2015 was the **first standard year of operations** under the programme, in contrast with 2014 which was shorter due to the start of the new programme. The indicators give an **overall positive assessment**. 2015 reversed the trend of decreased number of participants, with a **significant increase** surpassing the last three years in the levels of participation, as well as in the number of face-to-face meetings organised under the programme.

The key strengths and achievements that can be deduced from the analysis of the indicators are as follows:

- **increased demand for programme support:** in the area of joint actions, the programme supported a rising number of activities. The report notes the organisation of 43 multilateral controls (coordinated controls of multinational companies). In 2015, 14 MLC have been closed with a reported value of EUR 591 million in tax assessments. In the area of IT, there is an increased demand for the programme support in the development of new systems;
- **presences in administrative offices / participation in administrative enquiries (PAOE):** the report discusses the successful introduction of this new type of joint action. This is already widely used, with 49 operational actions in 2015. In addition, during 2019, an important groundwork was made for the introduction of another new type of joint actions - the expert teams. The Commission actively assisted the programme beneficiaries in preparing two detailed proposals for **expert teams**, both in the area of IT collaboration, which were eventually included for realisation in the 2016 Annual Work Programme;
- **high level of achievement of results of the joint actions is reported by the action managers:** the level increased compared to the previous year. This indicates that business owners see the value of the programme for achieving the policy objectives and that the joint actions progress in line with their expectations;
- **national tax officials gave a very positive assessment of the joint actions:** programme participants find that the programme activities correspond to their stated objectives and are professionally useful;
- **networking among programme participants is increasing:** the report notes that the level of sharing of the programme outputs (such as recommendations, guidelines, studies etc.) between 2015 and 2014, there was an increase from 48% to 63.5% of action managers who reported that the outputs of their actions were shared in the national administrations;
- **the European Information Systems are regularly upgraded and able to cope with increased volume of data traffic:** the IT area remains the largest part of the programme budget, and the development and maintenance of European Information Systems in the area of taxation remain entirely dependent on the programme. An important new system was launched in 2015, concerning the automatic exchange of information between tax administrations (AEOI-DAC1). Many more systems entered research and development phases thanks to the support of the programme;

- **successful roll out of the Mini-One-Stop-Shop IT system:** this became operational on 1 January 2015. In its first year of operations, more than 12 000 traders registered on the system across all 28 EU Member States;
- **the increased use of online collaboration (PICS) by national and European tax officials:** the total number of online collaboration groups (both customs and tax) on the platform has continued to rise during 2015, increasing from 199 to 261.

The Commission concludes that the programme is on course to fulfilling its objectives and that it played an important role in the implementation of EU taxation policies through its European Information Systems, joint actions and capacity building.