

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

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This Commission staff working paper on the Fiscalis 2020 programme concerns the progress report for 2016.

It noted that 2016 was the **third year of activities under the Fiscalis 2020 programme** and in many ways similar to 2015. The indicators give an **overall positive assessment**.

The numbers of proposals, events and participants remained at high levels, testifying to a strong demand from business owners and national administrations for programme activities.

As is standard for the programme, the vast majority of funding in 2016 went into the development and operation of European Information Systems, followed by the organisation of the joint actions, and the training activities.

Budget and new joint action (expert teams): the report noted that there were **no significant changes to the budget levels**, notwithstanding a slight increase in committed expenses dedicated to the new type of joint actions introduced during the year - **the expert teams**. These expert teams are an innovative instrument which was rolled out in 2016. They are flexible structures that allow to further both EU-wide and regional co-operation between national tax administrations in order to support daily operational work as identified by the Member States. Two expert teams were launched in 2016 in the area of IT collaboration: DAC2 and Managed IT collaboration. They shall allow European Tax Administrations not only to save money and time but also to increase the quality of their IT solutions. The two teams started their work towards the end of 2016 and the first results will be visible in 2017.

The **key observations** that can be deduced from the analysis of the performance measurement framework indicators in 2016 are as follows:

- **strong demand for programme support:** this can be seen in the high levels of the number of proposals, organised events and participation levels;
- **high level of achievement of results of the joint actions is reported by the action managers:** the measured level of 3 corresponds to 'results achieved to a large extent'. This is the case for all joint actions, but especially for working visits. This indicates that the business owners see the value of the programme for achieving the policy objectives;
- **national tax officials gave a very positive assessment of the joint actions:** with minor fluctuations between the two years, the values remain high and above targets. This shows that the programme participants find that the programme activities correspond to their stated objectives and are professionally useful to them;
- **networking among programme participants remains high:** the report noted that with smaller fluctuations, the networking indicator remains high and testifies to the networking value provided to the participants by the programme;
- **rising awareness about the programme and its potential among the target audience:** this is an important precondition to fulfilling the programme's objectives. The awareness is measured through the Programme Poll, which is distributed in all the tax administrations of the participating countries every 18 months. The report observed that 59% of all tax officials in Europe are aware of the Fiscalis 2020 programme, which represents a rise in the awareness of 5% compared to the 2014 Poll;

- **the European Information Systems are regularly upgraded and improved and resistant to increased volume of data traffic:** the volume of data traffic on European Information Systems **increased by a large margin in 2016**, while the performance and availability remained very high. One new system was launched and new developments are largely taking place in line with the planning. The systems are regularly maintained and updated and the user support and training are functioning properly;
- **successful introduction of the expert teams tool:** as stated, two new expert teams were launched during the year, in the area of IT collaboration: DAC2 and Managed IT Collaboration;
- **significant increase in new training modules and trained tax officials:** the new VAT EU eLearning programme consisting of 12 eLearning modules was released with very positive user feedback. In total, 4 421 officers have been trained using the eLearning courses in 2016. Further 18 238 downloads were made through TAXUD's public EUROPA pages to train reported 227 273 trainees.

The Commission concluded that in 2016 the programme was on course to fulfilling its objectives and that it played an important role in facilitating the implementation and development of EU taxation policies through its European Information Systems, joint actions and human competency building.