

# Fiscalis programme for cooperation in the field of taxation 2021–2027

2018/0233(COD) - 17/01/2019 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 530 votes to 32, with 68 abstentions, amendments to the proposal for a regulation of the European Parliament and of the Council establishing the ‘Fiscalis’ programme for cooperation in the field of taxation.

The matter was referred back to the competent committee for interinstitutional negotiations.

The main amendments adopted in plenary concern the following issues:

## *Objectives*

The general objectives of the programme of supporting tax authorities and taxation with a view to (i) improving the functioning of the single market, (ii) fostering fair competition within the Union, (iii) protecting the financial and economic interests of the Union and its Member States, including against tax fraud, tax evasion and aggressive tax planning, and improving tax collection.

Its specific objectives would be to support tax policy and its proper implementation, and to encourage tax cooperation, exchange of tax information, strengthening of administrative capacity building, including human skills, and the development and operation of European electronic systems, as well as the progressive modernisation of reporting, auditing and software tools to be applied uniformly across Member States.

The programme shall also help tax administrations to facilitate and improve the implementation of the Union directives on taxation, and to train their staff in that regard.

## *Budget*

Parliament proposed that the financial envelope for the implementation of the programme over the period 2021-2027 should be set at **EUR 300 million at 2018 prices** (or EUR 339 million in current prices).

## *Third countries associated with the programme*

Members proposed that provided priority topics have been fully funded, least developed countries shall be encouraged to participate in the programme. The participation of least developed countries in the programme shall be cost-free for them and shall focus on achieving international tax objectives, such as the automatic exchange of tax information.

## *Eligible actions*

The priority topics shall be as follows: (i) closing loopholes in the effective implementation of Council Directive 2011/16/EU, as amended; (ii) effective exchange of information and development of useable formats taking into account international initiatives; (iii) removing obstacles to cross-border cooperation; (iv) removing obstacles to accessibility to beneficial owners; (v) combating cross-border VAT fraud; (vi) exchange of best practices in the recovery of taxes, including unpaid taxes; (vii) implementation of unified national IT tools for the development of common interfaces to allow for the interconnection of national IT system.

To qualify for funding, actions should include, *inter alia*, project-based structured collaboration, including on-site inspections and joint audits, as well as actions to strengthen IT capacities, including the development and operation of European electronic systems, or actions to develop common interfaces.

### ***Participation of external experts***

The external experts shall be selected by the Commission, following a transparent and balanced procedure, based on their skills, experience and knowledge relevant to the specific action, and their ability to contribute to that action. The impartiality of these experts and the absence of any potential conflict of interest with their professional functions should be guaranteed. The list of external experts shall be made available to the public on the Commission's website.

### ***Multi-annual work programmes***

These shall include all relevant information produced in the context of annual reports or mapping exercises as referred to in this Regulation. Those annual reports shall be made publicly available in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the programme.

### ***Synergies***

For the sake of cost-effectiveness, the Fiscalis programme shall exploit possible synergies with other Union measures in related fields, such as the [Customs](#) programme, the EU anti-fraud programme, the single market programme and the reform support programme.