

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

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The Commission presents a report on the mid-term evaluation of the Fiscalis 2020 programme.

Its purpose being to assess the Fiscalis 2020 programme since its launch on 1 January 2014 up to the halfway point of its implementation (31 December 2017).

The current report aims to chart the progress made in the following areas:

Efficiency of resource usage and aspects of simplification

The Fiscalis 2020 programme's budget is EUR 223 million, with EUR 124 million committed in 2014-2017 (representing 56 % of the total available budget). Activities are financed mostly through grants (especially the joint actions) and procurement (especially the European Information Systems and technical development of the eLearning modules). The largest part of the Fiscalis budget supports the development, operation and maintenance of the European Information Systems, which account for 74.7 % of the committed budget.

One of the main findings of the evaluation is that the horizontal architecture and systems associated with indirect taxation, such as the VAT Information Exchange System, the Excise Movement and Control System and the MiniOne-Stop-Shop, received the most positive assessments and often lead to substantial savings for tax administrations and economic operators.

Joint actions under the Fiscalis 2020 programme totalled 15.3 % of the committed budget over the first 4 years of the programme. They provide national officials with a platform and funding to set up meetings on issues of common interest and are therefore at their core about fostering collaboration.

Training activities under the Fiscalis 2020 programme totalled 3.2 % of the committed budget up to now. Around 46 700 tax officials have been trained in 2014-2017 thanks to Fiscalis 2020.

Although simplification as such is not one of the Fiscalis 2020 programme's objectives, the programme does provide support to other initiatives that are designed to simplify and modernise the European taxation landscape. Some efficiency gains have been achieved in terms of synergies between the Fiscalis 2020 and Customs 2020 programmes. While the policy areas for the two programmes differ, they share a similar focus in enabling administrations to cooperate and exchange information.

Continued relevance of the programme

The findings of the evaluation validate the relevance of the Fiscalis-specific objectives by identifying clear needs for the secure and rapid exchange of information, cooperation between tax administrations and enhancement of administrative capacity. These needs stem from the growing scope of EU law and initiatives, the cross-border nature of problems and the persistent need for convergence between countries. There has been universal agreement among the stakeholders consulted that the programme is needed to facilitate this exchange and cooperation, and that ambitious EU policies would not be possible without such support. As a result, the programme's role in fostering the convergence of approaches, administrative procedures and rules is highly relevant.

Among the general public, there is little evidence of direct awareness of the programme or its impact. Indirectly, the programme does address problems that are highly relevant to European citizens and where EU action is considered necessary. In particular, the programme improves the lives of European citizens by supporting the correct and effective understanding and enforcement of tax legislation across the participating countries.

Coherence with and contribution to the EU's broader policies and other initiatives

The programme is internally coherent, with a high level of consistency between the intervention logic, programme objectives, annual work programme priorities and projects. This is the result of several factors, including an objective-driven design that ensures alignment of the various levels of intervention logic — from the general, specific and operational objectives to the priorities and activities.

With regard to the programme's external coherence, there is strong alignment between the programme and the Europe 2020 strategy as evidenced by the relevant actions and activities supported by the programme. The involvement of candidate and potential candidate countries is positive in general, with strong evidence of active participation. So far, the six non-EU countries that are involved in the programme have participated in the joint actions of the programme and have even used some of the IT systems where they have had permission to do so. However, there is scope and room to engage them even further.

The one area where there seems to be a lack of strong external coherence is in complementarities with other EU initiatives besides the Customs 2020 programme. While the nature of the programme's objectives and activities suggests potential synergies with a number of other programmes and projects, only two examples of practical coordination have been identified: one with the Structural Reform Support Programme and the second with the TAXEDU pilot project financed by the European Parliament. This highlights the fact that there exist opportunities that are currently not used enough.

Added value of the programme at EU level

The Fiscalis 2020 programme and the different types of activities funded offer added value to the work of national tax administrations and economic operators by generating clear efficiency gains and economies of scale.

The programme has been effective in providing solutions for problems with a clear EU dimension. In particular, the programme adds value by providing a forum for discussion, exchange of experiences and networking between Member States that would not be possible without Commission support. Fiscalis has also helped to create a framework for the exchange of information thanks to a variety of IT systems and activities. These lead to both tangible and intangible benefits of scale and coordination. The clear EU component and the fact that the same results would be difficult or impossible to achieve without the programme to support them — in particular in terms of necessary maintenance of European Information Systems — also leads to the conclusion that continued support through programme funding is relevant and advantageous from the perspective of EU added value.