

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 2017.

It noted that 2017 was the fourth year of activities under the Fiscalis 2020 programme and in many ways similar to 2016. 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 2017 went into the development and operation of European Information Systems, followed by the organisation of the joint actions, studies, and the training activities.

Budget and new joint action (expert teams)

There were no significant changes to the budget levels, notwithstanding the committed expenses introduced in 2016 and that remained in the budget for 2017, dedicated to the new type of joint actions - the expert teams.

The vast majority of the programme budget continues to be spent on the European Information Systems, which are common IT systems of critical importance for interconnecting the tax authorities effectively, allowing the exchange of information in the framework of fight against tax fraud, tax evasion and aggressive tax planning, both for direct and indirect taxation.

Key observations

These can be deduced from the analysis of the performance measurement framework indicators in 2017 are as follows:

- continued strong demand for programme support. This can be seen in the high levels of the number of proposals, organised events and participation levels. These levels are overall high and similar to 2016 numbers;
- high level of achievement of results of the joint actions is reported by the action managers. The measured level of 3.11 corresponds to "results achieved to a large extent", which is the case for all joint actions. This indicates that, as in previous years, the business owners see the value of the programme for achieving the policy objectives;
- very positive assessment of the achieved results of the joint actions, their usefulness and met expectations by national tax officials who participated in them. The values remain high and above targets, as in previous years, with minor fluctuations over the years for some of the operational objectives. This shows that the programme participants find that the programme activities correspond to their stated objectives and are professionally useful to them;
- increase in the degree of networking among programme participants. The lasting networking averaged at around 70% during 2014-2016, rising to 74.75 % in 2017, facilitating the exchange of best practices and better functioning of the national taxation systems;

- the European Information Systems are regularly operated and resistant to increased volume of data traffic. The volume of data traffic on European Information Systems increased in 2017, while the performance and availability remained very high;

- successful operational development of the Expert Team tool. The two Expert Teams that were created for taxation in 2016 in the area of IT collaboration and automatic exchange of information (Managed IT Collaboration and DAC2), became fully operational and produced their main outputs during 2017. The expert team of Managed IT Collaboration had a duration of 12 months, ending in September 2017. A new expert team was launched in October 2017 to continue the work on the same area;

- a secure central repository allowing to record and share between the Member States the tax rulings issued by the EU tax administrations, has been put in production as of September 2017 (DAC3);

- a system for the automatic exchange of information on multinational enterprise groups as regards the global allocation of their income, economic activity and taxes paid among countries, had its specifications approved by the Member States (DAC4);

- significant increase of trained tax officials and in new training modules (in particular in form of national language versions). In total, 32 908 officers have been trained using EU tax eLearning courses in 2017 and further 8 717 downloads from TAXUD's public EUROPA site reported 20 865 private sector trainees.

Lastly, the Commission concluded that the indicators suggested that during the year the programme was on course to fulfilling its objectives and that it played an important role in facilitating the implementation and development of tax policy through its European Information Systems (EIS), joint actions and human competency building.