

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

2018/0233(COD) - 17/04/2019 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 575 votes to 35, with 46 abstentions, a legislative resolution on 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 European Parliament's position adopted at first reading under the ordinary legislative procedure amended the Commission proposal as follows:

Objectives

The overall objectives of the Fiscalis programme for the period 2021-2027 would be to support the tax authorities with a view to (i) enhancing the functioning of the single market; (ii) fostering Union competitiveness and fair competition in the Union; (iii) protecting the financial and economic interests of the Union and its Member States, including protecting those interests from tax fraud, tax evasion and tax avoidance; (iv) improving tax collection.

The Programme has the specific objective to support tax policy and the implementation of Union law relating to the field of taxation; to foster tax cooperation, including exchange of tax information; and to support administrative capacity building, including human competency and the development and operation of the European electronic systems.

Budget

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

Eligible actions

In line with the specific and general objective of the Programme, the actions may focus, among others, on the following priority topics:

- supporting the implementation of Union law in the field of taxation, including training of staff in that regard, and helping to identify possible ways to improve administrative cooperation, including recovery assistance, between tax authorities;
- supporting the effective exchange of information, including group requests, the development of standard IT formats, the access by tax authorities to beneficial ownership information and the improvement of the use of the information received;
- supporting the effective operation of mechanisms of administrative cooperation and exchange of best practices between tax authorities, including best practices on recovery of taxes;
- supporting digitalisation and updating of methodologies in tax administrations;
- supporting the exchange of best practices for combating VAT fraud.

Participation of external experts

External experts should mainly be representatives of public authorities, in particular from non-associated third countries, including some of the least developed countries, as well as representatives of international organisations, economic operators, taxpayers and civil society. Least developed countries should be understood to mean a non-EU country or territory eligible to receive official development assistance in accordance with the relevant list made publicly available by the Development Assistance Committee of the Organisation for Economic Cooperation and Development and based on the United Nations' definition.

The external experts shall be selected by the Commission, including from experts proposed by the Member States, based on their skills, experience and knowledge relevant to the specific action on an ad-hoc basis, based on needs.

The Commission shall assess, *inter alia*, the impartiality of those external experts and the absence of conflict of interests with their professional responsibilities.

Multi-annual work programmes

Parliament has requested that the multiannual work programmes to implement the programme be adopted by the Commission by means of delegated acts. Evaluations shall be publicly available by the Commission.

The Commission should organise regular seminars of tax administrations with representatives of beneficiary Member States to discuss issues and suggest potential improvements related to the objectives of the Programme, including the exchange of information between tax administrations.