

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

2018/0233(COD) - 19/05/2021 - Text adopted by Parliament, 2nd reading

The European Parliament adopted a legislative resolution **approving** the Council position at first reading with a view to the adoption of a regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013.

The proposed regulation establishes the Fiscalis programme for cooperation in the field of taxation for the duration of the multiannual financial framework (MFF) 2021-2027.

## Objectives of the programme

The general objective of the programme is to **support tax authorities and taxation** with a view to improving the functioning of the internal market, promoting the competitiveness of the Union and fair competition within the Union, protecting the financial and economic interests of the Union and its Member States, including the protection of these interests against tax fraud, tax evasion and tax avoidance, and improving tax collection.

The specific objectives of the programme are:

- to support tax policy and the implementation of EU tax law;
- to encourage cooperation between tax authorities, including the exchange of tax information and;
- to support administrative capacity building, including human competency and the development and operation of European electronic systems.

## Budget

The financial envelope for the implementation of the programme for the period 2021-2027 is set at **EUR 269 million** in current prices.

## Priority actions and themes

Actions may focus, inter alia, on the following priority themes:

- support for the implementation of EU tax law, including training of staff in this area, and assistance in identifying possible solutions to improve administrative cooperation between tax authorities;
- support for the effective exchange of information, including grouped requests, the development of standardised IT formats, access by tax authorities to beneficial owner information and improving the use of the information received
- support for the effective operation of administrative cooperation mechanisms and the exchange of best practices between tax authorities, in particular as regards the recovery of tax claims;
- support for the digitisation and updating of methodologies within tax authorities;

- support for the exchange of best practice to combat VAT fraud.

#### Implementation of the programme

The programme will be implemented through multi-annual work programmes adopted by the Commission by means of implementing acts.

The Commission may adopt delegated acts to amend the indicators used to measure the achievement of the objective as well as to supplement the regulation with provisions on the establishment of a monitoring and evaluation framework.

The Council noted the Parliament's interest in greater transparency in the implementation of EU legislation to combat tax fraud and evasion. It recognised the added value of annual exchanges of views with the European Parliament and the Commission on the lessons learned from the Fiscalis programme, on the basis of the annual monitoring reports drawn up by the Commission.