

Basic information	
2006/0076(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Decision	Procedure completed
Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market Repealing Decision No 2235/2002/EC 2002/0015(COD) Repealed by 2011/0341B(COD) Subject 2.70.02 Indirect taxation, VAT, excise duties 2.80 Cooperation between administrations	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	ECON Economic and Monetary Affairs		MARTIN Hans-Peter (NI)	04/07/2006
	Committee for opinion		Rapporteur for opinion	Appointed
	BUDG Budgets		WALTER Ralf (PSE)	15/06/2006
	CONT Budgetary Control		STAES Bart (Verts/ALE)	20/06/2006
	IMCO Internal Market and Consumer Protection		The committee decided not to give an opinion.	
	Council of the European Union	Council configuration		Meetings
Competitiveness (Internal Market, Industry, Research and Space)		2832	2007-11-22	
European Commission	Commission DG		Commissioner	
	Taxation and Customs Union		KOVÁCS László	

Key events			
Date	Event	Reference	Summary
		COM(2006)0202	Summary

17/05/2006	Legislative proposal published		
13/06/2006	Committee referral announced in Parliament, 1st reading		
21/03/2007	Vote in committee, 1st reading		Summary
02/04/2007	Committee report tabled for plenary, 1st reading	A6-0117/2007	
20/06/2007	Decision by Parliament, 1st reading	T6-0268/2007	Summary
20/06/2007	Results of vote in Parliament		
22/11/2007	Act adopted by Council after Parliament's 1st reading		
11/12/2007	Final act signed		
11/12/2007	End of procedure in Parliament		
15/12/2007	Final act published in Official Journal		

Technical information	
Procedure reference	2006/0076(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Decision
Amendments and repeals	Repealing Decision No 2235/2002/EC 2002/0015(COD) Repealed by 2011/0341B(COD)
Legal basis	EC Treaty (after Amsterdam) EC 095
Stage reached in procedure	Procedure completed
Committee dossier	ECON/6/37076

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee opinion	CONT	PE380.801	21/12/2006	
Committee draft report		PE382.239	26/01/2007	
Amendments tabled in committee		PE384.548	08/02/2007	
Committee opinion	BUDG	PE380.637	26/02/2007	
Committee report tabled for plenary, 1st reading/single reading		A6-0117/2007	02/04/2007	
Text adopted by Parliament, 1st reading/single reading		T6-0268/2007	20/06/2007	Summary
Council of the EU				
Document type	Reference	Date	Summary	
Draft final act	03633/2007/LEX	11/12/2007		

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2006)0202 	17/05/2006	Summary
Document attached to the procedure	SEC(2006)0566 	17/05/2006	
Follow-up document	COM(2011)0538 	05/09/2011	Summary
Follow-up document	COM(2014)0745 	18/12/2014	Summary

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES0083/2007	17/01/2007	

Additional information

Source	Document	Date
National parliaments	IPEX	
European Commission	EUR-Lex	

Final act

[Decision 2007/1482](#)
[OJ L 330 15.12.2007, p. 0001](#)

[Summary](#)

Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market

2006/0076(COD) - 18/12/2014 - Follow-up document

The Commission presented its report on the final evaluation of the Fiscalis 2013 programme, the multiannual Community action programme to improve the operation of the taxation systems in the internal market.

The evaluation study was carried out by an external consultant (*Ramboll Management Consulting AS*), assisted in the process by the steering group composed of the relevant Commission staff and representatives of four participating countries. The evaluation covered the entire duration of the programme (years 2008-2013) and all types of activities.

The programme which ran for six years had an overall financial envelope of EUR 156.9 million. Almost 75% of the Fiscalis 2013 budget was allocated to the development and maintenance of **the trans-European IT systems**, spanning all EU Member States. The responsibilities were distributed across the national administrations and the European Commission.

Conclusions: the report concluded that Fiscalis 2013 made a contribution to better functioning of the internal market and undoubtedly **reduced and/or prevented fraud and tax evasion**. The key findings could be summarised as follows::

- the IT systems on VAT (**VIES**) supported national administrations in identifying fraud and became an essential part of the Member States' tax administrations' toolbox in conducting VAT risk analysis;
- **VIES-on-the-web** directly reduced lead-time for validation of the VAT numbers of their trading partners, reducing compliance costs by an estimated EUR 160 million on the side of national tax administrations and a similar amount for the economic operators;
- the Excise Movement and Control System (**EMCS**) made the fraudulent behaviour more difficult, risky and costly, thanks to the real time monitoring and instant verification of the authorised operators;
- **standard e-Forms** in the area of VAT and direct taxation helped the tax officials in calculating the correct tax liability;
- the **e-Forms** and **platforms for secured exchange** (CCN/CSI) streamlined, simplified and improved quality of the electronically exchanged information;
- the **joint actions** allowed the national administrations to share their expertise and experience;
- **EUROFISC** provided tax officials with an important channel to promote and facilitate multilateral and decentralised cooperation, permitting targeted and swift actions to combat specific types of fraud;
- **multilateral Controls** allowed Member States to identify additional tax due of an approximate value of EUR 3.26 billion and led, together with the provisions of **automatic exchange of information** under the Savings Directive, to the creation of a 'compliance effect' amongst taxpayers;
- the Member States would have not been able to individually develop and maintain more effective, efficient and inter-operable IT systems;
- Fiscalis 2013 programme allowed to **reduce the administrative costs and burdens**: i) through standardising exchange of information, ii) by providing platforms for secured exchange, and iii) by providing common IT systems.

Recommendations: on the basis of gathered evidence, the evaluators put forward several recommendations with the view to improving the programme's operations:

- to raise awareness of (future) Fiscalis programmes, the objectives and the outputs;
- the programme should provide a description of the National Coordinator's role and responsibilities, and participating countries should ensure that National Coordinators have sufficient support and resources to fulfil their role;
- the Commission should continue to: i) play an active role in facilitating collaboration on national IT applications between Member States; ii) develop central applications which can be used by all Member States; iii) explore further integration between taxation and customs procedures;
- Fiscalis should focus more on reducing burden on the taxpayers and increase programme activities targeting this objective.

The Commission will undertake a dedicated exercise to **address the recommendations and draw up an action plan for their implementation and follow-up**, taking into consideration their character, influence on the programme and possible timeline for their implementation (e.g. during the life of the programme or in the forthcoming legislative cycle).

Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market

2006/0076(COD) - 20/06/2007 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted the resolution drafted by Hans-Peter **MARTIN** (NI, AUST), and made some amendments to the proposal establishing a Community programme to improve the operation of taxation systems in the internal market (**Fiscalis 2013**).

The main amendments were as follows:

- a new part recital states that in the internal market, the effective, uniform and efficient application of Community law is essential for the functioning of taxation systems, in particular for the protection of national financial interests by combating tax evasion and tax avoidance, avoiding distortions of competition and reducing burdens on administrations and taxpayers. Achieving such an effective, uniform and efficient application of Community law is a matter for the Community, acting in partnership with the Member States;
- participation in activities such as multilateral inspections, seminars and project groups, working visits, training activities and other actions necessary for the achievement of the programme's objectives should be on a voluntary basis;
- a definition of 'multilateral control' was introduced: ' a co-ordinated control of the tax liability of one or more related taxable persons, organised by two or more participating countries including at least one Member State, and who have common or complementary interests';
- participating countries shall be represented by officials;
- the specific objectives of the Programme shall be: a) in respect of value added tax and excise duties : (as Commission proposal); b) in respect of taxes on income and on capital : to secure efficient and effective information exchange and administrative cooperation, including the sharing of good

administrative practices; and to enable officials to achieve a high standard of understanding of Community law and of its implementation in Member States; c) in respect of taxes on insurance premiums to improve co-operation between administrations, ensuring better application of the existing rules; and in respect of candidate and potential candidate countries, to meet the special needs of those countries so that they take the necessary measures for accession in the field of tax legislation and administrative capacity;

- the work programme shall be based on a schedule of actions envisaged for the budgetary year concerned and the expected breakdown of the funds. The work programme shall be published on the Commission's website, and will contain indicators for the Programme objectives referred to in the legislation, which shall be used for the mid-term and final evaluations of the Programme ;

- Parliament wanted to see greater involvement from the Member States in the Communication and information exchange systems ;

- participating countries should choose from among the multilateral controls organised by them those whose costs are to be borne by the Community. After each such control an evaluation report shall be submitted to the Commission;

- visiting officials shall be bound by the same rules of professional secrecy and transparency as national officials;

- information resulting from programme activities shall be shared between participating countries and the Commission insofar as it contributes to the achievement of the programme's objectives;

- Parliament stated that the financial framework referred to in the legislative proposal must be consistent with the ceiling for Heading 1A of the new multiannual financial framework and points out that the annual amount will be laid down during the annual budgetary procedure, pursuant to the provisions of Point 37 of the Interinstitutional Agreement of 17 May 2006 between the European Parliament, the Council and the European Commission on budgetary discipline and sound financial management;

- the Community will bear, inter alia, the costs of other activities provided for in Article 1(2)(f), up to a maximum of 5% of the overall cost of the programme;

- the share of administrative expenditure shall, in general, not exceed 5 % of the overall cost of the Programme, including administrative expenditure attributed to the Commission;

- the provisions of Articles 108 to 120 of the Financial Regulation shall apply to all grants within the meaning of those articles which are awarded pursuant to this Decision. In particular, a prior written agreement within the meaning of Article 108 of the Financial Regulation and its detailed implementing rules shall be concluded with the beneficiaries, who shall state their agreement to an audit by the European Court of Auditors into the use made of the financing granted. Such audit may be performed without prior notice;

- the Commission shall submit the following reports: by 31 July 2011 at the latest, a mid-term evaluation report and a communication on the desirability of continuing the Programme, accompanied, where appropriate, by a proposal; and by 31 July 2014 at the latest, the final evaluation report.

Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market

2006/0076(COD) - 17/05/2006 - Legislative proposal

PURPOSE: the establishment of a Community programme (**Fiscalis 2013**).

PROPOSED ACT: Decision of the European Parliament and of the Council.

CONTENT: the Commission is presenting this proposed Decision in order to extend the current Fiscalis 2007 programme, the purpose of which is to improve the operation of taxation systems in the internal market. The extended programme will benefit from additional financial resources needed to support new policy initiatives and needed to fund a marginal increase of the budget for all other sub-headers. It is being presented together with the proposed extension of the Customs 2013 programme and is set to last from 1 January 2008- 31 December 2013, coinciding with the multi-annual Financial Framework.

The overall objective of the Fiscalis 2013 programme is to increase co-operation between participating countries; their administrations, officials and other bodies. In addition, the programme acts as a useful tool to identify and remedy legislative and/or administrative short-comings. Specific objectives are foreseen. They are:

- For VAT, excise duty, taxes on income and on capital: i) to secure efficient, effective and extensive information exchange and administrative co-operation; ii) train officials to a high common standard of Community law and its implementation in Member States and iii) to ensure administrative improvements through the dissemination of good practice.
- Regarding taxes on insurance premiums: to improve administrative co-operation and a better application of existing rules
- Regarding candidate and potential candidate countries: to meet the special needs of those countries in the field of tax legislation and administrative capacity.
- Regarding third countries and in particular those of the partner countries of the European neighbourhood policy: to improve co-operation with the tax administration of those countries.

The actions being proposed include communication and information exchange systems; multilateral controls; seminar and project groups; working visits; training activities; programme participation and information sharing.

The Fiscalis programme seeks to answer present and future challenges facing taxation. Emphasis will, therefore, be put on expanding officials' knowledge of Community law as well and perfecting the detection of fraud through administrative co-operation. The Fiscalis 2013 programme will also improve upon tax controls and it will decrease the administrative burden on taxable persons. The flexibility offered by the Fiscalis programme has given it a vital role in the fight against tax fraud. In the case of VAT, for example, fraud may be close to 1% of GNP. Further, some 50 million taxable persons benefit from the VAT Information Exchange System (VIES). Tax auditors rely on VIES for their control work. Lastly, Fiscalis acts as a vital tool in helping officials become aware of the role Europe plays in their day to day activities.

For further information concerning the financial implications of this measure, please refer to the financial statement.

Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market

2006/0076(COD) - 11/12/2007 - Final act

PURPOSE: the establishment of a Community programme (Fiscalis 2013).

LEGISLATIVE ACT: Decision No 1482/2007/EC of the European Parliament and of the Council establishing a Community programme to improve the operation of taxation systems in the internal market (Fiscalis 2013) and repealing Decision No 2235/2002/EC.

CONTENT: This Decision establishes a multiannual Community action programme (Fiscalis 2013) (the "Programme"), for the period from 1 January 2008 to 31 December 2013 to improve the operation of the taxation systems in the internal market. The Programme will consist of the following **activities:**

- communication and information-exchange systems;
- multilateral controls as defined in the text;
- seminars and project groups;
- working visits;
- training activities; and
- other similar activities required to achieve the objectives of the Programme.

Participation in all activities, except the first, will be on a voluntary basis.

The **overall objective** of the Programme will be to improve the proper functioning of the taxation systems in the internal market by increasing cooperation between participating countries, their administrations and officials.

The **specific objectives** of the Programme shall be the following:

-in respect of **value added tax and excise duties:** (i) to secure efficient, effective and extensive information exchange and administrative cooperation; (ii) to enable officials to achieve a high standard of understanding of Community law and its implementation in Member States; and (iii) to ensure the continuing improvement of administrative procedures to take account of the needs of administrations and taxable persons through the development and dissemination of good administrative practice;

-in respect of **taxes on income and on capital:** (i) to secure efficient and effective information exchange and administrative cooperation, including the sharing of good administrative practices; and (ii) to enable officials to achieve a high standard of understanding of Community law and of its implementation in Member States;

in respect of **taxes on insurance premiums,** to improve cooperation between administrations, ensuring better application of the existing rules; and

-in respect of **candidate and potential candidate countries,** to meet the special needs of those countries so that they take the necessary measures for accession in the field of tax legislation and administrative capacity.

The Commission shall establish a **work programme** annually. The work programme will be based on a schedule of activities envisaged for the budgetary year concerned and the expected breakdown of the funds, and will be published on the Commission's website.

The Commission and the Member States must ensure that the **communication and information exchange systems** are operational. These will comprise the following: the Common Communications Network/Common Systems Interface (CCN/CSI); the VAT Information Exchange System (VIES); excise systems; the Excise Movement and Control System (EMCS); and any new tax-related communication and information exchange systems, established under Community legislation and provided for in the work programme.

The Decision sets out the division of expenditure necessary for the implementation of the Programme to be borne by the Community and the participating countries. The financial envelope for the implementation of the Programme for the period from 1 January 2008 to 31 December 2013 shall be **EUR 156 900 000.**

The share of administrative expenditure shall, in general, not exceed 5 % of the overall cost of the Programme, including administrative expenditure attributed to the Commission. The Commission will bear the costs of other activities referred to in Article 1(2)(f), up to a maximum of 5 % of the overall cost of the Programme.

The Commission shall submit the following reports: by 31 July 2011 at the latest, a mid-term evaluation report and a communication on the desirability of continuing the Programme, accompanied, where appropriate, by a proposal; and by 31 July 2014 at the latest, the final evaluation report.

ENTRY INTO FORCE: 04/01/2008/

APPLICATION: 01/01/2008.

Fiscalis 2013: Community programme to improve the operation of taxation systems in the internal market

2006/0076(COD) - 05/09/2011 - Follow-up document

In accordance with Decision No 1482/2007/EC, the Commission presents a midterm evaluation of the Fiscalis 2013 programme which facilitates cooperation activities and processes, and the dissemination of knowledge and best practices between the national tax administrations of Member States, candidate countries and potential candidates. These mainly take the form of joint actions such as seminars and workshops, multilateral controls, project groups, working visits, and training tools. Moreover, Fiscalis 2013, which covers the period 2007 to 2013, continues to place particular emphasis on IT-supported information exchange systems as the foundation of cooperation between the Member States. About 70% of the budget was spent on these systems. The remaining 30% was invested in training and cooperation activities for national tax officials.

The **objective of the midterm evaluation** is both to evaluate the desirability of continuing the programme and to consider whether adjustments to the programme may be needed for the remaining years in terms of activity planning. The results of the evaluation also feed into the ongoing impact assessment on the future Fiscalis 2020 programme.

Findings: the evaluation shows that the programme operates at very high levels of efficiency and effectiveness, and it clearly identifies its EU added value. Respondents to the surveys indicated their satisfaction with the programme and the actions financed through Fiscalis 2013 continue to be relevant to the needs of the stakeholders, both in the Commission and in the national tax administrations.

The external consultants evaluated the management of the programme very positively. The report explicitly acknowledges the steps taken to ensure increased value for money. In this context, it also highlights that further improvements in the monitoring and the reporting of activities are possible, although the limited human resources available in both the Commission and the participating countries' tax administrations for managing the programme have been highlighted as a possible constraint in achieving this objective. The Commission acknowledges the overwhelmingly positive assessment by all stakeholders involved and the conclusions by the external consultants on the considerable EU added value of the Fiscalis programme at EU level.

Recommendations: external consultants suggest the following for even better performance in the remaining years until 2013:

- give higher priority to cooperation in the field of direct taxation, in particular to fight fraud more effectively and efficiently;
- in the future, make it a specific objective of Fiscalis to reduce administrative burdens on taxpayers;
- set up a results-based monitoring and evaluation system;
- improve dissemination and application of knowledge and best practices in national administrations;
- explore the potential for further improvement and development of the value-added tax information exchange system (VIES);
- introduce a dedicated planning, monitoring and reporting system for the organisation and follow-up of working visits;
- involve a larger community of stakeholders;
- ensure proportionate programme management capacity.

The Commission generally endorses the recommendations. As a follow up to the project, it will draw up an action plan that will respond to each of the recommendations outlined in the evaluation report and clarify the extent to which they can be implemented for the remaining years of activity planning. For example, the current Fiscalis 2013 programme already includes activities that contribute to reducing administrative burden. Moreover, the proposal for the next programme will take up the consultants' recommendation that reducing administrative burdens should be one of its specific objectives. Similarly, introducing a monitoring and evaluation system, as proposed by the external consultants, will be addressed in the implementation of the current programme. The recommendation on involving of a larger community of stakeholders is in line with the Commission's internal analysis on this issue.