Basic information

2018/0233(COD) COD - Ordinary legislative procedure (ex-codecision procedure) Regulation	Procedure completed 19/03/2019: MFF 2021-2027/ Progress report - state of play in the Council
Fiscalis programme for cooperation in the field of taxation 2021–2027 Repealing Regulation (EU) No 1286/2013 2011/0341B(COD) **Subject** 2.70 Taxation	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	GIEGOLD Sven (Verts /ALE)	20/06/2018
	Shadow rapporteur KYRTSOS Georgios (PPE) HEINÄLUOMA Eero (S&D) ZĪLE Roberts (ECR)	

Former committee responsible	Former rapporteur	Appointed
ECON Economic and Monetary Affairs	GIEGOLD Sven (Verts /ALE)	20/06/2018

Former committee for opinion	Former rapporteur for opinion	Appointed
BUDG Budgets	DOS SANTOS Manuel (S&D)	11/07/2018

Council of the European Union

European Commission

Commission DG	Commissioner
Taxation and Customs Union	MOSCOVICI Pierre

European Economic and Social Committee

Key events

Date	Event	Reference	Summary
08/06/2018	Legislative proposal published	COM(2018)0443	Summary
14/06/2018	Committee referral announced in Parliament, 1st reading		
27/11/2018	Vote in committee, 1st reading		
04/12/2018	Committee report tabled for plenary, 1st reading	A8-0421/2018	Summary
16/01/2019	Debate in Parliament		
17/01/2019	Decision by Parliament, 1st reading	T8-0039/2019	Summary
17/01/2019	Results of vote in Parliament		
17/01/2019	Matter referred back to the committee responsible for interinstitutional negotiations		
17/04/2019	Decision by Parliament, 1st reading	T8-0404/2019	Summary
17/04/2019	Results of vote in Parliament		
04/02/2021	Committee decision to open interinstitutional negotiations after 1st reading in Parliament		
08/02/2021	Committee decision to enter into interinstitutional negotiations announced in plenary (Rule 73)		
22/04/2021	Approval in committee of the text agreed at early 2nd reading interinstitutional negotiations	PE691.258	
11/05/2021	Council position published	06116/1/2021	
17/05/2021	Committee referral announced in Parliament, 2nd reading		
17/05/2021	Vote in committee, 2nd reading		
17/05/2021	Committee recommendation tabled for plenary, 2nd reading	A9-0167/2021	
19/05/2021	Decision by Parliament, 2nd reading	T9-0247/2021	Summary
19/05/2021	Debate in Parliament		
20/05/2021	Act approved by Council, 2nd reading		
20/05/2021	Final act signed		
20/05/2021	End of procedure in Parliament		
28/05/2021	Final act published in Official Journal		

Technical information

Procedure reference	2018/0233(COD)
Procedure type	COD - Ordinary legislative procedure (ex-codecision procedure)
Procedure subtype	Legislation
Legislative instrument	Regulation
Amendments and repeals	Repealing Regulation (EU) No 1286/2013 2011/0341B(COD)

Legal basis	Rules of Procedure EP 61 Treaty on the Functioning of the European Union TFEU 114 Treaty on the Functioning of the European Union TFEU 197-p2
Other legal basis	Rules of Procedure EP 165
Mandatory consultation of other institutions	European Economic and Social Committee
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/05218

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE627.748	18/09/2018	
Amendments tabled in committee		PE629.505	18/10/2018	
Committee opinion	BUDG	PE626.965	06/11/2018	
Committee report tabled for plenary, 1st reading/single reading		A8-0421/2018	04/12/2018	Summary
Text adopted by Parliament, partial vote at 1st reading /single reading		T8-0039/2019	17/01/2019	Summary
Text adopted by Parliament, 1st reading/single reading		T8-0404/2019	17/04/2019	Summary
Text agreed during interinstitutional negotiations		PE691.258	31/03/2021	
Committee draft report		PE691.372	29/04/2021	
Committee recommendation tabled for plenary, 2nd reading		A9-0167/2021	17/05/2021	
Text adopted by Parliament, 2nd reading		T9-0247/2021	19/05/2021	Summary

Council of the EU

Document type	Reference	Date	Summary
Council position	06116/1/2021	11/05/2021	
Draft final act	00035/2021/LEX	20/05/2021	

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2018)0443	08/06/2018	Summary
Document attached to the procedure	SWD(2018)0323	08/06/2018	
Document attached to the procedure	SWD(2018)0324	08/06/2018	
Commission response to text adopted in plenary	SP(2019)440	08/08/2019	
	COM(2021)0241		

Commission communication on Council's position		11/05/2021	
Commission working document (SWD)	SWD(2022)0416	06/12/2022	
Follow-up document	SWD(2023)0094	05/04/2023	
Follow-up document	SWD(2024)0119	22/04/2024	
Follow-up document	SWD(2025)0086	07/04/2025	
Follow-up document	COM(2026)0018	23/01/2026	
Follow-up document	SWD(2026)0009	23/01/2026	
Follow-up document	SWD(2026)0146	29/05/2026	

Other institutions and bodies

Institution/body	Document type	Reference	Date	Summary
EESC	Economic and Social Committee: opinion, report	CES2780/2018	17/10/2018	

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Regulation 2021/0847
OJ L 188 28.05.2021, p. 0001

Delegated acts

Reference	Subject
2022/2816(DEA)	Examination of delegated act

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

2018/0233(COD) - 19/05/2021

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.

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

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

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

2018/0233(COD) - 04/12/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted the report by Sven GIEGOLD (Greens/EFA, DE) 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 committee recommended that the European Parliament's position adopted at first reading under the ordinary legislative procedure should amend the Commission's proposal as follows.

Objectives: the general objectives of the programme of **supporting tax authorities and taxation** with a view to (i) improving the functioning of the single market, (ii) fostering fair competition within the Union, (iii) protecting the financial and economic interests of the Union and its Member States, including against **tax fraud, tax evasion and aggressive tax planning**, and improving tax collection.

Its specific objectives would be to support tax policy and its proper implementation, and to encourage tax cooperation, exchange of tax information, strengthening of administrative capacity building, including human skills, and the development and operation of European electronic systems, as well as the progressive modernisation of reporting, auditing and software tools to be applied uniformly across Member States.

The Programme shall also help tax administrations to facilitate and improve the implementation of the Union directives on taxation, and to train their staff in that regard.

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

Third countries associated with the programme: provided priority topics have been fully funded, least developed countries shall be encouraged to participate in the Programme. The participation of least developed countries in the Programme shall be cost-free for them and shall focus on achieving international tax objectives, such as the automatic exchange of tax information.

Eligible actions: the priority topics shall be as follows: (i) closing loopholes in the effective implementation of Council Directive 2011/16/EU, as amended; (ii) effective exchange of information and development of useable formats taking into account international initiatives; (iii) removing obstacles to cross-border cooperation; (iv) removing obstacles to accessibility to beneficial owners; (v) combating cross-border VAT fraud; (vi) exchange of best practices in the recovery of taxes, including unpaid taxes; (vii) implementation of **unified national IT tools** for the development of common interfaces to allow for the interconnection of national IT system.

Participation of external experts: the external experts shall be selected by the Commission, following a **transparent and balanced procedure**, based on their skills, experience and knowledge relevant to the specific action, and their ability to contribute to that action. The impartiality of these experts and the **absence of any potential conflict of interest** with their professional functions should be guaranteed. The list of external experts shall be made available to the public on the Commission's website.

Multi-annual work programmes: these shall include all relevant information produced in the context of annual reports or mapping exercises as referred to in this Regulation. Those annual reports shall be **made publicly available** in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the Programme.

Synergies: for the sake of cost-effectiveness, the Fiscalis Programme shall exploit possible synergies with other Union measures in related fields, such as the Customs Programme, the EU Anti-Fraud Programme, the Single Market Programme and the Reform Support Programme.

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

2018/0233(COD) - 08/06/2018 - Legislative proposal

PURPOSE: to establish the fiscalis programme for cooperation in the field of taxation for the period 2021-2027.

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

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: the fiscalis 2020 programme and its predecessors have significantly contributed to facilitating and enhancing cooperation between tax authorities within the Union. The added value of those programmes, including as regards the protection of the financial and economic interests of Member States of the Union and of taxpayers, has been recognised by the tax authorities of the participating countries.

The Union and the national tax authorities still suffer from **insufficient capacity and insufficient cooperation – both within the EU and with third countries** – to carry out effectively and efficiently their missions. They need to provide quick and joint responses to emerging problems such as tax fraud, tax evasion and tax avoidance, digitalisation and new business models, while at the same time preventing unnecessary administrative burden for citizens and businesses in cross-border transactions.

Therefore, the Commission is proposing a new fiscalis programme under the Single Market, Innovation and Digital budget heading. It shall comprise means and a budget which shall support tax policy and tax authorities through administrative and IT capacity building activities and operational cooperation.

CONTENT: the proposal for a Regulation - presented for a Union of 27 Member States - seeks to establish **the fiscalis programme for cooperation in the field of taxation for the period 2021-2027**, which will succeed the Fiscalis 2020 programme.

Objective: the programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster Union competitiveness and protect the financial and economic interests of the Union and its Member States. It supports **tax policy, tax cooperation and administrative capacity building**, including human competency and the development and operation of the European electronic systems.

The programme shall be open to participation by Member States, acceding, candidate and potential candidate countries. The implementation of the programme will occur through the most commonly used spending mechanisms of Union budget, namely public procurement and grants.

Eligible actions: the proposed Regulation provides mechanisms, means as well as the necessary funding aiming to support tax policy and to improve cooperation between tax authorities. The proposed measure comprises *inter alia* meetings and similar ad-hoc events, project-based structured collaboration and human competency and capacity building actions, in which Member States and their officials may participate on a voluntary basis.

IT capacity: the proposal provides an **improved framework and governance** for the IT capacity building actions carried out under the programme. An improved definition of common components and national components reflecting better the reality of IT projects and their features has been integrated. The tasks incumbent on the Commission on the one hand, and the Member States on the other hand, have been listed

A multi-annual strategic plan for taxation to be drawn up by the Commission, in partnership with the Member States, shall allow for a better planning of budgetary and human resources both at national and EU level. The Commission and the Member States shall ensure jointly the development and operation, including the design, specification, conformance testing, deployment, maintenance, evolution, security, quality assurance and quality control, of the European electronic systems listed in the multi-annual strategic plan for taxation.

Proposed budget: under the proposed new multiannual financial framework, the programme shall have an overall budget of **EUR 270 million (in current prices) for the period 2021-2027**. The vast majority of the proposed budget will be spent on IT capacity building activities.

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

2018/0233(COD) - 17/01/2019 - Text adopted by Parliament, partial vote at 1st reading/single reading

The European Parliament adopted by 530 votes to 32, with 68 abstentions, amendments to 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 matter was referred back to the competent committee for interinstitutional negotiations.

The main amendments adopted in plenary concern the following issues:

Objectives

The general objectives of the programme of supporting tax authorities and taxation with a view to (i) improving the functioning of the single market, (ii) fostering fair competition within the Union, (iii) protecting the financial and economic interests of the Union and its Member States, including against tax fraud, tax evasion and aggressive tax planning, and improving tax collection.

Its specific objectives would be to support tax policy and its proper implementation, and to encourage tax cooperation, exchange of tax information, strengthening of administrative capacity building, including human skills, and the development and operation of European electronic systems, as well as the progressive modernisation of reporting, auditing and software tools to be applied uniformly across Member States.

The programme shall also help tax administrations to facilitate and improve the implementation of the Union directives on taxation, and to train their staff in that regard.

Budget

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

Third countries associated with the programme

Members proposed that provided priority topics have been fully funded, least developed countries shall be encouraged to participate in the programme. The participation of least developed countries in the programme shall be cost-free for them and shall focus on achieving international tax objectives, such as the automatic exchange of tax information.

Eligible actions

The priority topics shall be as follows: (i) closing loopholes in the effective implementation of Council Directive 2011/16/EU, as amended; (ii) effective exchange of information and development of useable formats taking into account international initiatives; (iii) removing obstacles to cross-border cooperation; (iv) removing obstacles to accessibility to beneficial owners; (v) combating cross-border VAT fraud; (vi) exchange of best practices in the recovery of taxes, including unpaid taxes; (vii) implementation of unified national IT tools for the development of common interfaces to allow for the interconnection of national IT system.

To qualify for funding, actions should include, *inter alia*, project-based structured collaboration, including on-site inspections and joint audits, as well as actions to strengthen IT capacities, including the development and operation of European electronic systems, or actions to develop common interfaces.

Participation of external experts

The external experts shall be selected by the Commission, following a transparent and balanced procedure, based on their skills, experience and knowledge relevant to the specific action, and their ability to contribute to that action. The impartiality of these experts and the absence of any potential conflict of interest with their professional functions should be guaranteed. The list of external experts shall be made available to the public on the Commission's website.

Multi-annual work programmes

These shall include all relevant information produced in the context of annual reports or mapping exercises as referred to in this Regulation. Those annual reports shall be made publicly available in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the programme.

Synergies

For the sake of cost-effectiveness, the Fiscalis programme shall exploit possible synergies with other Union measures in related fields, such as the Customs programme, the EU anti-fraud programme, the single market programme and the reform support programme.

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.