

Customs 2020 and Fiscalis 2020 (2014-2020)

In a nutshell

The Customs 2020 programme was established by Regulation No 1294/2013 and is aimed at supporting the functioning of the customs union. The Fiscalis 2020 programme was established by Regulation No 1286/2013 and is aimed at improving the operation of the taxation systems in the internal market and supporting cooperation between the EU Member States.

EU Multiannual Financial Framework (MFF) heading

Heading 1 – Smart and inclusive growth

2014-2020 financial envelope (in current prices and as % of total MFF)

Commitments: Customs 2020: €522.94 million (0.0481 %);
Fiscalis 2020: €223.44 million (0.0205 %)

2017 budget (in current prices and as % of total EU budget)

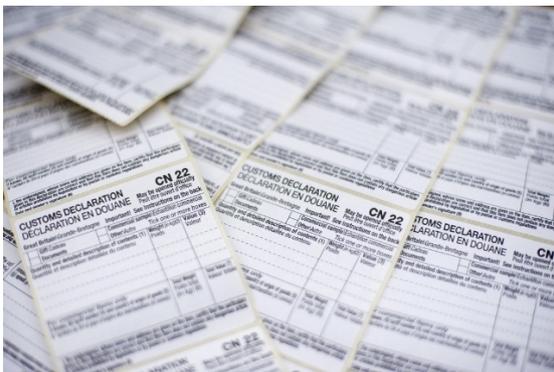
Commitments: Customs 2020: €81.90 m (0.0519 %); Fiscalis 2020: €31.81 m (0.0201 %)
Payments: Customs 2020: €65 m (0.0483 %); Fiscalis 2020: €31 m (0.0231 %)

2018 budget (in current prices and as % of total EU budget)

Commitments: Customs 2020: €78.86 m (0.0545 %); Fiscalis 2020: €31.89 m (0.022 %)
Payments: Customs 2020: €72 m (0.0497 %); Fiscalis 2020: €31 m (0.0214 %)

Methods of implementation

Direct management (European Commission)



In this briefing:

- EU role in the policy area: legal basis
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- Funded actions
- Assessment of the programmes/actions
- Other EU programmes and actions in the same field

EU role in the policy area: legal basis

Legal basis for the customs union and customs cooperation

The EU Member States' [customs union](#) is provided for in Title II of the [Treaty on the Functioning of the EU](#) (TFEU) as part of the free movement of goods. Article 28 TFEU stipulates that the EU comprises a customs union which covers all trade in goods. The customs union involves the following elements:

- prohibition of export and import customs duties between EU Member States (Article 30 TFEU);
- prohibition of any charges having equivalent effect to customs duties, including charges of a fiscal nature, between the EU Member States, both on imports and exports (Article 30 TFEU);
- adoption of a Common Customs Tariff for trade with non-EU countries, fixed by the Council of the EU on a proposal from the European Commission (Article 31 TFEU), without any participation of the European Parliament (not even consultation).

Article 32 TFEU provides guidelines for the Commission when implementing the customs union. Accordingly, it should promote trade between Member States and third countries, boost the competitive capacity of EU undertakings and ensure a supply of raw materials and semi-finished goods to the EU. It should furthermore strive to avoid serious disturbances in the economies of the Member States and to ensure rational development of production and an 'expansion of consumption' within the EU.

Article 33 TFEU envisages the possibility to adopt legislation through the ordinary legislative procedure in order to promote customs cooperation between Member States and between them and the Commission.

There are two fundamental pieces of secondary legislation concerning EU customs law. The first is Council [Regulation No 2658/87](#) on the tariff and statistical nomenclature and on the Common Customs Tariff. Annex I thereto includes the combined nomenclature, which contains codes classifying all possible goods that may be imported into the EU, and the Common Customs Tariff, which provides the tariff – the customs duty – for each type of goods entering the EU, expressed as a percentage of their value. The second piece of secondary legislation is the Union Customs Code ([Regulation No 952/2013](#)). Having replaced the earlier [Community Customs Code](#) on 1 May 2016, it is the framework regulation on the rules and procedures for customs throughout the EU.

'Goods' refer to all types of material objects, including raw materials, agricultural products and finished or unfinished industrial products that enter or leave the customs territory of the EU.

Legal basis for the EU's role in taxation

Matters related to taxation are dealt with in Title VII TFEU, (Common rules on competition, taxation and approximation of laws). Chapter 2 therein is specifically devoted to tax provisions. Article 110 TFEU prohibits any form of (direct or indirect) discriminatory taxation that would lead to any kind of excess in comparison to similar domestic products. Article 111 TFEU provides that where products are exported to the territory of any Member State, any repayment of internal taxation may not exceed the internal taxation imposed on them, whether directly or indirectly. Under Article 112 TFEU, in the case of charges other than indirect taxation (e.g. VAT or excise duties), remissions and repayments in respect of exports to other Member States may not be granted and countervailing charges in respect of imports from Member States may not

be imposed unless the measures contemplated have been previously approved for a limited period by the Council on a proposal from the Commission.

Article 113 TFEU contains a competence norm allowing the Council to adopt provisions for the harmonisation of legislation on turnover taxes (such as VAT), excise duties and other forms of indirect taxation to the extent that such harmonisation is necessary to ensure the establishment and the functioning of the internal market and to avoid distortion of competition. A special legislative procedure applies, with the Parliament (and the European Economic and Social Committee) only consulted. Furthermore, within Chapter 3 (Approximation of laws), Article 115 TFEU contains a special rule providing for the approximation of fiscal provisions. This rule derogates from the general rule on approximation, laid out in Article 114 TFEU, in that it provides for a special legislative procedure instead of the ordinary one.

A turnover tax is an indirect tax imposed on transactions, e.g. sale of goods or provision of services, usually expressed as a percentage of the value of the transaction. Being a special type of turnover tax, VAT is a general consumption tax that is included in the price of goods and services paid by the final consumer. Excise duties are special taxes charged on certain types of goods, such as alcohol, tobacco and petrol.

These taxes are 'indirect' because, in contrast to 'direct' taxes, they are not charged on an individual's or company's income or assets, but on the goods and services they purchase.

On the basis of the competence norm contained in (what is now) Article 113 TFEU, the Council has enacted legislation harmonising VAT (the VAT Directive, [2006/112/EC](#)), excise duties on alcohol ([Directive 92/83/EEC](#)), excise duties on tobacco ([Directive 2011/64/EU](#)), and taxes on energy, including electricity ([Directive 2003/96/EC](#)). Furthermore, acting jointly on the basis of the competence norms enshrined in Articles 113 and 115 TFEU, the Council has also adopted [Directive 2010/24/EU](#) concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures.

Predecessors of the Customs 2020 and Fiscalis 2020 programmes

Both Customs 2020 and Fiscalis 2020 continue a series of earlier EU action programmes in the fields of customs and taxation. In the case of taxation, these date back to the 1993 programme on Community action on the vocational training of indirect taxation officials (the [Matthaeus-Tax](#) programme), which was later replaced by the Fiscalis programme ([Decision No 888/98/EC](#)). After having been extended over the 2003-2007 period by [Decision No 2235/2002/EC](#), the original Fiscalis programme was succeeded by [Fiscalis 2013](#), the direct predecessor of Fiscalis 2020. In the case of customs, these programmes date back to the early 1990s, starting with the Matthaeus programme ([Council Decision 91/341/EEC](#)), which later evolved into the [Customs 2000](#), [Customs 2002](#), [Customs 2007](#) and [Customs 2013](#) programmes.

In 2011, the Commission proposed to create a single successor programme, [Fiscus](#), for the 2014-2020 period. However, as neither the [Parliament](#) nor the [Council](#) agreed with this proposal, two separate programmes were put in place.

Legal basis for the Customs 2020 programme

Establishing regulation and implementing decisions

[Regulation \(EU\) No 1294/2013](#) (the Customs 2020 Regulation) provides the legal basis for the operation of the Customs 2020 programme over the 2014-2020 period. Detailed rules on the functioning of the programme are set out in an annual Commission implementing

decision, the [latest one](#) dating from February 2018 and laying down an annual work programme for 2018.

Article in the EU budget

Within the [EU budget for 2018](#), the Customs 2020 programme is accounted for in [Article 14 02 01](#) – Supporting the functioning and modernisation of the customs union. This article is part of Chapter 14 02 – Customs, which in turn is part of Title 14 – Taxation and Customs Union. The specific figures are as follows:

Appropriations 2018		Appropriations 2017		Outturn 2016	
Commitments	Payments	Commitments	Payments	Commitments	Payments
€78.86 m	€72 m	€81.90 m	€65 m	€73.41 m	€64.62 m

The Commission implementing decisions provide a more specific breakdown of the sums allocated to Customs 2020 for 2017 and 2018:

Area of funding	2017	2018
Grants (implemented under direct management)	€5.35 m	€8.15 m
Procurement (implemented under direct management)	€76.38 m	€71.61 m
Reimbursement of external experts	€170 000	€250 000

Source: Commission implementing decisions for [2017](#) and [2018](#).

Legal basis for the Fiscalis 2020 programme

Establishing regulation

[Regulation \(EU\) No 1286/2013](#) provides the legal basis for the operation of Fiscalis 2020 over the 2014-2020 period. The 2018 annual [work programme](#) for Fiscalis 2020 is laid out in a Commission decision.

Article in the EU budget

Within the [EU budget for 2018](#), the Fiscalis 2020 programme is accounted for in Article 14 03 01 – Improving the proper functioning of the taxation systems. This article is part of Chapter 14 03 – Taxation, and is also part of the EU budget's Title 14. The specific figures are as follows:

Appropriations 2018		Appropriations 2017		Outturn 2017	
Commitments	Payments	Commitments	Payments	Commitments	Payments
€31.88 m	€31 m	€31.81 m	€31 m	€32.44 m	€31.75 m

The Commission implementing decisions provide a more specific breakdown of the sums allocated to Fiscalis 2020 for 2017 and 2018:

Area of funding	2017	2018
Grants (implemented under direct management)	€4.85 m	€5.63
Procurement (implemented under direct management)	€26.89 m	€26.34
Reimbursement of external experts	€70 000	€70 000

Source: Commission implementing decisions for [2017](#) and [2018](#).

Objectives of the programmes

Customs 2020

The general objective of Customs 2020 is to support the functioning and modernisation of the customs union in order to strengthen the internal market through cooperation between the participating countries, their customs authorities and their officials.

The specific objectives of Customs 2020 include:

- supporting customs authorities in protecting the financial and economic interests of the EU and its Member States, including the fight against fraud and the protection of intellectual-property rights;
- increasing the level of safety and security;
- protecting citizens and the environment;
- improving the administrative capacity of the customs authorities;
- strengthening the competitiveness of European businesses.

Methods of achieving the specific objectives

The specific objectives of Customs 2020 are achieved in particular by:

- computerisation;
- ensuring modern and harmonised approaches to customs procedures and controls;
- facilitating legitimate trade;
- reducing compliance costs and administrative burdens;
- enhancing the functioning of the customs authorities.

Indicators

According to the Customs 2020 Regulation, when evaluating the achievement of the programme's specific objectives, the Commission should focus on the following eight indicators of the programme's performance:

- **feedback from participants in programme actions and from users of the programme index.** The latter measures the perception of Customs 2020 stakeholders regarding the impact that programme actions have had on networking and cooperation, among other things;
- **number of guidelines and recommendations issued** following actions under Customs 2020 related to modern and harmonised approaches to customs procedures;
- **Common communication network for the European information systems indicator**, which measures the availability of the common network, it being indispensable for the running of the customs-related European information systems (EISs);
- **Union law and policy application and implementation index**, which measures progress on the preparation, application and implementation of EU law and policy in the field of customs inter alia on the basis of the number of actions under the Customs 2020 programme and the number of recommendations issued following these actions;
- **European information system availability indicator**, which measures the availability of the Union components of IT customs applications;
- the **best practices and guideline index**, which measures the evolution in the identification, development, sharing and application of best working practices and administrative procedures, inter alia on the basis of the number of actions under the programme that are organised in each area, the number of guidelines and the best practices shared;
- the **learning index**, which measures progress resulting from programme actions aimed at reinforcing the skills and competences of customs officials, on the basis of: the number of officials trained by using common training material of the Union and the number of times programme e-learning modules have been downloaded;
- the **cooperation with third parties indicator**, which measures how the programme supports authorities other than Member States' customs authorities, by measuring the number of programme actions supporting this objective.

Operational objectives

The operational objectives of Customs 2020 include:

- supporting the preparation, coherent application and effective implementation of Union law and policy in the field of customs;
- development, improvement and operation of customs EISs; and support for them;
- identification, development, sharing and application of best working practices and administrative procedures, in particular as regards benchmarking activities;
- reinforcing the skills and competences of customs officials;
- improvement of cooperation between customs authorities and international organisations, third countries, other governmental authorities, including Union and national market surveillance authorities, as well as economic operators and organisations representing economic operators.

Establishment of the Commission Customs Policy Expert Group

On 7 June 2018, the Commission adopted a [decision](#) establishing the Commission Customs Policy Expert Group. The new group replaces the informal Customs Policy Group (CPG), which was set up in 1962 and advised the Commission with regard to policy development, coordination and implementation of the customs union. The tasks of the newly formed group will include:

- to provide strategic advice to the Commission on customs policy matters and how the operation of the customs union can be enhanced;
- to provide the Commission with advice on the effective and efficient operation of the customs union, including advice on operational policy implementation;
- to share experience, best practice and information on emerging risks and operational, financing and compliance challenges;
- to provide strategic advice to the Commission in relation to the activities under the Customs 2020 and Fiscalis 2020 and following programmes;
- to provide advice on revenue collection related matters which fall under the responsibility of customs;
- bring about an exchange of experience and good practice on customs-related matters.

The group will consist of national customs authorities, as defined in the [Union Customs Code](#). Members will nominate their representatives at the level of director-general/head of department or at an equivalent level. The group will be chaired by the Director-General of DG TAXUD.

Fiscalis 2020

The overall objective of Fiscalis 2020 is to improve the proper functioning of the taxation systems in the internal market, by enhancing cooperation between participating countries, their tax authorities and their officials.

The specific objective of Fiscalis 2020 is to support the fight against tax fraud, tax evasion and aggressive tax planning and the implementation of EU law in the field of taxation. This is accomplished by:

- ensuring the exchange of information;
- supporting administrative cooperation;
- enhancing the administrative capacity of participating countries with a view to helping reduce the administrative burden on tax authorities and the compliance costs for taxpayers.

Measuring the achievement of objectives

The achievement of the Fiscalis 2020 objectives is measured on the basis of:

- the availability of, and full access to, the common communication network for the European information systems;
- feedback from participating countries regarding the results of programme actions.

Operational objectives and priorities

The operational objectives and priorities of Fiscalis 2020 are:

- implementation, improvement, operation and support for the taxation EISs;
- supporting administrative cooperation activities;
- reinforcing the skills and competence of tax officials;
- enhancing the understanding and implementation of Union law in the field of taxation;
- supporting the improvement of administrative procedures and the sharing of good administrative practices.

The above-listed objectives and priorities are to be pursued with a particular emphasis on supporting the fight against tax fraud, tax evasion and aggressive tax planning.

Funded actions

Customs 2020

Participating countries

According to Article 3(2) of Regulation No 1294/2013, participation in Customs 2020 is open to the following three categories of non-EU countries:

- acceding countries;
- candidate countries and potential candidates benefiting from a pre-accession strategy;
- partner countries covered by the European Neighbourhood Policy.

Participation of acceding, candidate and potential candidate countries takes place in accordance with the general rules for the participation of those countries in Union programmes, established in the respective framework agreements, Council association decisions or similar arrangements.

European Neighbourhood Policy partner countries may participate in Customs 2020, provided their relevant legislation and administrative methods are sufficiently approximated to those of the Union.

The following countries [have been participating](#) in Customs 2020: Albania (since 2014), Bosnia and Herzegovina (since 2015), FYR Macedonia (since 2014), Montenegro (since 2014), Serbia (since 2014) and Turkey (since 2014).

Types of funded actions

Customs 2020 provides for the funding of three types of actions:

- **joint actions** – aimed at bringing officials from the participating countries together in seminars, workshops, project groups, working visits, monitoring activities by Commission officials, expert teams, capacity building, etc.; the programme covers the costs related to organising these activities and participating in them;
- **EISs** – development of the IT tools that are needed for the functioning of the customs union; the programme covers the cost of acquisition, development, installation, maintenance and day-to-day operation of the EIS components;
- **human competency building** – the programme covers the development cost of the

common training materials, including electronic training modules, and the organisation of training events.

Actions financed through grants in 2018

In 2018, the Customs 2020 programme has focused on the following priority actions:

- implementing the Union Customs Code (UCC), and development and deployment of the related electronic customs systems;
- facilitating legitimate trade and increasing the effectiveness and efficiency of customs controls, including cooperation with other enforcement agencies and bodies involved in the process;
- replying to the increasing demand for customs to ensure that goods harmful for security, health, safety and the environment are duly controlled when crossing the external borders of the EU, taking into account new constraints further to the growing success of e-commerce;
- implementing the EU Strategy and Action Plan for customs risk management;
- collaborating with third countries and international organisations;
- implementing the Customs Union Performance (CUP);
- implementing a human competency building framework for customs.

Actions financed through public procurement in 2018

The overall budgetary allocation reserved for procurement contracts within the Customs 2020 programme in 2018 amounts to €71.67 m. The Commission expects to sign about 55 specific contracts under existing or new multiannual framework contracts.

In 2018, as in the previous year, the Commission has undertaken IT-related capacity-building activities through contracts assigned on the basis of public procurement procedures. These have focused on the development, maintenance, operation, and quality control of Union components of existing and new EIS, with a view to ensuring the interconnection of customs authorities. Development efforts have focused on the following IT tools:

Item	2017	2018
Network tools (common communication network, common system interface, uniform user management and digital signature)	€12.15 m	€11.55 m
Development of customs system	€23.45 m	€22.3 m
Support for customs systems	€30.7 m	€29.19 m
Quality control for customs system:	€5.5 m	€5.23 m

Public procurement was also used for financing expert and training activities:

Item	2017	2018
Common customs training	€1.75 m	€1.8 m
Studies, scientific and communication support	€2.83 m	€1.6 m

Fiscalis 2020

Priority areas for 2018

The 2018 annual work programme includes implementing activities in the following priority areas:

- tax transparency to fight tax evasion and avoidance, and to establish a fair and efficient corporate tax system in the EU;

- implementation of administrative cooperation tools, such as automatic exchange of information;
- the international dimension of fraud and improved collaboration with third countries;
- overall reform of the VAT system;
- e-commerce;
- excise-related procedures and systems;
- cooperation between customs and tax authorities and with law-enforcement bodies;
- risk management and compliance;
- growth-friendly tax systems and administrative capacity-building for tax administrations;
- tax disincentives to the exercise by EU citizens of their right to free movement within the internal market, and solving cross-border tax obstacles and double-taxation or non-taxation issues;
- reform and implementation of EU law;
- development and maintenance of EISs.

Actions financed through grants in 2018

In order to promote these priority areas, grant financing was provided for activities related to:

- improving the EISs for taxation;
- supporting administrative cooperation;
- reinforcing the skills and competence of tax officials;
- enhancing the understanding and implementation of Union law in the field of taxation;
- supporting the improvement of administrative procedures and the sharing of good administrative practices.

More specifically, these activities take the form of seminars and workshops, project groups, bilateral or multilateral controls and other activities provided for in Union law on administrative cooperation, working visits as well as public administration capacity-building and supporting actions.

Furthermore, in 2018 an expert team was awarded a grant (€530 000) to promote IT collaboration on tax matters between the Member States and improve the main IT collaboration tools, such as the Taxation strategic overview, the IT collaboration framework, the CBA methodology and the IT collaboration architecture.

Actions financed through public procurement in 2018

The total indicative amount of the procurement planned for 2018 amounts to €23.14 million, broken down as follows:

Item	2017	2018
Network (CCN/CSI, including CCN2) development	€4.04 m	€4.18 m
Development of taxation systems	€4.32 m	€4.47 m
Support for taxation systems	€10.99 m	€11.38 m
Quality control for taxation systems	€3.00 m	€3.11 m

Assessment of programmes

Customs 2020

Commission evaluation of Customs 2013

Customs 2013 – the direct predecessor of Customs 2020 – was evaluated by the Commission in a February 2015 [report](#), on the basis of an [evaluation study](#) prepared by

an external contractor. The evaluation concluded that Customs 2013 'made a significant contribution towards enhanced safety and security, the protection of the EU's financial interest and the facilitation of trade'.

Commission progress report for 2015

On 29 March 2017, the Commission published its Customs 2020 programme [progress report](#) for 2015. In concluding its analysis, the Commission stated that there had been:

- an increased demand for programme support, visible from the general increase in the number of activities and events organised and in participation levels;
- a high level of results – even higher than the previous year – reported by the action managers as having been achieved through the joint actions;
- a very positive assessment of the results achieved through the joint actions, with national customs officials who participated in these actions saying that their expectations were met and that the programme activities matched their stated objectives and were professionally useful;
- a high level of networking among programme participants;
- the EISs had been regularly upgraded and improved, and were resistant to the increased volume of data traffic;
- a successful beginning of the roll out of the Customs competency framework (CFW) into national administrations;
- increased online collaboration (PICS) among national and European customs officials.

Commission progress report 2016

On 11 April 2018, the Commission adopted its [progress report](#) on Customs 2020 covering the year 2016. The Commission's key findings are as follows:

- strong demand for programme support, as seen in the stable levels of the number of activities, organised events and participation levels (similar to 2015 figures);
- high level of achievement of results of the joint actions reported by the action managers;
- very positive assessment of the achieved results of the joint actions, their usefulness and met expectations by national customs officials who participated in them;
- networking among programme participants remains high;
- some 55 % of customs officials in Europe are aware of the Customs 2020 programme, which represents a rise in awareness of 4 % compared to the 2014 poll;
- European information systems are regularly upgraded and improved, and resistant to the increased volume of data traffic;
- successful introduction of the expert teams tool, with three new expert teams were launched during the year;
- significant increase in new training modules and trained customs officials.

Fiscalis 2020

Commission evaluation of Fiscalis 2013

Following its evaluation of Fiscalis 2013, the direct predecessor of Fiscalis 2020, the Commission published its findings in a [report](#) in December 2014 (on the basis of an [evaluation study](#) prepared by an external contractor). The Commission concluded that it is 'likely that Fiscalis 2013 made a contribution to [the] better functioning of the internal market', and 'considered [it] plausible' that the programme helped reduce and prevent tax fraud and tax evasion. The Commission focused on the successful implementation of

a number of IT tools under Fiscalis 2013 and formulated recommendations for the successor programme.

European Court of Auditors evaluation of Fiscalis 2013

After carrying out a performance audit on Fiscalis 2013, in 2015 the European Court of Auditors (ECA) published its findings in a [report](#). The ECA examined the mid-term and final evaluations of Fiscalis 2013, as well as the output of certain Fiscalis project groups, and interviewed Member States' officers in charge of Fiscalis. The ECA pointed out the Commission's failure to lay down indicators for the programme's performance, despite its duty to do so in the decision for setting up Fiscalis 2013 and despite the Commission's own self-recommendation in its mid-term review. As a result, the ECA was unable to quantify the effectiveness of Fiscalis 2013. It only relied on qualitative evidence reported in the evaluations or by practitioners in the Member States visited, which were 'largely positive'. Finally, ECA also noted that national tax authorities were 'satisfied with their participation' in the Fiscalis 2013 working groups, and considered that these had 'contributed to the dissemination of good administrative practice and increased the knowledge of EU tax law among tax officers'. The ECA found in particular the recommendations developed by Fiscalis Project Group 29 on the abuse of the VAT rules upon importation to be 'sound and used them as the basis of [the ECA's] control model for customs procedure 42'.

Commission progress report for 2015

In March 2017, the Commission published a [progress report](#) on the Fiscalis 2020 programme for 2015. In its conclusions, the report highlighted the following key achievements:

- **increased demand for programme support** – both in terms of the number of activities, events and participation levels, and, as concerns IT, in terms of the development of new systems;
- successful introduction of a **new type of joint actions** in the form of presences in administrative offices/participation in administrative enquiries (PAOE), with 49 operational actions in 2015;
- a **high level of the joint actions' results**, as reported by the action managers; the fact that this level is higher than the previous year indicates that business owners value the programme for achieving its policy objectives and that the joint actions are progressing in line with expectations;
- a **very positive assessment of the joint actions' results** and their usefulness, with feedback that these actions have met the expectations of the national tax officials who participated in them. All this shows that the programme participants find that the programme activities match their stated objectives and are professionally useful to them;
- **increased networking** among programme participants;
- the **EISs** are regularly upgraded and improved, and are resistant to an increased volume of data traffic;
- successful implementation of the **mini-one-stop-shop IT system**; the Commission notes that during the system's first year of operation, more than 12 000 businesses from across the EU registered on it;
- increased use of **online collaboration** (PICS) by national and European tax officials.

Commission progress report for 2016

On 11 April 2018, the Commission published its [progress report](#) for 2016. Its main findings include:

- strong demand for programme support. This can be seen in the high levels of numbers of proposals, organised events and participation levels. These levels are high and similar to 2015 numbers;
- high level of achievement of results of the joint actions;
- very positive assessment of the achieved results of the joint actions;
- networking among programme participants remains high;
- rising awareness about the programme and its potential among the target audience, with 59 % of all tax officials in Europe aware of the Fiscalis 2020 programme, which represents a rise in awareness of 5 % compared to the 2014 poll;
- the European information systems are regularly upgraded and improved, and resistant to an increased volume of data traffic;
- successful introduction of the expert teams' tool;
- significant increase in new training modules and trained tax officials, with a total of 4 421 officials having been trained using the eLearning courses in 2016.

Other EU programmes and action in the same field

A closely linked area of EU action in the field is the [fight against fraud](#). Currently, the main programme in this area is [Hercule III](#), managed by the European Anti-Fraud Office ([OLAF](#)). The origins of the programme date back to 2004, when its predecessor, Hercule I, started with a budget of €11.8 million for the 2004-2006 period. It was succeeded by Hercule II, with a budget of €98.5 million for the 2007-2013 period. The current programme, Hercule III, entered into force on 21 March 2014, and has a budget of €104.9 million for the 2014-2020 period. Other similar programmes include the Anti-Fraud Information System ([AFIS](#)) and [Pericles](#), aimed at protecting euro banknotes and coins against counterfeiting and related fraud.

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