

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.