

## Indirect taxation in the internal market: Fiscalis programme 2003-2007

2002/0015(COD) - 03/12/2002 - Final act

**PURPOSE** : to establish the Fiscalis programme to improve the functioning of the taxation systems in the internal market. **COMMUNITY MEASURE** : Decision 2235/2002/EC of the European Parliament and of the Council adopting a Community programme to improve the operation of the taxation systems in the internal market. **CONTENT** : this Decision establishes the Fiscalis Programme for the period 1 January 2003 to 31 December 2007 to improve the operation of the taxation systems in the internal market. The activities of the programme consist of communication and information-exchange systems, multilateral controls involving Member States and those candidate countries which have bilateral or multilateral agreements either with one another or with Member States permitting such activity, as well as seminars, exchanges, training activities, and other similar activities. The overall objective of the programme is 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 are as follows: 1) for value added tax and excise duties: - to enable officials to achieve a high common standard of understanding of Community law and of its implementation in Member States; - to secure efficient, effective and extensive cooperation among Member States; - to ensure the continuing improvement of administration procedures to take account of the needs of administrations and taxpayers through the development and dissemination of good administrative practice; 2) for direct taxation: - to provide support for information exchange in the field of mutual assistance and to raise awareness of Community law applicable in the field of direct taxation; 3) for taxes on insurance premiums: - to improve cooperation between Member States, ensuring better application of the existing rules; 4) for the candidate countries: - to meet the special needs of candidate countries so that they take the necessary measures for accession in the field of tax legislation and administrative capacity. The financial framework for the implementation of the programmes for the period 1 January 2003 to 31 December 2007 is EUR 44 million. The Regulation sets out which types of expenditure will be borne by the Community and which expenditure will be borne by the participating countries. **ENTRY INTO FORCE** : 17/12/02. **DATE OF APPLICATION** : 01/01/03.?