

# EUROPEAN PARLIAMENT

2004



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*Committee on Budgetary Control*

**2006/0076(COD)**

20.12.2006

## **OPINION**

of the Committee on Budgetary Control

for the Committee on Economic and Monetary Affairs

on the proposal for a decision 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)  
(COM(2006)0202 – C6-0159/2006 – 2006/0076(COD))

Draftsman: Bart Staes

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## AMENDMENTS

The Committee on Budgetary Control calls on the Committee on Economic and Monetary Affairs, as the committee responsible, to incorporate the following amendments in its report:

Text proposed by the Commission	Amendment by Parliament
<b>Amendment 1</b> <b>Recital 2</b>	
(2) Efficient, effective and extensive co-operation among current and possible future Member States and between them and the Commission is the key element for the functioning of the taxation systems and the fight against fraud. Since tax fraudsters do not limit their activities to the territory of the Community, this programme should provide the possibility to develop co-operation with and assistance to third countries. It should also help to identify legislation and administrative practice which may hamper co-operation and possible remedies for obstacles to such cooperation.	(2)Efficient, effective and extensive co-operation among current and possible future Member States and between them and the Commission is the key element for the functioning of the taxation systems and the fight against fraud. Since tax fraudsters do not limit their activities to the territory of the Community, this programme should provide the possibility to develop co-operation with and assistance to third countries. It should also help to identify legislation and administrative practice which may hamper co-operation and possible remedies for obstacles to such cooperation. <b><i>Co-operation and exchange of information will enable the tax authorities of the Member States and the Commission to trace existing and new patterns of fraud so that effective and adequate measures can be taken on national- and European level to counter "tax"fraud often committed by organised criminal organisations.</i></b>

### *Justification*

*As "tax"fraudsters often are international organised criminals it is important to cooperate between the Member States and the Commission to trace these down.*

### **Amendment 2** **Recital 5**

(5) The trans European computerised secure communication and information exchange systems financed under the 2007 programme play a vital role in reinforcing the taxation systems within the Community and should therefore continue to be financed. In addition, it should be possible to include in the programme further tax related information exchange systems such as the Excise Movement Control system (EMCS) established under Decision N 1152/2003/EC of the European Parliament and Council of 16 June 2003 on computerising the movement and surveillance of excisable products and any system required for the purpose of Council Directive 2003/48/EC of 3 June 2003 on taxation on savings income in the form of interest payments.

(5) The trans European computerised secure communication and information exchange systems financed under the 2007 programme play a vital role in reinforcing the taxation systems within the Community and should therefore continue to be financed. In addition, it should be possible to include in the programme further tax related information exchange systems such as the Excise Movement Control system (EMCS) established under Decision N 1152/2003/EC of the European Parliament and Council of 16 June 2003 on computerising the movement and surveillance of excisable products and any system required for the purpose of Council Directive 2003/48/EC of 3 June 2003 on taxation on savings income in the form of interest payments. ***The programme should ensure that in future all existing and newly to be developed communications and information systems will be integrated into one overall user friendly system limiting the overall costs of maintaining different separately operating systems.***

#### *Justification*

*Information systems need to be integrated into one overall user friendly system to limit the overall costs of maintaining different separately operating systems.*

#### Amendment 3

Article 4, title and paragraph 1, subparagraph 1(a) new

#### ***Objectives***

1. The overall objective of the programme shall be to improve the proper functioning of the taxation systems in the internal market by increasing co-operation between participating countries, their administrations and other bodies.

#### ***Fixing objectives and indicators***

1. The overall objective of the programme shall be to improve the proper functioning of the taxation systems in the internal market by increasing co-operation between participating countries, their administrations and other bodies.

***All actions proposed in order to achieve the objectives of the programme shall have defined objectives and measurable indicators to ensure monitoring through the mid-term and final evaluations referred***

*to in Article 18, have a clear indication of anticipated costs and be structured so as to achieve value for money and generate impacts.*

*Justification*

*It is proposed that the continuous monitoring and evaluation of the programme be organised in a more structured manner with a view to achieving value for money.*

Amendment 4

Article 4, paragraph 2, point (a), point (i)

(i) to secure efficient, effective and extensive information exchange and administrative co-operation;

(i) to secure efficient, effective and extensive information exchange, **including exchange of methodologies** and administrative co-operation;

*Justification*

*There are observed differences in methodologies in evaluating public revenue, therefore certain coordination is needed in this field.*

Amendment 5

Article 4, paragraph 2, point (a), point (iii)

(iii) to ensure the continuing improvement of administration procedures to take account of the needs of administrations and taxable persons through the development and dissemination of good administrative practice.

(iii) to ensure the continuing improvement of administration procedures to take account of the needs of administrations and taxable persons through the development and dissemination of good administrative practice **and to ensure that officials and administrators are well informed and cooperate to prevent and detect fraud and fraud patterns.**

*Justification*

*It is proposed that the continuous monitoring and evaluation of the programme be organised in a more structured manner with a view to achieving value for money.*

Amendment 6

Article 15

Financing decisions and any agreements or contracts resulting from this Decision shall be subject to financial control, and if necessary, on the spot audits by the Commission, including the European Anti-Fraud Office (OLAF), and by the European Court of Auditors. Any grants made pursuant to this Decision shall be subject to agreement in writing, in advance, by the beneficiaries. Such agreement shall contain the acceptance of the beneficiaries to an audit by the European Court of Auditors into the use made of the financing granted.

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***The list of the beneficiaries of grants under this scheme shall be published by the Commission.***

#### *Justification*

*For a good transparency the Commission will publish the list of beneficiaries of the grant.*

#### Amendment 7

#### Article 16, paragraph 3 a (new)

***3a. The Commission will inform the competent committees of the European Parliament on the adopted rules of procedure of the Committee and the composition of the Committee.***

#### *Justification*

*For a good transparency the Commission will inform the competent committees of the European Parliament.*

## PROCEDURE

<b>Title</b>	Proposal for a decision 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)
<b>References</b>	COM(2006)0202 – C6-0159/2006 – 2006/0076(COD)
<b>Committee responsible</b>	ECON
<b>Opinion by</b> Date announced in plenary	CONT 13.6.2006
<b>Enhanced cooperation – date announced in plenary</b>	
<b>Drafts(wo)man</b> Date appointed	Bart Staes 20.6.2006
<b>Discussed in committee</b>	27.11.2006      20.12.2006
<b>Date adopted</b>	20.12.2006
<b>Result of final vote</b>	+:    19 –: 0:
<b>Members present for the final vote</b>	Inés Ayala Sender, Herbert Bösch, Paul van Buitenen, Simon Busuttil, Paulo Casaca, Antonio De Blasio, Szabolcs Fazakas, Christofer Fjellner, Ingeborg Gräßle, Dan Jørgensen, Ona Juknevičienė, Rodi Kratsa-Tsagaropoulou, Jan Mulder, Bart Staes, Kyösti Virrankoski, Marilisa Xenogiannakopoulou
<b>Substitute(s) present for the final vote</b>	Daniel Caspary, Bill Newton Dunn, Paul Rübig
<b>Substitute(s) under Rule 178(2) present for the final vote</b>	