

EUROPEAN PARLIAMENT

2004



2009

Committee on Economic and Monetary Affairs

8.2.2007

PE 384.548v01-00

AMENDMENTS 49-70

Draft report

(PE 382.239v02-00)

Hans-Peter Martin

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)

Proposal for a decision (COM(2006)0202 – C6-0159/2006 – 2006/0076(COD))

Text proposed by the Commission

Amendments by Parliament

Amendment by Cristobal Montoro Romero

Amendment 49
Recital 4

(4) In order to support tax reforms in countries participating in the European Neighbourhood Policy, it is appropriate to provide for the possibility, under certain conditions, of their participation in selected activities of the programme.

deleted

Or. en

Amendment by Margarita Starkevičiūtė

Amendment 50
Recital 5

(5) The trans European computerised secure communication and information exchange

(5) The trans European computerised secure communication and information exchange

AM\651868EN.doc

PE 384.548v01-00

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 purposes of Council Directive 2003/48/EC of 3 June 2003 on taxation on savings income in the form of interest payments.

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 No 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 aim of the programme should be to integrate all existing and proposed communication and information systems into a single unified system, which meets user and business community requirements.***

Or. en

Justification

The management of unified system would allow reducing costs.

Amendment by Margarita Starkevičiūtė

Amendment 51 Recital 6

(6) The experience gained by the Community from the 2002 and 2007 programmes has shown that bringing officials from different national administrations together in professional activities like working visits, seminars, project groups and multilateral controls contributes to the achievement of the objectives of the programme. Those activities should therefore be continued. It should remain possible to develop ***a new type*** of actions to respond more effectively to the needs.

(6) The experience gained by the Community from the 2002 and 2007 programmes has shown that bringing officials from different national administrations, ***as well as experts***, together in professional activities like working visits, seminars, project groups and multilateral controls contributes to the achievement of the objectives of the programme. Those activities should therefore be continued. It should remain possible to develop new ***similar types*** of actions to respond more effectively to the needs. ***The programmes***

*should have adequate monitoring systems,
should be transparent and efficient and
should not overlap.*

Or. en

Justification

There is a necessity to use EU funds in efficient manner and properly monitor them in order to achieve value for money spent.

Amendment by Cristobal Montoro Romero

Amendment 52
Recital 9

(9) It is appropriate to provide the possibility to organise certain activities with the participation of ***administrations*** of third countries, representatives of international organisations ***and taxable persons or their organisations.***

(9) It is appropriate to provide the possibility to organise certain activities with the participation of ***experts, such as officials,*** of third countries ***or*** representatives of international organisations.

Or. en

Amendment by Cristobal Montoro Romero

Amendment 53
Recital 10

(10) The mid-term evaluation of the 2007 programme has confirmed ***the need for organising in a more structured way the information sharing and knowledge exchange between administrations, between administrations and the Commission as well as the consolidation of knowledge created during programme events. Therefore, particular attention should be paid to information sharing and knowledge management.***

(10) The mid-term evaluation of the 2007 programme has confirmed ***that information resulting from programme activities should be made available to all participating countries and the Commission.***

Or. en

Amendment by Margarita Starkevičiūtė

Amendment 54

Article 1, paragraph 2, subparagraph 1 a (new)

The activities mentioned in points (c), (d) and (e) shall be well coordinated and focused as regards their addressees and their content. Information about the programmes shall be made publicly available.

Or. en

Justification

There is a necessity to use EU funds in efficient manner by better coordinating and targeting programmes, since some of current programmes seem to be overlapping.

Amendment by Cristobal Montoro Romero

Amendment 55

Article 2, point 3 a (new)

(3a) "multilateral control" means a co-ordinated control of the tax liability of one or more related taxable persons, organised by two or more participating countries including at least one Member State, and who have common or complementary interests.

Or. en

Amendment by Cristobal Montoro Romero

Amendment 56

Article 3, paragraph 3

| | |
|---|-----------------------|
| <i>3. The programme may also be open to the participation of certain partner countries of the European Neighbourhood Policy if these countries have reached a sufficient level of approximation of the relevant legislation and administrative methods to those of the Community and in accordance</i> | <i>deleted</i> |
|---|-----------------------|

with provisions to be determined with those countries following the establishment of framework agreements concerning their participation in Community programmes.

Or. en

Amendment by Margarita Starkevičiūtė

Amendment 57
Article 3, paragraph 4

4. Participating countries shall be represented by *members of the relevant administration*.

4. Participating countries shall be represented by *officials and/or authorised experts*.

Or. en

Justification

The participation of experts might put forward new and fresh ideas and creates an opportunity to represent business community's point of view.

Amendment by Margarita Starkevičiūtė

Amendment 58
Article 4, paragraph 1

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*.

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, *experts, the business community and officials*.

Or. en

Justification

Experts' views and business community needs shall be taken into consideration.

Amendment by Cristobal Montoro Romero

Amendment 59

Article 4, paragraph 2, point (d)

(d) in respect of third countries, in particular those of the partner countries of the European Neighbourhood policy, to improve cooperation with the tax administrations of those countries. **deleted**

Or. en

Amendment by Cristobal Montoro Romero

Amendment 60

Article 6, paragraph 6

6. The Commission may make the communication and information exchange systems available to other public services for tax or non-tax purposes provided that a financial contribution is paid to the programme budget. **deleted**

Or. en

Amendment by Cristobal Montoro Romero

Amendment 61

Article 8

The Commission and the participating countries shall together organise seminars and project groups *and ensure the dissemination of the outcome of such seminars and project groups.*

The Commission and the participating countries shall together organise seminars and project groups.

Or. en

Amendment by Margarita Starkevičiūtė

Amendment 62

Article 9, paragraph 1

1. Participating countries **shall** organise working visits for officials. The working visits **may** not exceed one month. Each working visit shall be targeted on a particular professional activity and shall be sufficiently prepared and subsequently evaluated by the officials and administrations concerned.

1. Participating countries **may** organise working visits for officials. The working visits **shall** not exceed one month. Each working visit shall be targeted on a particular professional activity and shall be sufficiently prepared, **monitored** and subsequently evaluated by the officials and administrations concerned.

Or. en

Justification

Participation in working visits shall not be obligatory.

Amendment by Margarita Starkevičiūtė

Amendment 63
Article 9, paragraph 3

3. During the working visit, the civil liability of the visiting official in the performance of his duties shall be treated in the same way as that of officials of the host administration. Visiting officials shall be bound by the same rules of professional secrecy as national officials.

3. During the working visit, the civil liability of the visiting official in the performance of his duties shall be treated in the same way as that of officials of the host administration. Visiting officials shall be bound by the same rules of professional secrecy **and transparency** as national officials.

Or. en

Justification

Both transparency and secrecy rules shall be respected.

Amendment by Cristobal Montoro Romero

Amendment 64
Article 11

Representatives of international organisations, **administrations** of third countries, **taxable persons and their organisations** may take part in activities organised under the programme whenever this is essential to carry out the objectives

Experts, such as representatives of international organisations **and officials** of third countries may take part in activities organised under the programme whenever this is essential to carry out the objectives mentioned in Article 4.

mentioned in Article 4.

Or. en

Amendment by Cristobal Montoro Romero

Amendment 65
Article 12

The Commission, in cooperation with the participating countries, shall develop the systematic and structured sharing of information resulting from programme activities.

Information resulting from programme activities mentioned in Article 1(2) shall be shared between participating countries and the Commission insofar as it contributes to the achievement of the programme objectives.

Or. en

Amendment by Margarita Starkevičiūtė

Amendment 66
Article 16, paragraph 1

1. The Commission shall be assisted by the “Fiscalis Committee” (hereinafter 'the Committee').

1. The Commission shall be assisted by the “Fiscalis Committee” (hereinafter 'the Committee'). ***Composition of the Committee shall be made public. The Commission's established work programme as set out in Article 5 shall be approved by the Committee.***

Or. en

Justification

There is a necessity to increase a transparency in a decision making process.

Amendment by Cristobal Montoro Romero

Amendment 67
Article 18, paragraph 1, subparagraph 1

1. Mid-term and final evaluations of the programme shall be carried out under the

1. Mid-term and final evaluations of the programme shall be carried out under the

responsibility of the Commission using the reports drawn up by the participating countries referred to in paragraph 2 of this Article and **any** other relevant information. The programme shall be evaluated in terms of the objectives set out in Article 4.

responsibility of the Commission using the reports drawn up by the participating countries referred to in paragraph 2 of this Article and other relevant information. The programme shall be evaluated in terms of the objectives set out in Article 4.

Or. en

Amendment by Cristobal Montoro Romero

Amendment 68

Article 18, paragraph 1, subparagraph 2

The mid-term evaluation shall review the results obtained from mid-term realisation of the programme in terms of effectiveness and efficiency, as well as the continued relevance of the **initial** objectives of the programme and impact of its activities. It shall also assess the use of funding and the progress of follow-up and implementation.

The mid-term evaluation shall review the results obtained from mid-term realisation of the programme in terms of effectiveness and efficiency, as well as the continued relevance of the objectives of the programme and impact of its activities. It shall also assess the use of funding and the progress of follow-up and implementation.

Or. en

Amendment by Margarita Starkevičiūtė

Amendment 69

Article 18, paragraph 1, subparagraph 2

The mid-term evaluation shall review the results obtained from mid-term realisation of the programme in terms of effectiveness and efficiency, as well as the continued relevance of the initial objectives of the programme and impact of its activities. It shall also assess the use of funding **and** the progress of follow-up and implementation.

The mid-term evaluation **and impact assessment** shall review the results obtained from mid-term realisation of the programme in terms of effectiveness and efficiency, as well as the continued relevance of the initial objectives of the programme and impact of its activities. It shall also assess the use of funding, **administrative procedures and internal control system as well as** the progress of follow-up and implementation.

Or. en

Justification

The impact assessment presented to the European Parliament does not reflect the efficiency

and effectiveness of the programme.

Amendment by Cristobal Montoro Romero

Amendment 70

Article 18, paragraph 3, subparagraph 1, introductory part

3. On the basis of the reports referred to in paragraph 2 and *any* other relevant information, the Commission shall submit to the European Parliament and the Council the following reports:

3. On the basis of the reports referred to in paragraph 2 and other relevant information, the Commission shall submit to the European Parliament and the Council the following reports:

Or. en