

Programme Fiscalis 2020

Short general description

EU Tax policy makes a substantial contribution to the fight against tax fraud and supports revenue collection for the EU and Member States' budgets. It also strengthens an EU Internal Market in which the co-existence of 27 national tax systems raises issues of double taxation and distortion of competition. The programme aims 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

Objectives:

Improving the proper functioning of the taxation systems in the internal market by supporting the fight against tax fraud, tax evasion and aggressive tax planning, by supporting the implementation of Union law in the field of taxation by ensuring exchange of information, by supporting administrative cooperation and, where necessary and appropriate, by enhancing the administrative capacity of participating countries with a view to assisting in reducing the administrative burden on tax authorities and the compliance costs for taxpayers.

Supported activities:

Fiscalis 2020 will support cooperation between tax authorities in the EU to help maximise their efficiency and avoid mismatches in their work, which could hinder the functioning of the Internal Market. It will facilitate networking, joint actions and training amongst tax personnel, while also funding IT systems to support the exchange of information between tax administrations.

Eligibility (in the context of the ENP):

The programme is open to partner countries of the European Neighbourhood Policy provided that those countries have reached a sufficient level of approximation of the relevant legislation and administrative methods to those of the Union. Their participation shall support only activities under the programme which are aimed at fighting tax fraud and tax evasion and addressing aggressive tax planning.

Modalities of participation:

The partner countries can participate in the Programme if a framework agreement is established for their participation in Union programmes. The Countries have also to express the wish to participate and to negotiate with the Commission an agreement on the specific conditions, including the financial contribution, for its participation in the programme (unless the nature or content of the activity prevents their participation).

Alternatively, Ad-hoc participation to programmes activities is possible, upon invitation to selected activities. The participating country must contribute actively to the realisation of the action's objectives. Some participants' costs may be reimbursed (travel, daily allowance, accommodation).

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Website: http://ec.europa.eu/taxation_customs/taxation/tax_cooperation/fiscalis_programme/fiscus/index_en.htm

Examples of activities where ENP countries can be involved:

Participation to workshops and seminars on EU tax issues, exclusively focusing on fighting tax fraud and tax evasion and aggressive tax planning.