ANNEX

to the

Commission Implementing Decision

on the financing of the Fiscalis programme and the adoption of the work programme for 2021, 2022 and 2023
ANNEX

Work programme for 2021, 2022 and 2023 for the Fiscalis programme

1. Introduction

This is the first work programme of the Fiscalis programme (the programme) adopted under the new Multiannual Financial Framework (MFF) 2021-2027. The Fiscalis programme functions with multiannual work programmes. This first programming period covers 2021, 2022 and 2023.

The Fiscalis programme is a tool that contributes to the implementation of the broad scale taxation policy at Union level. As such, the programme targets the priority actions identified in the Commission’s strategic documents addressing taxation policy, for instance:

- **Strategic Plan 2020-2024**
- **Anti-fraud tax package**

Union tax policy makes an important contribution to the fight against tax fraud and supports revenue collection for the Union and Member States’ budgets. Tax fraud and evasion are a threat for sound public finances. In 2018, the **VAT Gap** (the difference between expected VAT revenues and VAT actually collected) in the Union was EUR 140 billion, equating to a total revenue loss across the Union of 11%. EU Tax policy is a key element in efforts to strengthen the internal market.

Action is needed at Union level to have a simpler and more modern tax environment that would help compliant businesses to reap the benefits of the single market and therefore sustain the Union economic growth. This has become even more relevant in the COVID-19 crisis.

Tax policies have to ensure that everyone pays its fair share in an environment in which businesses and citizens alike can prosper and innovate.

Taxation plays a central role in the **European Green Deal**, helping in the achievement of the objectives by creating proper disincentives for damaging behaviour. A call is made to introduce a **Carbon Border Adjustment Mechanism** on selected sectors, and to revise the **Energy Taxation Directive**.

A successful implementation of Union tax policy, requires Union wide interoperable IT systems and cooperation actions directly or indirectly reinforcing the uniform application of law by all tax administrations of Member States, together with information systems that support the administration of taxes and provide an overview of taxable entities’ financial flows. The digital economy and the development of new business models are new challenges for tax administrations that have to adapt to such changes.

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3. COM/2020/312 final - Communication from the commission to the European Parliament and the Council, an action plan for fair and simple taxation supporting the recovery strategy
4. Study and Reports on the VAT Gap in the EU-28 Member States - 2020 Final Report
The Fiscalis programme supports the solid legal framework, the modern digital tax environment, the cooperation and collaboration between the Member States’ tax authorities and with the Commission in order to fight tax fraud and tax evasion.

Delivering on its commitments for increased digitalisation in the area of taxation is a top priority of the European Commission. This level of importance is also reflected by the fact that approximately 70% of the Fiscalis programme is dedicated to establishing and operating the taxation electronic systems that allow tax administrations to better fight tax fraud and evasion and to exploit the massive amounts of data collected. However, this developing digital economy also creates unprecedented opportunities for ensuring better tax compliance thanks to the data collected by digital platforms. Taxation in the 21st century, as the rest of the society, faces a technological revolution by which it is and will remain heavily impacted. If taxation wants to face these technological challenges, it has to re-invent itself, embrace new technologies and use innovative solutions.

The Fiscalis programme facilitates these efforts by providing a platform to review and monitor modern and emerging solutions (e.g. blockchain, artificial intelligence, data analytics etc.). Consequently, the development of a modern digital tax environment, delivery of new taxation systems, and the operation and maintenance of existing IT systems, which already play a key role in the internal market, is a focal point of the Fiscalis programme.

Deep collaboration, including enhanced operational collaboration, between the Member States tax administrations directly contributes to the increased effectiveness and efficiency of tax administrations. The Fiscalis programme provides fora for this collaboration: the administrations can share knowledge, experience, good practices and set guidelines together through the programme activities. The collaboration supported by the Fiscalis programme can benefit the strategic policy aspects as well as the day-to-day operational functioning of the internal market and of the tax administrations. Working together in task teams, task forces, project groups and other similar set-ups further reinforce operational synergies, deepens trust between the Member States tax administrations, and contributes to achieve equivalent results by the tax administrations.

Due to their success, the ongoing expert teams will continue their activities either funded under the Fiscalis 2020 programme grants or under the new MAWP. There will be three new expert teams in the areas of data analytics, cooperative compliance and excise duties.

The legal and digitalised taxation environment is just as valuable as the people implementing and using it. Therefore, the Fiscalis programme also finances activities that directly contribute to human competency building and training. As such, promoting, keeping up-to-date and implementing throughout the tax administrations of Member States a modern and comprehensive human competency-building framework is another relevant programme aspect. This model of competences, skills and behaviours for tax professionals aims to harmonise and raise taxation performance standards throughout the Union. The programme also provides for a wide scale of activities, such as e-learning modules, study visits, training sessions that directly contribute to human competency building.

On the basis of the objectives given in the Fiscalis Programme Regulation, this work programme contains the actions to be financed and the budget breakdown for the years 2021, 2022 and 2023 as follows:

(a) for grants (implemented under direct management) (part 2 of this annex);
(b) for procurement (implemented under direct management) (part 3);
(c) for other actions or expenditure (part 4).

Legal basis

Budget lines

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>03 04 01</td>
<td>“Cooperation in the field of taxation (FISCALIS)”</td>
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<tr>
<td>03 01 02</td>
<td>“Support expenditure for Fiscalis”</td>
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Objectives pursued

The programme is a tool that supports and implements the overall tax policy at the European Union level. The Fiscalis programme is to support tax authorities and taxation to enhance the functioning of the single market, of fostering Union competitiveness and fair competition in the Union, of protecting the financial and economic interests of the Union and its Member States, including protecting those interests from tax fraud, tax evasion and tax avoidance, and of improving tax collection.

The programme aims to contribute to the smart, sustainable and inclusive growth in the European Union by strengthening the functioning of the single market. It addresses the Commission priorities in terms of activities that contribute to an economy that works for the people and to protecting our European way of life. The programme supports the development of tax policy actions for a competitive single market and the implementation of tax policy actions for more fairness and social justice.

This concerns specifically the following policy and activity areas:

- the fight against tax fraud, tax evasion and aggressive tax planning – value added tax;
- the fight against tax fraud, tax evasion and aggressive tax planning – other indirect taxes;
- the fight against tax fraud, tax evasion and aggressive tax planning – direct taxes and other taxes;
- risk management;
- IT capacity building action;
- data analytics;
- IT collaboration;
- administrative cooperation between Member States;
- administrative cooperation between Member States and with third countries;
- operational cooperation between tax administrations and tax payers;
- mutual recovery assistance and national tax collection and recovery;
- well-functioning tax systems and operation in programme participating countries;
- training and human competency building;
- well-functioning tax administrations;
- consistent implementation of Union law in the field of VAT;
- modernisation and simplification of the VAT system;
• consistent implementation of Union law in the field of other indirect taxes;
• consistent implementation of Union law in the field of direct taxes;
• consistent implementation of Union law in other Union tax policy areas, including in relation to green taxation;
• programme management.  

Expected results

The actions are expected to support:
• the preparation and uniform implementation of taxation legislation and policy;
• tax cooperation;
• IT capacity building including the development and operation of European electronic systems;
• human competency building and training;
• innovation in the area of tax policy.

2. Grants

The global budgetary envelope reserved for grants under this work programme for 2021-2023 is EUR 15 100 000.

By derogation to Article 190 of the Financial Regulation, the Programme may finance up to 100% of eligible costs of an action as stipulated by Article 10(1) of the Fiscalis Programme Regulation:

Applicable co-financing rates (as required by Art. 10(2) of the Fiscalis Programme Regulation)

1. Reimbursement of the following eligible costs actually incurred by the beneficiaries for the following items:
   (a) costs for hosting experts of the project (long-term missions), up to 100%;
   (b) depreciation costs for equipment needed for the project (only depreciation costs prorata the duration of the project), up to 100%;
   (c) costs for subcontracting (external services for hiring special expertise, limited in volume and to non-essential parts of the project), up to 100%;
   (d) other direct costs (e.g. organisational costs for of events, software licences, printing promotion material, the purchase of consumables and supplies needed for the project), up to 100%.

2. Reimbursement of the following eligible costs on the basis of unit costs incurred by the beneficiaries for the following items:
   a) travel costs for national participants, up to 100%;

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7 Article 4 of the Fiscalis Programme Regulation
b) daily allowances for national participants, up to 100%;

c) accommodation costs for national participants, up to 100%;

d) personnel costs for national participants and for the grant coordinator (based on basic salary), up to 100%.

3. Reimbursement on the basis of a flat rate for indirect costs (overheads), corresponding to 7% of all direct eligible costs, up to 100%.

Specific eligible costs applicable to the specific grants shall be described in the grant agreement. The list of unit costs shall be annexed to the grant agreement.

2.1. General collaboration activities in the field of taxation

Type of applicants targeted by the direct award

Art. 9(3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation\(^9\), the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation

The grant will provide financial support for carrying out tax cooperation activities supporting the achievement of the programme objectives in the areas referred to in the “Introduction” part of this Annex in the form of:

(a) one off events, such as seminars, workshops, study- and support visits and similar activities;

(b) series of events, such as platforms, networks, steering- and coordination groups, project- and working groups, study- and support visits and similar activities;

(c) innovation methodology activities, such as proof-of-concepts, pilots, prototyping initiatives and similar activities;

(d) other cooperation activities, excluding task forces, expert teams and similar enhanced operational cooperation actions addressed under separate grants in parts 2.2, 2.3, 2.4, 2.5, 2.6, 2.7.

Implementation

The grant will be implemented directly by DG TAXUD through one or two grant agreements.

Indicative implementation start date: second semester 2021.

Indicative duration of the grants: 18 months.

2.2. Managed IT collaboration in taxation (MANITC V)

Type of applicants targeted by the direct award

Art. 9 (3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation

The grant will provide financial support for the tax authorities of the participating countries to implement enhanced operational cooperation in the area of IT collaboration such as reflecting on potential new IT Collaboration initiatives, supporting ongoing projects and communicating on IT Collaboration.

(a) Description of the activities:

The objectives of this grant, is to group Member States’ resources to invest in implementing national IT systems with similar functionalities in a more coordinated and collaborative way. This is expected to reduce the cost, complexity and time needed to develop and maintain Member States’ Taxation IT systems.

The activities of the Expert Team will be organised in three main iterations:

(i) the first iteration will be the takeover from the 2019/21 Expert Team (MANITC IV);
(ii) the second iteration shall focus on “operating” the different IT Collaboration tools within new and on-going IT Collaboration projects;
(iii) the final phase shall be dedicated to reflect on how to continuously improve “managed IT Collaboration” with a view of delivering optimised new versions of the deliverables.

(b) Expected results:

(i) Direct, short term deliverables and outputs:

(1) support on IT Collaboration projects by assisting in project initiation, development and execution;
(2) support to the Member States and stakeholders of IT Collaboration in identifying and assessing new collaborative initiatives among Member States;
(3) maintenance of the stakeholders in identifying and assessing the MASP-T (Multi-Annual Strategic Plan for Taxation) for collaborative initiatives;
(4) the Expert Team will contribute to establishing the processes and knowledge within MS to collaborate sustainably.

(ii) Longer term impacts:

the Expert Team shall lay the foundations for a long-term activity in the area of IT Collaboration by promoting, advising and supporting ongoing and new IT Collaboration initiatives.

Implementation

The grant will be implemented directly by DG TAXUD
Indicative implementation start date: Q4 2021
Indicative duration of the grant: 24 months

2.3. Transaction Network Analysis (TNA III)

Type of applicants targeted by the direct award

Art. 9 (3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation

The grant will provide financial support for the tax authorities of the participating countries to implement enhanced operational cooperation in the area of fighting tax fraud by enhancing Eurofisc capability to exchange information and detect fraudsters.

(a) Description of the activities:

The objectives of this grant, is to pool Member States’ resources to strengthen Eurofisc’s ability to fight VAT fraud with the Transaction Network Analysis (TNA) system. TNA is a tailor-made software for Eurofisc, which facilitates the swift exchange of information as well as the joint processing and analysis of data. The Commission developed the TNA core software and provides hosting. However, the development and maintenance of data analysis algorithms is handled exclusively by Member States. This task requires a considerable effort from scarce human resources with data analytic skills and tax-fraud-specific knowledge. The TNA III Expert Team will take-over from the 2020-22 Expert Team (TNA II) and will be supporting Eurofisc in identifying and assessing new collaborative initiatives to fight VAT fraud more effectively with TNA, e.g. by the use of advanced analytics or by improving coordination of follow-up actions and communication with external actors. This expert team could also support Eurofisc in some administrative functions.

(b) Expected results:

(i) Direct, short term deliverables and outputs:

(1) improve TNA use within Eurofisc, including developing, testing, implementing and maintaining data collection and processing algorithms;

(2) act as an advanced analytics expertise and knowledge hub within Eurofisc;

(3) assess potential adaptations according to Eurofisc needs and priorities, e.g. new fraud types tackled by Eurofisc Working Fields;

(4) enrich data shared via TNA, including interconnections with other systems;
(5) reduce administrative burdens for VAT fraud Eurofisc experts.

Implementation

The grant will be implemented directly by DG TAXUD

Indicative implementation start date: Q2 2022

Indicative duration of the grant: 24 months

2.4. **Expert team for the EU Cooperative Compliance pilot project for larger companies**

Type of applicants targeted by the direct award

Art. 9 (3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation

The grant will provide financial support for the tax authorities of the participating countries to implement enhanced operational cooperation in the area of cooperative compliance.

(a) Description of the activities:

as part of the July 2020 Communication on an ‘Action Plan to fight tax evasion and to make taxation simple and easy’[^10^], the Commission launched an initiative for an EU Cooperative Compliance Programme. The Programme would provide a clear framework for a preventive dialogue between tax administrations for the common resolution of complex cross-border tax issues in the area of corporate income tax, in particular transfer pricing (TP) risks of larger enterprises in the Union. The expert team will work to assess and assure TP risks of some large enterprises in the Union during a pilot phase (2021-2022). The expert team would gather officials from the tax administrations of the Member States participating to the pilot project. The work will consist in: 1) identifying and selecting potential companies interested to participate in the pilot project, 2) endeavour to reach a common risk assessment of the transactions covered by the pilot project and commit to deliver a single outcome letter on the tax risk profile of said transactions, and 3) evaluate the pros and cons of the pilot project for a potential scaling-up of the project.

(b) Expected results:

(i) direct, short-term deliverables and outputs: common outcome letter on the tax risk profile of the enterprises’ transactions covered by the pilot project reached by the expert team and evaluation report of the pilot project with pros and cons in view of its potential scaling-up;

(ii) longer term impacts: help building up the EU Cooperative Compliance Programme through the pilot phase which is a crucial step in the process.

Implementation

The grant will be implemented directly by DG TAXUD

Indicative implementation start date: Q4 2021

Indicative duration of the grant: 12 months

2.5. Central Electronic system of payment information Expert Team II (CESOP 2)

Type of applicants targeted by the direct award

Art. 9 (3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation

The grant will provide financial support for the tax authorities of the participating countries to implement enhanced operational cooperation in the area of administrative cooperation and IT cooperation by assisting with the development/deployment of CESOP and of Member States’ national systems for the collection of payment data.

(a) Description of the activities:

The work of the team will be a continuation of the work of the first CESOP Expert Team, which is providing contribution in drafting the user requirements and functional specifications for CESOP. The second CESOP Expert Team will, in collaboration with Eurofisc WF5 (final users), continue to provide input to DG TAXUD (system supplier) for the development and deployment of CESOP. Through the CESOP experience, the team will also assist Member States in implementing their own national system for the collection of payment data by sharing knowledge. Once the system is operational in 2024, the expert team will monitor the results and effectiveness of the system and prepare the work for future iterations.

(b) Expected results:

(i) Direct, short term deliverables and outputs:

(1) assisting Member States in developing their own national system by sharing experience at Union or national level, streamlining national implementation and reducing costs;

(2) monitor the results of CESOP and identifies possible iterations to improve the system;

(ii) longer term impacts: Improve the fight against e-commerce VAT fraud in the Union and reduce VAT loss due to fraud in the sector.
The grant will be implemented directly by DG TAXUD

Indicative implementation start date: Q4 2021

Indicative duration of the grant: 18 months

2.6. Expert team for DAC AEOI data analysis and enhanced use of data with data analytics approach

Type of applicants targeted by the direct award

Art. 9 (3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation

The grant will provide financial support for the tax authorities of the participating countries to implement enhanced operational cooperation in the area of administrative cooperation and IT cooperation by assisting with the development/deployment of data analysis tool and other solutions for enhanced use of the tax information.

As part of the July 2020 Communication of Tax Action Plan11, “A Europe fit for the digital age” is one of the six top priorities of the Commission. More specifically, modernising public administration is one of the objectives of the Commission’s eGovernment Action Plan12. To contribute to this goal, it is of importance to ensure the efficient use of taxpayers’ data, while ensuring a high level of data protection. As shown by the recent Commission evaluation of administrative cooperation in the area of direct taxation, there remains scope to increase the quality and the use of tax data.

(a) Description of the activities:

FPG/106 started planning for a Direct Taxation AEOI Data Analysis Tool and the new Expert Team would be realising the plans going from development to production, but taking also into attention any needs/possibilities recognised in FPG/107, FPG/108 and FPG/102, as well as FWS/150 and any other near future Fiscalis events related to DAC AEOI data and use of the information.

(b) Expected results:

(i) direct, short term deliverables and outputs: practical solutions and tools for enhancing the analysis and use of DAC AEOI data (and possibly other relevant data) with data analytics approach;

(ii) longer term impacts: enable the Member States to use more efficiently and in a more elaborated manner the tax information received from abroad, to get added value of automatic exchange of information under Directive 2011/16/EU administrative cooperation in the area of direct taxation.

2.7. **Excise Distance Selling**

**Type of applicants targeted by the direct award**

Art. 9 (3) Fiscalis Programme Regulation: In accordance with Article 195(f) of the Financial Regulation, the grants shall be awarded without a call for proposals where the eligible entities are tax authorities of the Member States and of the third countries associated to the Programme as referred to in Article 5 of the Fiscalis Programme Regulation, provided that the conditions set out in that Article are met.

**Description of the activities to be funded by the grant awarded without a call for proposals on the basis of Article 195 of the Financial Regulation**

The grant will provide financial support for the tax authorities of the participating countries to implement and operate an extension of the VAT OSS (One Stop Shop) to excise duty, likely limited to some alcohol products.

(a) Description of the activities:

implementing and operating an extension of the VAT OSS (One Stop Shop) to excise duty, likely limited to some alcohol products.

(b) Expected results:

(i) short-term: more accurate assessment of the costs of a trans-European Excise OSS IT system and of the impact of legal proposal for Excise Distance Selling, common specifications, SEED IT component update (new operator type: excise distance seller);

(ii) long-term: share knowledge and best practice between MS to reduce the business and IT costs for both public authorities and economic operators, faster implementation of business procedures and IT systems in all MS based of the expert team's feedback.

**Implementation**

The grant will be implemented directly by DG TAXUD

Indicative implementation start date: Q1 2022

Indicative duration of the grant: 18 months
3. **Procurement**

The global budgetary envelope reserved for procurement contracts in 2021-2023 is EUR 95 524 070. To this end, it is estimated to sign about 150 specific contracts under existing or new multi-annual framework contracts.

3.1. **Development and operation of European electronic systems for taxation (common components)**

General description of the contracts envisaged

Ensuring the business and IT systems continuity is a major responsibility under the programme since disruptions in the operation of the taxation IT systems would affect national administrations, citizens and businesses across the entire Union and hamper the functioning of the single market.

The Commission and the Member States are committed to deliver efficient, effective and interoperable information and communication systems between public administrations, including between their front and back offices, in order to exchange and process public sector information across European Union in a secure manner. They set up and operate secure, integrated, interoperable and accessible electronic taxation IT systems. These systems allow the electronic exchange of tax-related information between Member States.

Article 11 of the Fiscalis Programme Regulation stipulates that the Commission and the Member States shall jointly ensure the development and operation of the European electronic systems listed in the Multi-Annual Strategic Plan for Taxation (MASP-T), including their design, specification, conformance testing, deployment, maintenance, evolution, modernisation, security, quality assurance and quality control.

The Commission therefore intends to undertake IT capacity-building activities through contracts following public procurement. It concerns notably the development, maintenance, operation, and quality control of common components of the existing and new European electronic systems for taxation (EES) with a view to ensuring the interconnection of tax authorities:

(a) platforms development and support: development and management of infrastructure components (e.g. CCN, CCN2, SPEED2) and that of the systems linking with Member States and third parties for data exchange and service management;

(b) software development, including maintenance of existing taxation IT systems and development of new taxation IT systems. These contracts support the lifecycle from overall project management activities, feasibility studies, business analysis and modelling, through functional specifications, the development of software and initial tests, deployment, and support to service management of systems in operation;

(c) operations include all the IT activities related to the technical and operational support of the infrastructure, platforms and IT applications. This involves testing, deployment, monitoring, configuration and administration of hardware and software components as well as integration of the technical, administrative and operational management;

(d) support of and coordination with Member States for the delivery and operations of the non-Union components of the trans-European systems and quality assurance and control of all Taxation IT projects and operations.

Procurement of services will be undertaken through specific contracts under existing or new framework contracts or through administrative arrangements, service level agreements or memoranda of understanding with other Commission DGs/Services. Indicative number of contracts envisaged 130.

The total indicative amount of the procurement represents approximately 74% of the total
programme budget for years 2021-2023.

New invitations to tender for services expected to be launched in 2021-2023:

(a) QA5:
   (i) Description: Provision of services to DG TAXUD in the field of quality assurance, quality control and project management for its current and future IT projects and operations.
   (ii) Launch of call: Q4/2021-Q1/2022

(b) ITSM-Integration:
   (i) Description: Provision of IT service management support including the architecture, operations, asset, contract, security and project management aspects. The main objective is to ensure the coherence, the completeness and the efficiency of DG TAXUD IT services. Services also include the provision of project management support, benchmarking and consultancy on collaboration.
   (ii) Launch of call: Q2/2022

(c) ITSM – Trans-European system support (ITSM-TES)
   (i) Description: Provision of services to DG Taxation and Customs Union in the field of trans-European system management and coordination. Services include support and coordination with Member States for the delivery of the national components of trans-European systems.
   (ii) Launch of call: Q4/2022

(d) ITSM-Operations
   (i) Description: Provision of services to DG TAXUD in the field of IT Service Management for IT systems & Infrastructure operation.
   (ii) Launch of call: Q2/2023

(e) TIMEA
   (i) Description: Provision of services to DG TAXUD in the field of Intra-muros and Proximity Quoted Time and Means consultancy services for European Union IT systems and applications in the customs, excise and taxation areas.
   (ii) Launch of call: Q1/2023

Implementation

Directly by DG TAXUD

Additional information required by the basic act for the work programme

N/A

3.2. Other service contracts
General description of the contracts envisaged

The Commission intends to undertake activities through contracts following public procurement notably:
a) specification, development, maintenance, support and dissemination of common tax
    training (e-learning, blended learning), online collaboration services and staff
    performance building services;
    
b) studies, scientific and communication support (e.g. academic support, typology, data
    collection and comparative analyses in tax issues, provision of scientific and technical
    assistance in the field of taxation);
    
c) communication and information support, including translations;
    
d) programme support activities, including programme management support tools and
    material;
    
e) IT collaboration support activities.

Indicative number of contracts envisaged: 20

New invitations to tender for services expected to be launched in 2021-2023:

(a) Effective tax rates
    (i) Description: Provision of effective tax rates and related supporting services
    (ii) Indicative time of the call: Q1/2021

(b) Evaluation and impact assessment
    (i) Description: Framework contract for the provision of evaluation and impact
    assessment related services
    (ii) Indicative time of the call: Q4 2021.

(c) Interim evaluation of Fiscalis programme
    (i) Description: Provision of a study on the interim evaluation of the Fiscalis
    programme.
    (ii) Indicative time of the call: Q4/2023

d) Revision on health taxes
    (i) Description: Provision of a study on revision of health taxes.
    (ii) Indicative time of the call: Q4/2022

e) Price differences of excise goods
    (i) Description: Provision of a study on price differences of excise goods
    (ii) Indicative time of the call: Q1/2023

(f) Strengthening administrative cooperation in the field of VAT
    (i) Description: Provision of a study on strengthening administrative cooperation in
    the field of VAT.
    (ii) Indicative time of the call: Q3/2021

(g) Missing Trader Intra-Community (MTIC)
    (i) Description: Provision of a study on Missing Trader Intra-Community (MTIC)
    (ii) Indicative time of the call: Q4/2021

(h) VAT fraud and e-Commerce VAT Gap
    (i) Description: Provision of a study on VAT fraud and e-Commerce VAT Gap
    (ii) Indicative time of the call: Q2/2022
(i) Personal Income Tax (PIT) Methodology
   (i) Description: Provision of a study on Personal Income Tax (PIT) Methodology
   (ii) Indicative time of the call: Q2/2022
(j) Corporate Income Tax (CIT) Methodology
   (i) Description: Provision of a study on Corporate Income Tax (CIT) Methodology
   (ii) Indicative time of the call: Q3/2021

Implementation

Directly by DG TAXUD

Additional information required by the basic act for the work programme

N/A

4. **Other expenditure**

4.1. **Reimbursement of external experts participating in programme activities**

Amount

| EUR 210 000 |

Description

This measure allows supporting the participation of external experts referred to in Article 8 of the Fiscalis Programme Regulation to specific activities wherever this is essential for the achievement of the objectives of the activity.

Additional information required by the basic act for the work programme

N/A