

# TADEUS

## Tax ADministration European Union Summit

### TADEUS 2024 Outcomes Statement

PLENARY MEETING, BUDAPEST

1. We, the Heads of the tax administrations in Belgium, Bulgaria, Czech Republic, Denmark, Germany, Estonia, Ireland, Greece, Spain, France, Croatia, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland and Sweden, and representatives of DG TAXUD, met on 12-13 December 2024 in Budapest (Hungary), for the 6<sup>th</sup> TADEUS plenary meeting, to further develop the cooperation between tax administrations in the European Union at the highest level.
2. We warmly thank the Hungarian Tax and Customs Administration (NTCA) for hosting, co-chairing, and co-organising the meeting with the European Commission.
3. With a view to identifying opportunities and feeding informed tax strategies for reducing tax gaps, we acknowledge the importance and relevance of monitoring tax gaps. We endorsed the findings and the recommendations of the project group and agree continuing our joint work on tax gaps emphasising the importance of the work on e-commerce. We will focus on overcoming data issues and plead for establishing adequate monitoring frames when legislation is being prepared and adopted.
4. We support implementing a first series of agreed metrics and optimising further additional metrics for estimating the impact of administrative cooperation tools to better assess our tax administrations' efforts towards fair tax collection and an efficient fight against tax fraud and evasion in a globalised world.
5. We encourage the work of the Pillar 2 project group and expect it to help overcome implementation difficulties through sharing best practices and developing the necessary expertise, technical skills, and IT capabilities.
6. We acknowledge there is room for better using DAC (Directive on Administrative Cooperation in Direct Taxation) data by Member States' tax administrations as identified in the final report of the dedicated project group. We trust that the European Commission will consider the report's conclusions - together with the findings of the programme of visits of the tax administrations (VISDAC) and of the evaluation study on DAC - when reflecting on how to further improve DAC.
7. We are satisfied with the useful joint work done on immovable property related exchange of information and encourage its continuation given the current context at the international level in line with G20 declarations and the OECD's proposal to extend its thinking on cooperation in this area.

8. Regarding the EU VAT Administrative Cooperation legal framework, we identified ways for improving Eurofisc's functioning and reinforcing cooperation among relevant stakeholders to optimise the fight against VAT fraud as it is in our collective interest. We therefore commit to stepping up the use of Eurofisc through a more streamlined and optimised operational approach in the short term.
9. We will continue cooperative work strands for implementing the Faster and Safer Tax Relief of Excess Withholding Taxes (FASTER) Directive and the ViDA package. We identified potential areas for further joint work and agreed to schedule a follow-up meeting at Heads level (January/February) to further discuss future project activities. Heads highlighted the need for additional information on the list of prospective projects to assess their added value for tax administrations.
10. We equally dealt with the latest developments in the field of digital security and committed to fostering collaborative efforts through a network of digital security experts as securing data and systems becomes increasingly challenging.
11. To advance our Data Analytics approaches, we explored future real time data exchange under ViDA while building on the insights gathered from the project on e-invoicing and digital reporting and practical experience of tax administrations.
12. To optimise the use of Artificial Intelligence (AI) for tax administration purposes, we were informed on the EU legal framework and in particular the AI act and the tax administration relevant provisions. We reaped benefit from valuable intermediate findings of the project on the use of AI for tax purposes, sharing potential AI policies, strategies and AI use cases.
13. We learnt about national initiatives/plans in the area of Data Science and Artificial Intelligence and awarded the following tax administrations for their achievements:
  - Latvia - Latvian Taxpayer Rating Systems,
  - Italy - The use of data science techniques in tax credit risk analysis at the Italian Revenue Agency,
  - Greece - Data analytics for fraud detection in the Greek Fuel market (ex aequo).
14. We commit to continue actively engaging in our strategic dialogue with the aim of enhancing tax administration and implementing EU tax policy.