



European  
Commission

# Tax Action Plan for Fair and Simple Taxation Supporting the EU's recovery

25 new initiatives to make taxation fairer, simpler and better adapted to our digital world.



## Facilitating trade in goods and services in the EU

The Commission will propose amending the VAT Directive to move towards a single EU VAT registration system.

## Digital-friendly VAT rules

The Commission will modernise VAT rules to ensure they are fit for the online platform economy.

## Modern VAT rules for financial services

The Commission will update VAT rules on financial services, taking into account the rise of the digital economy.

**Fair taxation is the springboard that will help our economy bounce back.**



## Clear tax residency rules

The Commission will clarify tax residency rules for cross-border EU workers.

## Tackling VAT fraud head-on

To fight VAT fraud and help compliant businesses, the Commission will support Eurofisc to improve the use of technology and information sharing between Member States.

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