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KEY PROGRAMME INFORMATION

Fiscalis 2013 was a 6-year EU action programme [addressed to national tax administrations](#) of the EU Member states and candidate and potential candidate countries (31 countries altogether) to improve the operation of the taxation systems in the internal market through better administrative cooperation and exchange of information as well as effective implementation of the EU tax law.

The programme supported [trans-European communication and information exchange systems](#) (over 60 IT applications were developed to support Fiscalis programme and its sister Customs programme), [joint actions](#) (e.g. multilateral controls, seminars, project groups, working visits, etc.) and [training activities](#).

The overall budget for the programme's duration (6 years) was set at [EUR 156.9 million](#), of which almost 75% were allocated to the development and maintenance of the trans-European IT systems.

Over [23 000 participants](#) took part in some 1 650 different activities.



WHAT DID WE FIND OUT?

Over 2000 tax officials and 40 national programme coordinators responded to the evaluation questionnaire. These were complemented by series of interviews with key stakeholders and 5 on-the-spot case studies.

Fight against tax fraud and evasion

- ☑ the VAT Information Exchange System (VIES) helped to identify fraud in cross-border transactions by allowing tax officials to cross-check taxpayers' declarations submitted in different administrations - there were over 500 million messages exchanged between tax administration every year!
- ☑ VIES was an essential and integrated part of the tax administrations' toolbox in conducting VAT risk analysis, with many officials using it on a daily basis;
- ☑ multilateral controls helped to identify additional tax due of approximately 3.26 billion EUR and contributed to the creation of a 'compliance effect' amongst taxpayers;
- ☑ real time monitoring and verification of excise movements through the Excise Monitoring and Control System (EMCS) and the System for Exchange of Excise Data (SEED) made the fraudulent behaviour more difficult, risky and costly;
- ☑ EMCS directly contributed to the discovery of high value fraud schemes;
- ☑ EUROFISC network permitted targeted and swift actions to combat new or specific types of fraud, such as the missing trader or the carousel fraud.

Administrative burden and cost

- ☑ **standardisation** and **digitalisation** of exchange of information (e-Forms) limited the lengthy resource-intensive paper-based procedures, streamlining and simplifying the exchange thanks to common templates and guidance provided by the pre-set fields;
- ☑ **common electronic IT systems** (EMCS, VIES, VIES-on-the-Web) supported by the programme made detection of irregularities faster, cooperation and monitoring more convenient and reaction time shorter as compared to the previous paper-based procedure;
- ☑ Over **157 million VAT validations** take place yearly - with VIES-on-the-Web the tax administrations and economic operators **saved approximately EUR 160 million** each thanks to the easy access to the online **European data-base** which replaced the previous phone-based verifications ;
- ☑ EMCS **shortened the average time for discharge** of an excise movement to 6.8 days thanks to reduced paper-based handling and the integration of processing with existing computerised systems;

Better understanding and implementation of EU tax law

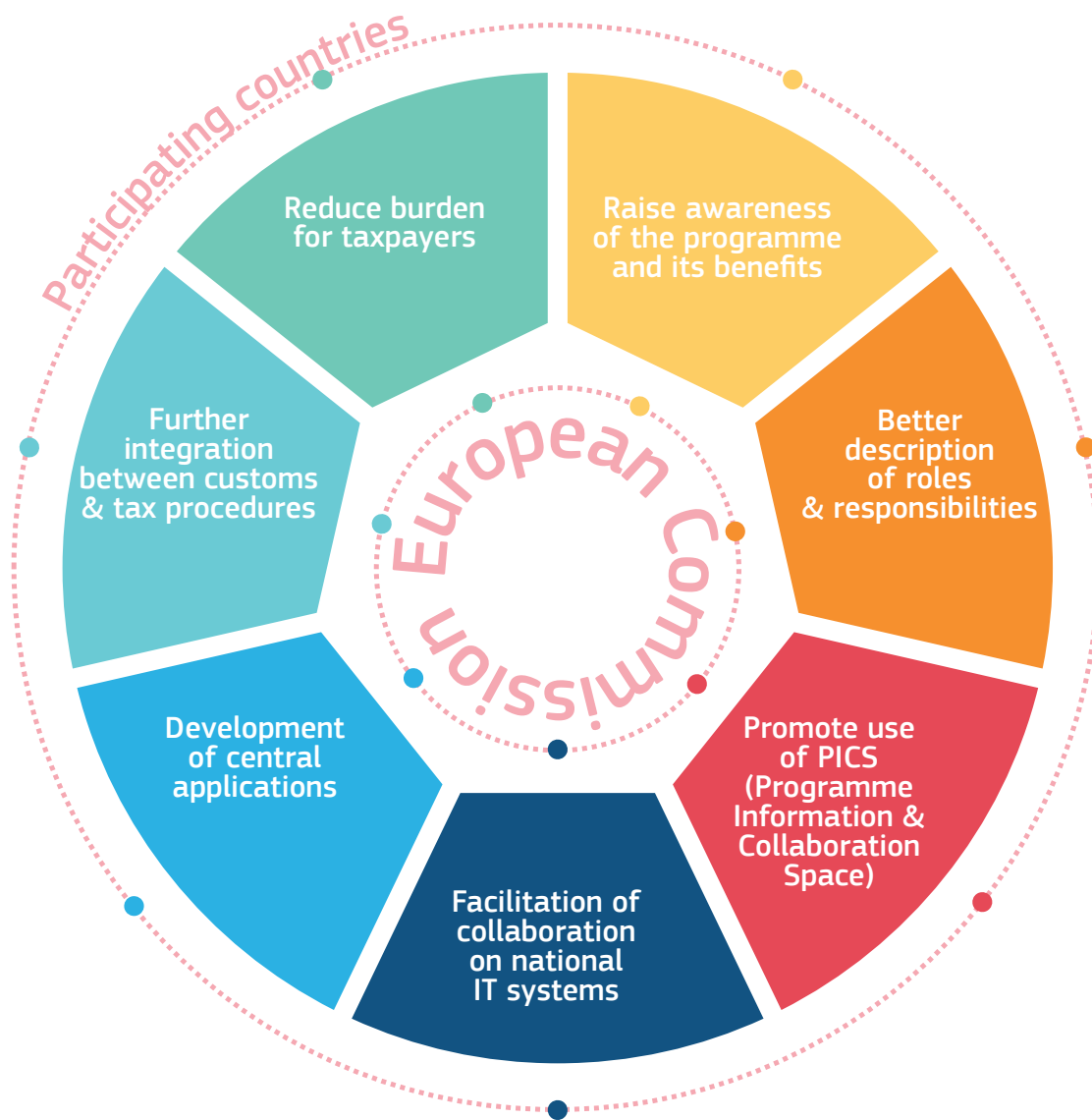
- ☑ some IT systems directly supported the implementation of EU law for administrative cooperation in the area of taxation (e.g. EMCS for excise duties, VIES for VAT, e-Forms in the field of direct taxation), helping to **better respect the regulatory deadlines** for exchange of information;
- ☑ the **low technical error rate** in the EMCS operations (less than 1% movements) proved its significant advantage over the old paper-based system allowing the excise laws to be better respected;
- ☑ joint actions allowed tax administrations to exchange views on **interpretation of EU provisions**, implementation and enforcement challenges and best practice, as well as cooperate on designing and implementing common solutions (e.g. new common e-Form);

More effective cooperation

- ☑ joint actions allowed the tax officials to build highly valued **sustainable human networks** through which they shared their expertise, experience and good practice;
- ☑ **standardisation** of exchange of information (e-Forms) led to greater accuracy and utility of the information exchanged;
- ☑ EUROFISC helped to promote and facilitate **multilateral and decentralised cooperation**;

AND WE KNOW HOW TO MAKE IT EVEN BETTER!

The evaluation proposed 7 recommendations to further improve the programme. They will be implemented in the course of the Fiscalis 2020 edition of the programme, jointly by the European Commission and the participating countries.



WANT TO KNOW MORE?

- ☑ About [Fiscalis 2013](#) and [Fiscalis 2020](#) programmes.
- ☑ External [study](#) supporting final evaluation of Fiscalis 2013 programme.
- ☑ [Commission Report](#) to other institutions on the final evaluation of Fiscalis 2013 programme.

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