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C(2022) 9289 final

ANNEX

ANNEX

to the

Commission Implementing Decision

**amending Implementing Decision C(2021) 4781 as regards the work programme for
2021, 2022 and 2023 for the Fiscalis programme**

ANNEX

The Annex is amended as follows:

- (1) points 2.4 and 2.7 are deleted;
- (2) the following point 2.8 is added:

‘2.8 Expert Team for visits to Member States to improve the effective implementation and functioning of Directive 2011/16/EU

2.8.1. Type of applicants targeted by the direct award

Article 9(3) of the Fiscalis Programme Regulation: In accordance with Article 195, first subparagraph, point (f), of the Financial Regulation, the grants are to 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.

2.8.2. 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.

2.8.2.1. Description of the activities:

The Expert Team will be comprised of representatives of the Member States, the objective of which is to collectively improve the effective implementation and functioning of Directive 2011/16/EU by undertaking a programme of visits to all Member States, which will be carried out over a period of two years.

The key business objective of the programme of visits to Member States is to support Member States in improving the quality of Automatic Exchange of Information, (AEOI) data exchanged and the use of AEOI data received. This approach will involve identifying potential areas for improvement and, where identified, providing expert suggestions to Member States on how such improvements can be implemented. A key pillar of this collaborative programme of visits will be to identify best practices that can be shared, to improve the effective implementation and functioning of Directive 2011/16/EU across the Union.

The Expert Team will address the implementation of the requirements set out by Article 23 of Directive 2011/16/EU.

2.8.2.2. Expected results:

- (a) Examination and evaluation of the functioning of the administrative cooperation provided for in Directive 2011/16/EU in the Member States;
- (b) Communication to the Commission of any relevant information necessary for the evaluation of the effectiveness of administrative cooperation in accordance with Directive 2011/16/EU in combating tax evasion and tax avoidance;

- (c) Identification of best practices that can be shared, to improve the effective implementation and functioning of Directive 2011/16/EU across the Union;
- (d) National Summary Report for each Member State;
- (e) Best Practices Report.

2.8.3. Implementation

The grant will be implemented directly by DG TAXUD

Indicative implementation start date: Q1 2023

Indicative duration of the grant: 24 months

‘;

(1) sections 3 and 4 are replaced by the following:

‘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.¹

A new procurement process will be launched for the provision of expert services supporting EU training and staff development in taxation and other programme support activities.

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,

¹ As underlined in the Implementing Decision C (2021) 4781, 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, and in complex macroeconomic situation with persistent high inflation rates.

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

Actions will be implemented directly by DG TAXUD and (partly) by co-delegations or cross subdelegations to DGT, DIGIT, ESTAT, OIL, SCIC, or other Directorates-General and Commission services as appropriate.

3.2. Other service contracts

General description of the contracts envisaged:

The Commission intends to undertake activities through contracts following public procurement notably:

- a) support services for specification, development, maintenance, and dissemination of common tax training (digital learning, blended learning), online collaboration tools and staff performance building activities to ensure a wide uptake by participating countries;
- 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 and knowledge sharing tools (Activity Reporting Tool, Programmes Information and Collaboration Space,, Customs and Tax EU Learning Portal, EU Tax Education portal) and material;
- e) IT collaboration support activities.

Indicative number of contracts envisaged: 1

New invitations to tender for services expected to be launched in 2021, 2022 and 2023:

(a) Management of programmes and training support (PRO-TRAIN)

(i) Description: contract for the provision of expert services supporting programme

management and multifaceted EU training and staff development in taxation, including IT and communication support, as detailed above.

(ii) Indicative time of the call: Q1/2023

Implementation

Actions will be implemented directly by DG TAXUD and (partly) by co-delegations or cross subdelegations to DGT, DIGIT, ESTAT, OIL, SCIC, or other Directorates-General and Commission services as appropriate.

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.

The amount allocated to external experts is subject to revision and potential further reduction in light of the increased use of hybrid and online working arrangements and the consequent reduction in travel and other eligible participation costs.

Additional information required by the basic act for the work programme

N/A

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