TADEUS

Tax ADministration European Union Summit

TADEUS 2020 Outcomes Statement

2nd PLENARY MEETING, VIDEOCONFERENCE

(1) TADEUS 2020 plenary meeting

- 1. We, the Heads of the tax administrations in Belgium, Bulgaria, Czechia, 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, or our representatives, and the Director General of DG TAXUD, met on 26 November 2020, for the second TADEUS plenary meeting, to continue developing the cooperation between our administrations at the highest level.
- 2. Following last year's plenary meeting in Helsinki (Finland), the work on our projects continued at technical level and at the level of TADEUS Deputies. The plenary meeting of TADEUS Heads was called to take stock of the outcome of work done and agree on next steps, to approve the kick off of future work and to discuss tax administrations' priorities during and following the pandemic. Despite being constrained to have our annual meeting through videoconference, we reiterate our commitment to advance our cooperation for tackling issues of common interest for our tax administrations.
- 3. We would like to thank the German Federal Ministry of Finance and the European Commission for co-chairing and together organising the videoconference.

(2) Agenda and decisions

- 4. During this year's TADEUS plenary meeting, our focus was on
 - tax compliance,
 - administrative cooperation in the field of taxation, and
 - improved coordination of the development of intra-European IT systems needed for a more digital internal market.
- 5. We also had a discussion on:
 - setting our future priorities for tax administrations in the context created by the COVID-19 pandemic, and
 - how to make best use of the available Union instruments like the Recovery and Resilience Facility and the Technical Support Instrument.
- 6. Finally, we agreed the priority themes and topics to be addressed under TADEUS over the next two years.

- 7. We discussed in detail the recommendations of the finalised TADEUS project on EUROFISC's strategy and governance. In particular, the EUROFISC network aims at quickly exchanging, analysing data to provide feedback for all Member States on potential VAT fraudulent activities. Given the importance of EUROFISC for identifying VAT fraud, we committed full support to the further assessment of various recommendations and to the implementation of those recommendations which could already be implemented at national and European level. In particular, the recommended interaction of EUROFISC with new institutional partners like OLAF and Europol and extending the types of data that can be used can be highlighted. Finally, we also launched a reflection process on how to share the best practices of EUROFISC to other types of taxes.
- 8. Taking into account the needs for transparency and improving tax compliance, we launched a new TADEUS project on estimating the tax gaps for several taxes and specific sectors. This is a complex project, led by Italy, which will be developed together with the European Commission, covering multiple work streams. TADEUS will regularly monitor the project progress and discuss how to make best use of its results, in terms of methodologies and effective tax gaps estimates.
- 9. Further to last year's decision, we discussed and welcomed the first version of a Multi-Annual Strategic Plan, an IT framework for IT projects, in the field of taxation (MASP-T). This framework will come into force once the new Fiscalis regulation will enter into force. This IT framework will allow us to coordinate the developments envisaged for our trans-European electronic systems which are increasingly numerous and complex, hence the importance for improved coordination among tax administrations.
- 10. We extensively discussed the challenges ahead in terms of managing tax administrations in a crisis situation. These challenges relate in particular to enhancing tax compliance, further developing services for taxpayers and also advancing the change process of our own organisations. Tax administrations have a prominent role to play, not only in delivering support and services during the COVID-19 crisis, but also in ensuring the resilience of Member States and EU budgets, which finance all public policies, including to support the recovery. We concluded that this crisis generated by the pandemic should be used as a trigger to further progress in our digital transformation and for working effectively with other tax administrations and other public administrations. We have a duty to protect our staff and help everybody to upgrade their knowledge and skills for handling the post-crisis work environment. We were informed and want to take advantage of the support opportunities and financing made available by EU instruments.
- 11. Finally, we discussed to further focus our work in TADEUS on the challenges ahead, giving a prominent role to tax compliance and updating our other TADEUS priorities. We encourage all the project teams that are currently working under TADEUS to continue to deliver and to present to us their results and suggestions.

(3) **Next meeting**

12. Should conditions allow it, Slovenia will host the next TADEUS plenary meeting in the second half of 2021. A videoconference to briefly discuss punctual projects and take decisions on outstanding issues may be organised in the first half of 2021.