

TADEUS

Tax Administration European Union Summit

TADEUS 2019 Outcomes Statement

1ST PLENARY MEETING, HELSINKI (FINLAND)

(1) TADEUS 2019 plenary meeting

1. In April 2018, the EU economy and finance ministers agreed to commence discussions on how to foster cooperation between tax administrations further to a series of Commission reports revealing the loopholes in the administrative cooperation. Following this, the Heads of Tax Administration and the Commission decided - at the meeting in Thessaloniki in June 2018 and during the G28 meeting in Vienna in September 2018 - to create TADEUS – the Tax Administration EU Summit.
2. 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 in Helsinki, on 17-18 September 2019, for the first TADEUS plenary meeting, to build an ever closer cooperation between our administrations and to explore possible solutions for the similar issues we are confronting.
3. This meeting contributes to developing a long term process of coordination at strategic level between the tax administrations in the European Union and demonstrates our willingness to build common projects under the framework of TADEUS. Equally, we strive to find ways of improving our administrative cooperation and ultimately support the level playing field in the Internal Market from a tax administration perspective.
4. We would like to thank the Finnish tax administration for the excellent organisation of the event.

(2) TADEUS current activities

5. We all acknowledge the importance to focus TADEUS work on the challenges related to:
 - a) addressing the digital economy and the digitalization of tax authorities,
 - b) generating trust and enhancing the tax compliance level by providing legal certainty and through compliance risk management;
 - c) implementing EU legislation;
 - d) managing IT systems and resource constraints;
 - e) managing human resources and skills;
 - f) improving operational performance and reporting;
 - g) facilitating coordinated positions among national tax administrations in international fora.

6. We had a strategic debate about future trends in tax administration and we discussed the way we could better coordinate our position in international fora in the field of tax administration. We will promote effective cooperation with the OECD and, notably, the Forum on Tax Administration.
7. We took note of the progress on various activities of the Fiscalis programme, we consider them as bringing value-added to our daily tax administration processes and we will endeavour to ensure the full support for the implementation at national level of the Fiscalis activities results.
8. We express our satisfaction about the progress which has been done on the TADEUS projects launched in 2018. The ‘Digital and data’ project – on reporting requirements for the sharing and gig economy - led by Finland provides a sound technical basis for possible future policy and technical initiatives. The projects “Enabling building trust and ensuring compliance” led by Sweden and the ‘HR Management Agility and Readiness model’ led by Greece are well on track and will produce outcomes that could be used in our tax administrations soon.

(2) Decisions on future activities

9. Based on previous work, we agreed to update our TADEUS common agenda and to start the implementation of a new project in the field of monitoring the performance of administrative cooperation. This project will lead to increasing transparency and trust and will improve our performance in working together for the correct assessment of taxes and the improvement of our services to taxpayers involving a cross-border dimension. We express our commitment to work at full capacity to improve the functioning of the administrative cooperation between our tax administrations in all its forms and on both VAT and direct taxes.
10. As e-commerce continues to grow, we will use our best endeavours to release the required resources to implement the necessary modifications or adaptations to the tax and customs IT systems required for a successful implementation of the VAT e-commerce package. Together with the customs administrations, we will prepare information campaigns to inform businesses on the new rules and obligations that the 2021 changes will entail. We appreciate the Commission stands ready to support the timely deployment of the extended Mini One Stop Shop (MOSS) and the IOSS (Import One Stop Shop).
11. Concerning the administrative cooperation in the field of direct taxes, we took note of the results of a recent evaluation of the directive and we plan to dedicate an increasing share of resources in order to bring the administrative cooperation close to its full potential.
12. We have discussed improving the functioning of EUROFISC and agreed to set up a project to prepare the strengthening of EUROFISC governance. On the longer term, the experience of EUROFISC could benefit other areas such as direct taxes, excise duties and recovery and we will explore existing practices on e-invoicing and split payment.
13. The legislative changes and the level of administrative cooperation we envisage for the coming years will require new IT developments and investing in our trans-European electronic systems. We discussed about aligning the development of our

common or inter-operable IT systems and about setting up a coordination process based on consensus, in the form of a multi-annual plan, under the coordination of TADEUS.

(3) Next meeting

14. The next TADEUS plenary meeting, in 2020, will be hosted by Germany.