1. We, the Heads of the tax administrations in Belgium, Bulgaria*, Czech Republic, 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, and representatives of DG TAXUD, met on 15-16 September 2022 in Rhodes (Greece), for the 4th TADEUS plenary meeting, to further develop and enrich the cooperation between our administrations at the highest level.

2. For the first time after two years of virtual meetings due to the pandemic, the TADEUS Heads plenary meeting was called to re-invigorate the TADEUS network, achieve a common understanding of the future of the European tax administrations and allow agreement on concrete further steps, including in the area of digitalisation.

3. We warmly thank the Greek tax agency (AADE) for hosting and the European Commission for co-chairing and co-organising the meeting.

4. On day 1, the agenda focused on exploring new paths for the future of tax administrations. Through a Foresight workshop, we reflected on megatrends that will shape the future of tax administrations. It allowed us acquiring a collective awareness of the challenges ahead, identifying where we may lack preparedness and stimulating reflection on the way forward. Among the 14 megatrends discussed we identified the following as of particular importance and necessitating future thorough preparation: ‘Accelerating technological change and hyperconnectivity’, ‘Changing security paradigm’ as well as ‘Changing the nature of work’, ‘Increasing demographic imbalances’ and ‘Climate change’. They would necessitate the deployment of sufficient budgetary resources and the acquisition of new skills by our staff so as to make sure that the tax administrations would remain adequately equipped to face the challenges and the fast evolving environment associated with these megatrends.

5. We equally dealt with ongoing projects on various topics. In particular, an update and steer were provided on the complex project led by Italy on estimating the tax gaps for

* participated online
several direct and indirect taxes and specific sectors. It will allow to move forward with this large-scale work.

6. We also endorsed the project report on monitoring the performance of administrative cooperation, led by France, and involving 16 Member States, as the first step in defining a common approach. We agreed to continue the work inspired by the solutions and ideas proposed in the final report, including a set of key performance indicators and a follow-up action plan. This is a great leap forward which meets TADEUS’ commitment to more transparency and efficiency in the field of administrative cooperation.

7. Analysing the megatrends triggered rich and fruitful discussions on possible TADEUS projects to be launched in the near future. More than a dozen proposals have been submitted in an open discussion and some of them gathered the strongest support by delegates:
   - Project on the use of artificial intelligence for tax purposes
   - Project on digital security
   - Project on the use of DAC data

8. These topics will be fine-tuned further to kick-start concrete projects.

9. On Day 2, we focused on one theme - “digitalisation” - which is particularly relevant for our tax administrations. Having shared some recent digital achievements in our administrations and following a collective brainstorming to explore the joint digital way forward, we have reaffirmed our commitment to achieving better interoperability among our IT systems and developing further the tools allowing to make an efficient use of the data exchanged.

10. As a result of these exchanges, we are pleased to congratulate MS’s tax administrations which have received awards for their projects implemented recently:

1. France: “Foncier innovant: DGFiP’s innovative use of data and AI to fight real estate tax fraud”

2. Greece: “MyDATA”

3. Finland: “Leading by goals and knowledge”

3. Italy: “E-invoicing and risk analysis”

Next meeting

11. The next TADEUS plenary meeting will be hosted by Spain, in the autumn of 2023.