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Digital delivery of customs and taxation policies
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ANNEX 3

MASP-T Rev. 2022 v1.0 **Governance Scheme for the** **Implementation of the MASP-T**

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1. INTRODUCTION

The Governance Framework aims to:

- Closely supervise the planning and monitoring of the implementation of the taxation policies where complex projects have to be realised in a very limited timeframe;
- Improve coordination of very complex and diversified activities in the domains of policy, legislation, business operations and IT, while maintaining coherence and transparency;
- Make a clear separation between management and expertise;
- Increase efficiency, control and coordination capabilities while maintaining flexibility;
- Clearly define roles and responsibilities, considering the interdependency between taxation area, to ensure that all engaged parties will meet the prefixed deadlines;
- And lastly, but most importantly, to remind us that we are accountable to all the different stakeholders involved (i.e. Tax Administrations and Authorities, Trade associations, companies and citizens) bearing in mind the huge amount of Union and Member States resources (both budgetary and human) required to finance taxation policies.

In summary, to have better governance and management we are bound to sound steering, close cooperation, better coordination, milestones-based planning, deliverables implementation, overall communication and risk management.

2. THREE-LEVEL GOVERNANCE MODEL

The organisational structure will enhance coherence and coordination, reduce duplication and streamline the bureaucratic process. Further, it will ensure that commitments are made at the appropriate level.

The implementation of taxation policies will only be successful if there is regular interaction across all levels, roles and competences and if responsibilities are clearly and explicitly defined for each of those levels and each group.

The governance framework considers all of the above and has the objective to create more transparency and to facilitate efficient coordination between all stakeholders.

This structure consists out of the following three levels:

2.1. STEERING LEVEL

At this level, The Tax Administration EU Summit (TADEUS) is to steer towards taxation policies implementation and addresses common challenges faced by EU countries in today's era of globalisation and digitalisation. TADEUS is a cooperation network for the EU Member States' heads of tax administrations and the Commission. The cooperation takes place in seven key areas:

1. Digital and data;

2. Trust and compliance;
3. Human Resources and skills;
4. Implementation of EU legislation;
5. Information Technology and resources;
6. Performance and reporting;
7. International cooperation.

The cooperation at high level, within TADEUS, aims to:

- Build trust between Member States tax administrations;
- Facilitate the implementation and compliance with Union law;
- Facilitate the formulation of an EU coordinated positions in international fora;
- Issue recommendations for policy makers at national and Union level;
- Establish a platform to guide the work of existing and future Fiscalis and other common activities.

Structure and functioning

TADEUS cooperation takes place in two different settings:

- the Plenary Group which meets once a year and is composed of the Heads of Tax Administrations and the Commission represented by the EU Commission's Director General for Taxation and Customs Union); and
- the Deputies Group, which meets twice a year and is composed of one delegate per Member State and the Commission represented at Director level.

The Commission provides support and financing for the projects through the FISCALIS programme. The implementation of the projects is the responsibility of the Member States. The results of the projects are shared among EU countries and with the Commission and aim mostly at providing tangible outputs which can be used at operational and administrative level.

2.2. COORDINATION LEVEL

At this level, different fora will be held in order to ensure updates of the MASP-T and reporting on overall progress. These fora are:

- For indirect taxes (VAT), the SCAC (Standing Committee on Administrative Cooperation), its associated Expert Group SCAC-EG and its sub-committee for IT matters, the SCIT;
- For direct taxes, the CACT (Committee on Administrative Cooperation for Taxation) and its associated Expert Group the CACT-EG, the WGACDT (Working Group on Administrative Cooperation in Direct Taxes);
- For recovery of claims, the Recovery Committee and its associated Expert Group the Recovery-EG;

- For excise duty, the CED (Committee on Excise Duty) and the ECWP (EMCS Computerisation Working Party) where IT matters are discussed.

Each committee and expert group has its own rules of procedures.

2.3. EXPERT LEVEL

At this level, Experts from DG TAXUD Unit B4 and B2 as well as the relevant units of DG TAXUD Directorates C and D will be mobilised

The IT Technology & Infrastructure Group will deal with the preparation of the technical framework of the projects and systems of the MASP-T Project Group 6 (Taxation IT cooperation initiatives and technological developments to facilitate Taxation EIS).

3. GOVERNANCE FRAMEWORK FOR THE IMPLEMENTATION OF THE MASP-T AND ALL RELATED TAXATION PROJECTS

