



Brussels, 22.4.2024
SWD(2024) 119 final

COMMISSION STAFF WORKING DOCUMENT

Fiscalis programme Annual Progress Report 2023

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1. EXECUTIVE SUMMARY

The Fiscalis programme (the ‘Programme’) aims at supporting tax authorities in enhancing the functioning of the internal market, fostering competitiveness, fighting tax fraud, tax evasion and tax avoidance, improving tax collection and supporting Member States in addressing the tax challenges arising from the digitalisation of the economy. This report presents the key achievements, lessons learned and challenges which were identified during the implementation of the Programme in 2023.

During the reporting period, the Programme successfully continued guaranteeing business continuity of the European Electronic Systems (EES) for taxation. In addition to supporting the digital transition, the Programme provided national tax administrations with the necessary framework for intense cooperation and exchange of information in the area of taxation. Complementing the EES and the collaboration activities, a number of human competency building actions such as EU-level training activities were organised, increasing the impact of the Programme.

2. REGULATORY AND POLITICAL CONTEXT

2.1. Regulatory context

The Fiscalis programme is an EU cooperation programme in the field of taxation under Multiannual Financial Framework 2021-2027 ⁽¹⁾. It was established by Regulation (EU) 2021/847 ⁽²⁾ (the Fiscalis Regulation) to, among others, support tax authorities in improving the functioning of the internal market ⁽³⁾. 2023 was the second full year of the implementation of the Programme and the last one under the Multiannual Work Programme (2021 – 2023) ⁽⁴⁾.

To complete the regulatory framework, **international agreements with third countries** ⁽⁵⁾ interested in participating in the Programme’s activities were signed in 2023. These were Moldova, Serbia as well as Bosnia and Herzegovina. Furthermore, the Fiscalis programme is

(1) Council Regulation (EU, Euratom) 2020/2093 of 17 December 2020 laying down the Multiannual Financial Framework for the years 2021 to 2027 (OJ L 433I, 22.12.2020, p. 11).

(2) Regulation (EU) 2021/847 of the European Parliament and of the Council of 20 May 2021 establishing the ‘Fiscalis’ programme for cooperation in the field of taxation and repealing Regulation (EU) No 1286/2013 (OJ L 188, 28.5.2021, p. 1, ELI: <http://data.europa.eu/eli/reg/2021/847/oj>)

(3) According to Article 3 of the Regulation, the general objectives of the Programme consist of supporting tax authorities and taxation to enhance the functioning of the internal market, foster the competitiveness of the Union and fair competition in the Union, protect the financial and economic interests of the Union and its Member States, including protecting those interests from tax fraud, tax evasion and tax avoidance and to improve tax collection. The specific objectives of the Programme are to support tax policy and the implementation of Union law relating to taxation, to foster cooperation between tax authorities, including exchange of tax information, to support administrative capacity building including as regards human competency and the development and operation of the EES.

(4) Commission Implementing Decision C(2021) 4781 of 2 July 2021 on the financing of the Fiscalis programme and the adoption of the work programme for 2021, 2022 and 2023, and Commission Implementing Decision C(2022) 9289 of 15 December 2022 amending Implementing Decision C(2021) 4781 as regards the work programme for 2021, 2022 and 2023 for the Fiscalis programme.

(5) In line with Article 5 of the Regulation, the Programme is open to the participation of third countries on condition that specific agreements are in place. Albania, North Macedonia, Montenegro and Kosovo* signed the agreements to participate in the current Fiscalis programme in 2021 and 2022. Ukraine and Georgia joined the Programme for the first time, also in 2022.

*This designation is without prejudice to positions on status and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo declaration of independence.

an important assisting possibility ⁽⁶⁾ for Ukraine's and Moldova's work towards harmonisation with EU acquis in tax policy. The European Commission recommended, in the 2023 Enlargement package ⁽⁷⁾, to the Council of the EU to open the accession negotiations with Ukraine and Moldova which added further relevance for the Programme's activities to both countries.

2.2. Political context

EU **taxation policies** deliver a key contribution to achieving the Commission's headline ambitions ⁽⁸⁾.

In the context of the **European Green Deal, designing EU tax policy actions that contribute to a carbon neutral continent by 2050** forms part of the Commission's objectives. Under '**Fit for 55**' Communication ⁽⁹⁾, the Union agreed in 2023 on the **carbon border adjustment mechanism (CBAM)** ⁽¹⁰⁾.

Supporting the priority of '**An economy that works for the people**', the Commission proposed during the reporting period the **Business in Europe: Framework for Income Taxation (BEFIT)** ⁽¹¹⁾. This initiative was accompanied by the proposal on the **Establishing a Head Office Tax System for SMEs** ⁽¹²⁾, which aims at simplifying the rules for micro, small and medium enterprises operating cross border. The Commission also adopted an initiative to harmonise **transfer pricing rules** in the EU ⁽¹³⁾. Lastly, still regarding direct taxation, the Commission adopted the '**FASTER**' **draft Council Directive** ⁽¹⁴⁾ to make withholding tax procedures in the EU more efficient and secure for investors, financial intermediaries and tax authorities with the objective to promote cross border investment and fight tax fraud.

Significant developments have taken place in relation to the '**Europe fit for the digital age**' priority. Being often a driver for change, digitalisation requires tax legislation to take account of new technological developments and products, such as crypto assets. While cross-border trading of crypto assets is frequent, tax authorities were lacking the information to ensure **a level playing field and fair taxation**. In 2023, a directive amending EU rules on **administrative cooperation in the area of taxation** was adopted. The amendments concern the reporting and automatic exchange of information on revenues from transactions in **crypto-**

(6) It is important to note the continuing geopolitical turbulences, following Russia's unprovoked war of aggression against Ukraine, prompting an EU level unprecedented support and solidarity with Ukraine.

(7) Strategy and Reports (europa.eu)

(8) Commission work programme 2023. https://commission.europa.eu/publications/2023-commission-work-programme-key-documents_en

(9) See Communication from the Commission of 14 July 2021 to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions: 'Fit for 55' – delivering the EU's 2030 climate target on the way to climate neutrality (COM(2021) 550 final).

(10) Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52). CBAM is an environmental measure putting a fair price on the carbon emissions during the production process of goods entering the EU.

(11) Proposal for a Council Directive on Business in Europe: Framework for Income Taxation (BEFIT) (COM(2023) 532 final). This proposal aims at reduced compliance costs and a coherent approach by a single set of rules to determine the tax base of group companies.

(12) Proposal for a Council Directive establishing a Head Office Tax system for micro, small and medium sized enterprises and amending Directive 2011/16/EU (COM(2023) 528 final).

(13) Proposal for a Council Directive on transfer pricing (COM(2023) 529 final).

(14) Proposal for a Council Directive on Faster and Safer Relief of Excess Withholding Taxes (COM(2023) 324 final).

assets and on advance tax rulings for **the wealthiest individuals, Directive on Administrative Cooperation 8 (DAC 8)** ⁽¹⁵⁾.

The Fiscalis programme also financially contributed— directly or indirectly – to the EU agenda for **economic recovery and long-term growth, fair taxation** while advancing in the **digital transition**. In the context of the Commission’s proposal in 2023 to revise the multiannual financial framework ⁽¹⁶⁾, the urgency for securing additional funding became clear. Having the objectives to protect the financial and economic interests of the Union and its Member States and improving tax collection, the Fiscalis programme also demonstrated its relevance against this background, for example with the funding of activities on tax gaps.

In relation to the performance-based enlargement, the Fiscalis programme has the potential to provide support for the participating nine candidate and potential candidate countries ⁽¹⁷⁾, notably by providing access to collaborative activities as well as EU level capacity building activities. More specifically, the possibilities offered by the programme to cooperate with their peer tax authorities in the EU Member States as well as to learn the sector-specific EU legislation and operational best practices should help the enlargement countries with both the **acquis harmonisation** as well as its **implementation**.

Finally, the Commission and the European Parliament co-hosted the second **Tax Symposium** looking into ‘The future of taxation in the EU: challenges ahead & changes needed’ in which Ministers of Finance, Members of the European Parliament and national parliaments, high-level policy makers, academics and civil society representatives participated.

3. IMPLEMENTATION OF FISCALIS PROGRAMME’S SPECIFIC OBJECTIVES AND PROGRAMME’S ACTIVITIES

The Programme provided financial support to a number of actions to achieve its **general and specific objectives**. These actions can be divided into three main categories:

- a) **General collaborative actions** ⁽¹⁸⁾
- b) **European Electronic Systems (EES)** in the area of taxation ⁽¹⁹⁾
- c) **Human competency building** ⁽²⁰⁾

(15) Council Directive (EU) 2023/2226 of 17 October 2023 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (OJ L, 2023/2226, 24.10.2023, ELI: <http://data.europa.eu/eli/dir/2023/2226/oj>).

(16) Proposal for a Council Regulation amending Regulation (EU, Euratom) 2020/2093 laying down the multiannual financial framework for the years 2021 to 2027 COM(2023) 337 final.

(17) Albania, Bosnia and Herzegovina, Georgia, Kosovo*, Moldova, Montenegro, North Macedonia, Serbia, Ukraine

(18) General collaborative actions include seminars, workshops, project groups, bilateral or multilateral controls, presences in the administrative offices and participation in administrative enquiries, working visits, expert teams, capacity building activities, studies, communication projects and any other activity in achieving the programme’s objectives.

(19) Digital systems that interconnect tax authorities and allow information to be exchanged rapidly and by secure electronic means for which the largest share of programme funding is devoted for development, implementation, improvement and operation.

(20) These activities include training materials, e-Learning modules, as well as physical training events (CLEP) to support human capacity building.

The contribution of the above-mentioned actions to the achievement of the objectives is further described in the following sections.

3.1. Support tax policy and the implementation of Union law relating to taxation, foster cooperation and exchange of information between tax authorities

3.1.1. General collaborative actions (excluding expert teams) ⁽²¹⁾

In 2023, networks and communities continued to play a key role in ensuring coordination and exchange of best practices among national tax administrations and between the national authorities and the Commission services. In this regard, three examples can be highlighted:

- By bringing together the heads of Member States' tax administrations on a regular basis, the **Tax Administration EU Summit (TADEUS)** ⁽²²⁾ deepened strategic cooperation to improve tax collection and fight against tax fraud. Such deepening materialised notably as follows:
 - In 2023 three new Fiscalis project groups became operational on 1) improving the use of DAC data, 2) digital security and 3) the use of artificial intelligence for tax purposes (e.g. improving risk analysis and taxpayer services).
 - During the TADEUS meeting in November 2023, heads of Member States' tax administrations (hereafter 'the Heads'), gave the green light to start the testing phase of selected methodologies for the tax gap calculation of **Personal Income Tax (PIT), Social Security Contributions (SSC), Corporate Income Tax (CIT), Missing Trader Intra Community (MTIC) fraud and VAT e-commerce fraud**.
 - The Heads also agreed that TADEUS will take the **European Trust and Cooperation Approach (ETACA)** ⁽²³⁾ to the next level. A volunteering Member State will take over the responsibility from the Commission for coordinating the project, while the existing steering group will be expanded with new Member States to review the guidelines and to set the parameters for a continuation of the project.
- The **Advanced International Administrative Cooperation (EU AIAC) Community** ⁽²⁴⁾ continued to provide guidance on the EU administrative cooperation instruments ⁽²⁵⁾. It offered numerous trainings and published communication and guidance materials, for example the EU AIAC operational guide and the guide on

(21) Expert teams are described separately from the other general collaborative actions due to their specific nature that requires dedicated grant agreement and the long-term commitment of the involved experts. Pooling resources across Member States, expert teams are used to support the development and implementation of digital systems.

(22) TADEUS is also the governance body for the implementation of the Multi-Annual Strategic Plan for Taxation (MASP-T), see section 3.2 of the present report.

(23) ETACA provides Member States with a collaborative tool to prevent direct tax disputes and encourages an ex-ante dialogue between taxpayers and tax administrations.

(24) The EU AIAC Community covers existing, new and future administrative cooperation tools. In addition, these cooperation tools are available for all tax areas such as Value Added Tax (VAT), excise duties, direct taxation and recovery of claims. The AIAC Community provides Member States with a common approach towards an increased need to fight against cross border tax fraud and evasion and promotes the use of advanced administrative cooperation instruments.

(25) The main administrative cooperation tools consist of simultaneous control (SC), joint audit (JA) (collectively referred to as multilateral controls – MLC) and presence in administrative office and participation in administrative enquiries (PAOE).

communication with taxpayers, which is first of its kind ⁽²⁶⁾. The EU AIAC Community produced 124 guidelines in 2023, which are being used by its members in different areas of taxation.

- **Eurofisc** ⁽²⁷⁾, the network of VAT fraud experts from tax administrations, provided in 2023 detailed statistics on cross border VAT fraud, enabling the **discovery of significant VAT frauds** across the EU ⁽²⁸⁾. In addition, Eurofisc currently develops **‘Follow-The-Money Strategies’** in collaboration with OECD member countries.

In addition to the ongoing networks and communities, an impressive number of collaborative actions took place in 2023 targeting specific topics ⁽²⁹⁾. Out of the total of 133 collaborative actions, those aiming at **fostering cooperation between tax authorities, including exchange of tax information**, represented the most significant part of activities with 93 actions. Amongst these actions, the following are particularly worthwhile to mention:

- In the field of **IT collaboration**, the project group on **‘Chatbot implementation criteria guidelines’** concluded its work. With more and more tax authorities introducing chatbots as a service for taxpayers, this project assessed the functionalities of the various options and business requirements with the aim to issue implementation guidelines. Moreover, **two new project groups were dedicated to chatbots**, aiming to develop digital and business specifications on the use of interconnecting chatbots within a network.
- In the area of VAT, the project group on the **VAT gap in the EU** fostered transparency, data sharing, and continuous improvement through collaboration between national tax administrations and Commission services ⁽³⁰⁾. The annual project cycle of the group was completed with its contribution to the **annual report on the VAT gap in the EU** ⁽³¹⁾, published in October 2023.
- 2023 was also the year in which several workshops were organised on **novel topics**, not discussed at EU level before. This relates, for example, to the workshops 1) on the use of national registers of **immovable property assets** in cross-border taxation matters, 2) on concealing wealth – tax fraud, tax evasion and aggressive tax planning within the population of **high-net-worth individuals**, and 3) on **excise duties applicable to products high in fat, sugar or salt**.

3.1.2. Expert teams

Structural cooperation in the format of expert teams continued operating in 2023. In this section the major achievements of expert teams in 2023 are presented (See Annex 3 for more information about the expert teams).

(26) The EU AIAC Community also produced a short video and flyer to promote and explain the administrative cooperation instruments among tax officials and the public.

(27) As set out in the Council Regulation (EU) Nr 904/2010 on administrative cooperation and fight against fraud in the field of VAT. The Eurofisc network works on the swift exchange, processing, and analysis of targeted information on cross border VAT fraud between Member States as well as the coordination of any follow up actions.

(28) https://taxation-customs.ec.europa.eu/taxation-1/vat-and-administrative-cooperation_en

(29) See OP 2.1. Sub-indicator 1: Number of collaborative actions organised - Annex 2.

(30) This group addresses the need for a **robust monitoring framework**, capable of estimating the magnitude of the VAT compliance gap.

(31) European Commission, Directorate-General for Taxation and Customs Union, *VAT gap report 2023*, Publications Office of the European Union, 2023, <https://data.europa.eu/doi/10.2778/059802>.

An important added value in the fight against VAT fraud is the ongoing work of the **Transaction Network Analysis (TNA 2) expert team and the CESOP⁽³²⁾ expert team**.

The **TNA 2 expert team** delivered statistics⁽³³⁾ on the impact of Eurofisc with the latest figures of fraudulent transactions uncovered, reaching EUR 10.9 billion. The TNA system's functionality was improved and its coverage extended in 2023, allowing the start of joint processing of data related to VAT fraud with vehicles (cars, boats and planes). Furthermore, the web services of the TNA system, being fully operational in the reporting year, allowed automated exchange of VAT risk signals. The TNA2 expert team grant was recently extended until 31 August 2024.

The CESOP expert team in turn supported the development of a digital system in the area of detection of suspicious cases of VAT fraud to create a European database of payment data related to cross-border Business to Consumer (B2C) e-commerce transactions. To this end, the expert team provided technical input for the creation of the system and for the preparation of guidelines for the reporting of payment data. The CESOP expert team grant will end by December 2023. The next iteration, CESOP2 is ready to take over from 1 January 2024.

In parallel, further cooperation took place and progress was made with regard to the implementation and functioning of the Directive on Administrative Cooperation (DAC) by two expert teams.

The **VISDAC** (Visits to Member States Directive on Administrative Cooperation) expert team, supporting Member States in the effective implementation and functioning of the DAC, completed 15 visits to Member States during 2023. The remaining 12 Member States are to be visited by the end of 2024. The work of the expert team is therefore progressing according to the schedule and the expert team is well on its way to achieve its objectives. The expert team worked on improving data quality and use in the context of administrative cooperation, by sending more complete data to receiving Member States which can therein support improvements in the use of the information across Member States.

The **DATANA** (Development of data analysis tool and other solutions for enhanced use of the tax information) expert team has finalised a prototype solution for a digital tool allowing the analysis of unmatched DAC data, which was a key aspect of its mandate. In addition, the expert team continued supporting enhanced cooperation through e.g. the preparation of questionnaires and the organisation of workshops, the outcomes of which will be included in the Final Report of the Expert Team.

Finally, the Managed IT Collaboration, **MANITC V** (Managed IT Collaboration Expert Team), expert team continued in 2023 to manage and support the IT collaboration activities in the field of taxation.

(32) CESOP stands for Central Electronic System of Payment information.

(33) In 2020 EUR 5.3 billion VAT fraud and 500 fraudsters were identified; in 2021 this increased to EUR 8.1 billion of identified VAT fraud and 2 000 identified fraudsters; finally in 2022 this amounted to EUR 10,9 billion of identified VAT fraud and 3 000 identified fraudsters.

3.2. Develop, implement and operate the European Electronic Systems for taxation

To support tax authorities in protecting their financial and economic interests, **in fighting against tax fraud, tax evasion and tax avoidance and in increasing tax transparency**, the Commission continued operating an important portfolio of EES ⁽³⁴⁾. In 2023, around 89% of the financial capacity of the Programme ⁽³⁵⁾ was devoted to procurement for digital capacity-building actions such as the development and operation of the European electronic systems for taxation, including their design, specification, conformance testing, deployment, maintenance, evolution, modernisation, security, quality assurance and quality control. In this context, the Programme's funding ensured the functioning of **29 systems** and related applications, with most of it covering the cost of maintenance and the day-to-day operation of the Union components of these systems. Regarding new developments, the following achievements are worth highlighting:

- **The launch of EMCS 4.0**, following the update of the Directive on general arrangements for excise duty ⁽³⁶⁾. EMCS Phase 4.0 consists mostly in the automation of the procedure for the movement of excise goods which have been released for consumption in the territory of one Member State and moved to the territory of another for commercial purposes, also known as '**Duty Paid Business to Business (B2B) movements**'. This makes the taxation of alcohol, tobacco and energy products **fully paperless**.
- The continuous **deployment of DAC7** ⁽³⁷⁾, facilitating the automatic exchange of information on revenues generated by digital platforms.
- The finalisation of the implementation of the **CESOP**, aiming at fighting **VAT fraud in eCommerce**.
- The production of a new release of the **VIIES-on-the-Web** application presenting **better availability** and performance in order to cope with a **continuously increased traffic**, amounting ⁽³⁸⁾ to about **25-30 million requests** on a daily basis.
- The continuation of the elaboration of the specifications of the digital systems for the **VAT SME Special Scheme**, through the **IT Systems Development Group (ITSD)** for taxation. Based on the successful pilot project which delivered a **solution architecture template (SAT)** for the national implementation of the **VAT small and medium enterprises (SME) scheme**, preparatory work has started to build on it to deliver software architecture templates for major systems in the field of direct and indirect taxation with the aim to further develop them to support '**VAT in the Digital Age**' and **DAC8**.

(34) Digital systems are vital in ensuring secure exchange of information between Member States' tax administrations, enhancing administrative cooperation between them and improving their administrative capacity.

(35) Compared to the total committed expenses for 2023, see Table 1 of Annex 2

(36) Council Directive (EU) 2020/262 of 19 December 2019 laying down the general arrangements for excise duty (recast) (OJ L 58, 27.2.2020, p. 4).

(37) Council Directive (EU) 2021/514 of 22 March 2021 amending Directive 2011/16/EU on administrative cooperation in the field of taxation (OJ L 104, 25.3.2021, p. 1).

(38) At the time of writing.

3.3. Support administrative capacity building including human competency

During the reporting year, the Programme continued funding human competency-building actions which accompanied the implementation of the EES and complemented the general collaborative activities. More specifically:

- an eLearning module was developed for the introduction to EU AIAC instruments;
- the eLearning course EMCS has been **updated** and localised in one language;
- several training sessions were organised to allow tax officials to familiarize themselves with the different digital systems, including sessions on the use of **CCN2, CCN/CSI, CESOP web, EMCS and TNA**.

Moreover, 2023 was the first year in which tax training events were organised within the **Common Learning Event Programme (CLEP)**. Face to face training events took place under the EU AIAC community with the objective to harmonise the approach to administrative cooperation instruments across Member States. A total of 18 trainings in different countries were held involving 482 participants. In addition, Austria hosted two events on the topic of ‘**Newcomers in tax recovery assistance**’ with a total of 53 participants.

Finally, in 2023, the **Customs & Tax EU Learning Portal** ⁽³⁹⁾ further increased its number of users ⁽⁴⁰⁾ and it was connected with two more national portals ⁽⁴¹⁾. Furthermore, a group of Member States successfully took over the EU TaxEdu project ⁽⁴²⁾ to support education for young people.

4. COMPLEMENTARITIES

4.1. Complementarities with other DG TAXUD initiatives

In 2023, the Programme continued its contribution to the implementation of broader DG TAXUD initiatives.

The **2023 Tax symposium**, co-hosted by the Commission and the European Parliament, brought together high-level speakers and large audience to discuss a wide range of tax topics under the theme ‘**The future of taxation in the EU**’, such as the role of behavioural taxation, the role of wealth taxation in the tax mix of tomorrow and the future of personal income tax.

(39) The Customs & Tax EU Learning Portal is a portal that contains more than 1100 e-learning courses on a vast range of topics of taxation and customs in more than 21 languages. The Customs and Tax EU Learning Portal is addressed to the customs and tax professionals, as well as available, for a limited number of courses, to economic operators, academia and general public. <https://customs-taxation.learning.europa.eu>

(40) The number of officials trained, includes the number of officials completing a course directly in the EU central training portal and the number of officials, as declared on the EU central portal by national administrations, to whom the downloaded courses are made available via the national distribution systems (e.g. national intranets, portals of the national training institutes, etc.)

(41) Courses were also exchanged with the World Customs Organisation.

(42) The EU Tax Education portal (EU TaxEdu) is a project developed by the European Commission in cooperation with Member States, at the request of the European Parliament, to support education of the next generations of European taxpayers. It promotes tax awareness and fosters tax morale, by explaining to younger generations the meaning of taxes and how taxes affect their daily life. EU TaxEdu portal is available in 22 national languages. <https://taxedu.campaign.europa.eu>

Supporting in-depth, technical discussions on these topics, many related activities were organised in 2023 under the Fiscalis programme.

Synergies with other EU funding programmes, such as the **Customs programme** ⁽⁴³⁾, were pursued in 2023. The joint **Customs and Fiscalis Chief Information Officers Network** that links customs and taxation IT managers ensured that the cooperation reached beyond their respective customs and taxation domains with the aim of encouraging cross-fertilisation. Where relevant, the Programme management activities were also **streamlined** for both programmes, such as communication and other operational aspects.

Another example of complementarity with customs can be found in the work of the expert team TNA 2, funded by the Fiscalis programme. By facilitating the joint processing and analysis of customs data, the expert team provided **new insights into VAT fraud involving customs procedure 42** ⁽⁴⁴⁾.

Complementarities were ensured by the expert teams, such as VISDAC and DATANA, through regular reporting to the expert group on administrative cooperation in the field of direct taxation ⁽⁴⁵⁾.

4.2. Complementarities with other policies and programmes

In line with the Fiscalis Regulation, synergies and complementarities with other policies and programmes were pursued ⁽⁴⁶⁾. The following key activities are worthwhile mentioning.

Firstly, the tax framework should not only facilitate the digitalisation, but it also has to be up to date with the reality of an increasingly digitalised economy. Close complementarities with the EU's **digital agenda** can be evidenced through several examples:

- (i) The Programme funded collaboration actions focussed on interoperability such as the project group on Solution Architecture Template (SAT) for the VAT SME scheme based on eGovERA Tax Reference Architecture. The outputs of this project were delivered in 2023 and will be used in building the **VAT SME scheme** system which is a **compulsory Trans-European** system for all Member States ⁽⁴⁷⁾.
- (ii) The digitalisation of tax administrations is another important element in lowering administrative burden, increasing compliance and tax revenues. In connection with this, awareness was raised through relevant Fiscalis groups, networks and communities for the flagship project of the **Technical Support Instrument**

(43) Regulation (EU) No 444/2021 of the European Parliament and of the Council of 11 March 2021 establishing the Customs programme for cooperation in the field of customs and repealing Regulation (EU) No 1294/2013 (OJ L 87, 15.3.2021, p. 1).

(44) Customs Procedure 42 is a customs procedure that allows for a VAT-free importation of goods in a Member State if it is followed by a B2B VAT exempted supply to another Member State. The scheme is often abused and it happens that the goods are diverted to the black market free of VAT.

(45) Expert group on Administrative cooperation in the field of direct taxation (E01711).

(46) Such as the Customs Programme established by Regulation (EU) 2021/444 of the European Parliament and of the Council, the Union Anti-Fraud Programme established by Regulation (EU) 2021/785 of the European Parliament and of the Council, the Single Market Programme established by Regulation (EU) 2021/690 of the European Parliament and of the Council, the Recovery and Resilience Facility established by Regulation (EU) 2021/241 of the European Parliament and of the Council and the Technical Support Instrument established by Regulation (EU) 2021/240 of the European Parliament and of the Council.

(47) The project was integrated in the Commission's joinup platform, reinforcing the public sector interoperability policy. [Joinup \(europa.eu\)](https://joinup.europa.eu/), <https://joinup.ec.europa.eu/>

(TSI) ⁽⁴⁸⁾ on ‘**Digitalisation of tax and customs administrations**’ ⁽⁴⁹⁾. In the same vein, complementarities of the Fiscalis programme with the TSI can be found in the recommendations of the VISDAC expert team ⁽⁵⁰⁾, which were used by some Member States for a request for support from the TSI.

Secondly, complementarities were ensured by establishing a better communication between **the Eurofisc network and the European Public Prosecutor’s Office** (EPPO), both being involved in the fight against VAT fraud and therefore required to closely cooperate. The Programme also reinforced cooperation among Member States tax officials, Europol, the EPPO and the European Commission services by supporting activities to improve the VAT administrative cooperation framework.

Finally, the Fiscalis programme also **created synergies** by funding activities based on close cooperation with international organisations. An example is the **annually recurring risk management workshop** in which knowledge and the latest best practices on risk management are shared amongst experts from participating countries in the Fiscalis programme, universities and international organisations such as the OECD and the IMF.

5. CONCLUSIONS AND LESSONS LEARNED

5.1. Strengths

Despite the economic crisis and the continuous geopolitical conflicts that impacted heavily the EU and its neighbouring countries, a number of positive results were achieved in the area of taxation. The support of the Fiscalis programme to EES not only ensured the functioning of the existing systems but also new releases, such as the launch of the EMCS 4.0 system, demonstrating the programme’s ability to **deliver in its priority area of IT**.

Another strength identified in the reporting year was the effectiveness of support of the Programme in the area of the fight against VAT fraud. The **Eurofisc network** provided detailed statistics on cross-border VAT fraud, enabling the **discovery of important VAT frauds** across the EU ⁽⁵¹⁾. In addition, in 2023 the web services of the TNA system became fully operational and allowed **automated exchange of VAT risk signals** between the TNA and national systems. This milestone resulted in another step forward towards **lowering the administrative burden** for Member States and automating exchange of targeted information.

As in 2022, the Fiscalis programme has shown its **flexibility** during the reporting period, by adjusting to new political priorities and demands from participating countries. Moreover, in 2023 many activities were organised on **innovative** ⁽⁵²⁾ and **novel** topics from a policy point of view or from a digital perspective ⁽⁵³⁾. The programme also continued funding activities to facilitate the safeguarding of revenues and improving of tax collection in 2023.

(48) Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument (OJ L 57, 18.2.2021, p. 1).

(49) https://reform-support.ec.europa.eu/system/files/2023-05/FlagshipTSI2024_DigitalTaxCustoms.pdf

(50) See section 3.1.2 of the present report.

(51) The latest figures of uncovered fraudulent transactions are reaching EUR 10.9 billion.

(52) For example the projects on best practices in dealing with data, digital security, the use of chatbots and the use of artificial intelligence for tax purposes. See also paragraph 3.1.1 of the present report.

(53) See paragraph 3.1.1 of the present report.

Another strength identified for the Programme is linked with the collaborative actions and the post-COVID mixed collaboration environment. 2023 showed a **steeper increase in the ratio of physical to online meetings**, balancing out physical meetings, allowing for in-depth networking, and online meetings and collaboration, which present more cost-effective and greener solutions. In this respect, the Programme succeeded in creating equilibrium between fostering close collaboration whilst promoting environmentally friendly practices. This was also underpinned by the review of the travel and accommodation unit costs ⁽⁵⁴⁾, and the release of the modernised Programme Information and Collaboration Space (PICS). Nonetheless, the ratio between physical and online meetings must be closely monitored over time ⁽⁵⁵⁾.

5.2. Weaknesses and areas to improve

While an improvement was identified in the area of collaborative activities in 2023, weaknesses can be witnessed:

- Firstly, when it comes to **using the Programme to its full potential**, the Programme could still better assist Member States in implementing tax reforms that support **green transition and incentivise innovation** ⁽⁵⁶⁾.
- Secondly, there is a need to **increase the commitment and ownership** of participating countries. This is in particular the case for the expert teams, where a higher number of participating countries would be beneficial ⁽⁵⁷⁾.
- Thirdly, the **dissemination of deliverables** could be improved, since they often remain at the level of experts and do not reach the level of Senior Management, thereby resulting in low(er) impacts.
- Finally, with regard to **knowledge sharing**, although the Programme's collaboration component remained strong in 2023, the online collaboration platform (PICS) still misses important functionalities whose delivery was postponed to 2024.

(54) C(2023)4928 final – Commission Decision of 26.7.2023 amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multi-annual financial framework.

This decision is resulting in a 25% increase of the rates for return air and rail travels of 400km and more.

(55) In line with the Operational Guide for the Programme which underlines that the organisation of virtual meetings should be favoured by default, in line with the greening principles of the Commission, unless a specific circumstance justifies the planning of a physical meeting, such as the specificities of the scope or content of a meeting (e.g., sensitivity of the dossier, networking, etc.).

(56) For example, there are no actions in relation to energy taxation, nor in relation to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51, ELI: <http://data.europa.eu/eli/dir/2003/96/oj>).

(57) One of the most representative examples is the MANITC expert team, which, despite its' support to various groups, is limited by its size as well as the involvement of senior management.

6. ANNEXES

Annex 1: Acronyms and abbreviations

Annex 2: Ficalis programme's budget, performance indicators and supplementary information

Annex 3: Expert teams

Annex 4: Indicators

Annex 1: Acronyms and abbreviations

Abbreviation	Meaning	Description
AEOI DACs	Automatic Exchange of Information	Digital Systems that allow Member States to share information in the field of taxation via bilateral exchanges. Member States exchange information automatically upon availability on identified categories of income and capital. Co-operation between tax administrations is critical in the fight against tax evasion and protecting the integrity of tax systems. A key aspect of that cooperation is exchange of information.
AIAC community	EU Advanced International Administrative Cooperation community	The EU AIAC Community will cover the advanced international administrative cooperation instruments (AIAC) that involve the operational activities of conducting of controls and administrative enquiries with a cross-border dimension.
ART	Activity Reporting Tool	Digital system used to manage activities carried out under the Customs and Fiscalis programmes.
CCN/CSI	Common Communications Network - Common Systems Interface	Member State tax administration gateway to secure and fast exchange of data and information.
CLEP	Common Learning Event Programme	Training programme to support participating countries to provide training events to other participating countries in the Fiscalis programme. Digital trainings are not included.
CESOP	Central Electronic System of Payment information expert team	European database of payment data related to cross-border B2C e-commerce transactions where payment data collected by Member States will be centralised, processed and then made available to Member States' EUROFISC liaison officials.
DAC	Directive on Administrative Cooperation	Mandatory Automatic Exchange of Information under the Council Directive 2011/16/EU on Administrative Cooperation in the field of taxation in relation to specific categories: <ul style="list-style-type: none"> – income from employment, pensions, directors fees, income and assets from immovable property and life insurance (DAC1), – income and assets on financial accounts (DAC2), as well as advance tax rulings and advance pricing arrangements (DAC3), – country-by-country reporting of multinational enterprise groups (DAC4) – information in the UBO-registers currently established in all Member States (DAC 5) – for reporting of potentially aggressive cross-border tax planning schemes (DAC6), – for reporting of income from digital platforms e.g. short rental accommodation (DAC7)
eFCA	e-Forms Central Application	Common application to support the exchange of information between Member States for VAT, recovery and direct taxation through a central portal.
EES	European Electronic systems	Electronic systems supported by the Fiscalis programme to interconnect tax authorities and allow information to be exchanged rapidly and by secure electronic means.

Abbreviation	Meaning	Description
EMCS	Excise Movement Control System	Computerised system for monitoring the movement of excise goods under duty suspension within the EU. It records, in real-time, the movement between authorised consignors and consignees, of alcohol, tobacco, and energy products for which excise duties have still to be paid.
ET	expert team	Tool funded under the Fiscalis 2020 and the Fiscalis programme supporting enhanced operational collaboration, either on a geographic or on a thematic basis.
FPG	Fiscalis Project Group	Eligible action under the Fiscalis Regulation (EU) 2021/847 composed of representatives of a limited number of participating countries. It is operational during a limited period of time for the purpose of pursuing a predefined objective with a precisely defined outcome, including coordination or benchmarking.
Fiscalis programme	Fiscalis programme	EU cooperation programme established by the Fiscalis Regulation, which allows the participating countries to develop and operate major trans-European electronic systems together as well as establishing networks by bringing together national tax administration officials from across Europe to create and exchange information and expertise, covering the period 2021-2027.
General collaborative action	General collaborative action	Any programme activity under the Fiscalis programme that is used to bring officials from Tax administrations together to realise the objectives of the programmes. A general collaborative action consists of meetings and similar ad hoc events such as seminars and workshops, working visits, presence in administrative offices and participation in administrative enquiries and project-based structured collaboration such as project groups, task forces, Multilateral or Simultaneous Control, joint audits, any other form of administrative cooperation.
MAWP	Multiannual Work Programme	The Multiannual Work Programme (MAWP) for 2021, 2022 and 2023 constitutes the operational framework for the implementation of the Fiscalis programme and the expected results in relation to the Union policy projects, a breakdown of the budget per type of action and the co-financing rate of grants.
MFF	Multiannual Financial Framework	The multiannual financial framework (MFF) is the financial planning tool of the European Union (EU) and gives an overview of its priorities from a budgetary perspective.
MLC	Multilateral Controls	Multilateral Controls or MLC actions consist of coordinated controls of the tax liability of one or more related taxable persons, organised by two or more Member States with common or complementary interests.
MOSS	Mini-One-Stop-Shop	Mini One Stop Shop (MOSS) system contributes to reducing the administrative burden on tax administrations and compliance costs for those taxpayers active in the telecommunications, broadcasting and electronic services and established within the Union, as it allows fulfilling their VAT obligations in a single place of compliance instead of in each country of the economic activity.

Abbreviation	Meaning	Description
PAOE	Presences in the administrative offices and participation in administrative enquiries	PAOEs consist of one Member State requesting to be present in another Member States' offices and/or during administrative enquiries carried out in the territory of the requested Member State.
PICS	Programmes Information and Collaboration Space	Collaboration platform for tax and customs professionals working in administrations across Europe.
Registry messages	Registry Messages	The trader VAT number is checked against the construction rule of the destination Member State.
SEED	System for Exchange of Excise Data	Register of economic operators, which traders can consult in part, to check whether a given excise number is valid and what categories of goods the operator in question is authorised to trade. It is a core component of the EMCS, as it allows Member States' administrations to validate authorisations of traders before giving them permission to move any excise goods under duty suspension.
TADEUS	Tax Administration EU Summit	Network which brings together the heads of Member States' tax administrations on a regular basis to develop their cooperation.
TEDB	Taxes in Europe Database	Database publicly available and searchable online containing information on the main taxes in the EU Member States. It is intended to act as a single reference point for harmonised and comparable taxation information on taxation.
TNA	Transaction Network Analysis	Custom-built software that interconnects Member States' tax digital platforms under which cross-border transaction information can be quickly and easily accessed and suspicious VAT fraud can be reported nearly in real time whose core software was developed by the Commission.
TOD messages	Turnover Data messages	Each Member State must collect on a monthly basis (or less frequently) the recapitulative statements issued by intra-community suppliers on its territory. The monthly recapitulative statement of a given supplier corresponds to the total value of his supplies to each of his purchasers in any other Member State, together with their intra-community VAT identification numbers.
VAT	Value Added Tax	Indirect tax on consumption imposed on the value added of goods and services established by Council Directive 2006/112/EC.
ToW	TIN-on-the-Web	System providing a web-enabled interface allowing end-users to verify Taxes Identification Number (TIN) via the Internet for any Member States. It is operational since 2012.
VIES	VAT Information Exchange System	Search engine (not a database) owned by the European Commission. The data is retrieved from national VAT databases when a search is made from the VIES tool.
VoW	VIES-on-the-Web - VIES (VAT Information Exchange System) on the web	The On-the-web electronic mean of validating VAT-identification numbers of economic operators registered in the European Union for cross border transactions on goods or services.

Annex 2: Fiscalis programme's budget, performance indicators and supplementary information

1. Budget Fiscalis programme

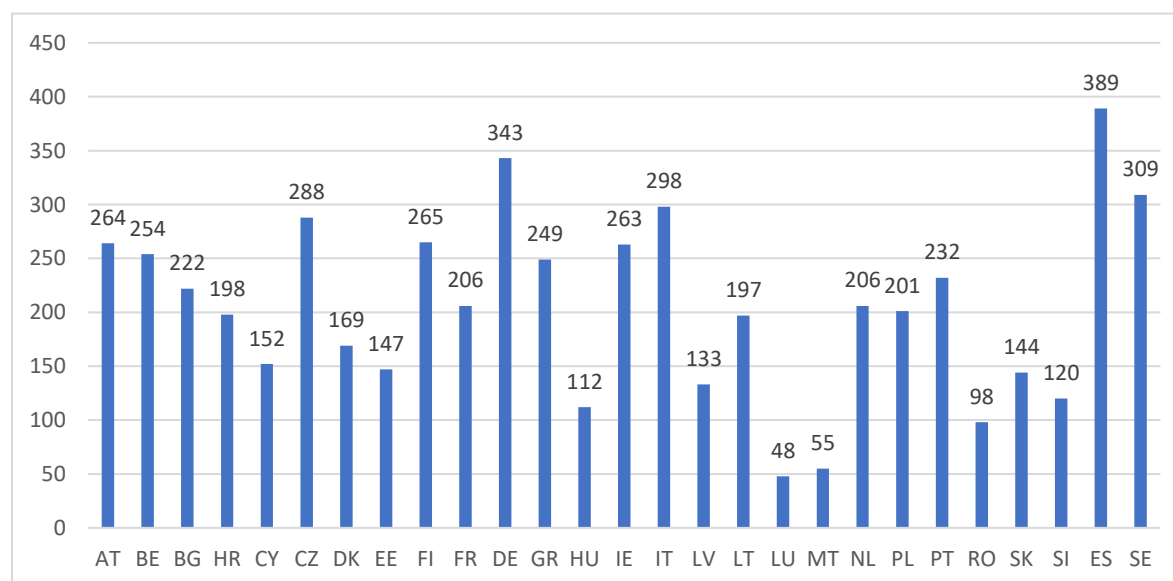
Table 1: Committed expenses per year and main action categories under the programme (in euros). ⁽⁵⁸⁾

	2022	2023
European Electronic Systems	34 654 053.32	31 279 782.73
Collaboration activities (including expert teams)	500 000.00	1 030 000.00
Other service contracts ⁽⁵⁹⁾	1 485 807.68	28 63 222.08
External experts	0	0
TOTAL	36 639 861.00	35 173 004.80
MAWP- Financing Decision ⁽⁶⁰⁾	36 639 861.00	37 678 659.00

2. General collaborative actions (excluding expert teams and countries not registered in the Activity Reporting Tool, all data extracted on 18 January 2024, figures in the Activity Reporting Tool might slightly differ due to national updates in registered data after this date).

Figure 1: Overview of participants per country in 2023

The total number of participants in general collaborative actions: 5 562



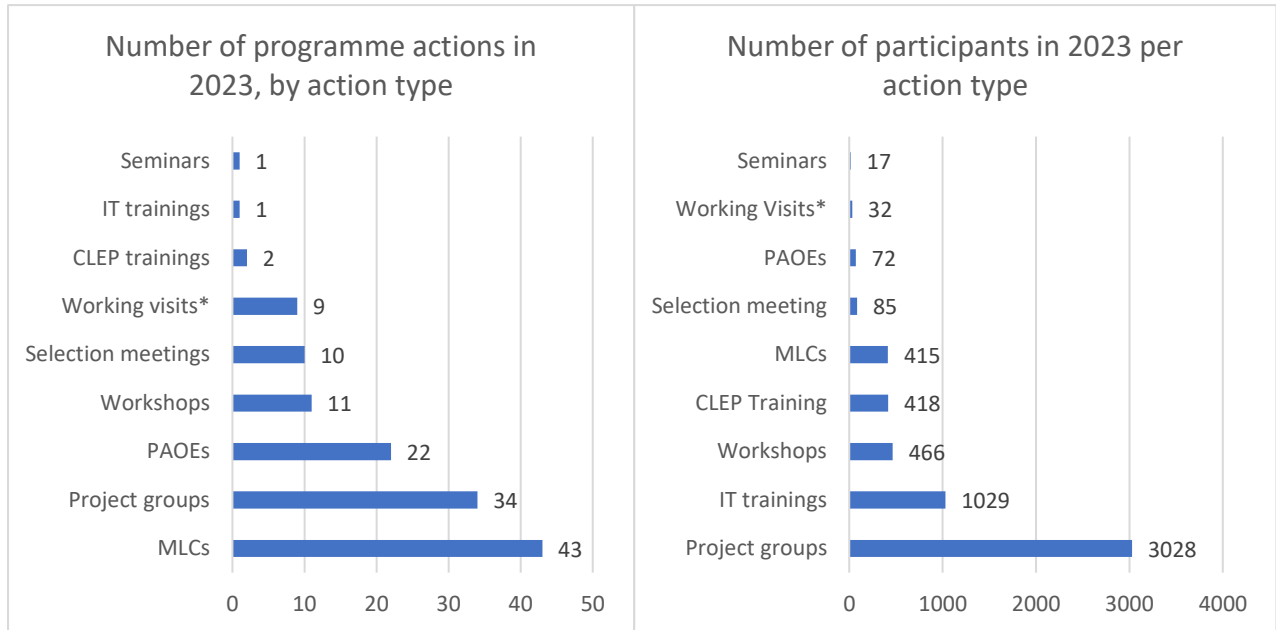
(58) The overall budget allocated for the period 2021-2027 amounts to EUR 269 000 000.

(59) Including training, studies, communication, information support, programme management support and IT collaboration support (as per section 3.2 of the MAWP).

(60) The Multiannual Work Programme for Fiscalis covers the period 2021-2023. The budgetary figures have been split per year based on the data provided for adopting the related Financing Decision.

Figure 2: Overview of action types and number of participants per action type

The number of active programme actions in 2023 is 133.



*Including 1 host-initiated working visit with 4 participants.

Figure 3: Number of new programme actions submitted during 2023

Total number of new programme actions in 2023: 68

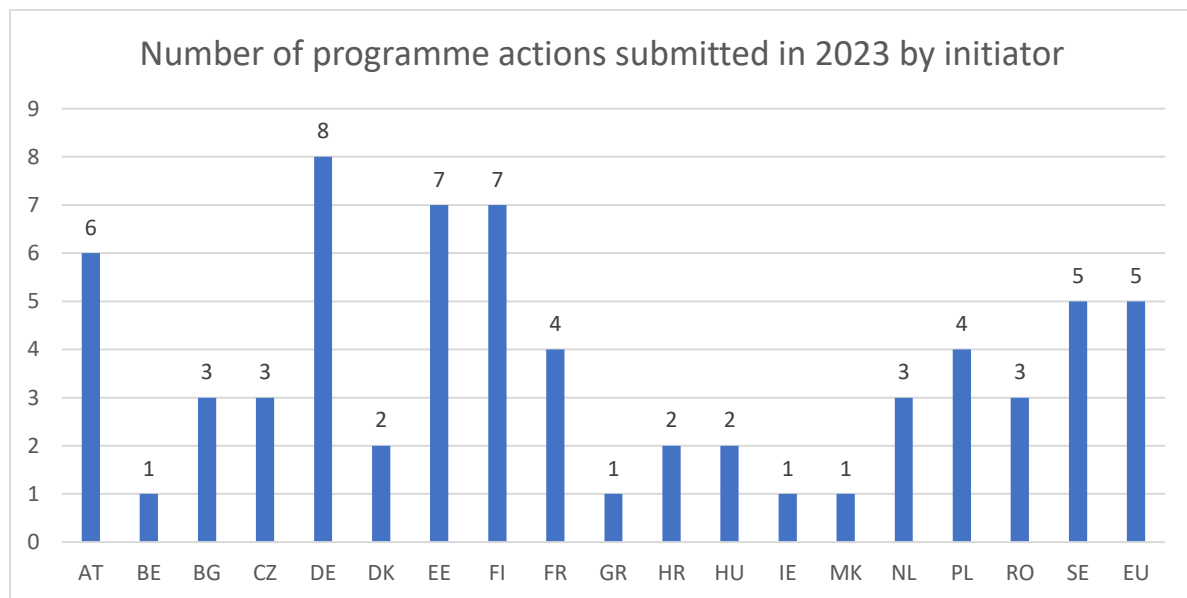
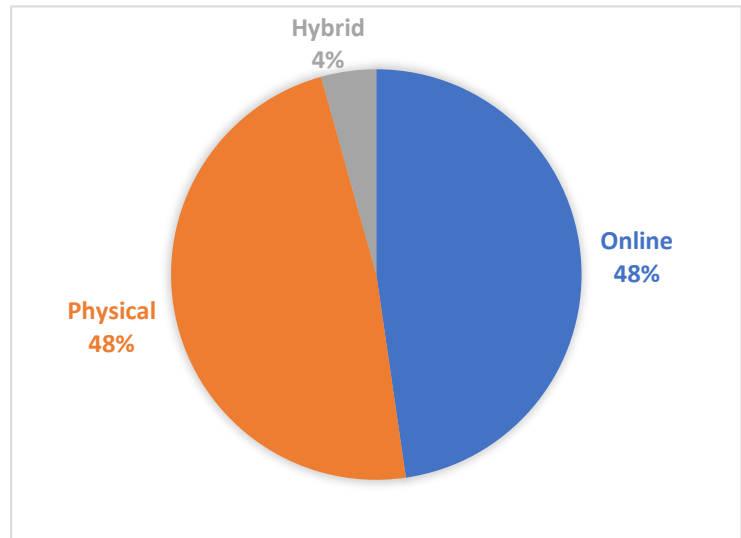


Figure 4: Overview of meetings held in 2023 in general collaboration activities, by format

The total number of meetings held in 2023 is 369 (excluding meetings of expert teams)

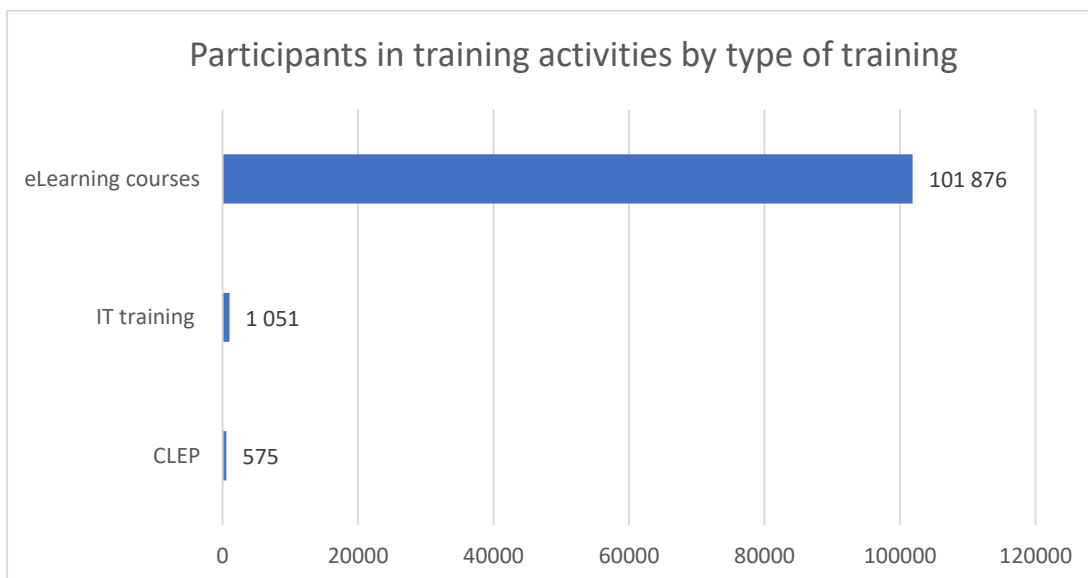
Format of the meeting	Number of meetings
Online	176
Physical	177
Hybrid	16
Total	369



3. Training activities highlights (data extracted from Customs & Tax EU Learning Portal on 23 February 2024) ⁽⁶¹⁾

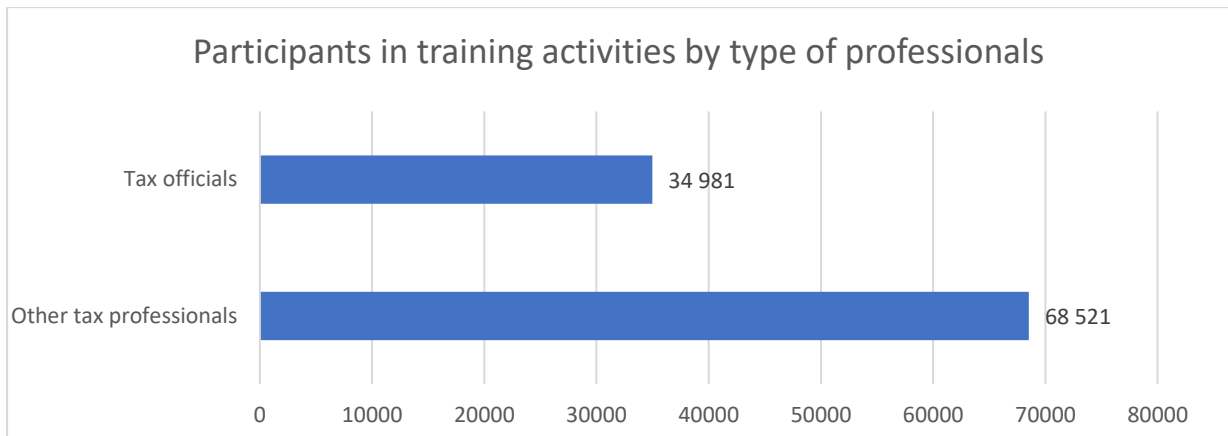
Figure 5: Overview of number of tax officials and other tax professionals trained

The number of tax officials and other tax professionals in 2023 is 103 502.



(61) The figure on the number of officials trained, includes the number of officials completing a course directly in the EU central training portal and the number of officials, as declared on the EU central portal by national administrations, to whom the downloaded courses are made available via the national distribution systems (e.g. national intranets, portals of the national training institutes, etc.)

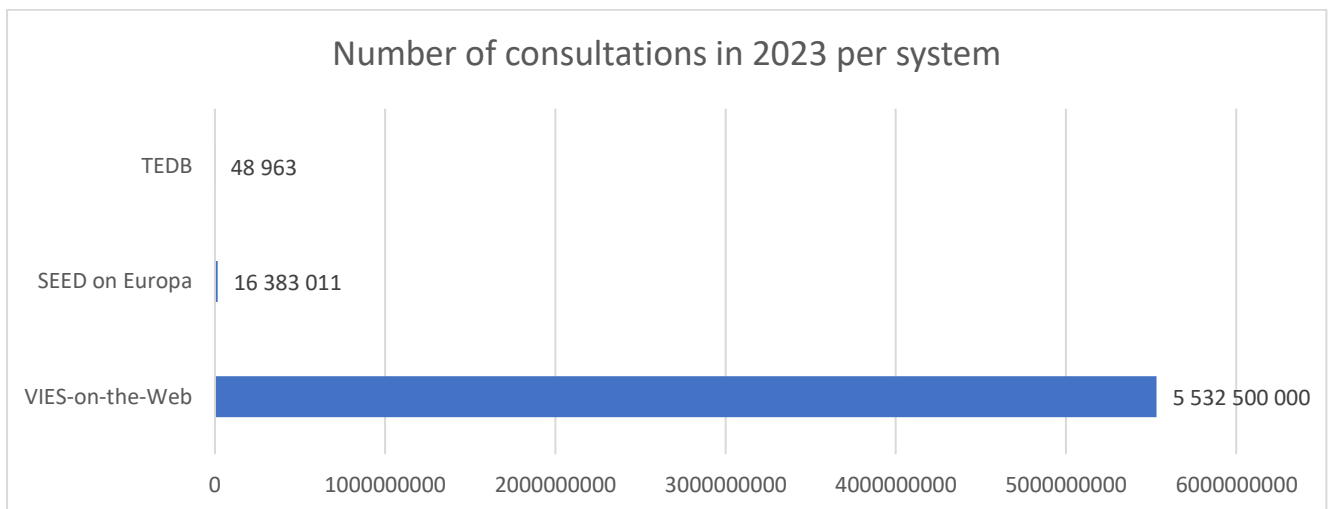
Figure 6: Overview of tax professionals trained by type of professionals ⁽⁶²⁾



4. Electronic systems highlights

Figure 7: Overview of number of consultations carried out in 2023 in the different common components of the European Electronic Systems

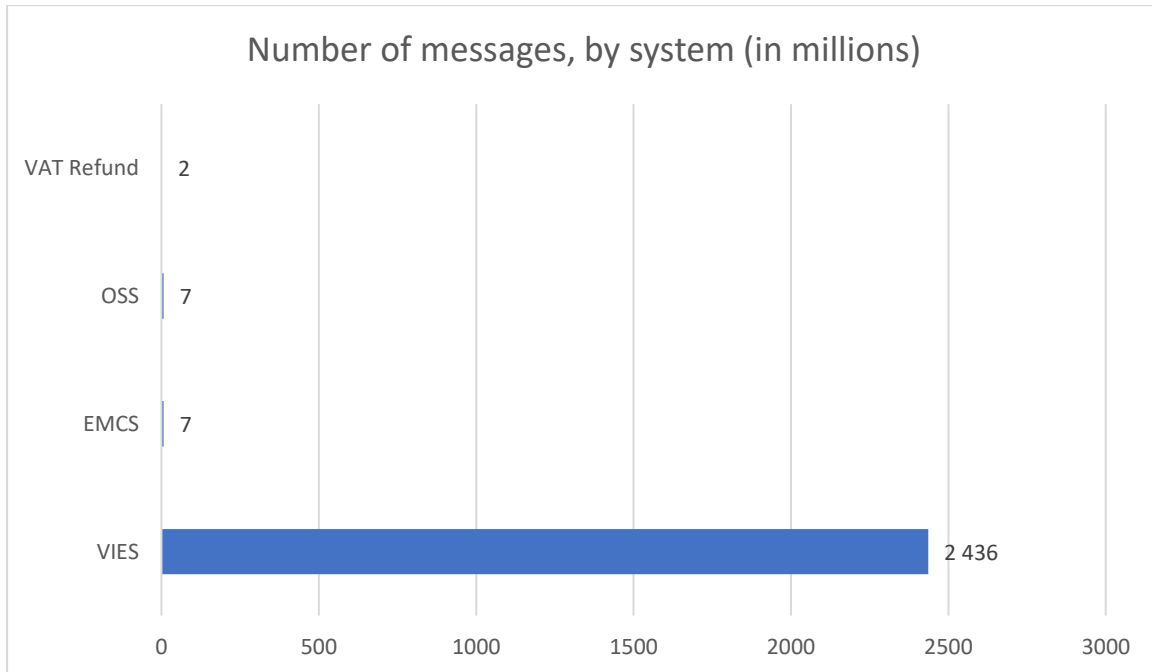
The total number of consultations carried out in 2023 is 5 549 million.



(62) 'Tax officials' may also include officials from other public institutions.

Figure 8. Overview of number of system-to-system messages exchanged in 2023

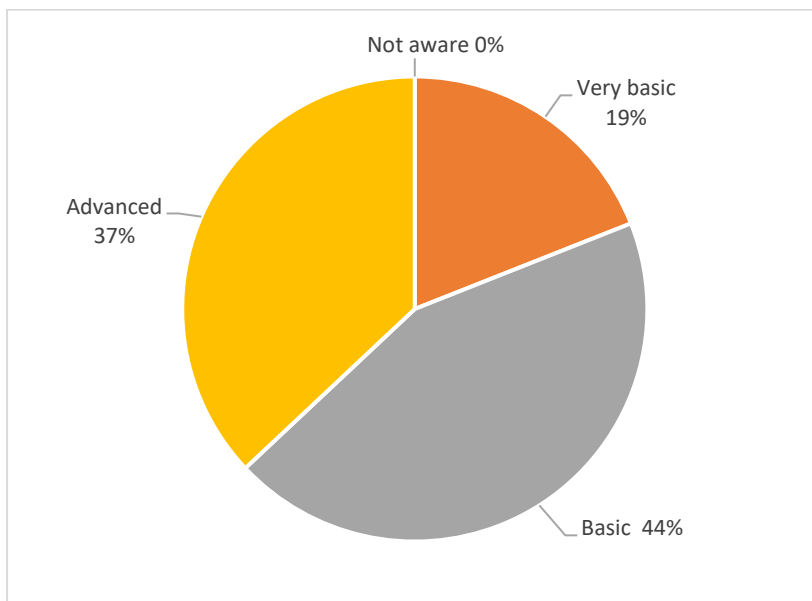
The total number of messages exchanged in 2023 is 2 452 million.



5. Awareness of the Programme in national administrations highlights

The average level of awareness reported in the national administrations in 2023 was 72%.

Figure 9. Overview of awareness of the Programme in national administrations participating in the Programme as reported in the 2023 survey by degree of awareness



Annex 3 - Expert teams

Table 2: Expert teams

Expert team	Objective	Duration	Participating countries	Main outputs
Expert team of managed IT collaboration in taxation V (MANITC V)	MANITC V continued the activities of the previous expert teams, aiming to support the tax authorities of the participating countries, to implement enhanced operational cooperation in the area of IT collaboration and by promoting, to advise and to support ongoing and new IT collaboration initiatives.	Started in 2016 Extended to May 2025	Croatia Romania, Ireland, Denmark Latvia, Portugal	Quarterly progress reports, Final Report, Quarterly IT Collaboration Newsletters, Lifecycle of IT Collaboration, WiKi page on IT Collaboration in Taxation, Lessons learnt, Support of ongoing projects (upcoming actions)
Central Electronic System Of Payment data exchange (CESOP) expert team I	<p>Within the context of the legislative package for the mandatory transmission of payment data, the Commission has proposed the creation of a European database of payment data related to cross-border B2C e-commerce transactions – CESOP (Central Electronic System Of Payment data exchange) – where payment data collected by Member States will be centralised, processed and then made available to Member States’ EUROFISC liaison officials.</p> <p>The objectives of the expert team are:</p> <ul style="list-style-type: none"> - The development and implementation of business rules and algorithms during the development phase of CESOP; - Supporting the Commission in the development of CESOP’s functionality; - Supporting the Commission in the development of CESOP’s risk criteria for automated risk analysis; - Supporting the Commission in other key areas. 	Began to operate in February 2021. The next iteration, CESOP2 is ready to take over from 1 January 2024.	Belgium, Denmark, Germany, Finland, France, Hungary, Malta, Sweden	Users requirement for CESOP, XML schema definition for CESOP

Transaction Network Analysis II (TNA II)	<p>The objective of this second TNA expert team, covering the period from 2020 to 2023, is to continue the TNA development and to enlarge the competences of the new TNA Operational Team in supporting EUROFISC. TNA2 is a follow-up of the first TNA expert team and is expected to carry out studies and perform technical and development tasks that require specific business knowledge or access to EUROFISC operational data. An indicative example is the development of algorithms to be applied to EUROFISC operational data. In addition, the TNA2 will perform testing of TNA software with real or realistic data as well as other technical tasks like data management, system configuration, user management, usage supervision and user support. The overall objective is to study and implement an extension of TNA to other fraud types, covered by EUROFISC working fields (WF).</p>	<p>Started in May 2020 for 24 months Amendment in- May 2022. The TNA2 expert team grant was recently extended till 31 August 2024. Preparatory work for future activities (TNA3) has already started (prior to amended plan), with the objective to start the action from September 2024.</p>	<p>Belgium, Croatia, France, Hungary, Poland, the Netherlands Italy Luxembourg</p>	<p>A Feasibility study on TNA improvements for MTIC, First proposals on TNA extension to fraud with cars, boats and planes and to fraud by abusing Customs procedure 42,</p>
Expert team for DAC AEOI data analysis and enhanced use of data with data analytics approach (DATANA)	<p>DATANA expert team aims to improve the use of the data received and exchanged by enhancing data analytics. The expert team will identify the needs of Member States in this field and design a digital tool that would allow the analysis of unmatched DAC data.</p>	<p>The expert team is in its first phase, running from January 2022 until January 2024. The expert team will not continue.</p>	<p>Austria, Belgium, Czech Republic, Finland, Lithuania, Malta, Portugal, Romania</p>	<p>The expert team has finalised a prototype solution for a digital tool allowing the analysis of unmatched DAC data.</p>
VISDAC - Visits to Member States - DAC (Directive on Administrative Cooperation)	<p>The expert team was created to carry out pre-visit meetings and on-site visits to all Member States under the DAC1, 2, 3 and 4. Member States may also use the suggestions made during the visits resulting from the visits, to apply for technical support from DG Reform under the Technical Support Instrument.</p>	<p>The group has started in February 2023 and will be completed in the end of 2024.</p>	<p>Romania, Austria, Cyprus, Germany, Estonia, Greece, Finland, France, Croatia, Ireland, Italy, Netherlands, Portugal, Sweden, Slovenia</p>	<p>The group has started in February 2023 and, to date, 15 on-site visits have been carried out with national summary reports either issued or in preparation for each of the visited Member States. The remaining 12 Member States to be visited by end of 2024.</p>

Annex 4 – Indicators ⁽⁶³⁾

Table 3: Output indicators

Indicator	Level of disaggregation of data to be collected	Data for 2023	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.1. Development of the common components of the European Electronic Systems (EES)			
OP 1.1. Sub-indicator 1: Number of information technology (IT) projects in initiating phase	N/A	0	Transaction Network Analysis (TNA) has been delivered to production. While many enhancements are happening to the application, it is no longer reported under the initiating phase. The Special Scheme for SMEs has entered the executing phase in 2023 and is therefore no longer reported under the initiating phase.
OP 1.1. Sub-indicator 2: Number of IT projects in executing phase	N/A	9	The following projects were in executing phase in 2023: <ul style="list-style-type: none"> • ECOM-EFCA • VIES-on-the-Web (VoW) (delivered in Q3 2023) • Special scheme for SMEs • Transaction Network Analysis (TNA) • CESOP • EMCS 4.0 (deployed in production on 13 February 2023 after a migration period of 1 year (from February 2022 to February 2023)) • EMCS 4.1 • National System Implementation by IT Collaboration Projects – m-EMCS • High Availability DG TAXUD Operational capabilities
OP 1.1. Sub-indicator 3: Proportion of IT projects whose actual cost is as planned	N/A	100%	

(63) Indicators OP 2.1. Sub-indicator 4, OP 3. Sub-indicator 1, RES 1. Sub-indicator 1, RES 2.2. Sub-indicator 1, RES 2.2. Sub-indicator 5, RES 2.2. Sub-indicator 6, RES 3.2. Sub-indicator 1, RES 3.2. Sub-indicator 2 are based on input from the national tax administrations of Member States except for BE, FR and MT who had failed to provide input and of Albania, Georgia, Kosovo*, Moldova, Montenegro, and Ukraine associated or being associated to the Fiscalis programme.

OP 1.1. Sub-indicator 4: Proportion of IT projects with 'green' status in line with the requirements provided for in the Multi-Annual Strategic Plan for Taxation (MASP-T)	N/A	100%	The projects listed and taken into account for OP 1.1 Sub-indicator 1 and OP 1.1 Sub-indicator 2 are all delivered as expected.
OP 1.2. Delivery of the common components of the European Electronic Systems			
OP 1.2. Sub-indicator 1: Number of IT projects released to production as required under Union law	N/A	1 (EMCS 4.0)	EMCS 4.0, together with SEED, are operational since 13/02/2023
OP 1.2. Sub-indicator 2: Proportion of the common components of the EES delivered according to the MASP-T's timeline	Results to be disaggregated by: <ul style="list-style-type: none"> • new common (components of the) EES • upgrades to existing common (components of the) EES. 	New components: 100% (EMCS 4.0) Upgrade existing components: 100% (DAC6 Iteration 4, VIES-on-the-Web)	The CCN components followed up under the MASP-T are not included, the report is only for Taxation Configuration Items.
OP 1.2. Sub-indicator 3: Number of revisions made to the timelines for delivery of the common components of the EES	Results to be disaggregated by: <ul style="list-style-type: none"> • new common (components of the) EES • upgrades to existing common (components of the) EES. 	0	0
OP 1.3. Reliability of the European Electronic Systems			

OP 1.3. Sub-indicator 1: Availability of the Common Communication Network (CCN)/CCN2	Results to be disaggregated by: • CCN • CCN2	Average: 99.99% CCN: 99.98% CCN2: 100%	Values met the target set for 2023 (set at 99.8%)
OP 1.3. Sub-indicator 2: Capacity of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: • CCN • CCN2	Total volume: 146.2 TB CCN: Nr of messages-12.6 million CCN: Volume – 140 TB CCN2: nr of messages –1.4 billion CCN2: Volume – 6.2 TB	
OP 1.3. Sub-indicator 3: Availability of the European Electronic Systems	The electronic systems taken into account in this average are: • The VAT Information Exchange System (VIES) • The Excise Movement and Control System (EMCS)	The average availability: 99.67% VIES: 99.90% EMCS: 99.44%	The values for 2023 are above the set target (99.5%).
OP 1.4. Reliability of IT support services			
OP 1.4. Sub-indicator 1: Proportion of ‘incident’ tickets resolved on time	The solving time depends on the incident type and the category (gold/bronze/silver/best effort)	98.23%	The value for 2023 is above the target of 98%.
OP 1.4. Sub-indicator 2: User satisfaction with the support services provided	N/A	4.18	The value for 2023 is above the target of 4 out of 5 in terms of satisfaction level (between somewhat satisfied and very satisfied with the services).
OP 2.1. Level of capacity building support provided through collaborative actions			
OP 2.1. Sub-indicator 1: Number of collaborative actions organised	Results should be reported disaggregated by area by filtering the results extracted from ART:	Total: 133 By area of action (an action can contribute to several areas so the overall total of disaggregated values may be above the total number of	

	<ul style="list-style-type: none"> • Union law and policy application and implementation; • Best practices and guidelines; • Other. <p>In addition, results should be disaggregated by type of collaborative action:</p> <ul style="list-style-type: none"> • Meetings and similar ad hoc events; • Project-based structured collaboration; 	<p>actions for the reporting period):</p> <ul style="list-style-type: none"> • Union law and policy application and implementation: 25 • Best practices and guidelines: 16 • Other: 93 <p>Meetings and similar ad hoc events: 99 Project based structured collaboration: 34</p>	
OP 2.1. Sub-indicator 2: Number of face-to-face and virtual meetings	<p>Results to be disaggregated by:</p> <ul style="list-style-type: none"> • Area (Union law and policy application and implementation/Best practices and guidelines/Other) • Face-to-face/virtual meetings • Number of participants (relevant ranges will need to be established) 	<p>Total: 369</p> <p>By area:</p> <ul style="list-style-type: none"> • Union law and policy application: 81 meetings • Best practices and guidelines: 27 meetings • Other: 261 <p>By type of meeting:</p> <ul style="list-style-type: none"> • 16 hybrid meetings • 177 physical meetings • 176 virtual meetings <p>Number of participants: 5 562</p>	<p>To be noted: an action can contribute to several areas so the overall total of disaggregated values may be above the total number of actions for the reporting period.</p> <p>Data from ART on participants was extracted on 18 January 2024. Figures in ART may evolve depending on Member States' updated registrations.</p>
OP 2.1. Sub-indicator 3: Number of working practices, guidelines or recommendations issued following actions organised under the programme	<p>Disaggregated by:</p> <ul style="list-style-type: none"> • Recommendations in connection with the application and implementation of Union law and policy relating to taxation 	<p>Total: 611</p> <p>Recommendations produced by type of action:</p> <p>Collaborative activities: 611 Expert teams: 0</p>	<p>The numbers reported can be explained by the broad interpretation of the indicator, where each guideline, practice or recommendation exchanged during an activity or included in a document has been counted (rather than only counting the number of documents produced in which these recommendations are included). Given the wide variety of technical topics addressed in these recommendations, action managers could not provide a disaggregation of the number of recommendations issued in their</p>

	<ul style="list-style-type: none"> Recommendations in connection with other areas 		group according to whether these are linked to Union law implementation or other areas.
OP 2.1. Sub-indicator 4: Quality of the collaborative actions	N/A	85%	The value for 2023 is above the target of 70%. The main reasons for satisfaction reported by participants in the survey were the relevance of the activity to their work and the good preparation and organisation of the activity.
OP 2.2. Learning index			
OP 2.2. Sub-indicator 1: Number of learning modules used	Results disaggregated by language.	Total: 298 By language: English versions: 25 National languages: 273	The value for 2023 is above the target of the year and the target of 288 modules used throughout the whole Programme cycle.
OP 2.2. Sub-indicator 2: Number of professionals trained	Type of training (formal training): <ul style="list-style-type: none"> IT training workshops E-learning Common learning events programme (CLEP) Type of professionals: <ul style="list-style-type: none"> Tax officials Economic operators 	By type of training: <ul style="list-style-type: none"> Digital training: 1 051 CLEP: 575 eLearning courses: 101 876 By type of professional: <ul style="list-style-type: none"> tax officials trained= 33 355 (portal) + 1 051 (IT) + 575 (CLEP) = 34 981 economic operators trained= 68 521 	The target is to have 102 400 tax officials trained throughout the Programme cycle (2021-2027). The values for 2023 are above the expected figures to reach this target. The number of tax officials trained through CLEP has increased considerably, having now a robust CLEP programme in the taxation area. The data includes the number of professionals that followed the courses in the EU portal, together with the number of tax officials who participated in CLEP activities (Common Learning Event Programme) and digital training sessions supported by the Programme, as recorded in the Activity Reporting Tool. The figure on the number of officials trained, includes the number of officials completing a course directly in the EU central training portal and the number of officials, as declared on the EU central portal by national administrations, to whom the downloaded courses are made available via the national distribution systems (e.g. national intranets, portals of the national training institutes, etc.) The number of tax officials may also include officials of other public institutions. Data was extracted from the portal on 23 February 2023 and from the Activity Reporting tool in January 2024. Figures may evolve depending on Member States' updated registrations.

<p>OP 2.2. Sub-indicator 3: Quality of e-learning courses</p>	<p>Results to be disaggregated by policy field: Tax officials Economic operators</p>	<p>71.6% By specific aspects: Content=72.3 Methodology=71.5 Technology=72.4</p>	<p>The value for 2023 is below the target of 76% quality score. The tax courses in the portfolio needed to be updated during 2023 and the foreseen update of some modules has been postponed to 2024. Even though the few new courses have improved the results in the “content” category, the “technology” has made the overall index to decrease considerably. It is reasonable since the majority of the courses are over 8 years old. The disaggregation of the data by type of professional (tax officials and economic operators) is not possible, as many courses target both audiences.</p>																				
<p>OP 3. Degree of awareness of the Programme</p>																							
<p>OP 3. Sub-indicator 1: Degree of awareness of the programme</p>	<p>Results to be disaggregated by:</p> <ul style="list-style-type: none"> • Level of awareness (not aware, very basic, basic, advanced) • Participating administration 	<p>Average degree of awareness among beneficiary administrations: 72% By level of awareness: Advanced: 37% Basic: 44% Very basic: 19% Not aware: 0%</p>	<p>The degree of awareness reported in the survey varies widely among administrations (e.g. depending on their historical level of participation in the Programme). Within an administration, wide gaps were reported in the level of awareness between officials taking part in Programme activities and those who do not.</p> <table border="1" data-bbox="1332 699 1751 1334"> <thead> <tr> <th>Participating administration</th> <th>Awareness</th> </tr> </thead> <tbody> <tr> <td>Bosnia and Herzegovina</td> <td>Basic</td> </tr> <tr> <td>Austria</td> <td>Basic</td> </tr> <tr> <td>Bulgaria</td> <td>Basic</td> </tr> <tr> <td>Croatia</td> <td>Very Basic</td> </tr> <tr> <td>Cyprus</td> <td>Advanced</td> </tr> <tr> <td>Czechia</td> <td>Basic</td> </tr> <tr> <td>Denmark</td> <td>Very basic</td> </tr> <tr> <td>Estonia</td> <td>Basic</td> </tr> <tr> <td>Finland</td> <td>Basic</td> </tr> </tbody> </table>	Participating administration	Awareness	Bosnia and Herzegovina	Basic	Austria	Basic	Bulgaria	Basic	Croatia	Very Basic	Cyprus	Advanced	Czechia	Basic	Denmark	Very basic	Estonia	Basic	Finland	Basic
Participating administration	Awareness																						
Bosnia and Herzegovina	Basic																						
Austria	Basic																						
Bulgaria	Basic																						
Croatia	Very Basic																						
Cyprus	Advanced																						
Czechia	Basic																						
Denmark	Very basic																						
Estonia	Basic																						
Finland	Basic																						

			Germany	Very basic
			Greece	Advanced
			Hungary	Basic
			Ireland	Basic
			Italy	Advanced
			Latvia	Basic
			Lithuania	Advanced
			Luxembourg	Advanced
			Netherlands	Basic
			North Macedonia	Advanced
			Poland	Advanced
			Portugal	Advanced
			Romania	Advanced
			Serbia	Very basic
			Slovak Republic	Very Basic
			Slovenia	Basic
			Spain	Basic
			Sweden	Advanced

Table 4: Result indicators

Indicator	Level of disaggregation of data to be collected	Data for 2023	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
RES 1. Level of coherence of tax legislation and policy and their implementation			
RES 1. Sub-indicator 1: Percentage of national officials reporting that their authorities made use of a working practice, guideline or recommendation developed with the support of the programme	N/A	70%	<p>The percentage of participants that reported that their authorities made use of a working practice in 2023 is in line with the target for 2027, end of the programme cycle.</p> <p>The most common reason to make use of a working practice or guidelines was to increase knowledge of colleagues in the field and share best practices in the administration.</p> <p>Most respondents indicating that they did not make use of these outputs noted that the reason was that the activities they took part in did not produce recommendations yet (more than 60% of those replying that they did not use them).</p>
RES 1. Sub-indicator 2: Contribution of new common components of the European Electronic Systems to facilitating coherent implementation of Union law and policy	N/A	71%	<p>The value for 2023 is above the target of 70%. It should be noted that the responses in the Survey of third countries participating to the programme are excluded in this percentage, because they do not use the EES and hence reported that this question is not applicable to them or that there is no contribution.</p> <p>The EES that contribute the most to the specific objectives of the Fiscalis programme is the VAT Information Exchange System (VIES).</p>
RES.2.1 Use of key EES aimed at increasing interconnectivity and exchanging information			
RES 2.1. Sub-indicator 1: Number of consultations carried out in the different common components of the European Electronic Systems	<p>Results to be disaggregated by new/existing common (components of the) EES.</p> <p>Results to be disaggregated by the following systems:</p> <ul style="list-style-type: none"> • VIES-on-the-WEB 	<p>Total: 5 548 931 974</p> <p>By system:</p> <p>VIES-on-the-Web: 5 532.5 million</p>	<p>The target is to reach 5.58 billion throughout the Programme cycle (2021-2027). Therefore, the annual values of 2023 are close to the cumulative target for the whole Programme cycle (e.g. the target translates in approximately 800 million consultations per year).</p>

	<ul style="list-style-type: none"> • System for Exchange of Excise Data (SEED) • “Taxes in Europe” database (TEDB) 	SEED on Europa: 16 383 011 ⁽⁶⁴⁾ TEDB: 48 963	
RES 2.1. Sub-indicator 2: Number of system-to-system messages exchanged	<p>Results to be disaggregated by new/existing common (components of the) European European electronic systems were in operation in 2022.</p> <p>Results to be disaggregated by the 3 schemes:</p> <ul style="list-style-type: none"> • VIES • VAT refund • One-Stop-Shop (OSS) • EMCS 	<p>Total: 2 451 961 298</p> <p>VIES: 2 436 million</p> <p>EMCS: 7 110 779</p> <p>OSS: 7 051 098</p> <p>VAT Refund: 1 799 421</p>	<p>The target is 1 440 million messages per year, so the value of 2023 has well surpassed this.</p> <p>VIES: During the reporting period, there was an overall increase in all types of VIES messages. ⁽⁶⁵⁾ The total number of VIES messages increased by 36% (or 650 million) compared to 2022 (1 786 million).</p> <p>The value for EMCS is excluding national movements for EMCS.</p> <p>For OSS: including all three schemas for OSS.</p>
RES 2.2. Level of operational cooperation between national authorities			
RES 2.2. Sub-indicator 1: Contribution of new common components of the EES to facilitation of operational cooperation between national authorities	N/A	72%	The value for 2023 is above the target of 70%. It should be noted that the responses in the Survey of third countries participating to the programme are excluded in this percentage, because they do not use the EES and hence reported that this question is not applicable to them or that there is no contribution.

(64) During 2023, 16 383 011 SEED-on-Europa Transactions were performed while 19 429 519 of them were performed in 2022, which is translated to a decrease of 15.68%. SEED on Europa is a secondary check. The main check is performed by traders in their national Excise Application when they register e-AD. If the system correctly shows the validity of the consignee there is no need for the second check. In summary, SEED on Europa is not operational information, it is only for additional information or e-AD.

(65) The increases were specifically for Registry VIES messages from 1 118 million in 2022 to 1 419 million in 2023 (26.9% increase), for VIES Turnover data (TOD) messages from 83 million in 2022 to 115 million in 2023 (38.4% increase) and for VIES Member State warning (MSW) messages from 585 million in 2022 to 902 million in 2023 (54.1% increase).

			The EES that contribute the most to the specific objectives of the Fiscalis programme is the VAT Information Exchange System (VIES).
RES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active	N/A	206 collaboration groups	Given that the new PICS went live on 29 March 2023, only 9 months are used for this indicator in 2023. 206 taxation groups were active in 2023. In 2022, 263 were reported out of which 39 were ‘other’ groups. This means in practice 224 taxation groups in 2022. Taking these two elements into account, numbers remain stable.
RES 2.2. Sub-indicator 3: Number of active users on the online collaborative platform	<p>Results to be disaggregated by:</p> <ul style="list-style-type: none"> • Tax officials • Customs officials • Commission officials • International organisation representatives • External contractors • Economic operators • Other <p>Results to be disaggregated by participating countries where applicable.</p>	<p>2 183 active users</p> <p>Number of active users per category:</p> <ul style="list-style-type: none"> • Tax officials: 485 • Commission officials: 305 • External contractors: 53 • Other: 1 340 <p>Economic operators do not have access to this platform.</p> <p>Number of active users per country, figures including users from the customs and the Fiscalis programmes:</p> <p>Albania: 6, Austria: 20, Belgium: 97, Bosnia & Herzegovina: 3, Bulgaria: 21, Croatia: 24, Cyprus: 13, Czechia: 60, Denmark: 28, Estonia: 23, Finland: 74, France: 33, Georgia: 4, Germany: 55, Greece: 55, Hungary: 25, Ireland: 39, Italy: 41, Kosovo*: 6, Latvia: 26, Lithuania: 49, Luxembourg: 32, Malta: 12, Moldova: 5, Montenegro: 3, Netherlands: 31, North Macedonia: 6, Poland: 29, Portugal: 30, Romania: 36, Serbia: 4, Slovakia: 36, Spain: 45, Sweden: 73, Turkey:</p>	<p>Given that the new PICS went live on 29 March 2023, only 9 months are used for this indicator in 2023.</p> <p>Results are higher than last year if we take only the tax officials into account (485 in 2023 compared to 459 in 2022) and given the smaller reporting period in 2023. The global figure for 2023 is higher than 2022 due to the integration of Commission officials in the indicator and due to a higher number of other users.</p>

		7, Ukraine: 6, EU (DG TAXUD): 305. The country is based on the organisation to which the user belongs to, active users not belonging.	
RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform	N/A	12 394	Given that the new PICS went live on 29 March 2023, only 9 months are used for this indicator in 2023. 12 394 content items were created in the reporting period. This number is higher due to a broader range of interactions available and counted in the new PICS.
RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform	N/A	51%	The 2023 value is just above the target for 2023 but much lower than in 2022. Following the introduction of the new PICS platform in March 2023, users reported difficulties with finding documents as the link in notifications did not always work. In addition, users requested for a more user-friendly environment as well as more intuitive navigation and a simpler authentication process to access the platform.
RES 2.2. Sub-indicator 6: Degree of networking generated	N/A	79% agreement that the programme provides networking opportunities 77% percentage of respondents reporting ‘occasionally’, ‘frequently’ or ‘very frequently’ contacts.	In 2023, the average agreement of participants with the statement that the programme generated networking opportunities was 79%. As well as in 2022, it was highlighted that online sessions provided less networking opportunities than physical meetings. Striking the right balance after the pandemic between virtual and physical activities will be key to continue improving values of this indicator to achieve the target of 90% agreement by the end of the Programme cycle. In addition, 77% of the participants had contact with tax officials from a different country who they met during programme activities.
RES 3.1. Simplified e-procedures for economic operators			
RES 3.1. Sub-indicator 1: Number of registered economic operators	To be disaggregated by: - One-Stop-Shop (OSS) - VIES	Total: 6 159 104 By system: OSS: 143 306 ⁽⁶⁶⁾	The target is to have 41 373 250 registered operators at the end of the Programme cycle. The value for 2023 is well on-track (e.g. the target translates into approximately 5.9 million registered operators per year).

(66) Refers to the taxable payer or trader and it includes all 3 schemas (non-Union, Union and Import).

		VIIES: 6 015 798 ⁽⁶⁷⁾	For One Stop Shop (OSS), the number of total active traders until 31 December 2023 for the Union scheme was 128 551 while for the non-Union scheme the number of active registered traders was 5 344 and for the Import Scheme the number was 9 411 (a total number of 143 306 active traders). These numbers have been provided by Member State Administration Austria covering the period up until 31 December 2023.
RES 3.1. Sub-indicator 2: Number of applications	VAT refund	899 066	The target is to have 5 616 778 applications at the end of the Programme cycle. The value for 2023 is well on-track (e.g. the target translates into approximately 802 000 applications per year).
RES 3.2. National authorities' operational performance			
RES 3.2. Sub-indicator 1: Contribution of new common components of the EES to improving the operational performance of national authorities	N/A	70%	The value for 2023 is in line with the target of 70%. It should be noted that the responses in the Survey of third countries participating to the programme are excluded in this percentage, because they do not use the EES and hence reported that this question is not applicable to them or that there is no contribution. The EES that contribute the most to the specific objectives of the Fiscalis programme is the VAT Information Exchange System (VIIES).
RES 3.2. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to improving operational performance of national authorities	N/A	59%	The value of 2023 is below the 70% target, however, it has increased compared to 2022. According to Survey respondents, the most important contributions of collaborative and human competency building activities under the Fiscalis programme to the national administration's operational performance were twofold: 1) to improve existing procedures and to implement new ones and 2) to increase the knowledge in the administration, leading to more productivity.

(67) The presented data, from 2022, is the most recent available value, reported by the Member States in 2023. The data referring to 2023 will be available in Q2 2024.

Table 5: Impact indicators

Indicator	Level of disaggregation of data to be collected	Data for 2023	2023 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
IMP 1. Evolution of the protection of the financial and economic interests of the Union and its Member States			
IMP 1. Fiscalis - Sub-indicator 1: Estimated value added tax gap	Results to be disaggregated by Member State	At EU27 level ⁽⁶⁸⁾ : 2018: EUR 123 318 million – 11.4% of VAT total tax liability (VTTL) 2019: EUR 126 534 million – 11.2% of VTTL 2020: EUR 99 323 million – 9.6% of VTTL 2021: EUR 60 603 million – 5.3% of VTTL For results at Member State level, please see Table 6 below.	The data presented refers to the VAT compliance gap. While there are other measures of the VAT gap (VAT policy gap, VAT rate gap, VAT exemption gap), the VAT compliance gap is the most appropriate indicator as estimate for the loss of VAT revenues due to non-compliance. Between 2019 and 2021, we can observe a substantial increase in VAT compliance, (reflected in the decrease in the VAT compliance gap). A big driver appears to be household consumption: The increase in VAT revenues in 2021 outmatched by far the drop between 2019 and 2020 due to the COVID-19 pandemic. Compared to that, it is only in 2021 that the tax base reached again the pre-pandemic levels of 2019. Combined, this leads to a considerable decrease in the VAT compliance gap. Plausible explanatory factors for the changes are continued impacts of support measures contingent on paying taxes, but also changes in consumption patterns towards categories and channels where compliance is generally higher (e.g., online shopping) and the increased share of cashless payments.
IMP 1 Fiscalis – Sub-indicator 2: Contribution of administrative cooperation to protecting the financial interests of Member States	EU level aggregated data on automatic exchange of information in the framework of direct taxes	Overall (2022): Increase in tax assessed ex ante: EUR 17 130 920 Increase in tax base assessed ex ante: No information available. Increase in tax assessed ex post: EUR 771 609 296 Increase in tax base assessed ex post: EUR 713 387 563 For the results of DAC 1, DAC 2, DAC 3 and DAC 4, please see table 7 below.	The presented information is from the most recent annual survey (March 2023). The underlying data is from calendar year 2022. The information for 2023 is not yet available as the data is submitted by the Member States upon an annual questionnaire in April every year. It does not take into account consequences of audits or tax assessment led after receiving information from DAC3, DAC4 and DAC6 exchanges as the causal link between information received and tax impact is more difficult to assess. The contribution of the DAC also comprises the impact of exchange of information on request, spontaneous exchange of information, as well as advanced cooperation instruments (e.g. simultaneous controls) which are used for assessing taxpayers’ situation and leads to increase the revenues for the Member States. The numbers are available only on a pluri-annual basis. Improving practices through the exchange of best practices and guidance is also difficult to assess <i>per se</i> . Nevertheless, the Commission's initiatives in

(68) The presented estimates are from the most recent report on “VAT gap in the EU – report 2023”, published in December 2022. Due to the time lag in the underlying data sets, the most current estimates of the VAT compliance gap refer to 2021.

			recent years to improve the quality and use of data have long-term consequences, particularly as regards the management of the data exchanged, and must be included as part of the positive assessment of international cooperation in tax matters.
IMP 2. Contribution to enhancing the functioning of the internal market			
IMP 2. Fiscalis - Sub-indicator 1: Number of pre-infringement and infringement cases in relation to taxation	Results to be disaggregated by opened/closed cases.	Opened cases 47 Closed cases 94	Opened pre-infringement cases (EUP) total 33 (27 indirect/6 direct taxation) Opened infringement cases (INFR) total 14 (14 direct taxation) ALL Opened - 47 Closed pre-infringement cases (EUP) total 28 (21 indirect/7 direct taxation) Closed infringement cases (INFR) total 66 (45 indirect/21 direct taxation) ALL Closed - 94

Table 6: IMP 1 Fiscalis - Sub-indicator 1: Estimated value added tax gap – by Member States

Member State	VAT gap in EUR million				VAT gap as % of VAT total tax liability (VAT due)			
	2018	2019	2020	2021	2018	2019	2020	2021
BE	4 194	4 646	4 616	2 530	11.9%	12.8%	13.6%	6.9%
BG	653	681	442	347	11.3%	10.7%	7.3%	4.9%
CZ	2 628	2 774	2 214	1 362	14.1%	14.1%	12.1%	7.0%
DK	2 748	2 665	1 402	1 780	8.6%	8.2%	4.3%	5.0%
DE	24 753	24 238	13 040	7 460	9.5%	9.0%	5.6%	2.8%
EE	138	140	129	40	5.6%	5.3%	5.0%	1.4%
IE	737	1 365	2 004	1 116	5.0%	8.2%	12.7%	6.7%
EL	5 261	4 839	3 426	3 231	25.6%	23.9%	21.0%	17.8%
ES	5 357	6 826	4 012	662	6.5%	7.9%	5.5%	0.8%
FR	15 545	16 890	14 912	9 552	8.5%	8.9%	8.5%	4.9%
HR	557	94	388	461	7.5%	1.3%	5.8%	5.7%

Member State	VAT gap in EUR million				VAT gap as % of VAT total tax liability (VAT due)			
	2018	2019	2020	2021	2018	2019	2020	2021
IT	32 195	31 267	27 299	14 600	22.7%	21.9%	21.5%	10.8%
CY	278	281	378	197	12.4%	12.0%	17.5%	8.3%
LV	307	249	250	225	11.1%	8.6%	9.0%	7.3%
LT	1 115	1 001	920	795	24.0%	20.6%	18.7%	14.5%
LU	363	215	200	70	9.3%	5.5%	5.1%	1.6%
HU	1 468	1 623	1 031	709	10.2%	10.4%	7.1%	4.4%
MT	288	388	322	345	23.8%	29.3%	27.5%	25.7%
NL	4 028	4 353	2 436	- 146	7.1%	7.0%	4.0%	-0.2%
AT	2 846	2 413	1 997	883	8.8%	7.4%	6.6%	2.8%
PL	5 927	6 037	5 229	1 694	12.8%	12.5%	11.1%	3.3%
PT	1 792	1 679	1 267	713	9.1%	8.2%	7.0%	3.6%
RO	6 412	7 537	7 936	8 996	33.2%	35.3%	37.3%	36.7%
SI	169	228	201	87	4.3%	5.4%	5.4%	2.0%
SK	1 237	1 249	1 104	871	16.4%	15.5%	13.9%	10.6%
FI	990	1 221	522	90	4.4%	5.3%	2.3%	0.4%
SE	1 331	1 633	1 644	1 935	3.0%	3.6%	3.6%	3.8%
UK	19 737	13 904			10.5%	7.3%	-	-
EU28	143 055	140 438			11.2%	10.7%	-	-
EU27	123 318	126 534	99 323	60 603	11.4%	11.2%	9.6%	5.3%

Source: [VAT gap in the EU – Report 2023](#), published in October 2023

Table 7: IMP 1 Fiscalis – Sub-indicator 2: Contribution of administrative cooperation to protecting the financial interests of Member States

DAC1	
Increase in tax assessed ex ante	EUR 13 647 311
Increase in tax base assessed ex ante	N/A
Increase in tax assessed ex post	EUR 157 304 483
Increase in tax base assessed ex post	EUR 455 744 344

DAC2	
Increase in tax assessed ex ante	EUR 3 483 609
Increase in tax base assessed ex ante	No information available
Increase in tax assessed ex post	EUR 669 994 813
Increase in tax base assessed ex post	EUR 257 643 219

DAC 3	
Number of ACBR/APA's in the DAC3 CD where your Member State has been indicated	2 546

DAC4	
Number of CBCRs received in 2021	34 371