



Mission Statement and Strategic Goals

European Commission's Directorate General for Taxation and the Customs Union

The Directorate General Taxation and Customs Union's mission is to develop and manage the Customs Union, a foundation of the European Union, and to develop and implement tax policy across the EU for the benefit of citizens, businesses and the Member States. Particular attention is given to the Internal Market, by making sure it functions smoothly and efficiently.

The Directorate General works to provide solutions in the tax and customs fields to Member States and economic operators, thus enabling them to respond to current economic, social and environmental challenges, both at European and international level.

More specifically the Directorate General's activity aims at:

- *simplifying and modernising the tax and customs administrative rules and procedures with which European economic operators have to comply;*
- *assisting Member States to apply correctly EU tax and customs acquis as well as monitoring the proper transposition and application of tax and customs legislation;*
- *managing and securing our common external border, combating the flow of illegal trade and reinforcing the security of the international supply chain;*
- *developing a coherent, modern and simple VAT system;*
- *working towards a coherent direct tax strategy designed to limit distortions which arise from the interaction of the different tax systems of the Member States, with particular emphasis on company taxation and capital income;*
- *working at an international level to improve transparency and information exchange and to ensure coherence between taxation, customs and wider objectives of the Community particularly in the areas of commercial policy, development aid and "Wider Europe";*
- *reinforcing candidate countries' capacity to apply the customs and tax community acquis;*



- *adapting energy taxation to the needs of a low carbon economy;*
- *assisting Member States to combat fraud and tax evasion;*

To achieve its mission, the Directorate General prepares legislative and non-legislative strategic initiatives for adoption by the European Commission as well as working with Member States on improved co-operation and information sharing. With regard to the latter, the **Customs and Fiscalis 2013** programmes, managed by the Directorate-General, are designed both to ensure that Member States' tax and customs administrations interact efficiently and to develop the modern and efficient computer-based systems and IT technologies that have become indispensable to facilitate legitimate trade while combating fraudulent activities.