

## THE FISCALIS PROGRAMME

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Glossary\*

The EU Programme named Fiscalis relates to the area of direct and indirect taxes, and was set up for the better operation of the system of taxation in the internal market of the Union and to foster collaboration among the tax administrations of member states. The activity of the programme consists of exchange of information and common training activities.

The programme was adopted for the first time for the 1998-2002 period, when its objective was the improvement of the indirect taxation system in the internal market. The programme continued to be implemented in the 2003-2007 period as well. Since both programmes were extremely successful in meeting their objectives, it was decided to go on with the implementation in the forthcoming period. Thus on December 11, 2007, the European Parliament and the Council made a decision to set a programme to improve the functioning of the tax systems in the internal market called Fiscalis 2013, to last for six years, or from the period of January 1, 2008, to December 31, 2013.

Important for the successful functioning of the internal market is the equal and

effective enforcement of laws that govern tax systems. This particularly refers to the protection of national interests by the battle against tax evasion, avoiding the distortion of competition and reducing administrative costs for a tax administration and for taxpayers as well. In the achievement of such a unified and effective implementation of tax laws the joint participation of Union and of member states that must work as partners is very important. Effective cooperation between Union and current as well as future member states is crucial for the functioning of the tax systems and for the successful fight against tax evasion. The programme should also help in revealing the statutory and administrative barriers to this kind of cooperation and in the finding of ways to obviate them.

In the programme Fiscalis 2013 there is a continued emphasis on the system of computer exchange of information, and the financing of its development continues. Stress is also laid on the need to link systems concerning exchange of tax information, along with information about excises, as well as tax on interest on savings. But for the sake of the future development of such systems of international communication, it is necessary for the tax administra-

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tions in all the member states, as well as in the candidate and potential candidate states, to be further linked up. From this point of view, Fiscalis 2013 provides for further professional linkage of tax officials of national tax administrations via working visits, seminars, work in project groups and the like. In this sense, various programmes of joint training are also very useful, above all in the area of familiarisation with European tax legislation. The cooperation of all parties that take part in Fiscalis 2013 requires the use of a standard vocabulary to facilitate communication, for which reason the national tax administrations that take part in the programme must provide all their officials with the necessary linguistic education.

The overall objective of Fiscalis 2013 is the improvement of the functioning of tax systems in the internal market, with an enhancement of cooperation among member states, among their tax administrations and their officials. Particular aims relate to the area of value added tax and excises, income tax and capital gains tax, and tax on insurance premiums. In these areas the following have to be done:

- ensuring effective exchange of information and cooperation among national tax administrations via the trans-European tax information system (this particularly refers to the VIES<sup>1</sup> system) so as to reduce tax evasion;
- ensuring education and further education of tax officials to such an extent that they have a thorough knowledge of the laws of the Union and of the member states;
- reduce the administrative burden on the tax administration and on taxpayers.

In order to enable these objectives to be fulfilled properly, Fiscalis 2013 provides for a number of activities:

- the development of a communication and information exchange system, particularly via the development of computer systems;
- the development of a system of multilateral control of taxpayers to be carried out by two or more countries;
- the organisation of seminars and project groups for tax officials;
- working visits of tax officials to other member states;
- training programmes and personal development programmes for tax officials.

For the application and development of all the activities stated in Fiscalis 2013, sums amounting to 157 million euros are provided in the budget of the Union for the period from January 1, 2008 to December 31, 2013. The Directorate-General for Taxation and the Customs Union in the European Commission is charged with implementing the programme.

As candidate country, Croatia too takes part in the activities of Fiscalis 2013, the Tax Administration of the Ministry of Finance being charged with the implementation.

## LITERATURE

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<sup>1</sup> VAT Information Exchange System enables member states to obtain information about VAT calculated on transactions within the Union.