



2018/0233(COD)

18.9.2018

*****I**

DRAFT REPORT

on the proposal for a regulation of the European Parliament and of the Council establishing the 'Fiscalis' programme for cooperation in the field of taxation (COM(2018)0443 – C8-0260/2018 – 2018/0233(COD))

Committee on Economic and Monetary Affairs

Rapporteur: Sven Giegold

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the symbol or strikeout. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

on the proposal for a regulation of the European Parliament and of the Council establishing the ‘Fiscalis’ programme for cooperation in the field of taxation (COM(2018)0443 – C8-0260/2018 – 2018/0233(COD))

(Ordinary legislative procedure: first reading)

The European Parliament,

- having regard to the Commission proposal to Parliament and the Council (COM(2018)0443),
 - having regard to Article 294(2) and Articles 114 and 197 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C8-0260/2018),
 - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
 - having regard to Rule 59 of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs and the opinion of the Committee on Budgets (A8-0000/2018),
1. Adopts its position at first reading hereinafter set out;
 2. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
 3. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

Amendment 1

Proposal for a regulation Recital 3

Text proposed by the Commission

(3) In providing a framework for actions which supports the single market, fosters Union **competitiveness** and protects the financial and economic interests of the Union and its Member States, the Programme should contribute to preventing and fighting tax fraud, tax evasion and tax avoidance; preventing and reducing unnecessary administrative burden for citizens and businesses in cross-border

Amendment

(3) In providing a framework for actions which supports the single market, fosters **fair competition in the** Union and protects the financial and economic interests of the Union and its Member States, the Programme should contribute to preventing and fighting tax fraud, tax evasion and tax avoidance; preventing and reducing unnecessary administrative burden for citizens and businesses in cross-

transactions; achieving the full potential of the single market and fostering Union **competitiveness**; **and** supporting a joint Union approach in international fora.

border transactions; **supporting fairer and more efficient tax systems**; achieving the full potential of the single market and fostering **fair competition in the** Union; **as well as** supporting a joint Union approach in international fora.

Or. en

Amendment 2

Proposal for a regulation

Recital 5

Text proposed by the Commission

(5) In order to support the process of accession and association by third countries, the Programme should be open to the participation of acceding and candidate countries as well as potential candidates and partner countries of the European Neighbourhood Policy if certain conditions are fulfilled. It may also be open to other third countries, in accordance with the conditions laid down in specific agreements between the Union and those countries covering their participation to any Union programme.

Amendment

(5) In order to support the process of accession and association by third countries, the Programme should be open to the participation of acceding and candidate countries as well as potential candidates and partner countries of the European Neighbourhood Policy if certain conditions are fulfilled. It may also be open to **the United Kingdom after it leaves the Union, and other third countries, in particular least developed** countries, in accordance with the conditions laid down in specific agreements between the Union and those countries covering their participation to any Union programme.

Or. en

Amendment 3

Proposal for a regulation

Recital 7

Text proposed by the Commission

(7) The actions which applied under the Fiscalis 2020 programme have proven to be adequate and should therefore be maintained. In order to provide more

Amendment

(7) The actions which applied under the Fiscalis 2020 programme have proven to be adequate and should therefore be maintained. In order to provide more

simplicity and flexibility in the execution of the Programme and thereby better deliver on its objectives, the actions should be defined only in terms of overall categories with a list of illustrative examples of concrete activities. Through cooperation and capacity building, the Fiscalis programme should also promote and support the uptake and leverage of innovation to further improve the capabilities to deliver on the core priorities of taxation.

simplicity and flexibility in the execution of the Programme and thereby better deliver on its objectives, the actions should be defined only in terms of overall categories with a list of illustrative examples of concrete activities. ***However, actions should aim at implementing a non-exhaustive list of topics, identified as priority topics to protect the financial and economic interests of the Union and its Member States.*** Through cooperation and capacity building, the Fiscalis programme should also promote and support the uptake and leverage of innovation to further improve the capabilities to deliver on the core priorities of taxation.

Or. en

Amendment 4

Proposal for a regulation Recital 8

Text proposed by the Commission

(8) Given the increasing mobility of taxpayers, the number of cross-border transactions and the internationalisation of financial instruments, which go well beyond the Union borders, adaptations of or extensions of European electronic systems to third countries not associated to the Programme and international organisations could have an interest for the Union or the Member States. In particular, they would avoid the administrative burden and the costs implied by developing and operating two similar electronic systems for, respectively, Union and international exchanges of information. Therefore, when duly justified by such an interest, adaptations of or extensions to European electronic systems for cooperation with third countries and international organisations should be eligible costs under the Programme.

Amendment

(8) Given the increasing mobility of taxpayers, the number of cross-border transactions and the internationalisation of financial instruments, which go well beyond the Union borders, adaptations of or extensions of European electronic systems to third countries not associated to the Programme and international organisations could have an interest for the Union or the Member States. In particular, they would avoid the administrative burden and the costs implied by developing and operating two similar electronic systems for, respectively, Union and international exchanges of information. Therefore, when duly justified by such an interest, adaptations of or extensions to European electronic systems for cooperation with third countries and international organisations should be eligible costs under the Programme. ***Specific actions with least***

developed countries, especially on automatic information sharing, should also be encouraged under the Programme.

Or. en

Amendment 5

Proposal for a regulation Recital 9

Text proposed by the Commission

(9) Considering the importance of **globalisation**, the Programme should continue to provide the possibility of involving external experts within the meaning of Article 238 of the Financial Regulation. Those external experts should mainly be representatives of governmental authorities, including from non-associated third countries, as well as representatives of international organisations, economic operators, taxpayers and civil society.

Amendment

(9) Considering the importance of **tax cooperation and the fight against tax fraud, tax evasion and tax avoidance**, the Programme should continue to provide the possibility of involving external experts within the meaning of Article 238 of the Financial Regulation. Those external experts should mainly be representatives of governmental authorities, including from non-associated third countries, as well as representatives of international organisations, economic operators, taxpayers and civil society. ***The selection of experts shall be balanced and transparent, experts shall declare their professional interests and demonstrate that there is no conflict of interest with their professional role. Representation of business and civil society interests should be guaranteed on an equal footing.***

Or. en

Amendment 6

Proposal for a regulation Recital 13

Text proposed by the Commission

(13) This Regulation should be

Amendment

(13) This Regulation should be

implemented by means of work programmes. In view of the mid to long-term nature of the objectives pursued and building on experience gained over time, work programmes should be able to cover several years. The shift from annual to multiannual work programmes will reduce the administrative burden for both the Commission and Member States.

implemented by means of work programmes. In view of the mid to long-term nature of the objectives pursued and building on experience gained over time, work programmes should be able to cover several years. The shift from annual to multiannual work programmes will reduce the administrative burden for both the Commission and Member States.

Multiannual work programmes should reflect all relevant information produced in the context of annual reports or mapping exercises as referred to in this Regulation. Those annual reports should be made publicly available in order to inform taxpayers about best practices, lessons learnt, challenges and remaining obstacles identified within the programme.

Or. en

Amendment 7

Proposal for a regulation

Recital 14

Text proposed by the Commission

(14) In order to ***ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred to the Commission. Those powers should be exercised*** in accordance with ***Regulation (EU) No 182/2011*** of the European ***Parliament and of the Council***²².

Amendment

(14) In order to ***supplement*** this Regulation, ***the power to adopt acts*** in accordance with ***Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of the adoption of work programmes.***

²² ***Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by the Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13).***

Amendment 8**Proposal for a regulation****Recital 15***Text proposed by the Commission*

(15) Pursuant to paragraph 22 and 23 of the Inter-institutional agreement for Better Law-Making of 13 April 2016²³, there is a need to evaluate this programme on the basis of information collected through specific monitoring requirements, while avoiding overregulation and administrative burdens, in particular on Member States. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground.

²³ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-making of 13 April 2016; OJ L 123, 12.5.2016, p. 1-14.

Amendment

(15) Pursuant to paragraph 22 and 23 of the Inter-institutional agreement for Better Law-Making of 13 April 2016²³, there is a need to evaluate this programme on the basis of information collected through specific monitoring requirements, while avoiding overregulation and administrative burdens, in particular on Member States. These requirements, where appropriate, can include measurable indicators, as a basis for evaluating the effects of the Instrument on the ground. ***Annual reports as well as regular evaluation reports should be produced with the objective not only of assessing quantitative indicators but of reporting on achievements of qualitative impact, such as improvement of information sharing or the recovery of proceeds of tax fraud and tax evasion.***

²³ Interinstitutional Agreement between the European Parliament, the Council of the European Union and the European Commission on Better Law-making of 13 April 2016; OJ L 123, 12.5.2016, p. 1-14.

Amendment 9**Proposal for a regulation****Article 2 – paragraph 1 – point 1 – point e***Text proposed by the Commission*

(e) other taxes and duties referred to in

Amendment

(e) other ***direct or indirect*** taxes and

Article 2(1)(a) of Council Directive 2010/24/EU³³ in so far as they are relevant for the single market and for administrative cooperation between the Member States;

duties, referred to in Article 2(1)(a) of Council Directive 2010/24/EU³³, **including corporate income taxes**, in so far as they are relevant for the single market and for administrative cooperation between the Member States;

³³ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

³³ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

Or. en

Amendment 10

Proposal for a regulation Article 2 – paragraph 1 – point 4 a (new)

Text proposed by the Commission

Amendment

(4 a) “least developed country” means a low-income third country confronted with severe structural impediments to sustainable development as defined by the United Nations;

Or. en

Amendment 11

Proposal for a regulation Article 3 – paragraph 1

Text proposed by the Commission

Amendment

1. The Programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster Union **competitiveness** and protect the financial and economic interests of the Union and its Member States.

1. The Programme has the general objective to support tax authorities and taxation to enhance the functioning of the single market, foster **fair competition in the** Union and protect the financial and economic interests of the Union and its Member States, **including from tax fraud**,

tax evasion and tax avoidance.

Or. en

Amendment 12

Proposal for a regulation Article 3 – paragraph 2

Text proposed by the Commission

2. The Programme has the specific objective to support tax policy, tax cooperation and administrative capacity building, including human competency and the development and operation of the European electronic systems.

Amendment

2. The Programme has the specific objective to support tax policy ***and its proper implementation, foster*** tax cooperation, ***exchange of tax information*** and administrative capacity building, including human competency and the development and operation of the European electronic systems

Or. en

Amendment 13

Proposal for a regulation Article 4 – paragraph 1

Text proposed by the Commission

1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR 270 000 000 in ***current*** prices.

Amendment

1. The financial envelope for the implementation of the Programme for the period 2021 – 2027 shall be EUR 270 000 000 in ***constant*** prices.

Or. en

Amendment 14

Proposal for a regulation Article 4 – paragraph 2

Text proposed by the Commission

2. The amount referred to in paragraph 1 may *also* cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Programme and evaluating the achievement of its objectives. It may moreover cover expenses relating to studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the Programme, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Programme.

Amendment

2. The amount referred to in paragraph 1 may *inter alia* cover expenses for preparation, monitoring, control, audit, evaluation and other activities for managing the Programme and evaluating the achievement of its objectives. It may moreover cover expenses relating to studies, meetings of experts, information and communication actions, in so far as they are related to the objectives of the Programme, as well as expenses linked to information technology networks focusing on information processing and exchange, including corporate information technology tools and other technical and administrative assistance needed in connection with the management of the Programme.

Or. en

Amendment 15

Proposal for a regulation

Article 5 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

Least developed countries shall be encouraged to participate in accordance with the conditions laid down in a specific agreement covering their participation. Contrary to point c) of paragraph 1, their participation shall be cost-free for them and shall focus on achieving international tax objectives, such as automatic exchange of tax information. The specific agreement shall guarantee the rights of the Union to ensure sound financial management and to protect its financial interests.

Or. en

Amendment 16

Proposal for a regulation Article 7 – paragraph 2 – point b

Text proposed by the Commission

(b) project-based structured collaboration;

Amendment

(b) project-based structured collaboration, ***including joint audits, which shall be considered a priority eligible action;***

Or. en

Amendment 17

Proposal for a regulation Article 7 – paragraph 2 a (new)

Text proposed by the Commission

Amendment

2 a. Actions referred to in paragraph 1 shall cover the following non-exhaustive list of priority topics:

(a) efficient information exchange, including group requests, and development of useable formats taking into account initiatives at international level^{1a};

(b) removing obstacles to cross-border cooperation;

(c) setting-up of high-quality registers for the beneficial owners of companies, land and real estate, bank accounts, life insurance contracts, and seamless interconnection between these registers;

(d) combatting cross-border VAT fraud;

(e) recovery of taxes, including taxes not paid according to the European Savings Tax Directive (EUSTD);

(f) implementation of unified national IT tools with the view to develop common interfaces to allow for the inter-connection of national IT systems;

1a

<http://www.oecd.org/tax/transparency/global-forum-handbook-2016.pdf>

Or. en

Amendment 18

Proposal for a regulation Article 8 – title

Text proposed by the Commission

Amendment

External experts

Participation of experts

Or. en

Amendment 19

Proposal for a regulation Article 8 – paragraph 1

Text proposed by the Commission

Amendment

1. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of governmental authorities, including those from third countries not associated to the programme pursuant to Article 5, ***representatives of international and other relevant organisations, of economic operators and organisations representing economic operators and of civil society*** may take part ***as external experts*** to actions organised under the Programme.

1. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of governmental authorities, including those from third countries not associated to the programme pursuant to Article 5, may take part to actions organised under the Programme.

Or. en

Amendment 20

Proposal for a regulation Article 8 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. Wherever beneficial for the achievement of the actions implementing the objectives referred to in Article 3, representatives of international and other relevant organisations, of economic operators and organisations representing economic operators and of civil society may take part as external experts to actions organised under the Programme. Such participation should be decided on an ad-hoc basis, based on needs.

Or. en

Amendment 21

Proposal for a regulation Article 8 – paragraph 2

Text proposed by the Commission

Amendment

2. Costs incurred by the external experts referred to in paragraph ***1*** shall be eligible for reimbursement under the Programme in accordance with the provisions of Article 238 of the Financial Regulation.

2. Costs incurred by the external experts referred to in paragraph ***1a*** shall be eligible for reimbursement under the Programme in accordance with the provisions of Article 238 of the Financial Regulation.

Or. en

Amendment 22

Proposal for a regulation Article 8 – paragraph 3

Text proposed by the Commission

Amendment

3. The external experts shall be selected by the Commission based on their

3. The external experts shall be selected by the Commission ***in a***

skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest.

transparent and balanced manner, based on their skills, experience and knowledge relevant to the specific action, avoiding any potential conflict of interest. ***The Commission shall ensure representation of business, trade unions and civil society interest on an equal footing. It shall clarify whether experts participate on their own behalf or on behalf of another economic operator. The list of intervening experts should be publicly available on the Commission's website.***

Or. en

Amendment 23

Proposal for a regulation Article 10 – paragraph 1

Text proposed by the Commission

1. By derogation to Article 190 of the Financial Regulation, the Programme may finance up to 100 % of eligible costs of an action.

Amendment

1. By derogation to Article 190 of the Financial Regulation, the Programme may finance up to 100 % of eligible costs of an action, ***with the priority to cover travel expenses.***

Or. en

Amendment 24

Proposal for a regulation Article 12 – paragraph 3

Text proposed by the Commission

3. Member States shall notify the Commission of the completion of each task allocated to them under the Multi-Annual Strategic Plan for Taxation referred to in paragraph 1. They shall also regularly report to the Commission on progress with their tasks.

Amendment

3. Member States shall notify the Commission of the completion of each task allocated to them under the Multi-Annual Strategic Plan for Taxation referred to in paragraph 1. They shall also regularly report to the Commission on progress with their tasks ***related to the entire Fiscalis programme.***

Amendment 25

Proposal for a regulation Article 12 – paragraph 5

Text proposed by the Commission

5. No later than 31 October of each year, the Commission shall, on the basis of the annual reports referred to in paragraph 4, establish a consolidated report assessing the progress made by Member States and the Commission in the implementation of the plan referred to in paragraph 1 and make that report public.

Amendment

5. No later than 31 October of each year, the Commission shall, on the basis of the annual reports referred to in paragraph 4, establish a consolidated report assessing the progress made by Member States and the Commission in the implementation of the plan referred to in paragraph 1 and make that report public. ***This report shall not only focus on assessing quantitative indicators but shall also reflect qualitative impact of actions implemented by Member States.***

Or. en

Amendment 26

Proposal for a regulation Article 13 – paragraph 2

Text proposed by the Commission

2. The multiannual work programmes shall be adopted by the Commission by means of ***implementing*** acts. Those ***implementing*** acts shall be adopted in accordance with the procedure referred to in Article 18(2).

Amendment

2. The multiannual work programmes shall be adopted by the Commission by means of ***delegated*** acts. Those ***delegated*** acts shall be adopted in accordance with the procedure referred to in Article 17.

Or. en

Amendment 27

Proposal for a regulation Article 15 – paragraph 1

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Text proposed by the Commission

1. Evaluations shall be carried out in a timely manner to feed into the decision-making process.

Amendment

1. Evaluations shall be carried out in a timely manner to feed into the decision-making process. ***Evaluations shall be published by the Commission on a dedicated webpage.***

Or. en

Amendment 28

**Proposal for a regulation
Article 15 – paragraph 2**

Text proposed by the Commission

2. The interim evaluation of the Programme shall be performed once there is sufficient information available about the implementation of the Programme, but no later than ***four*** years after the start of the programme implementation.

Amendment

2. The interim evaluation of the Programme shall be performed once there is sufficient information available about the implementation of the Programme, but no later than ***three*** years after the start of the programme implementation.

Or. en

Amendment 29

**Proposal for a regulation
Article 15 – paragraph 3**

Text proposed by the Commission

3. At the end of the implementation of the Programme, but no later than ***four years*** after the end of the period specified in Article 1, a final evaluation of the Programme shall be carried out by the Commission.

Amendment

3. At the end of the implementation of the Programme, but no later than ***one year*** after the end of the period specified in Article 1, a final evaluation of the Programme shall be carried out by the Commission.

Or. en

Amendment 30

Proposal for a regulation Article 17 – paragraph 2

Text proposed by the Commission

2. The power to adopt delegated acts referred to in *Article* 14(2) shall be conferred on the Commission until 31 December 2028.

Amendment

2. The power to adopt delegated acts referred to in *Articles 13(2) and* 14(2) shall be conferred on the Commission until 31 December 2028.

Or. en

Amendment 31

Proposal for a regulation Article 17 – paragraph 3

Text proposed by the Commission

3. The delegation of power referred to in *Article* 14(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Amendment

3. The delegation of power referred to in *Articles 13(2) and* 14(2) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of power specified in that decision. It shall take effect the day following the publication of the decision in the Official Journal of the European Union or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

Or. en

Amendment 32

Proposal for a regulation Article 17 – paragraph 6

Text proposed by the Commission

6. A delegated act adopted pursuant to *Article* 14(2) shall enter into force if no objection has been expressed either by the European Parliament or by the Council

Amendment

6. A delegated act adopted pursuant to *Articles 13(2) and* 14(2) shall enter into force if no objection has been expressed either by the European Parliament or by the

within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Or. en

Amendment 33

Proposal for a regulation

Article 18

Text proposed by the Commission

Amendment

Article 18

deleted

Committee procedure

1. The Commission shall be assisted by a committee referred to as the "Fiscalis Programme Committee". That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Or. en

Amendment 34

Proposal for a regulation

Article 19 – paragraph 1 a (new)

Text proposed by the Commission

Amendment

1 a. An annual report, including a mapping exercise of Member States' progress in achieving the programme's objectives mentioned in Article 3, shall be made available to the public. That report

shall be prepared by the Commission and shall identify challenges and remaining obstacles observed by Member States and the Commission within the framework of this Programme, as well as lessons learnt and best practices, resulting from the Programme's actions. Those reports shall be published on a dedicated Commission's webpage and serve as a basis for evaluation reports and future multiannual work programmes.

Or. en

Amendment 35

Proposal for a regulation Annex II – point 2 a (new)

Text proposed by the Commission

Amendment

2 a. Additional indicators

- 1. Revenues collected in the fight against tax fraud, tax evasion and tax avoidance**
- 2. Number of requests for administrative and judicial cooperation made, received and responded to for each Member State**

Or. en

EXPLANATORY STATEMENT

This proposal, presented by the Commission in May 2018, as part of a package for the next Multiannual Financial Framework (2021-2027), aims at introducing a new Fiscalis programme to support tax authorities and enhance the functioning of the single market, foster fair competition in the Union and protect the financial and economic interests of the Union and its Member States, including from tax fraud, tax evasion and tax avoidance.

The European Commission has made the fight against tax evasion, tax avoidance and money laundering one of its top priorities for the period 2014-2019, building on previous initiatives, also inspired by the European Parliament. Scandals such as LuxLeaks, the Panama Papers and the Paradise Papers revealed the scale of these phenomena and the key role played by some stakeholders, also within the European Union, in facilitating them. According to a [European Barometer](#), 75% of European citizens want the European Union to do more to fight tax fraud. Increased collaboration and a true European response to tax dodging is therefore necessary.

The current Fiscalis 2020 programme has allowed the development of cost-effective IT solutions to help tax authorities in their efforts to fight tax evasion and tax avoidance. By also facilitating cooperation and promoting capacity building, the existing programme has proven essential to Member States to share good practices across the Union. However, the new 2021-2027 programme would benefit from a more comprehensive scope of actions and greater transparency on obstacles and challenges identified by the Member States. European citizens and the European Parliament should learn more on progresses made with European money in the fight against tax fraud, tax evasion and tax avoidance.

In light of the before-mentioned importance of the Fiscalis programme, your Rapporteur welcomes the Commission proposal but suggests, inter alia, the following amendments to ensure the best outcomes possible for the programme.

In line with the Commission's priorities, your Rapporteur would like the programme objectives to focus also on fostering fair competition and cooperation including information exchange in order to fight tax fraud, tax evasion and tax avoidance. Taking note of the tax scandals of the recent past and the findings made by the dedicated special and inquiry committees of the European Parliament, your Rapporteur would like the programme's actions to include also a specific list of priority actions Member States and Commission should work on including a particular focus on joint audits.

In addition, the participation of external experts shall be allowed but only under condition of transparency and balance of interests, to ensure both representatives from academia, businesses, trade unions and civil society organisations are represented. The list and participation of experts to Fiscalis activities shall be publicly available.

Taking the mutual assessment of Financial Intelligence Units' powers and obstacles in the field of money laundering as a model, your Rapporteur is convinced that also in

the area of tax cooperation an annual report, including a mapping exercise of the Member States' progress for achieving the programme's objectives, should be made available to the public in order to inform taxpayers as well as legislators to identify best practices, lessons learnt, challenges and remaining obstacles observed by Member States and the Commission. These reports shall serve as a basis for evaluation reports and future multi-annual work programmes.

When possible, the participation of third countries, especially least developed countries, should be encouraged to ensure the promotion of international tax objectives, such as the automatic exchange of tax information, which would help to foster cooperation in the Union and beyond.

Finally, your Rapporteur would like to suggest that multiannual work programmes, detailing the actions to be taken under the Fiscalis programme, shall be adopted by delegated acts, instead of implementing acts, which would ensure greater scrutiny by the European Parliament and the Council.