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COMMISSION STAFF WORKING DOCUMENT

Fiscalis programme Annual Progress Report 2024

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• EXECUTIVE SUMMARY

The Fiscalis programme (the ‘Programme’) supports the implementation of EU law related to taxation, the development and operation of digital systems in the area of taxation and fosters cooperation between tax authorities, including the exchange of tax information ⁽¹⁾. The Programme thereby contributes to enhancing the functioning of the internal market, fostering competitiveness, fighting tax fraud, tax evasion and tax avoidance and supports Member States with improving tax collection. The report presents the key achievements, lessons learned and challenges which were identified during the implementation of the Programme in 2024.

In addition to supporting the wider EU ambitions, the Programme successfully continued to provide support for the European Electronic Systems (EES) for taxation, counting for 87% of the programme’s financial capacity. A specific example of how the Fiscalis programme supported digitalisation can be found in the development and full operationality of the Central Electronic System of Payment information (CESOP) system. In addition, the Programme facilitated intense cooperation and exchange of information in the area of taxation between national tax administrations. These activities were complemented by human competency building actions such as EU-level training activities, to create a multiplier effect and increase the impact of the Programme.

• REGULATORY AND POLITICAL CONTEXT

1.1. Regulatory context

The Fiscalis programme is an EU cooperation programme in the field of taxation under the Multiannual Financial Framework 2021-2027 ⁽²⁾. It was established by Regulation (EU) 2021/847 ⁽³⁾ (the Fiscalis Regulation) to, among others, support tax authorities in improving the functioning of the internal market ⁽⁴⁾. 2024 was the first year of implementation under the second Multiannual Work Programme (2024 – 2025) ⁽⁵⁾.

Under certain conditions, the Programme is open to the participation of third countries ⁽⁶⁾. In addition to the already existing agreements ⁽⁷⁾, the international agreement with Serbia for participation in the Programme entered into force in 2024.

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

(2) 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). ELI: <http://data.europa.eu/eli/reg/2020/2093/oj>

(3) 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>)

(4) According to Article 3 of the Fiscalis 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.

(5) Commission Implementing Decision C (2024) 21 of 12 January 2024 on the financing of the Fiscalis programme and the adoption of the work programme for 2024 and 2025. ELI: http://data.europa.eu/eli/dec_impl/2024/367/oj

(6) In line with Article 5 of the Fiscalis Regulation, the Programme is open to participation of third countries on condition that specific agreements are in place.

(7) Such agreements are currently in place with Albania, Bosnia and Herzegovina, Georgia, North Macedonia, Moldova, Montenegro, Kosovo* and Ukraine.

1.2. Political context

With the European Parliament elections that took place, 2024 was a key moment for the future of the EU and signified by change. The end of the year was marked by the transition to and the start of the mandate of the **new political leadership of the European Commission (2024-2029)**, on the basis of the **political guidelines** set out by the President ⁽⁸⁾. Building also on the guidance included in the Commissioner for Climate, Net Zero and Clean Growth mission letter ⁽⁹⁾, the Programme continues contributing to these wider political guidelines, in particular to the new plan for Europe's sustainable prosperity and competitiveness in which taxation is called to play an instrumental role.

In parallel, during the reporting year, intense negotiations started, continued, or were concluded on the proposals presented in the area of taxation and EU **taxation policies** continued to deliver an important contribution to achieving the Commission's headline ambitions ⁽¹⁰⁾.

Underpinning the priority of 'An economy that works for the people', the Council of the EU adopted on 10 December the '**FASTER**' proposal ⁽¹¹⁾, aiming to make withholding tax procedures in the EU more efficient and secure for investors, financial intermediaries and tax authorities. This proposal, requiring the implementation of numerous digital solutions, also supports the ambition 'A Europe fit for the digital age'.

When it comes to indirect taxation, the Commission proposed a **new electronic VAT exemption certificate** ⁽¹²⁾ replacing the current paper version of the VAT exemption certificate. This legislative package which was agreed by the Council of the EU in December 2024 aims to further digitalise tax processes, preparing tax administrations for the digital age and reducing the administrative burden on businesses. It is also a step towards greening VAT by eliminating paper forms.

Contributing to 'A Europe fit for the digital age' as well, a general approach was reached on the **VAT in the Digital Age** package ⁽¹³⁾ by the Council of the EU in November 2024 in view of its formal adoption after a re-consultation of the European Parliament to take place during the first half of 2025. This legislation aims to modernise the VAT reporting obligations, to address the challenges of the platform economy, and to reduce the administrative burden by moving towards a single VAT registration.

Again, in the field of VAT, the **EU and Norway signed an agreement** in 2024 amending the administrative cooperation agreement. This amendment provides the partners with **new cooperation tools to combat VAT fraud** and deal with the recovery of claims resulting in more effective

* 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.

(8) https://commission.europa.eu/document/e6cd4328-673c-4e7a-8683-f63ffb2cf648_en

(9) Wopke Hoekstra - Mission letter | European Commission

(10) Commission work programme 2024. [Commission work programme 2024 - European Commission \(europa.eu\)](https://commission.europa.eu/document/st-14961-2024-init/en/pdf)

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

(12) Proposal for a Council Directive amending Directive 2006/112/EC as regards the electronic value added tax exemption certificate (COM (2024) 278 final)

Proposal for a Council Implementing Regulation Amending Implementing Regulation (EU) No 282/2011 as regards the electronic value added tax exemption certificate (COM (2024) 279 final)

(13) <https://data.consilium.europa.eu/doc/document/ST-14961-2024-INIT/en/pdf>

<https://data.consilium.europa.eu/doc/document/ST-14962-2024-INIT/en/pdf>

<https://data.consilium.europa.eu/doc/document/ST-14963-2024-INIT/en/pdf>

collaboration in particular when it comes to exchange of information between tax administrations and follow-up actions by Eurofisc.

Finally, in the context of the ‘Fit for 55’ Communication ⁽¹⁴⁾, good progress was made during the reporting year on the revision of the **Energy Taxation Directive** ⁽¹⁵⁾. In addition discussions continued on the proposal on Business Framework for Income Taxation (BEFIT) ⁽¹⁶⁾, Head office Tax system proposal ⁽¹⁷⁾, Transfer Pricing proposal ⁽¹⁸⁾.

• IMPLEMENTATION OF FISCALIS PROGRAMME’S SPECIFIC OBJECTIVES AND PROGRAMME’S ACTIVITIES

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

- a) **General collaborative actions** ⁽¹⁹⁾
- b) **European Electronic Systems (EES)** in the area of taxation ⁽²⁰⁾
- c) **Human competency building** ⁽²¹⁾

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

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

1.3.1. General collaborative actions (excluding expert teams) ⁽²²⁾

In 2024, networks and communities remained essential for facilitating coordination and sharing best practices among national tax administrations and between national authorities and Commission services. Three notable examples can be emphasized:

(14) 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).

(15) Proposal for a Council Directive restructuring the Union framework for the taxation of energy products and electricity (recast) (COM/2921/563 final).

(16) Proposal for a Council Directive on Business in Europe: Framework for Income Taxation (BEFIT) (COM/2023/532 final)

(17) Proposal for a Council Directive establishing a Head Office Tax system for micro, small and medium sized enterprises, and amending Directive 2011/16/EU

(18) Proposal for a Council Directive on transfer pricing (COM/2023/529 final)

(19) 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 and any other activity in achieving the programme’s objectives.

(20) 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.

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

(22) 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 taxation digital systems.

- Enhancing strategic cooperation to improve tax collection and the fight against tax fraud, the **Tax Administration EU Summit (TADEUS)** ⁽²³⁾ continued bringing the Heads of Member States' tax administrations together on a regular basis. Some examples of the ongoing work related to the Fiscalis programme activities are the following:
 - The Heads of TADEUS endorsed the final report of the project on the estimation of impact of administrative cooperation. Composed of KPIs and metrics as well as guidelines for consistent implementation, this report is first of its kind and addresses the identified need for a common tool to measure the effects of administrative cooperation in the areas of direct taxation and VAT. To better assess tax administrations' efforts in the fight against tax fraud and evasion, it was also agreed to start implementing a first series of metrics.
 - The key findings and recommendations of the project on digital security in the field of taxation were discussed by the Heads of TADEUS in 2024. While the project itself is not finalised yet, some outputs have already been delivered, including a self-assessment tool for tax administrations to identify their position regarding digital sovereignty. Overall, this project is expected to help the tax administrations strengthening their resilience to cyber threats through collaborative efforts of a network of digital security experts.
- The **Advanced International Administrative Cooperation (EU AIAC) Community** ⁽²⁴⁾ continued to provide guidance ⁽²⁵⁾ in 2024, by offering trainings ⁽²⁶⁾ as well as publishing guides, including the Joint Audit Guide and the AIAC instruments in the context of the One Stop Shop (OSS). The EU AIAC Community developed 189 guidelines, that their members are utilising across various taxation areas.
- The network of VAT fraud experts from tax administrations, **Eurofisc** ⁽²⁷⁾, started its cooperation with the European Public Prosecutor Office (EPPO) by exchanging information about VAT fraud. The group also updated part of the Good Practice Guide to tackle VAT fraud as well as started exploring new ways to identify fraud related to the Import OSS ⁽²⁸⁾.

In addition to the ongoing networks and communities ⁽²⁹⁾, a number of collaborative activities took place in 2024. Out of the total of 171 collaborative actions, those aiming at **fostering cooperation between tax authorities, including exchange of tax information**, represented the most significant part of activities with 121 actions. Amongst the activities organised during the reporting year, the following are particularly worthwhile to mention:

(23) 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.

(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).

(26) For example, it offered trainings for auditors and management to around 400 trainees.

(27) As set out in the Council Regulation (EU) 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. ELI: <http://data.europa.eu/eli/reg/2010/904/oj>

(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.

- The **VAT gap project group** ⁽³⁰⁾ continued to contribute to the objectives of the Fiscalis Programme by enhancing transparency and data sharing among national tax administrations and Commission services in the area of VAT. Through collaborative efforts, the group completed its annual project cycle, delivering key inputs to the annual VAT gap report in the EU, published in December 2024 ⁽³¹⁾.
- Again, in the area of VAT, a new project group started its work on **e-invoicing and digital reporting**. The group focusses on digital system solution guidance and covers technical, financial and administrative aspects for system development with the aim to reduce costs and analyse risks properly. Several site visits were completed in 2024 to learn from the administrations who are the most advanced in the field, providing inputs to the final report to be published in 2025.
- For the first time under the programming period, a workshop on **excise duties for new products** such as heated tobacco, liquids for electronic cigarettes and other nicotine products took place. While specific harmonized tax rules for these new products are absent, Member States are increasingly introducing national taxes. The workshop allowed Member States to exchange best practices on taxation of these products, as well as to express the need for harmonised rules.
- In direct taxation, the project group working on **improving the use of DAC** data finalised its report which identifies problems and difficulties to which solutions are proposed, either deriving from best practices or from brainstorming exercises. The report was presented to the TADEUS plenary in December and proposes among others that the feasibility and functionalities of (central) digital tools should further be explored.
- As the desired forum for future exchanges between tax administrations on the application of **Pillar 2** ⁽³²⁾, a new project group has started its work on Pillar 2 implementation, with the aim of sharing knowledge and best practices in applying the Pillar 2 Directive.
- In the context of fighting against tax fraud and evasion, the Fiscalis programme supported the organisation of a **workshop on the use of national registers of immovable property (IP)** assets in cross border taxation matters. While progress has been made when it comes to transparency within the EU, not all income categories are mandatory to be reported upon. To reduce the risk of circumventing tax obligations in cross border situations, enhanced cooperation could be envisaged by **facilitating exchange of information** that goes beyond the minimum requirements. Further investigation is necessary to map how this could be implemented and given the high level of interest, it was proposed that a new Fiscalis project group would start with the objective to deepen and structure future work on IP assets transparency.
- Regarding the **European Trust and Co-operation Approach (ETACA) program**, following a conference in April 2024, further work was carried out to prepare the launch of the second pilot. Amended **guidelines are set for adoption** in 2025, with more Member States joining the second pilot.

(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, Bonch-Osmolovskiy, M., Poniowski, G., Braniff, L., Harrison, G. et al., VAT gap in the EU – 2024 report, Poniowski, G.(editor), Publications Office of the European Union, 2024, <https://data.europa.eu/doi/10.2778/2476549>

(32) Council Directive (EU) 2022/2523 of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union.

1.3.2. Expert teams

Enhanced project-based cooperation in the format of expert teams continued in 2024. In this section the accomplishments of expert teams are listed, while in Annex 3 general information can be found about the expert teams that operated in 2024.

In the area of VAT, the ongoing work of the **Transaction Network Analysis (TNA⁽³³⁾) expert team and the CESOP expert team** represented important added value in the fight against VAT fraud. More specifically:

- **the TNA expert team** continued to support the Eurofisc network in the **fight against cross border VAT fraud**. It mainly focused on improving TNA's coverage of VAT fraud involving customs procedure 42 (VAT exempted importation) and VAT fraud with vehicles (cars). Improvements to the detection of VAT carousel fraud were achieved with the introduction of new risk indicators. The statistics on the impact of Eurofisc that the **TNA expert team** delivered, show that suspicious or fraudulent transactions worth of EUR 14.6 billion were uncovered⁽³⁴⁾.
- **The CESOP expert team⁽³⁵⁾** started to act as the payments system's Operational Team and continued to provide technical support for the ongoing creation and maintenance of the CESOP system, aiming at the creation of a European database of payment data, related to cross border B2C e-commerce transactions. The system went live on 1 January 2024 and the first sets of payment data were submitted to the central components in April 2024 further contributing to the detection of suspicious cases on VAT fraud.

The **Visits to Member States Directive on Administrative Cooperation (VISDAC) expert team**, supporting Member States in the effective implementation and functioning of the DAC, completed the final 12 visits to Member States during 2024. The work of the expert team remains on schedule and all key objectives are expected to be reached by the end of the first quarter of 2025, including (i) a best practice final report based on all the visits and (ii) recommendations on improving data quality and data use in the context of administrative cooperation.

The **Development of data analysis tool and other solutions for enhanced use of the tax information (DATANA) expert team** published a final report in early 2024, detailing the prototype solution for a digital tool allowing the analysis of unmatched DAC data, which was the key aspect of its mandate. After the final report, the expert team held several information sessions with the Member States on the prototype solution with a view to identifying the next steps that may be required. It has been decided that the work of this expert team was successfully completed according to the plan and that there would be no need for a prolongation.

The **Managed IT Collaboration (MANITC V) expert team** supported digital collaboration activities in 2024, such as the workshop on AI in the area of taxation. As part of a broader streamlining exercise considering the priorities and budget limitations, it was noted that a limited number of Member States was involved in the expert team, there was the continuous lack of support from

(33) In September 2024, the TNA expert team successfully transitioned to its third iteration (TNA3).

(34) 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; in 2022 this amounted to EUR 12.7 billion of identified VAT fraud and 3 492 identified fraudsters, in 2023, EUR 14 billion of VAT fraud was identified and 3 492 fraudsters, while in 2024 it amounted to EUR 14.6 billion (as per November 2024).

(35) CESOP expert team second iteration (CESOP 2) started its operations in January 2024.

national senior management and a lack of interest from TADEUS. Therefore the decision was taken during the reporting year not to launch a next iteration of the expert team, but at the end of the expert team's mandate in 2025 to consider transforming it into a project group.

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

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. During the reporting year, the Fiscalis programme continued to support the operation of a large number of key European Electronic Systems for taxation (EES). These systems, in their turn, 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**. Their importance is also reflected in the budgetary division, with around 87% of the financial capacity of the Programme ⁽³⁶⁾ being devoted to procurement for digital capacity-building actions in 2024. Due to higher demand for developments and upgrades, the digital financial footprint is continuously increasing. Examples of digital capacity-building actions are not only the development and operation of the European electronic systems for taxation, but include their design as well as specification, conformance testing, deployment, maintenance, evolution, modernisation, security, quality assurance and quality control. Against this background, the Programme's funding continued to ensure the functioning of **30 systems** and related applications. In terms of new developments in this area, the following deserves to be highlighted:

- All central components of **CESOP were in place on 1 January 2024**, in line with the legal deadline. This system is helping Member States to better fight **VAT fraud in eCommerce** and collect VAT revenues. With eCommerce, online businesses can sell goods and services anywhere in the EU, making enforcement of VAT legislation and assessment of the correct amount of VAT challenging. The CESOP system allows for the sharing and exchange of payment data, ensuring that the identification of these online businesses is easier and that the potential to find VAT fraud increases.
- Deployed in the first quarter of 2024, phase 4.1 extends the scope of the **Excise Movement and Control Systems (EMCS)** to allow for interoperability with the customs EU Automated Export System (AES). The interface between EMCS and AES automates the exchange of information between Member States and economic operators, thereby facilitating the control of excise movements and the **fight against fraud**, while at the same time providing more certainty to exporters, including simplifying procedures and **reducing administrative burden**. All Member State administrations migrated successfully to EMCS phase 4.1 in 2024.

1.5. Support administrative capacity building including human competency

During the reporting year, the Programme continued funding **human competency-building activities** which accompanied the implementation of the taxation EES and complemented the general collaborative activities. More specifically, the following eLearning modules were developed:

- The web-based Electronic Forms Central Application (eFCA)-Recovery course that provides a **comprehensive guide** for tax officials on using the eFCA system to manage cross-border tax recovery.

(36) Compared to the total committed expenses for 2024, see Table 1 of Annex 2

- Two **transfer pricing** courses, basic and advanced modules, that cover the concept of transfer pricing, common issues and the most recent and relevant trends for the application of main principles.
- **The surveillance for tax authorities** module for Eurofisc and tax officials, providing an understanding of the general functionalities of the surveillance 3 system and the use against customs procedure 42 fraud.

In parallel, localisations were performed for the transfer pricing courses in **four languages** apart from English.

In 2024, the Programme continued supporting the AIAC community, disseminating **training and promotional materials** through the Customs & Tax EU Learning portal.

Within the Common Learning Event Programme (CLEP), 12 tax training events were organised by the Member States tax administrations: 11 taking place under the EU AIAC community leadership with the objective to **harmonise the approach to administrative cooperation instruments** across Member States and one on the EU framework for mutual tax recovery assistance.

Finally, the Member States' project group that took over the EU TaxEdu project, that supports tax education for children and young people, continued its activities. The outcomes of the reporting year included new localisations of existing training materials, two new training courses ⁽³⁷⁾ and the issuing of periodical newsletters.

• **COMPLEMENTARITIES**

1.6. Complementarities with other initiatives in the field of taxation and customs

As in previous years, the Programme continued to support the implementation of other Commission initiatives in the area of taxation and customs. Several complementarities between the **Fiscalis and Customs programme** ⁽³⁸⁾ were maintained during the reporting period, numerous and illustrative activities having taken place in the digital area. Against this background, the following activities are worth mentioning:

- The Programme continued to support the maintenance of common components of the EES. Being used by all the EU Member States, the EES are instrumental for the successful implementation of the wider taxation initiatives. In the fields of both customs and taxation, this is reinforced by the work of the **IT Technology & Infrastructure Group** which outlined a blueprint for the further evolution of relevant digital exchange platforms between tax and customs administrations ⁽³⁹⁾. This collaboration was further enhanced through the first meeting of the joint **Customs and Fiscalis Chief Information Officers Network** in January 2024, which provided a forum to discuss the future digital architecture of customs and taxation systems as well as the transition to a data-driven environment for customs and taxation.
- A joint taxation and customs workshop organised to prepare the implementation of the **Single VAT Registration (SVR)** and **Import OSS** elements of the VAT in the Digital Age (ViDA)

(37) One for teenagers and one for kids.

(38) 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). ELI: <http://data.europa.eu/eli/reg/2021/444/oj>

(39) CCN/CSI, CCN2

proposal. The workshop enabled to strengthen the collaboration between tax, customs and business experts and provided constructive suggestions and guidance for the upcoming implementation.

- The **TNA 2** expert team and its **successor TNA 3** continued to provide new information regarding **VAT fraud involving customs procedure 42** ⁽⁴⁰⁾, by supporting the joint processing and analysis of **customs data**.
- Other expert teams, such as VISDAC and DATANA, ensured complementarities through regular reporting to the expert group **on administrative cooperation in the field of direct taxation** ⁽⁴¹⁾.

1.7. Complementarities with other policies and programmes

In 2024, the Programme continued to pursue complementarities with other policies and programmes, in line with the Fiscalis Regulation ⁽⁴²⁾. In this context, the activities below are noteworthy:

- A seminar on coordination of **social security contributions and income taxes in cross border situations** took place. This seminar demonstrated the connection between both policies for EU businesses and citizens. It also recognised the need to work together by raising awareness of potential discoordination between social security and income taxes in cross border situations and contributed thereby to the possible **elimination of obstacles in the free movement of people** within the internal market.
- Following the adoption of two directives, namely DAC 8 ⁽⁴³⁾ and Directive 2024/1260 ⁽⁴⁴⁾ on asset recovery and confiscation, a conference on **strengthening tax recovery** through improved **cooperation with asset recovery and law enforcement authorities** was organised for the first time. The conference brought together tax experts and anti-money laundering experts, along with **Europol and EPPO** to exchange best practices and raise awareness of tax recovery authorities about the competences and possibilities of law enforcement authorities to fight against financial crime, tax crimes, money laundering and corruption.
- The Fiscalis programme continued bringing strong synergies with the **Technical Support Instrument (TSI)** ⁽⁴⁵⁾ in areas such as more effective use of data exchanged under DAC, simplification of revenue administration for businesses, implementation of digital reporting requirements and implementation of Pillar 2. The dedicated project groups in those areas have been providing important input to the TSI technical support project to ensure full policy alignment and EU added value.

(40) 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.

(41) Expert group on administrative cooperation in the field of direct taxation (E01711) and its subgroups.

(42) 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.

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

(44) Directive (EU) 2024/1260 of the European Parliament and of the Council of 24 April 2024 on asset recovery and confiscation ELI: <http://data.europa.eu/eli/dir/2024/1260/oj>

(45) Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument - <http://data.europa.eu/eli/reg/2021/240/oj>

Finally, in 2024 the Fiscalis programme continued to create synergies by funding activities which involved **close cooperation with international organisations, universities and businesses**.

• CONCLUSIONS AND LESSONS LEARNED

1.8. Strengths

Digitalisation of economy urges the EU to strengthen its **digital sovereignty** and to set standards, focusing on data, technology, and infrastructure. As a result, digitalisation of administrations is necessary to ensure the **smooth functioning of the internal market** and **the fight against tax fraud**.

It is in this context that the Fiscalis Programme allocates most of its budget to the maintenance of the common components of the EES, a substantial part of the remaining budget funding the development of new systems or upgrades of ongoing ones ⁽⁴⁶⁾. A specific example of how the Fiscalis programme supported digitalisation can be found in the development and full operability of the **CESOP system**. This system provides for a next generation instrument to Member States' tax authorities to **detect possible e-commerce VAT fraud** carried out by sellers established in another Member State or non-EU country.

The effectiveness of the support of the Programme in the **fight against VAT fraud** remained a strength in 2024. Not only through the development and deployment of CESOP as mentioned above, but also via the **Eurofisc network** which provided for detailed statistics on VAT fraud via the expert team TNA as well as for the development of the eLearning modules for Eurofisc and tax officials.

Another strength can be found in the **synergies that were exploited** in 2024, through enhanced awareness of the importance of a **holistic approach** which resulted in exchanges between tax experts with other experts such as **law enforcement authorities and social security experts**.

During the reporting period, the Programme also **demonstrated its flexibility** by funding several activities on recently adopted initiatives, such as ViDa. In addition, the Programme has proven its **added value for enlargement candidate countries**, by providing for example training materials in the Customs & Tax EU Learning portal which supports the alignment to the EU tax acquis.

1.9. Weaknesses and areas to improve

While the Programme further matured and expanded its reach and added value in 2024, similar, general weaknesses were identified as in 2023, including:

- a reluctance from EU Member States to invite **enlargement candidate countries** to Programme activities and share experiences with them. In order to address this shortcoming, a dedicated event was organised, bringing together national Fiscalis coordinators of enlargement candidate countries and EU Member States, facilitating cooperation and enlargement candidate countries' full **integration** in the Programme activities.

(46) One of the objectives of the Fiscalis programme is to provide support to enhance the functioning of the internal market.

- a lack of dissemination of deliverables, which often remain limited only to the circle of participants to a project group or a workshop and do not reach the broader audience, nor the Senior Management.

Moreover, as in 2023, the Programme could still better assist Member States in implementing tax reforms that support the **green transition and protect the environment** ⁽⁴⁷⁾.

Finally, as a follow up on the past Annual Progress Report, an internal assessment of expert teams and the Programme's online collaboration platform (PICS) has taken place. For expert teams, a streamlining exercise was carried out, resulting in the closure of one of the expert teams. Regarding **knowledge sharing**, the collaboration component remained strong in 2024, but PICS could enhance its functioning provided that the identified key functionalities are delivered in 2025 for the 2 162 number of users.

The interim evaluation of the Fiscalis Programme, which started in 2024 and should be completed in 2025, is expected to further identify strengths and weaknesses of the Programme's implementation.

(47) For example, there are no actions financed by the Programme 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>).

- **ANNEXES**

Annex 1: Acronyms and abbreviations

Annex 2: Fiscalis 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 (in a form of a grant).
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 2024-2025 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 and implementation 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.
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.

Abbreviation	Meaning	Description
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.
TSI	Technical Support Instrument	EU programme that provides tailor-made technical expertise to EU Member States to design and implement reforms. (DG REFORM) manages the TSI.
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.
VIIES	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 VIIES tool.
VoW	VIIES-on-the-Web - VIIES (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

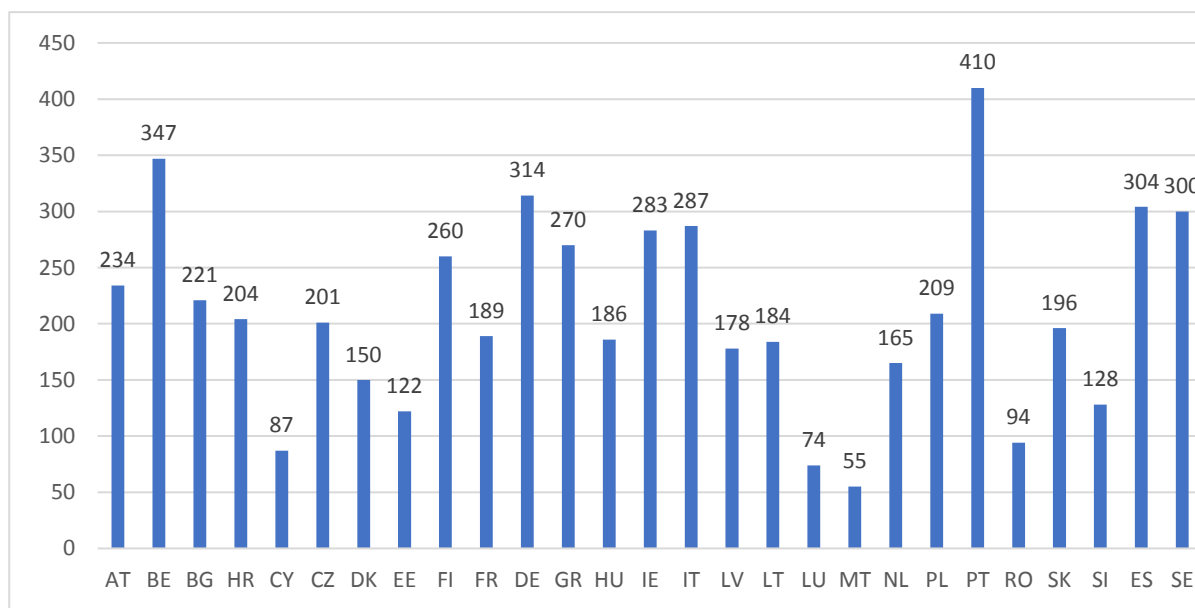
Table 1: Committed expenses per year and main action categories under the programme (in euros). ⁽⁴⁸⁾

	2024
European Electronic Systems	33 564 279.60
Collaboration activities (including expert teams)	1 000 000.00
Other service contracts ⁽⁴⁹⁾	3 867 952.40
External experts	0
TOTAL	38 432 232.00
MAWP- Financing Decision ⁽⁵⁰⁾	38 432 232.00

2. General collaborative actions (excluding expert teams and countries not registered in the Activity Reporting Tool, all data extracted on 8 January 2025, 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 2024

The total number of participants in general collaborative actions: 5 652



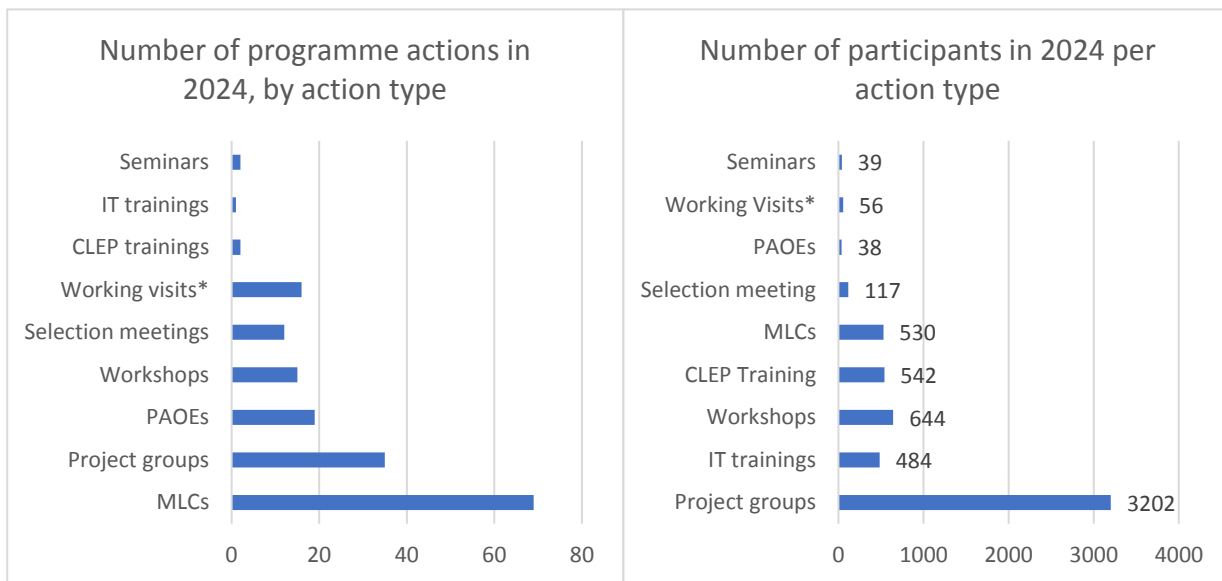
(48) The overall budget allocated for the period 2021-2027 amounts to EUR 269 000 000.

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

(50) The Multiannual Work Programme for Fiscalis covers the period 2024-2025. 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 2024 is 171.



*Including 4 host-initiated working visit with 22 participants.

Figure 3: Number of new programme actions submitted during 2024

Total number of new programme actions in 2024: 92

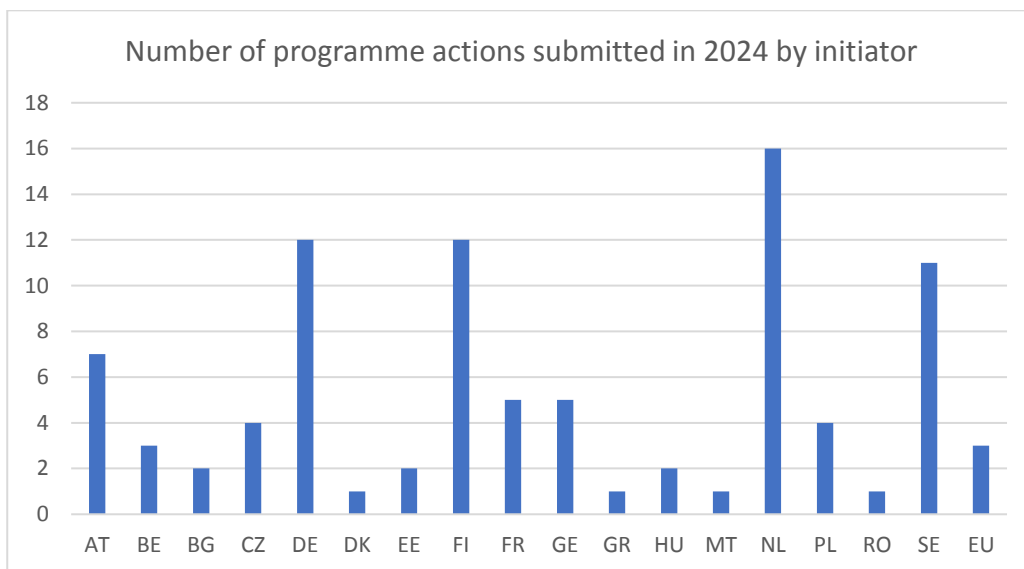
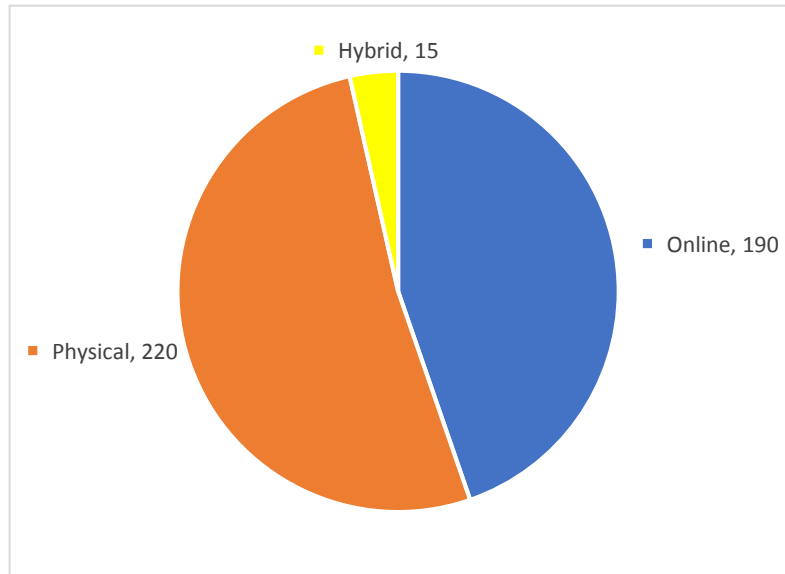


Figure 4: Overview of meetings held in 2024 in general collaboration activities, by format

The total number of meetings held in 2024 is 425 (excluding meetings of expert teams)

Format of the meeting	Number of meetings
Online	190
Physical	220
Hybrid	15
Total	425



3. Training activities highlights (data extracted from Customs & Tax EU Learning Portal on 23 February 2024) ⁽⁵¹⁾

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

The number of tax officials and other tax professionals in 2024 is 129 444

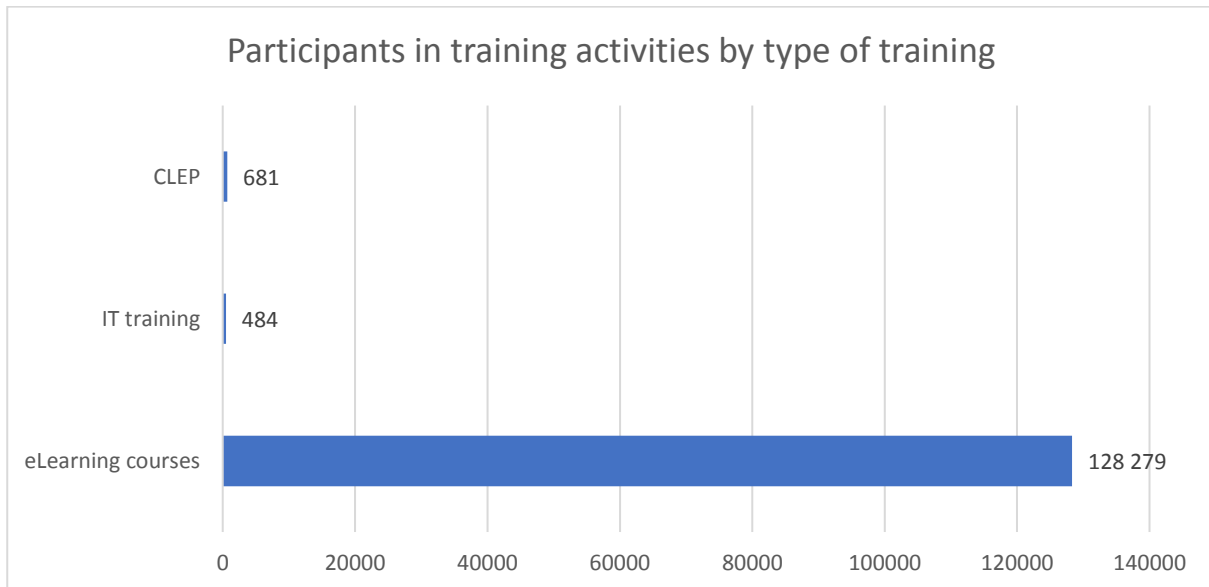
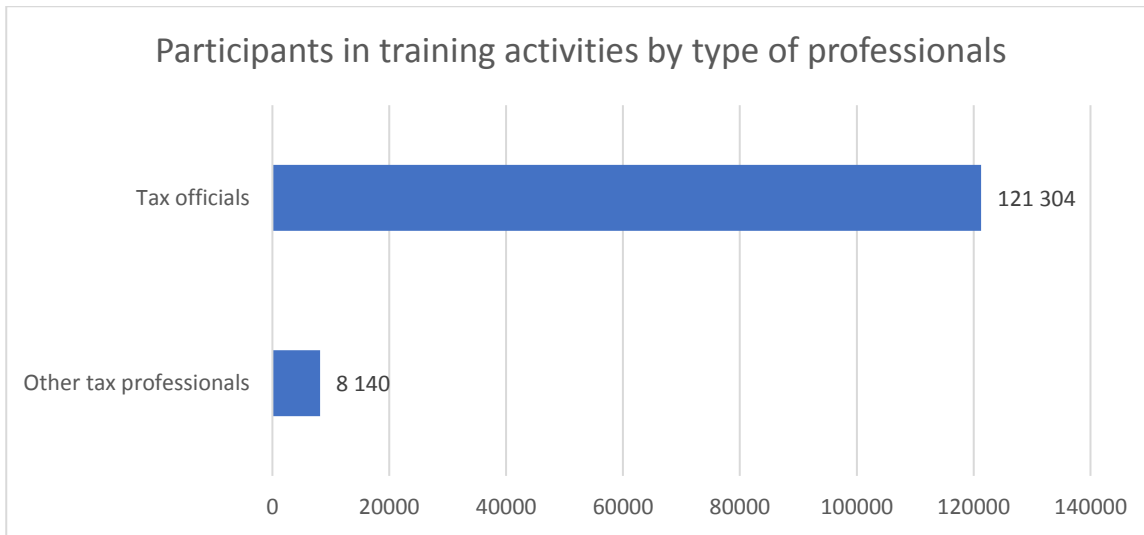


Figure 6: Overview of tax professionals trained by type of professionals ⁽⁵²⁾

(51) 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.)

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



4. Electronic systems highlights

Figure 7: Overview of number of consultations carried out in 2024 in the different common components of the European Electronic Systems

The total number of consultations carried out in 2024 is 9 041 million.

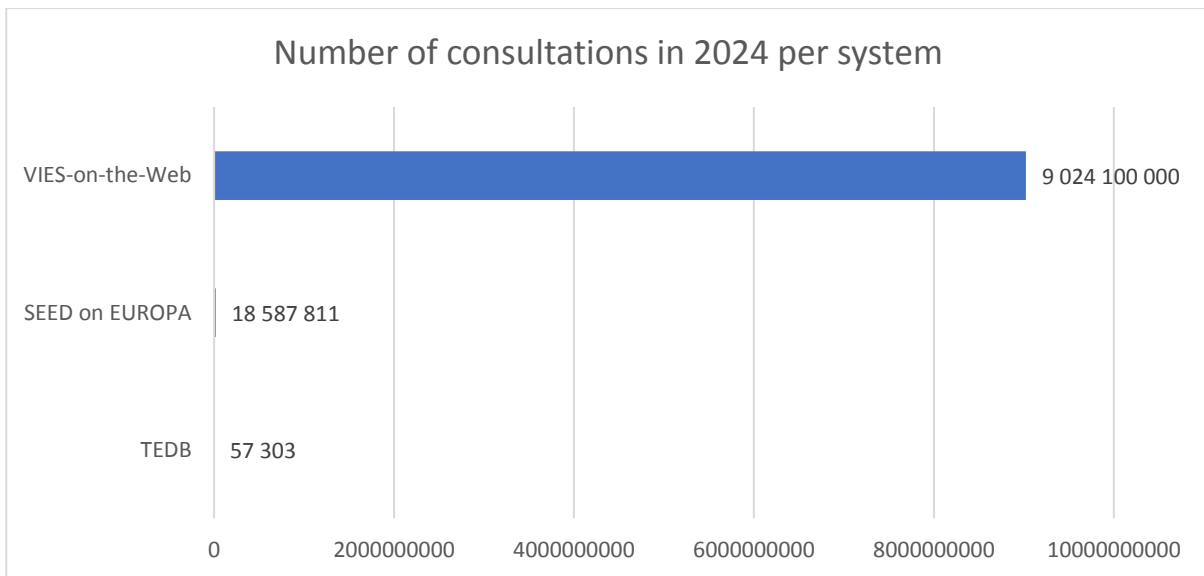
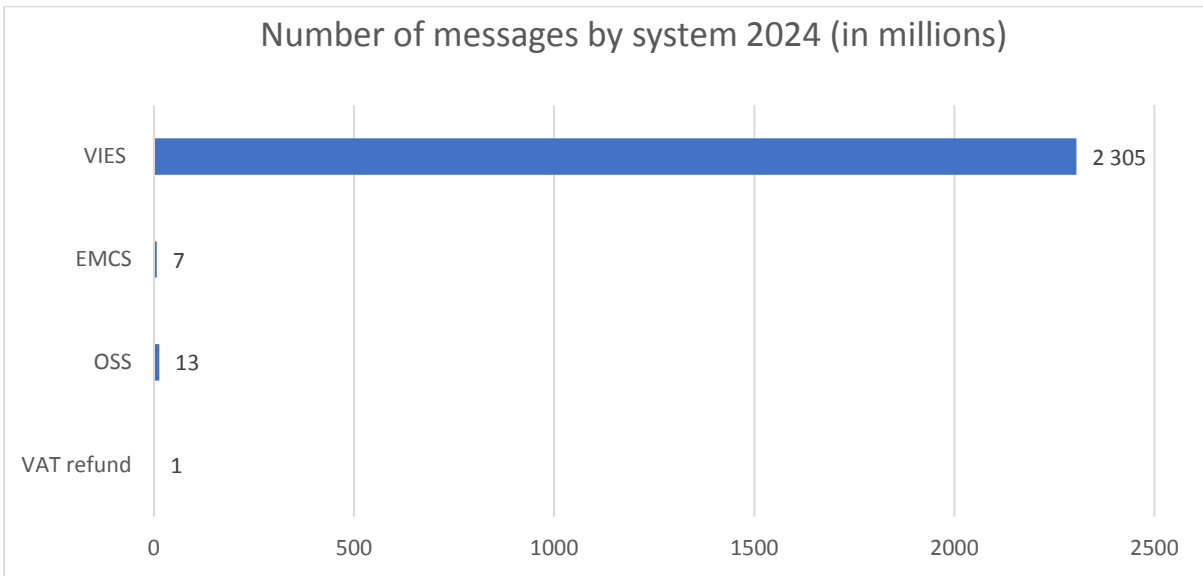


Figure 8. Overview of number of system-to-system messages exchanged in 2024

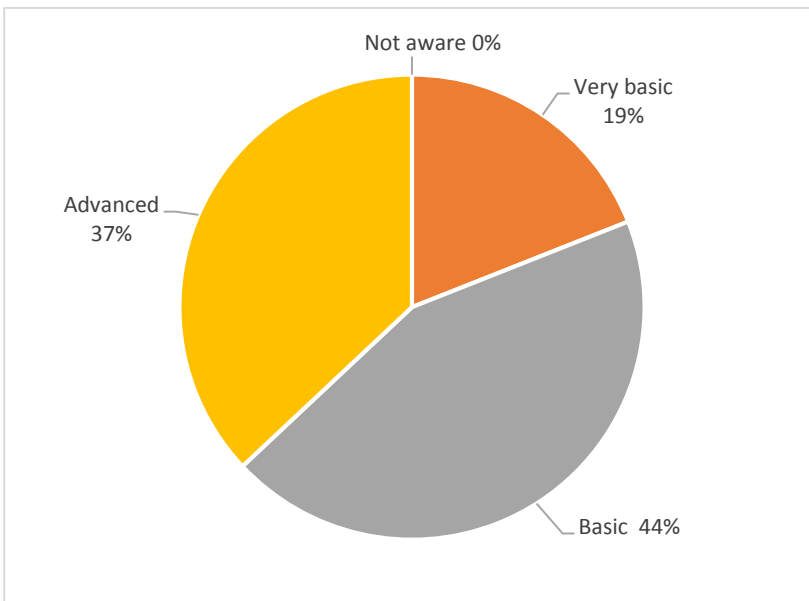
The total number of messages exchanged in 2024 is 2 327 million.



5. Awareness of the Programme in national administrations highlights

The average level of awareness reported in the national administrations in 2024 was 70%.

Figure 9. Overview of awareness of the Programme in national administrations participating in the Programme as reported in the 2024 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, to advise and to support ongoing and new IT collaboration initiatives, such as activities related to Artificial intelligence.	Started in 2016, extended to May 2025.	Croatia Romania, Ireland, Denmark Latvia, Portugal Italy	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 II	<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 started on 1 January 2024, with a duration until 31 December 2025.	Belgium, Denmark, Germany, Finland, France, Hungary, Malta, Sweden	The team developed the technical requirements needed to set up CESOP. Thanks to the system, as of 1 January 2024, new transparency rules are in place to help EU Member States crack down on VAT fraud. Payment service providers (PSPs) offering payment services in the EU will have to monitor the beneficiaries (payees) of cross-border payments. They must transmit information on those who receive more than 25 cross-border payments per quarter to the administrations of EU Member States. This information will be stored in the Central Electronic System of Payment information (CESOP) database, where it will be aggregated and cross-checked with other European databases.

Transaction Network Analysis III (TNA III)	The objective of this third TNA expert team, covering the period from September 2024 to August 2027, is to continue the TNA development and to enlarge the competences of the new TNA Operational Team in supporting EUROFISC. TNA3 is a follow-up of the second 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).	Started in May 2020 for 24 months, amendment in May 2022. The TNA2 expert team grant was completed on 31 August 2024. TNA 3 started in September 2024 and will run until August 2027.	Belgium, Croatia, France, Hungary, Poland, the Netherlands Italy Luxembourg	The expert team focused on improving TNA's coverage of VAT fraud involving customs procedure 42 (VAT exempted importation) and VAT fraud with vehicles (cars). Improvements to the detection of VAT carousel fraud were achieved with the introduction of new risk indicators. The statistics on the impact of Eurofisc that the TNA expert team delivered, show that suspicious or fraudulent transactions worth of EUR 14.6 billion were uncovered.
Expert team for DAC AEOI data analysis and enhanced use of data with data analytics approach (DATANA)	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.	The expert team was running from January 2022 until January 2024. The expert team will not continue.	Austria, Belgium, Czech Republic, Finland, Lithuania, Malta, Portugal, Romania	The expert team has finalised a prototype solution for a digital tool allowing the analysis of unmatched DAC data reaching successfully its objective.
VISDAC - Visits to Member States - DAC (Directive on Administrative Cooperation)	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.	The group has started in February 2023.	Romania, Austria, Cyprus, Germany, Estonia, Greece, Finland, France, Croatia, Ireland, Italy, Netherlands, Portugal, Sweden, Slovenia	The group has started in February 2023 all visits were completed in 2024. The completion of all National Summary Reports and the Best Practice Report of the VISDAC Expert Team is planned for Q1 2025.

Annex 4 – Indicators ⁽⁵³⁾

Table 3: Output indicators

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 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	3	The following projects were in initiating phase during the year 2024: <ul style="list-style-type: none"> • Exemption certificate • VIDA Central VIES • VIDA SVR VIDA projects were initiated due to the impending greenlight of the VIDA package by the Council in Q4 2024.
OP 1.1. Sub-indicator 2: Number of IT projects in executing phase	N/A	8	The following projects were in executing phase in 2024: <ul style="list-style-type: none"> • Automated Exchange of Information (AEoI) DAC8 • AEoI DAC9 • Transaction Network Analysis (TNA) • Special VAT Scheme for SMEs • EMCS 4.1 (live in February 2024) • EMCS 4.2 • Conformance Test Analysis (CTA) phase 2 • National System Implementation by IT Collaboration Projects –m-EMCS
OP 1.1. Sub-indicator 3: Proportion of IT projects whose actual cost is as planned	N/A	100%	On track.
OP 1.1. Sub-indicator 4: Proportion of IT projects with ‘green’ status in line with the requirements provided	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.

(53) 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 FR, HU and LT who had failed to provide input and of Albania, Bosnia and Herzegovina, Georgia, Moldova, Montenegro, North Macedonia, and Ukraine associated or being associated to the Fiscalis programme.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
for in the Multi-Annual Strategic Plan for Taxation (MASP-T)			
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	2	CESOP is operational since January 2024. EMCS 4.1 is operational since 13/02/2024.
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% (CESOP) Upgrade existing components: 100% (EMCS 4.1)	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. 	New common (components of the) EES: 0 Upgrades to existing common (components of the) EES: 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: <ul style="list-style-type: none"> • CCN • CCN2 	Average: 99.63% CCN: 99.98% CCN2: 99.28%	With the exception of the global power outage in March 2024, which affected only the central common communication network (CCN) sites but not the local ones in the Member States, the availability of CCN and the EES remained high without service disruptions, at 99.63% and 99.62% respectively. Furthermore, in 2024, CCN availability was challenged by but successfully coped with the significantly increased data volumes due to deployment of customs-related systems (e.g. Import Control System 2), Central Electronic System of Payment Information (CESOP) and e-commerce data volumes.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 1.3. Sub-indicator 2: Capacity of the Common Communication Network (CCN/CCN2)	Results to be disaggregated by: <ul style="list-style-type: none"> • CCN • CCN2 	Total Volume: 231.34 TB CCN: nr of messages 16.47 billion CCN: Volume 197.04 TB CCN2: nr of message 1.01 billion CCN2: Volume 34.30 TB	
OP 1.3. Sub-indicator 3: Availability of the European Electronic Systems	The electronic systems taken into account in this average are: <ul style="list-style-type: none"> • The VAT Information Exchange System (VIES) • The Excise Movement and Control System (EMCS) 	Average availability: 99.62% VOW: 99.66% EMCS: 99.59%	The values for 2024 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)	96.38%	The value for 2024 is below the target of 98%.
OP 1.4. Sub-indicator 2: User satisfaction with the support services provided	N/A	4.09	The value for 2024 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: <ul style="list-style-type: none"> • Union law and policy application and implementation; • Best practices and guidelines; • Other. 	Total: 171 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 actions for the reporting period): <ul style="list-style-type: none"> • Union law and policy application and implementation: 29 	Data from ART on participants was extracted on 8 January 2025.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	<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; 	<ul style="list-style-type: none"> • Best practices and guidelines: 28 • Other: 118 <p>Meetings and similar ad hoc events: 136 Project based structured collaboration: 35</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: 425 By area:</p> <ul style="list-style-type: none"> • Union law and policy application: 92 meetings • Best practices and guidelines: 36 meetings • Other: 297 <p>By type of meeting:</p> <ul style="list-style-type: none"> • 15 hybrid meetings • 220 physical meetings • 190 virtual meetings <p>Number of participants: 5 652</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 8 January 2025.</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 • Recommendations in connection with other areas 	<p>Total: 814</p> <p>Recommendations produced by type of action: Collaborative activities: 788 Expert teams: 26</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 group according to whether these are linked to Union law implementation or other areas. The increase is also due to the fact that for the first time an expert team issued recommendations (MANITC – 26).</p>

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
OP 2.1. Sub-indicator 4: Quality of the collaborative actions	N/A	91%	The value for 2024 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: 306 By language: English versions: 26 National languages: 280	The value is still above the target. The increase from 2023 to 2024 data is small. The reason for this is the change of contractor and lack of preparedness to continue the activities from their side for a few months during 2024.
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: 484 CLEP: 681 eLearning courses: 128 279 By type of professional: <ul style="list-style-type: none"> tax officials trained= 120 139 (portal) + 484 (IT) + 681 CLEP) = 121 304 economic operators trained= 8 140 	The values are higher than the previous year and above the target (the number of tax administrations officials trained are higher than other professionals). The evolution of the figures can be explained by the development of new courses and/or updates of the portal; in 2024 the new courses were restricted to tax administration. The high uptake shows their increased awareness of materials on the portal and the impact of two popular new courses (transfer pricing basic and advance modules). 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. The number has to be understood not as unique officials / professionals trained, but as number of officials and other professionals trained in different courses. Data was extracted from the portal and from the Activity Reporting tool in January 2025.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)																																		
OP 2.2. Sub-indicator 3: Quality of e-learning courses	Results to be disaggregated by policy field: Tax officials Economic operators	79.8% By specific aspects: Content=77.8 Methodology=76.2 Technology=85.3	The value is above the target. New developed courses are impacting the results as they have received most of the feedback. These new courses are quite different regarding the 3 aspects analysed, especially regarding the methodology and technology used.																																		
OP 3. Degree of awareness of the Programme																																					
OP 3. Sub-indicator 1: Degree of awareness of the programme	Results to be disaggregated by: • Level of awareness (not aware, very basic, basic, advanced) Participating administration	Average degree of awareness among beneficiary administrations: 70% By level of awareness: Advanced: 33% Basic: 44% Very basic: 22% Not aware: 0%	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. <table border="1" data-bbox="1357 619 1776 1343"> <thead> <tr> <th>Participating administration</th> <th>Awareness</th> </tr> </thead> <tbody> <tr><td>Austria</td><td>Basic</td></tr> <tr><td>Belgium</td><td>Basic</td></tr> <tr><td>Bulgaria</td><td>Advanced</td></tr> <tr><td>Croatia</td><td>Basic</td></tr> <tr><td>Cyprus</td><td>Advanced</td></tr> <tr><td>Czechia</td><td>Very 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> <tr><td>Germany</td><td>Very basic</td></tr> <tr><td>Greece</td><td>Advanced</td></tr> <tr><td>Ireland</td><td>Basic</td></tr> <tr><td>Italy</td><td>Advanced</td></tr> <tr><td>Kosovo</td><td>Very Basic</td></tr> <tr><td>Latvia</td><td>Basic</td></tr> <tr><td>Luxembourg</td><td>Advanced</td></tr> </tbody> </table>	Participating administration	Awareness	Austria	Basic	Belgium	Basic	Bulgaria	Advanced	Croatia	Basic	Cyprus	Advanced	Czechia	Very Basic	Denmark	Very basic	Estonia	Basic	Finland	Basic	Germany	Very basic	Greece	Advanced	Ireland	Basic	Italy	Advanced	Kosovo	Very Basic	Latvia	Basic	Luxembourg	Advanced
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Luxembourg	Advanced																																				

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)	
			Malta	Basic
			Netherlands	Very Basic
			Poland	Advanced
			Portugal	Advanced
			Romania	Advanced
			Serbia	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 2024	2024 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,	N/A	80%	The percentage of participants that reported that their authorities made use of a working practice in 2024 is in line with the target for 2027, end of the programme cycle.	

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
guideline or recommendation developed with the support of the programme			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. Most respondents indicating that they did not make use of these outputs noted that the reason was that the activities they took part in are still ongoing and did not produce recommendations yet (more than 73% of those replying that they did not use them).
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	74%	The value for 2024 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. The EES that contribute the most to the specific objectives of the Fiscalis programme is the VAT Information Exchange System (VIES).
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	Results to be disaggregated by new/existing common (components of the) EES. Results to be disaggregated by the following systems: <ul style="list-style-type: none"> • VIES-on-the-WEB • System for Exchange of Excise Data (SEED) • “Taxes in Europe” database (TEDB) 	Total: 9 040 531 974 By system: VIES-on-the-Web: 9 024,1 (in millions) SEED on Europa: 18 587 811 TEDB: 57 303	The target is to reach 5,58 billion throughout the Programme cycle (2021-2027). Therefore, the annual values of 2024 are twice the cumulative target for the whole Programme cycle (e.g., the target translates in approximately 800 million consultations per year).
RES 2.1. Sub-indicator 2: Number of system-to-system messages exchanged	Results to be disaggregated by new/existing common (components of the) European Electronic systems were in operation in 2022. Results to be disaggregated by the 3 schemes: <ul style="list-style-type: none"> • VIES • VAT refund 	Total: 2 327 538 177 VIES: 2 305 million EMCS: 7 326 255 OSS: 13 404 023	The target is 1 440 million messages per year, so the value of 2024 surpasses this, like in 2023. VIES: lower number of VIES messages compared to 2023 (2 436 million). The value for EMCS is excluding national movements for EMCS. For OSS: including all three schemas for OSS.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
	<ul style="list-style-type: none"> • One-Stop-Shop (OSS) • EMCS 	VAT Refund: 1 807 899	
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	79%	<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 CCN/CSI.</p>
RES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active	N/A	203	<p>This figure is the sum of 142 groups exclusively for taxation and 61 groups covering both Customs and taxation.</p> <p>Numbers remains stable compared to 2023.</p>
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>2 162 active users</p> <p>Number of active users per category:</p> <ul style="list-style-type: none"> • Tax officials: 766 • Commission officials: 289 • External contractors: 94 • Other: 1013 <p>Number of active users per country, figures including users from the Customs and the Fiscalis programmes: Albania: 4, Austria: 43, Belgium: 109, Bosnia &</p>	<p>The number is stable compared to 2023.</p> <p>Some users joined their tax administration in PICS during 2024. As consequence they are now counted as tax officials and no more under the category other.</p>

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		<p>Herzegovina: 4, Bulgaria: 32, Croatia: 38, Cyprus: 30, Czechia: 66, Denmark: 65, Estonia: 34, Finland: 92, France: 75, Georgia: 11, Germany: 90, Greece: 72, Hungary: 46, Ireland: 72, Italy: 56, Kosovo: 8, Latvia: 40, Lithuania: 49, Luxembourg: 47, Malta: 28, Moldova: 15, Montenegro: 6, Netherlands: 57, North Macedonia: 11, Poland: 41, Portugal: 47, Romania: 46, Serbia: 7, Slovakia: 51, Slovenia: 38, Spain: 73, Sweden: 77, Turkey: 9, Ukraine: 21, EU (DG TAXUD): 289</p> <p>The country is based on the organization to which the user belongs to, active users not belonging to any organization being excluded from this list.</p>	
RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform	N/A	6 242	<p>The number is back to figures from 2022.</p> <p>Higher number of interactions can be explained with the developments which took place in 2023:</p> <ul style="list-style-type: none"> • this was the year of the migration to the new system and people were more active to explore the system,

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
			<ul style="list-style-type: none"> "Like" interactions didn't have creation date in the old system so that all interactions of that type were included in 2023 (2566 in total).
RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform	N/A	68%	The 2024 is higher than 2023. Participants, indicate that the platform is useful because it offers easy access to documents and immediate availability, for all group members. The notification links lead directly to the document is indicated as a positive feature. The suggestions for improvement relate to possibility for future bulk documents to be downloaded and improvement of search function.
RES 2.2. Sub-indicator 6: Degree of networking generated	N/A	81% agreement that the programme provides networking opportunities	In 2024, the average agreement of participants with the statement that the programme generated networking opportunities was 81%. As well as in 2023, 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.
RES 3.1. Simplified e-procedures for economic operators			
RES 3.1. Sub-indicator 1: Number of registered economic operators	To be disaggregated by: <ul style="list-style-type: none"> One-Stop-Shop (OSS) VIES 	Total: 6 862 488 By system: OSS: 157 960 ⁽⁵⁴⁾ VIES: 6 704 528 ⁽⁵⁵⁾	The target is to have 41 373 250 registered operators at the end of the Programme cycle. The value for 2024 is on-track (e.g., the target translates into approximately 5.9 million registered operators per year). For One Stop Shop (OSS), the number of total active traders until 31/12/2024 for the Union scheme was 142.241 while for the non-Union scheme the number of active registered traders was 5.990 and for the Import Scheme the number was 9.729 (a total number of 157.960 active traders).
RES 3.1. Sub-indicator 2: Number of applications	VAT refund	903 835	The target is to have 5 616 778 applications at the end of the Programme cycle. The value for 2024 is on-track (e.g., the target translates into approximately 802 000 applications per year).
RES 3.2. National authorities' operational performance			

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

(55) The presented data, from 2023, is the most recent available value, reported by the Member States in 2024. The data referring to 2024 will be available in Q2 2025.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
RES 3.2. Sub-indicator 1: Contribution of new common components of the EES to improving the operational performance of national authorities	N/A	74%	The value for 2024 is higher than 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 CCN/CSI.
RES 3.2. Sub-indicator 2: Contribution of collaborative and human competency actions' outputs to improving operational performance of national authorities	N/A	62%	The value of 2024 is below the 70% target, however, it has increased compared to 2023. 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.

Table 5: Impact indicators

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 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 ⁽⁵⁶⁾ : 2018: EUR 121 228 million – 11.2% of VAT total tax liability (VTTL) 2019: EUR 124 107 million – 11.0% of VTTL	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. A significant decline of almost EUR 50 billion between 2019 and 2021 was followed by a moderate increase of EUR 13 billion to EUR 89 billion in 2022, partially offsetting the

(56) The results are from the most recent study on „VAT gap in the EU – report 2024“, published in December 2024. Due to the time lag in the underlying data sets, the most current estimates of the VAT compliance gap refer to 2022.

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
		2020: EUR 102 196 million – 9.9% of VTTL 2021: EUR 75 941 million – 6.6% of VTTL 2022: EUR 89 283 million – 7.0% of VTTL For results at Member State level, please see Table 6 below.	previous improvements in compliance. This amounts to ~7% of the VAT Total Tax Liability in 2022. Factors contributing to the reduction of the VAT compliance gap include electronic declarations, compulsory e-invoicing, online cash registers, and the rise of digital 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 (2023): Increase in tax assessed ex ante: EUR 14 735 237 Increase in tax base assessed ex ante: EUR 206 052 674 Increase in tax assessed ex post: EUR 258 782 144 Increase in tax base assessed ex post: EUR 316 167 384 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 (April 2024). The underlying data is from calendar year 2023. The information for 2024 is not yet available as the data is submitted by the Member States upon an annual questionnaire in April every year. The result 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, joint audits) 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 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			

Indicator	Level of disaggregation of data to be collected	Data for 2024	2024 data narrative (e.g. interpretation of the value, key developments to explain value and its positive/negative result, etc.)
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 44 Closed cases 42	<p>Opened pre-infringement cases (EUP) total 20 (14 indirect/6 direct taxation)</p> <p>Opened infringement cases (INFR) total 22 (5 indirect/17 direct taxation)</p> <p>Closed pre-infringement cases (EUP) total 24 (17 indirect/7 direct taxation)</p> <p>Closed infringement cases (INFR) total 18 (11 indirect/7 direct taxation)</p> <p>Most of the infringements open in 2024 concerned the failure to communicate the full transposition of tax directives within the transposition deadline. In addition, infringements were launched for bad application of tax directives or breaches of Treaty's fundamental freedoms. Most of the closed infringements concerned the incomplete transposition of tax directives. TAXUD also engaged in informal dialogue (pre-infringement cases) with Member States on the application of VAT and excise directives and the correct transposition of direct tax directives. In 24 cases, the dialogue with the Member States was successful; thus, TAXUD closed those cases.</p>

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

Member State	2018	VAT compliance gap in EUR million					-	and as % of VAT total tax liability VTTL (VAT due				
		2019	2020	2021	2022			2018	2019	2020	2021	2022
BE	4 311	4 766	4 532	2 575	4 469		12.2%	13.1%	13.5%	7.0%	11.0%	
BG	501	584	358	259	645		8.9%	9.4%	56.0%	3.7%	7.7%	
CZ	2 485	2 636	2 140	1 291	965		13.4%	13.5%	11.8%	6.7%	4.2%	
DK	2 805	2 706	1 390	1 598	3 360		8.8%	8.3%	4.3%	4.5%	8.6%	

Member State	2018	VAT compliance gap in EUR million				-	and as % of VAT total tax liability VTTL (VAT due				
		2019	2020	2021	2022		2018	2019	2020	2021	2022
DE	23 381	22 555	14 304	11 992	12 892	9.0%	8.5%	6.1%	4.4%	4.3%	
EE	138	146	126	44	152	5.6%	5.5%	4.9%	1.5%	4.4%	
IE	1 020	1 021	1 376	- 179	302	6.7%	6.3%	9.0%	-1.1%	1.6%	
EL	5 215	4 850	3 536	3 209	2 959	25.4%	24.0%	21.5%	17.5%	13.7%	
ES	5 360	6 765	4 476	3 524	4 443	6.5%	7.9%	6.16%	4.1%	4.6%	
FR	14 259	15 498	14 029	11 839	12 784	7.8%	8.2%	8.0%	6.0%	6.0%	
HR	548	87	712	937	1 216	7.4%	1.2%	10.1%	10.9%	12.0%	
IT	30 199	29 240	26 045	14 754	16 346	21.6%	20.8%	20.7%	10.9%	10.6%	
CY	280	284	346	143	- 18	12.5%	12.1%	16.2%	6.2%	-0.7%	
LV	377	312	360	328	193	13.3%	10.6%	12.4%	10.2%	5.1%	
LT	1 115	1 017	1 020	875	966	24.0%	20.9%	20.3%	15.7%	14.6%	
LU	311	203	347	332	184	8.1%	5.2%	8.0%	7.4%	3.7%	
HU	1 473	1 739	1 188	758	405	10.2%	11.1%	8.1%	4.7%	2.3%	
MT	281	354	311	342	415	23.4%	27.5%	26.8%	25.5%	25.9%	
NL	6 348	7 222	5 749	3 624	5 991	10.8%	11.1%	8.9%	5.3%	7.9%	
AT	2 631	2 188	1 728	817	1 101	8.2%	6.7%	5.8%	2.6%	3.0%	
PL	6 672	6 831	5 507	2 943	4 374	14.2%	13.9%	11.6%	5.6%	8.4%	
PT	1 866	1 757	1 302	810	300	9.6%	8.6%	7.2%	4.1%	1.3%	
RO	6 291	7 330	7 635	8 287	8 479	32.8%	34.7%	36.4%	34.8%	30.6%	
SI	177	234	200	159	472	4.5%	5.6%	5.3%	3.6%	9.2%	
SK	1 233	1 337	1 246	1 174	1 466	16.3%	16.4%	15.6%	13.8%	14.6%	
FI	840	1 073	715	722	1 382	3.8%	4.7%	3.2%	3.0%	5.2%	

Member State	2018	VAT compliance gap in EUR million				-	and as % of VAT total tax liability VTTL (VAT due				
		2019	2020	2021	2022			2018	2019	2020	2021
SE	1 112	1 370	1 516	2 784	3 039		2.5%	3.1%	3.3%	5.4%	5.5%
EU27	121 228	124 107	102 196	75 941	89 283		11.2%	11.0%	9.9%	6.6%	7.0%
UK	19 737	13 904	-	-	-		10.5%	7.3%	-	-	-
EU28	140 965	138 011	-	-	-		11.1%	10.5%	-	-	-

Source: [VAT gap in the EU – Report 2024](#), published in December 2024

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

DAC1 data for 2024	
Increase in tax assessed ex ante	EUR 10 168 853
Increase in tax base assessed ex ante	EUR 184 404 298
Increase in tax assessed ex post	EUR 47 731 229
Increase in tax base assessed ex post	EUR 189 308 292

DAC2 – data for 2024	
Increase in tax assessed ex ante	EUR 4 566 384
Increase in tax base assessed ex ante	EUR 21 648 376
Increase in tax assessed ex post	EUR 211 050 915
Increase in tax base assessed ex post	EUR 126 859 092

DAC 3 – data for 2024

Number of ACBR/APA's in the DAC3 CD where your Member State has been indicated	2 376
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DAC 4 – data for 2024

Number of CBCRs received	21 476
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