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COMMISSION STAFF WORKING DOCUMENT

Fiscalis programme Annual Progress Report 2025

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1. 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 thus plays an important role in improving the functioning of the internal market, boosting competitiveness, combating tax fraud, evasion, and avoidance, and assisting Member States in optimizing their tax collection processes. This report outlines the main accomplishments, insights gained, and challenges encountered during the implementation of the Programme in 2025.

The Programme has proven to contribute to the wider political guidelines of the European Commission, such as **sustainable prosperity and competitiveness** in which taxation plays an instrumental role. Forming 58% of the Programme’s budget, the Programme successfully continued to provide support for the European Electronic Systems (EES) for taxation. Moreover, the Programme enabled strong collaboration and information sharing on taxation among national tax administrations. These efforts were supported by actions to build human competencies, such as taxation related training activities at the EU level, forming an amplifier of the Programme's impact.

During the reporting year Armenia has formally requested to become a member of the Fiscalis programme; following several meetings and exchanges with the tax authorities, the procedure of its association to the Programme has started.

In 2025, in the context of the next Multiannual Financial Framework (MFF), the Commission adopted its Proposal for a Regulation establishing the Single Market and Customs Programme for the period 2028-2034 ⁽²⁾. The proposed programme merges four EU funding streams: Single Market, customs, taxation cooperation, and anti-fraud measures and intends to fund actions currently covered by the Fiscalis programme.

Finally, the interim evaluation of Fiscalis was concluded in 2025, providing a comprehensive analysis of the strengths and weaknesses of the Programme.

2. REGULATORY AND POLITICAL CONTEXT

2.1. Regulatory context

The Fiscalis programme is an EU cooperation programme in the field of taxation under the Multiannual Financial Framework for 2021-2027 ⁽³⁾. Established by the Regulation (EU) 2021/847 ⁽⁴⁾ (the Fiscalis programme Regulation), it aims to assist tax authorities in **enhancing**

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

(2) [Single Market and Customs Programme - European Commission](#)

(3) COM (2025)570_1 - Commission Communication on A dynamic EU budget for the priorities of the future – The Multiannual Financial Framework 2028-2034

(4) 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>)

the functioning of the internal market ⁽⁵⁾. The year 2025 marked the last phase of implementation under the second Multiannual Work Programme (2024 - 2025) ⁽⁶⁾.

The Programme is open for the participation of **third countries** under certain conditions ⁽⁷⁾. In addition to the already existing agreements ⁽⁸⁾, the negotiations with Armenia to join the Programme are well underway and expected to be concluded in 2026.

2.2. Political context

With the new European Commission (2024-2029) beginning its mandate, the EU has shown to be ready to take on new opportunities and challenges, aiming to promote **resilience, economic security, and sustainable growth** across Europe. The year 2025 was marked as the start of several ambitious initiatives.

Drawing from the President's Political Guidelines for the European Commission (2024-2029) ⁽⁹⁾ and the mission letter of the Commissioner for Climate, Net Zero, and Clean Growth ⁽¹⁰⁾, the Programme continues to align with these broader political directions, especially in supporting the new strategy for **Europe's sustainable prosperity and competitiveness**.

In this context, important new proposals related to taxation have been put forward in 2025 in addition to those already subject to interinstitutional negotiations, thereby contributing to the achievement of the Commissions' priorities ⁽¹¹⁾.

In the area of indirect taxation, impressive progress has been made in 2025. With the adoption of the **Value Added Tax (VAT) in the digital age (ViDA) package** on 11 March 2025, an important step was taken to achieve the objective to modernise and streamline the Union's VAT system. This legislation aims to address the challenges of the platform economy, and to reduce the administrative burden by moving towards a single VAT registration. Amongst others, the package will provide for the ability to introduce mandatory e-invoicing and require online platforms to pay VAT on short-term accommodation rental and passenger transport services which they are facilitating.

One step further was taken in 2025 with the Commission proposal to amend the **VAT administrative cooperation** framework to strengthen cooperation between the European

(5) 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.

(6) 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

(7) 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.

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

(9) **'Europe's choice'**, Political guidelines for the next European Commission 2024-2029, 18 July 2024

(10) Wopke Hoekstra - Mission letter | European Commission

(11) Commission work programme 2025. [Commission work programme 2025 - European Commission \(europa.eu\)](http://europa.eu)

Public Prosecutor's Office (EPPO), the European Anti-Fraud Office (OLAF), and Member States ⁽¹²⁾.

Moreover, the European Commission has proposed a revision ⁽¹³⁾ of the **EU's Tobacco Taxation Directive** ⁽¹⁴⁾. In the light of evolving public health challenges and significant shifts in the market, the reform proposes to modernise the Directive in line with the EU's health priorities and strengthen the Single Market.

The **Clean Industrial Deal** ⁽¹⁵⁾ highlighted that tax policy can encourage more environmentally responsible behaviour, while boosting economic growth and improving resilience. In this regard, the Commission has put forward a Recommendation on tax incentives to support the Clean Industrial Deal, outlining a framework for Member States to design cost effective tax measures that stimulate investment in clean technologies and industrial decarbonisation.

In the area of administrative cooperation in the field of taxation, **DAC9** was adopted ⁽¹⁶⁾. This Directive brings significant simplifications for businesses by enabling multinational enterprise groups to file only one top-up tax information return and pay the agreed global minimum rate of corporate tax.

Finally, in the broader context of the preparations for the next European Union Multiannual Financial Framework (MFF), 2025 was also the year in which the proposal for the new **Single Market and Customs programme** was adopted by the Commission and on which negotiations started ⁽¹⁷⁾. Bringing together four funding streams (Single Market, customs, taxation cooperation and anti-fraud), the proposed programme aims to support collaboration between national authorities promoting enhanced policy synergies and serving as an enabler for the Single Market and Customs Union.

In October 2025, the EU strengthened international tax cooperation by enhancing transparency and information exchange with Switzerland, Andorra, Liechtenstein, Monaco, San Marino, and it received a mandate to start negotiations with Norway for improved administrative cooperation in direct taxation.

(12) COM (2025) 685 final, Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the access of the European Public Prosecutor's Office (EPPO) and the European Anti-Fraud Office (OLAF) to value added tax information at Union level.

(13) Proposal for a Council Directive on the structure and rates of excise duty applied to tobacco and tobacco related products (recast), COM(2025) 580 final

(14) Council Directive 2011/64/EU on the structure and rates of excise duty applied to manufactured tobacco (codification), *OJ L* 176, 5.7.2011, pp. 24–36, ELI: <http://data.europa.eu/eli/dir/2011/64/oj>

(15) Communication from the Commission to the European Parliament, the European Council the Council, The European Economic and Social Committee and the Committee of the Regions “The Clean Industrial Deal: a joint roadmap for competitiveness and decarbonisation” (COM(2025)85 final)

(16) Council Directive (EU) 2025/872 amending Directive 2011/16/EU on administrative cooperation in the field of taxation, *OJ L*, 2025/872, 6.5.2025, ELI: <http://data.europa.eu/eli/dir/2025/872/oj>.

(17) Proposal for a regulation of the European Parliament and of the Council establishing the Single Market and Customs Programme for the period 2028-2034 and repealing Regulations (EU) 2021/444, (EU) 2021/690, (EU) 2021/785, (EU) 2021/847 and (EU) 2021/1077, COM(2025)590, 3.9.2025 and Proposal for a Council Decision the system of own resources of the European Union and repealing Decision (EU, Euratom) 2020/2053, COM/2025/574 final

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

The Programme offered financial support to various activities aimed at achieving its **general and specific objectives**. These activities can be grouped into three primary categories:

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

The impact of the aforementioned actions in achieving the objectives is further outlined in the following sections.

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

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

Networks and communities continued to play a crucial role in enabling coordination and the exchange of best practices among national tax administrations as well as between national authorities and Commission services. Three particularly noteworthy examples are:

- The **Tax Administration EU Summit (TADEUS)** ⁽²²⁾ continued to regularly convene the Heads of Member States' tax administrations. Some examples of the ongoing work related to the Fiscalis programme activities include:
 - Start of many new initiatives following the endorsement by the Heads of TADEUS, including programme groups on embracing the changes from adopting Artificial Intelligence (AI), e-commerce VAT fraud and behavioural taxes.

(18) General collaborative actions include seminars, workshops, programme 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.

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

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

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

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

- The **Advanced International Administrative Cooperation (EU AIAC) Community** ⁽²³⁾ continued to provide guidance ⁽²⁴⁾ in 2025 and trainings ⁽²⁵⁾. The EU AIAC Community developed 164 guidelines to facilitate the use of EU AIAC instruments. Amongst others, guidance was prepared on transfer pricing control, professional sports and labour migration, thereby helping to ensure tax systems are fair and efficient. Efforts are also underway to improve coordination with Eurofisc. As reported in 2025 ⁽²⁶⁾, the diverse range of administrative cooperation activities successfully led to the achievement of over €3.2 billion in adjusted base for direct taxes, along with €278 million in shifted profit. Additionally, €79.9 million in VAT and €5.5 million in excise duties were recovered or addressed — underlining the impact and importance of international exchange of information.
- The network of anti-VAT fraud experts from tax administrations, **Eurofisc** ⁽²⁷⁾, continues delivering positive results with EUR 13,8 billion of suspicious transactions identified in 2024 ⁽²⁸⁾. In September 2025, the Eurofisc College replaced the Advisory Board, maintaining TADEUS representatives' participation in tax administration key decisions and aiming to be a central advisory and coordination body at the strategical level. Furthermore, Eurofisc relaunched cooperation with **OLAF** and explored synergies and common areas of investigations.

Alongside the networks and communities ⁽²⁹⁾, several other collaborative activities were initiated in 2025. Of the total of 178 collaborative actions, those focused on **fostering cooperation between tax authorities, including exchange of tax related information**, formed the most substantial portion, with 123 actions. Amongst the activities organised during the reporting year, the following merit particular attention:

- The **VAT gap programme group** ⁽³⁰⁾ consistently supported the goals of the Fiscalis Programme by improving transparency and data sharing among national tax administrations and Commission services in the field of VAT. As evidenced by the annual report on VAT gap in Europe ⁽³¹⁾, most recently published in December 2025, the group made essential contributions and successfully completed its annual project

(23) The EU AIAC Community, involving all Member States, 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.

(24) 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).

(25) For example, it offered 9 training events (CLEP events) for auditors and management to around 678 trainees. Moreover, the e-Learning courses on AIAC instruments in Customs & Tax EU Learning Portal was accessed by 4615 users in 2025.

(26) The most recent figures available are from 2024, based on the statistics are gathered by the EU AIAC community.

(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) [Eurofisc - Taxation and Customs Union - European Commission](#)

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

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

(31) European Commission, Syntesia, *VAT gap in Europe – Report 2025*, Publications Office of the European Union, Luxembourg, 2025; <https://doi.org/10.2778/7868422>.

cycle⁽³²⁾. For the first time, the report also covers some EU candidate countries and potential candidates, providing particularly useful insights in the EU enlargement context⁽³³⁾.

- Again, in the area of VAT, the programme group working on **e-invoicing and digital reporting** completed its work. The group focussed on digital system solution guidance and covered technical, strategic and operational insights that could inform broader EU implementation efforts. The results of several site visits, interviews with tax authority representatives and detailed analysis of systems were integrated in a final report in which challenges and success factors were identified. In parallel, a programme group composed of IT and VAT experts from 19 Member States, together with the Commission, has started to design the so called ‘**central VIES**’⁽³⁴⁾ that will help tax authorities to store, manage and analyse the information from the Digital Reporting Requirements.
- An important achievement was the publication of the final report⁽³⁵⁾ under the TADEUS initiated programme activity on common methodologies for tax gap estimation of **Personal Income Tax (PIT), Social Security Contributions (SSC), Corporate Income Tax (CIT), Missing Trader Intra Community (MTIC) fraud and VAT e-commerce fraud**. The report takes stock of the work carried out over a multi-year period, including plenary sessions, subgroup meetings, and extensive offline collaboration, and reflects the progress made in developing harmonised estimation frameworks, identifying methodological challenges, and proposing practical solutions. Furthermore, plans are in place to extend the tax gap calculation to include **excise duties**.
- A programme group on exchange of information and best practices on **taxes on non-alcoholic beverages (soft drinks)** has completed its work. The group presented recommendations as regards **behavioural taxation**, covering beverages with added sugars, sweeteners, or certain stimulants, aiming to address health concerns related to consumption.
- The programme group on Awareness on Excise risks on alcoholic beverages also completed its mandate, notably with the comprehensive update of the guide on excise risks on alcoholic beverages. The project also allowed excise experts to exchange best practices in the identification of fraud modus operandi, which continues since the closure of the group through the Network of Excise experts.
- The **excise distance selling programme group** also finalised its work in 2025. The group has proposed a business case for simplification and modernisation of distance selling which will be studied thoroughly in the light of a possible future legislative update.
- The TADEUS initiated programme group on **the use of AI for tax purposes** concluded its work in 2025 by identifying several critical elements for implementation of AI by

(32) European Commission: Directorate-General for Taxation and Customs Union, Bonch-Osmolovskiy, M., Poniatowski, G., Braniff, L., Harrison, G. et al., VAT gap in the EU – 2024 report, Poniatowski, G.(editor), Publications Office of the European Union, 2024, <https://data.europa.eu/doi/10.2778/2476549>

(33) To ensure the inclusivity of third countries participating to the Fiscalis programme, the invitation for the VAT gap programme group was extended to all programme participating countries.

(34) The EU’s current VAT Information Exchange System (VIES), which helps taxpayers to validate EU VAT numbers, will be phased out in 2032 to be replaced by a new ‘Central VIES’ database. The work is conducted in a Fiscalis Programme Group

(35) European Commission: Directorate-General for Taxation and Customs Union, *Towards a common approach to tax gap estimation in the EU – Fiscalis Project Group 008 – Final report*, Publications Office of the European Union, 2025, <https://data.europa.eu/doi/10.2778/3068071>

tax administrations. Furthermore, a roadmap for successful integration of AI into tax administrations was developed, presenting strategies to overcome barriers and maximize the benefits from AI driven innovations for tax administrations.

3.1.2. *Expert teams*

In 2025, enhanced collaboration through project-based expert teams continued. This section outlines the main achievements of the expert teams that operated in 2025, while Annex 3 provides further general information about each expert team that was active or concluded its activities during the reporting period.

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

- **the TNA III 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, as from 2021, customs procedure 42 (VAT exempted importation) and, as from 2023, VAT fraud with vehicles (cars). Improvements to the detection of VAT carousel fraud were achieved with the introduction of new risk indicators. The 2024 statistics of Eurofisc's impact, to which the **TNA expert team** contributed, show that suspicious or fraudulent transactions worth of EUR 13.8 billion were uncovered ⁽³⁶⁾.
- **The CESOP II expert team** continued to act as the payment system's Operational Team and continued offering technical support for Member States tax authorities, including specialised trainings (CLEP) to help Member States understand the CESOP data and provide guidance on how to use the systems in the context of e-commerce control to reach optimal implementation.

In addition, developments took place for two other expert teams:

- **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 its activities in 2025.
- **The Managed IT Collaboration in Taxation Community (MANITC) expert team** transitioned to a programme group to pursue the work in a different setting.

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

Throughout 2025, the Fiscalis programme sustained support for the operation of all European Electronic Systems for taxation (EES). These digital systems continued to play a crucial role in enabling the **secure exchange of information** among Member States' tax administrations, thereby fostering administrative cooperation and strengthening their administrative capacity. The significance of these systems is also evident in the budget allocation, with approximately

(36) In 2020 EUR 3.3 billion VAT fraud and 2 093 fraudsters were identified; in 2021 this increased to EUR 8.1 billion of identified VAT fraud and 2 161 identified fraudsters; in 2022 this amounted to EUR 10.8 billion of identified VAT fraud and 2 907 identified fraudsters, in 2023, EUR 14.6 billion of VAT fraud was identified and 5 171 fraudsters, while in 2024 it amounted to EUR 13.8 billion and 6 147 fraudsters.

58% of the Programme's financial resources ⁽³⁷⁾ being devoted to procuring digital capacity-building initiatives in 2025. Digital capacity-building actions notably encompass the development and operation of the European electronic systems for taxation, as well as their design, specification, conformance testing, deployment, maintenance, evolution, modernisation, security, and both quality assurance and quality control. In this context, the Programme's funding sustained the operation of **30 systems** and their related applications. These systems support tax authorities subsequently in protecting their financial and economic interests, **in fighting against tax fraud, tax evasion and tax avoidance and in increasing tax transparency**. With the rising demand for developments and upgrades, the digital financial impact is consistently expanding. While no new digital systems were deployed during the reporting year, several important updates were released:

- Collaboration continued with **Eurofisc** users group representatives in the context of the **CESOP** project. The result of this collaboration consisted of several improvements of the CESOP IT central components. Important progress was achieved in the field of data quality and enrichment of data with tax identifiers collected from VIES/OSS. The first results of data analytics activities were made available.
- As of 1 January 2025, the **special VAT regime** (the SME scheme) allows SMEs with an overall turnover of maximum EUR 100 000 to be eligible for VAT exemption in its Member State of establishment and in other Member States under the cross-border SME Scheme. During the reporting year, SME on the web went live which forms a key system to support the business transactions under the SME Scheme by allowing to validate the SME exemption number. The **Taxes in Europe Database (TEDB)** was also updated to reflect the entry into force of the SME Special Scheme.
- New versions of the **DAC** systems' components were released to accommodate provisions of the **DAC8 Directive** and implement technical improvements. In addition, new releases of the **DAC7 Central Register** were prepared to implement solutions for the issues that were identified during exchanges of DAC7 data.
- **Taxpayer Identification Number (TIN) on the Web (ToW)**: two new versions of the ToW application were implemented in 2025. In addition, an elaborated performance testing took place to accommodate the foreseen increased usage volume due to mandatory validation of TIN required by the DAC8 Directive.

3.3. Support administrative capacity building including human competency

While most of the Programme's collaborative actions have a knowledge sharing/capacity building or educational element, this section focuses on the **eLearning courses** ⁽³⁸⁾ and Common Learning Event Programme (**CLEP**) ⁽³⁹⁾ activities made available for or by the tax authorities. Both eLearning courses and CLEP training sessions are available via [the Customs & Tax EU Learning Portal](#) ⁽⁴⁰⁾.

(37) Compared to the total committed expenses for 2025, see Table 1 of Annex 2.

(38) eLearning courses are developed by the EU Training team with the involvement of taxation experts for the content creation

(39) Consists of training run by national administrations, either physically or online, while the registration, selection and validation of participants is managed via the Learning Portal.

(40) <https://customs-taxation.learning.europa.eu/>

During the reporting year, the Programme continued funding **human competency-building activities** which accompanied the implementation of the taxation EES and several policy initiatives.

In particular, the following eLearning modules were developed:

- **EU Pillar 2 Directive:** the course provides to both tax administrations and economic operators a clear and practical overview of the Directive, which implements the OECD's global minimum tax rules across EU Member States for large multinational companies.
- Three updated versions of **VAT courses: VAT Introduction** (covering the basic principles of EU VAT Legislation), **VAT Territory** (on the territorial scope of VAT in EU countries, in particular incorporating changes in the VAT territorial scope regarding UK and Northern Ireland) and important improvement of **VAT Rates** training (which replies to the question 'Which percentage of rate should be used?').

In parallel to the new developments above-mentioned, 14 localised versions of eLearning courses were prepared during 2025, covering a total of 7 languages.

Regarding face-to-face trainings (under the Common Learning Event Programme - CLEP), 13 courses were organised by Member States' tax administrations:

- 9 training events took place under the EU AIAC community leadership, with the objective to **harmonise the approach to administrative cooperation instruments** across Member States)
- 4 training events took place under the CESOP expert team, with the objective to support tax experts to implement the **CESOP system**, which provides payment data that contributes to tackle VAT fraud in a quick and efficient manner.

Finally, the Member States' programme 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 eLearning courses ⁽⁴¹⁾ and the issuing of periodical newsletters.

4. COMPLEMENTARITIES

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

As in previous years, the Programme continued to support the execution of various Commission initiatives related to taxation and customs. Throughout the reporting period, numerous complementarities between the **Fiscalis** and **Customs programme** ⁽⁴²⁾ were sustained. In this context, the following activities are noteworthy:

(41) One for teenagers and one for kids.

(42) 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>

- In the area of VAT, a new group was established in 2025 with a focus on securing the **import one stop shop (IOSS)**. Given the need to improve the **current EU VAT import process**, the **involvement of customs experts** is evident. The group's objective is to look into IT solutions that can reduce the risk of abuse of the IOSS, thereby ensuring a more secure and efficient system.
- Another example of a complementarity was found in the new programme group on strengthening **cooperation between tax recovery and customs services** with the purpose to exchange information and develop a seizure mechanism for containers belonging to importers having fiscal debts.
- A joint workshop on strengthening **Baltic cooperation in tax and customs** was organised to strengthen regional cooperation between Estonian, Latvian and Lithuanian **tax and customs authorities**.
- The **TNA III** expert team continued to provide new information regarding **VAT fraud involving customs procedure 42** ⁽⁴³⁾, by supporting the joint processing and analysis of **customs data**.
- The **VISDAC** expert team, ensured complementarities through reporting upon the outcomes to the expert group on **administrative cooperation in the field of direct taxation** ⁽⁴⁴⁾.
- The Programme continued to assist in keeping the common components of the EES updated. Being utilised by all the EU Member States, the EES are crucial for the effective execution of broader taxation initiatives. In both the customs and taxation sectors, this is strengthened by the efforts of the **IT Technology & Infrastructure Group** which has supported the development of the IT systems for the SME Special Scheme and the VAT e-Commerce package.

Following a successful preparatory action that has set up a specialised and independent observatory on Union tax matters related to tax fraud, tax evasion and aggressive tax planning – the **EU Tax Observatory (EUTO)** – the Commission has decided to continue supporting the activities, and broaden the scope, of the EUTO by including it in the multiannual work programme of the Fiscalis programme and launching the call for proposals in 2025. These grants will provide financial support to the selected beneficiaries in producing high quality research and data and foster an inclusive debate on a wide range of taxation topics, including with a focus on those linked to tax evasion, avoidance and aggressive tax planning.

4.2. Complementarities with other policies and programmes

In 2025, the Programme continued to pursue complementarities with other policies and programmes, in line with the Fiscalis Regulation ⁽⁴⁵⁾. In this context, the activities below are noteworthy:

(43) 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.

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

(45) 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.

- Against the background of the review of the Union’s **Anti-Fraud Architecture** ⁽⁴⁶⁾, significant efforts have been made to strengthen the fight against tax fraud, in particular **VAT fraud**. This includes enhanced cooperation and coordination between **Eurofisc, OLAF, EPPO and Europol** with the aim to exchange information and statistical data. Given the substantial amounts associated with VAT fraud, it is evident that Eurofisc’s initiatives play a complementary role in the broader battle against crime and money laundering.
- With the formal adoption of the **ViDA package**, Member States have started preparing for a harmonised shift towards electronic invoicing and digital reporting, in an effort to reduce VAT fraud, lower administrative burdens, and streamline cross-border trade. To support this transition, a Fiscalis programme group was established, also linking to the possibilities offered by the Technical Support Instrument (TSI) ⁽⁴⁷⁾ and thereby continuously bringing strong synergies in the ongoing EU implementation.
- Evidence for complementarities ⁽⁴⁸⁾ has been shown between the **Technical Assistance and Information Exchange (TAIEX)** and the Fiscalis programme in support to accession and pre-accession countries to implement political and economic reforms that are needed to meet the requirements of EU membership and to build administrative capacity.

Finally, in 2025, the Fiscalis programme further fostered synergies by financing initiatives that encouraged close **cooperation with international organisations, universities and businesses**. A concrete example of this is the event on the progress and results of the Fiscalis group on tax gap estimation, following the publication of the final report. Participants included delegates from the majority of EU tax administrations, experts from the Commission and international organisations, as well as other interested stakeholders.

5. CONCLUSIONS AND LESSONS LEARNED

5.1. Strengths

In 2025 the Fiscalis programme continued its contribution to **digital transformation** by allocating most of its budget to the maintenance and upgrades of the **EU digital systems in the area of taxation**. The completion of the interim evaluation marked a significant milestone, providing for the first time a comprehensive assessment of the programme’s effectiveness, efficiency, coherence, EU added value and relevance. The Programme’s effectiveness was confirmed and the interim evaluation highlighted its central role in supporting the EES and aligning the EU tax systems with the digital economy.

The evaluation also praised the Programme’s **collaborative actions**, which received widespread acclaim from participants for their **high quality and relevance**, at relatively low cost. Furthermore, the Programme’s support in the **fight against VAT fraud** remained a

(46) COM(2025) 546 final White paper for the Anti-Fraud Architecture Review.

(47) 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>

(48) Report of the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions on the interim evaluation of the Fiscalis programme for cooperation in the field of taxation for 2021-2027. [Register of Commission Documents – COM \(2026\)18](#)

strength, with four CESOP training initiatives organised for anti-fraud experts to improve their VAT fraud investigations and detection capabilities.

The Programme demonstrated its’ **flexibility and adaptability** by supporting various initiatives, including its commitment to **enlargement candidate countries and potential candidates**. Building on last year’s efforts, a dedicated event was organised to address challenges and improve integration. For the first time, Directors-General of tax administrations from enlargement candidate countries participated in the TADEUS plenary meeting. Additionally, a dedicated **enlargement programme group** was created to monitor the state of play of the countries’ fulfilment of tax acquis benchmarks. In 2025, the annual report on VAT gap in Europe covered for the first time also some EU candidate countries and potential candidates. By a more inclusive approach and welcoming third countries into its’ activities, the Programme not only enhances mutual understanding and knowledge sharing but also strengthens the collective capacity to tackle tax-related challenges on a broader scale.

In line with its support to digital transformation, the Programme supported various activities focused on AI in 2025. An AI network was established to facilitate information exchanges, and a programme group was created to help managers and staff to adapt to AI related transitions.

During the reporting year, the programme has also demonstrated its capability to offer support throughout the entire policy cycle, including the preparation phase for new legislation as evidenced by the proposal for the tobacco taxation directive, to which activities organised under the Fiscalis programme effectively contributed ⁽⁴⁹⁾.

Throughout 2025, the Programme’s online collaboration platform (PICS) was enhanced with new functionalities, such as real-time editing of documents, thereby further expanding the possibilities for users to collaborate online. Overall, the Fiscalis programme continued to play a vital role in supporting EU digital tax systems and at the same time fostering collaboration in the taxation area.

With the adoption of the Proposal for a Regulation establishing the Single Market and Customs Programme, the Commission proposes to merge four EU funding streams, including the actions currently covered by the Fiscalis programme. This new format is expected to improve synergies between actions funded in the area of the Single Market, Customs Union, taxation cooperation and anti-fraud measures, to further enhance EU competitiveness and economic security.

5.2. Weaknesses and areas to improve

The completion of the interim evaluation marked a significant milestone, providing for the first time a comprehensive assessment of the programme’s effectiveness, efficiency, coherence, EU added value and relevance. While the feedback on the programme and the impact was overwhelmingly positive in the programme’s interim evaluation, some areas were identified for improvement, including the Monitoring and Evaluation Framework of the Programme. Despite being an improvement over its predecessor (the programme management framework), the current framework remains burdensome due to a high number of indicators, highlighting the need for further refinement.

(49) For example, the Fiscalis workshop concerning new tobacco products, hosted by Poland in October 2024. COM (2025) 580 final, Proposal for a Council Directive on the structure and rates of the excise duty applied to tobacco and tobacco related products (recast).

The interim evaluation also found that the visibility and communication of the Programme could be improved, a point that was echoed in previous annual progress reports in which possible improvements were highlighted in terms of dissemination. While there is no lack of deliverables, the issue lies in their -often- limited accessibility to a small audience. Expanding their reach to a broader group would enhance the Programme's impact and more effectively showcase its added value.

While the previous progress report noted the EU Member States' reluctance to include enlargement candidate countries to programme activities, this year's report found a positive shift, evidenced by a number of activities welcoming participants from these countries for the first time.

Finally, as in 2024, the Programme could still better assist Member States in implementing tax reforms that support the green transition and protect the environment ⁽⁵⁰⁾.

(50) 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>).

6. 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	Automatic Exchange of Information	International framework through which tax authorities regularly and automatically exchange information on taxpayers with other jurisdictions to improve tax transparency and combat tax evasion. 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 covers 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 tool used to manage activity reporting carried out under the Customs and Fiscalis programmes.
CCN/CSI	Common Communications Network - Common Systems Interface	Secure IT infrastructure used by the European Commission and the Member States to enable the exchange of information between national administrations and EU systems in the taxation and customs areas.
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 is 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), – tax transparency for crypto assets (DAC8), – MNEs to comply with their filing obligations (DAC9).
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 current Fiscalis programme supporting enhanced operational collaboration, either on a geographic or on a thematic basis (in a form of a grant).
FPG	Fiscalis Programme 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 programme groups, task forces, Multilateral or Simultaneous Control, joint audits, any other form of administrative cooperation.
MAWP	Multiannual Work Programme	The Multiannual Work Programme (MAWP) 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.
PAOE	Presences in the administrative offices and participation in administrative enquiries	PAOEs consist of one Member State requesting to be present in another Member States' offices and/or during administrative enquiries carried out in the territory of the requested Member State.
PICS	Programmes Information and Collaboration Space	Collaboration platform for tax and customs professionals working in administrations across Europe.

Abbreviation	Meaning	Description
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, managed by SG REFORM that provides tailor-made technical expertise to EU Member States to design and implement reforms.
VAT	Value Added Tax	Indirect tax on consumption imposed on the value added of goods and services established by Council Directive 2006/112/EC.
ToW	TIN-on-the-Web	System providing a web-enabled interface allowing end-users to verify Taxes Identification Number (TIN) via the Internet for any Member States. It is operational since 2012.
VIES	VAT Information Exchange System	Electronic system enabling Member States to exchange VAT registration information and recapitulative statement data to support the control of intra-EU transactions.
VoW	VIES-on-the-Web - VIES (VAT Information Exchange System) on the web	Online application allowing to verify the validity of 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

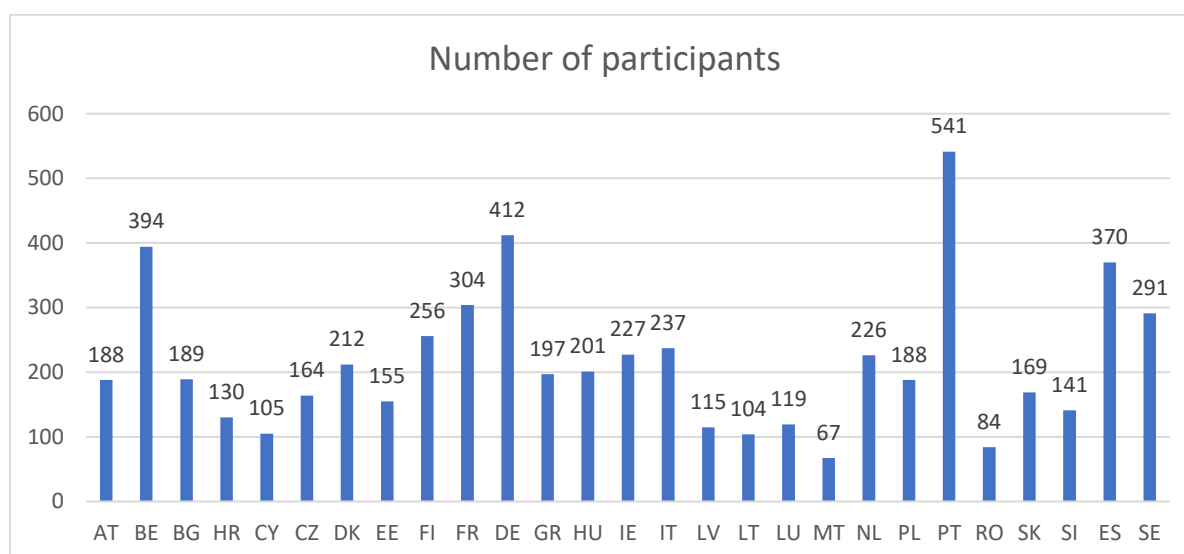
Table 1: Committed expenses per year and main action categories under the programme (in euros). ⁽⁵¹⁾

	2025
European Electronic Systems	22 491 644.10
Collaboration activities (including expert teams)	12 166 000.00
Other service contracts ⁽⁵²⁾	4 243 231.90
External experts	0
TOTAL	38 900 876.00
MAWP- Financing Decision ⁽⁵³⁾	38 900 876.00

2. General collaborative actions ⁽⁵⁴⁾.

Figure 1: Overview of participants per country in 2025

The total number of participants in general collaborative actions: 5 786



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

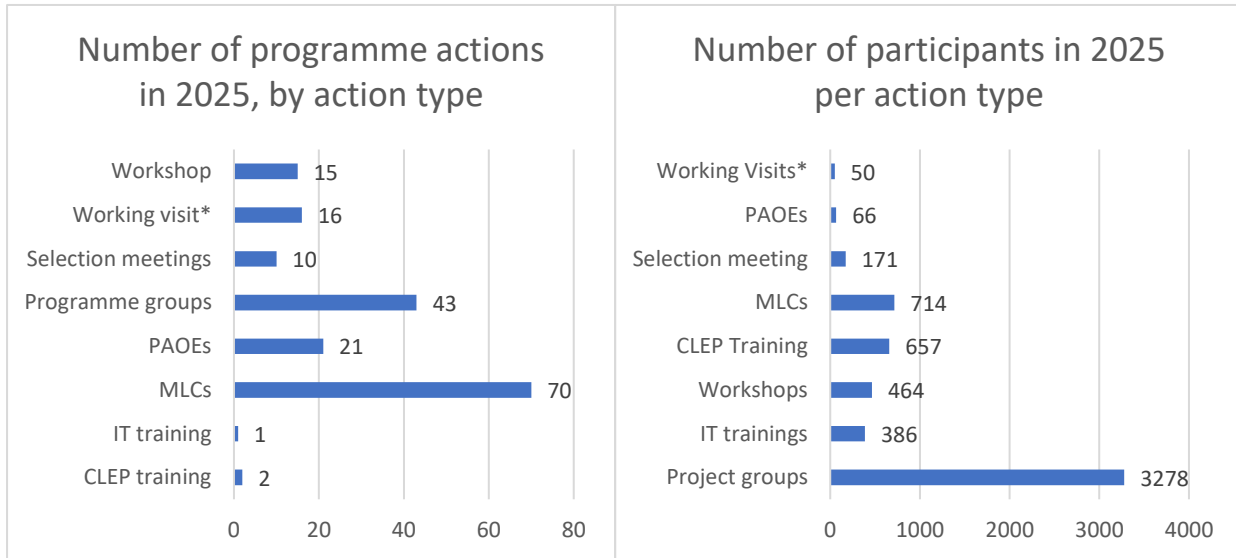
(52) Including training, studies, communication, information support, programme management support and IT collaboration support (as per section 3.2 of the MAWP).

(53) 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.

(54) Excluding expert teams and countries not registered in the Activity Reporting Tool, all data extracted on 6 January 2026, figures in the Activity Reporting Tool might slightly differ due to national updates in registered data after this date.

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

The number of active programme actions in 2025 is 178.



Including 1 host-initiated working visit with 3 participants.

Figure 3: Number of new programme actions submitted during 2025

Total number of new programme actions in 2025: 84

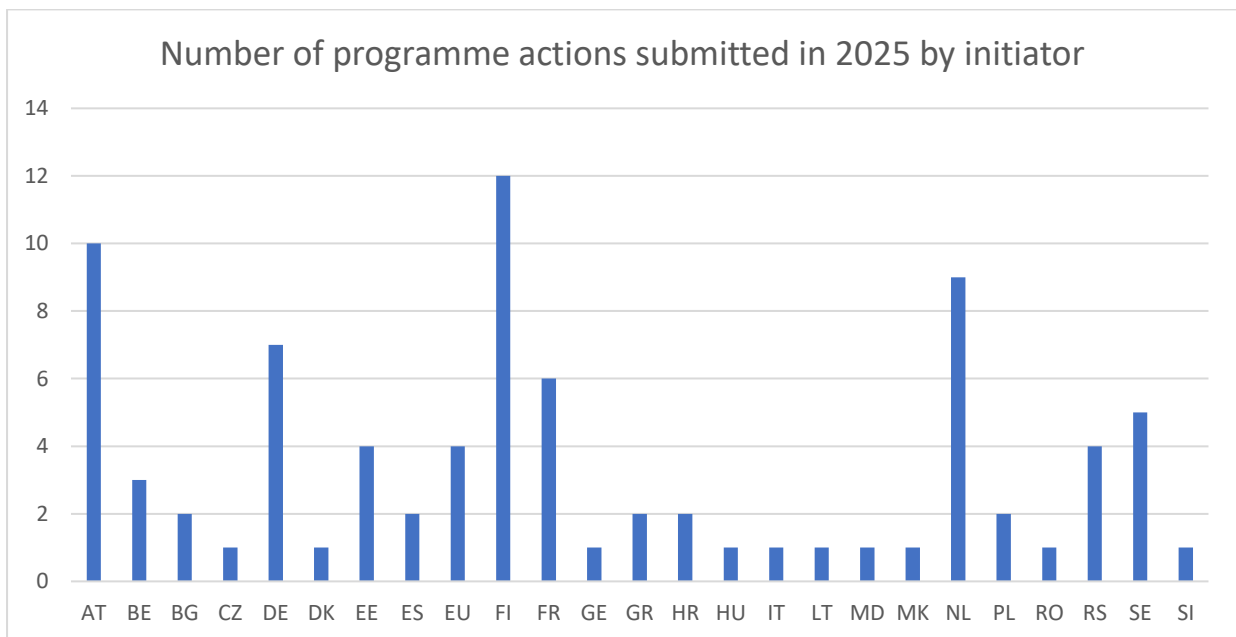
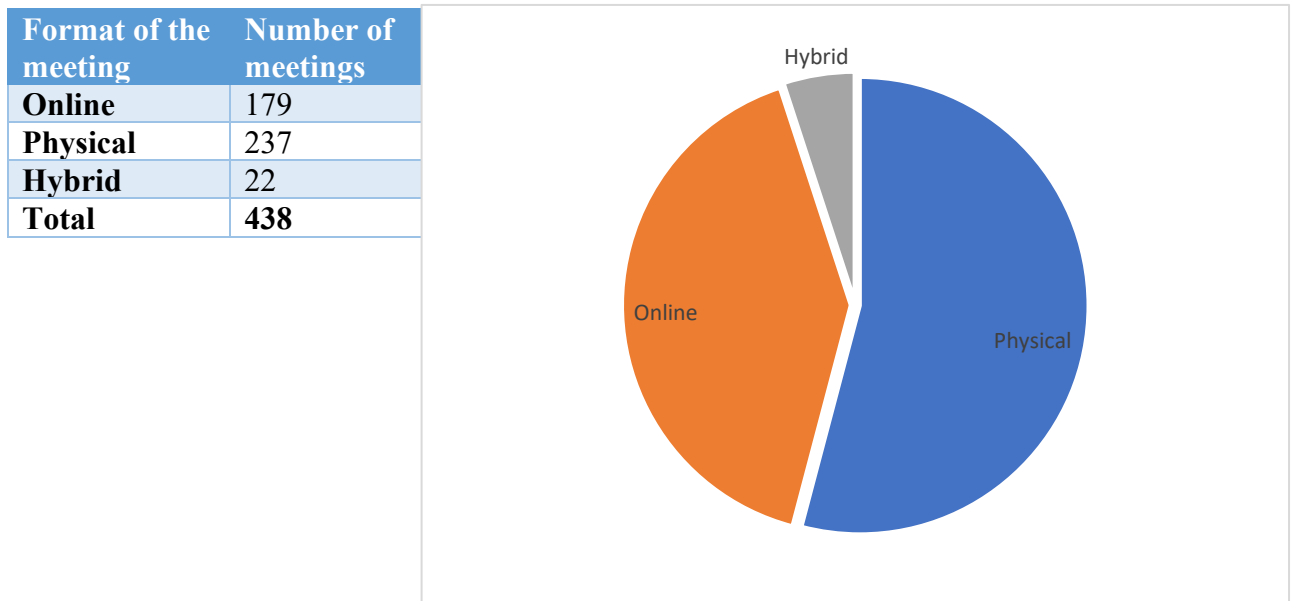


Figure 4: Overview of meetings held in 2025 in general collaboration activities, by format

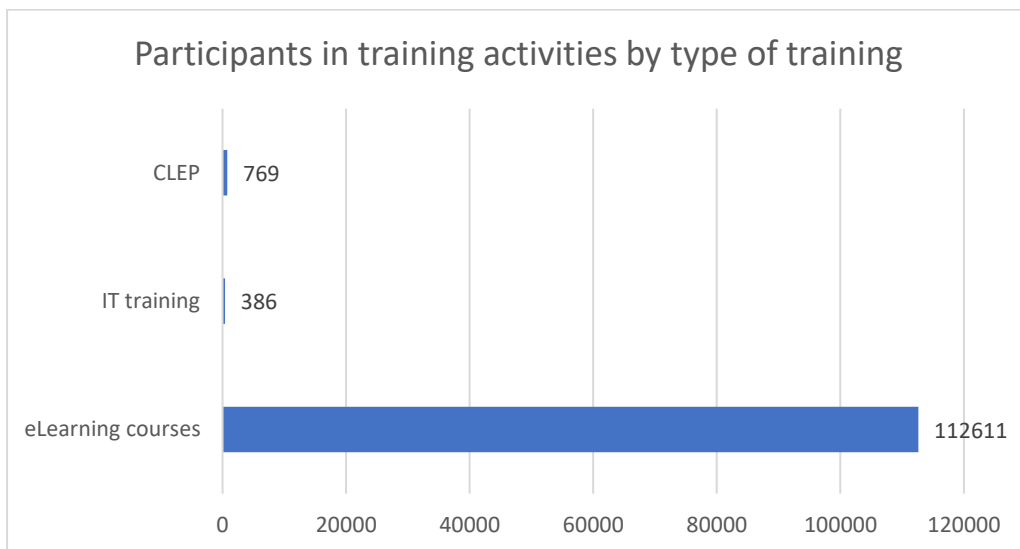
The total number of meetings held in 2025 is 425 (excluding meetings of expert teams)



3. Training activities highlights (data extracted from Customs & Tax EU Learning Portal on 14 January 2026) ⁽⁵⁵⁾

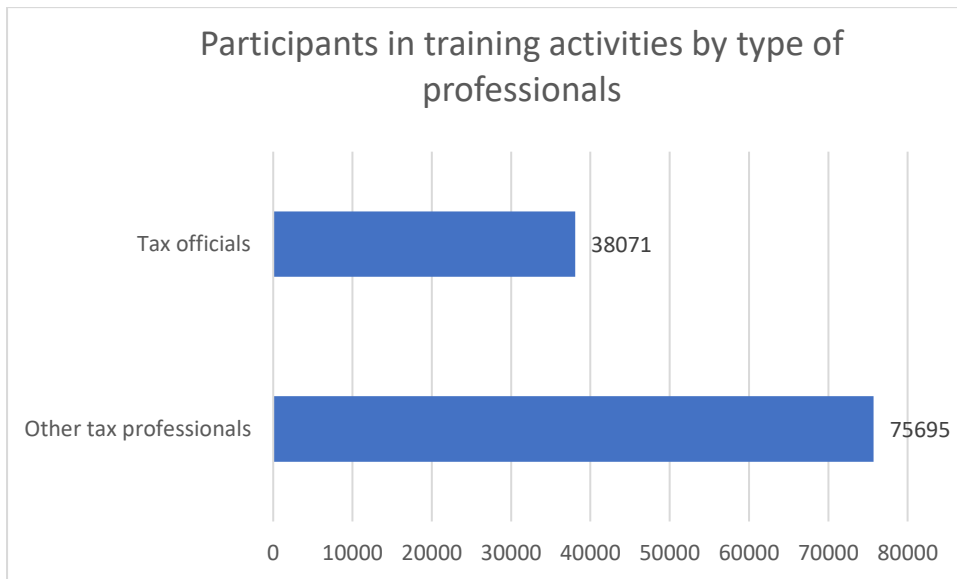
Figure 5: Overview of number of tax officials and other tax professionals trained

The number of tax officials and other tax professionals in 2025 is 113 766



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

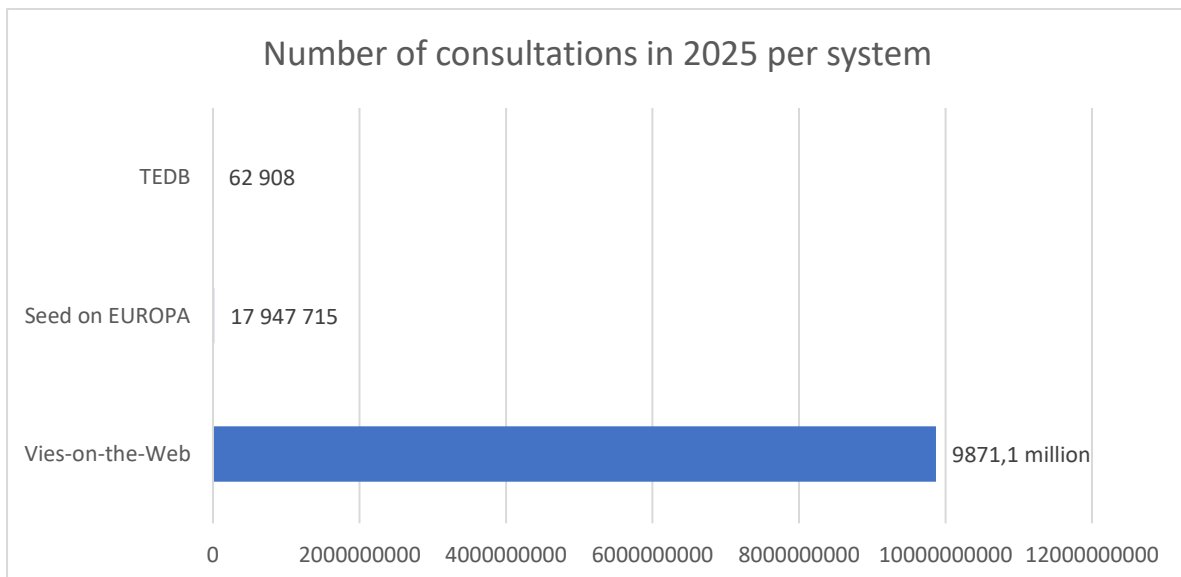
Figure 6: Overview of tax professionals trained by type of professionals ⁽⁵⁶⁾



4. Electronic systems highlights

Figure 7: Overview of number of consultations carried out in 2025 in the different common components of the European Electronic Systems

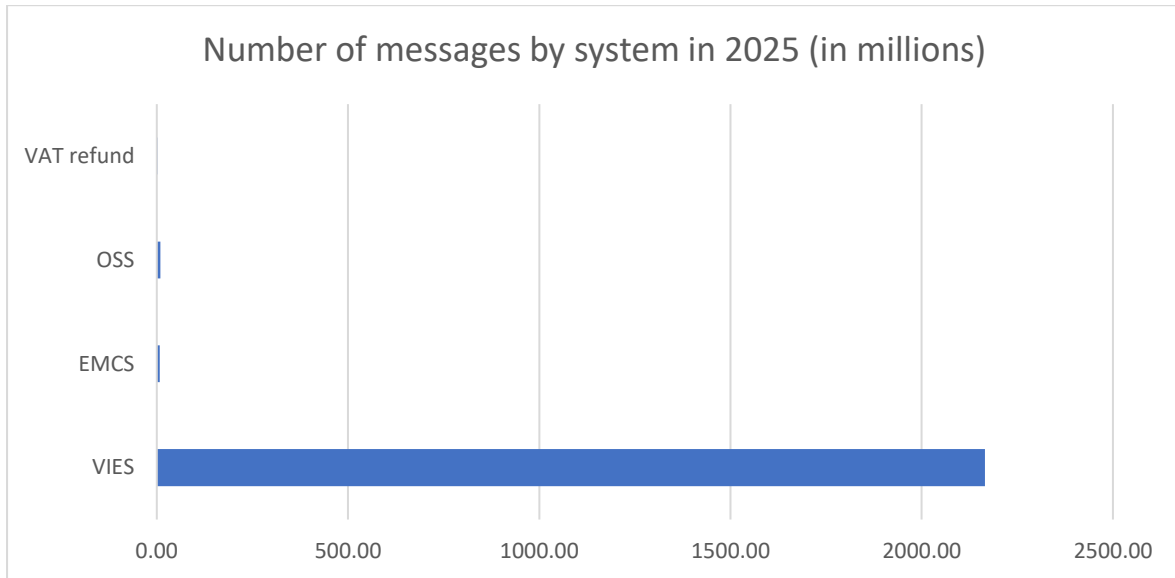
The total number of consultations carried out in 2025 is 9 889 million.



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

Figure 8. Overview of number of system-to-system messages exchanged in 2025

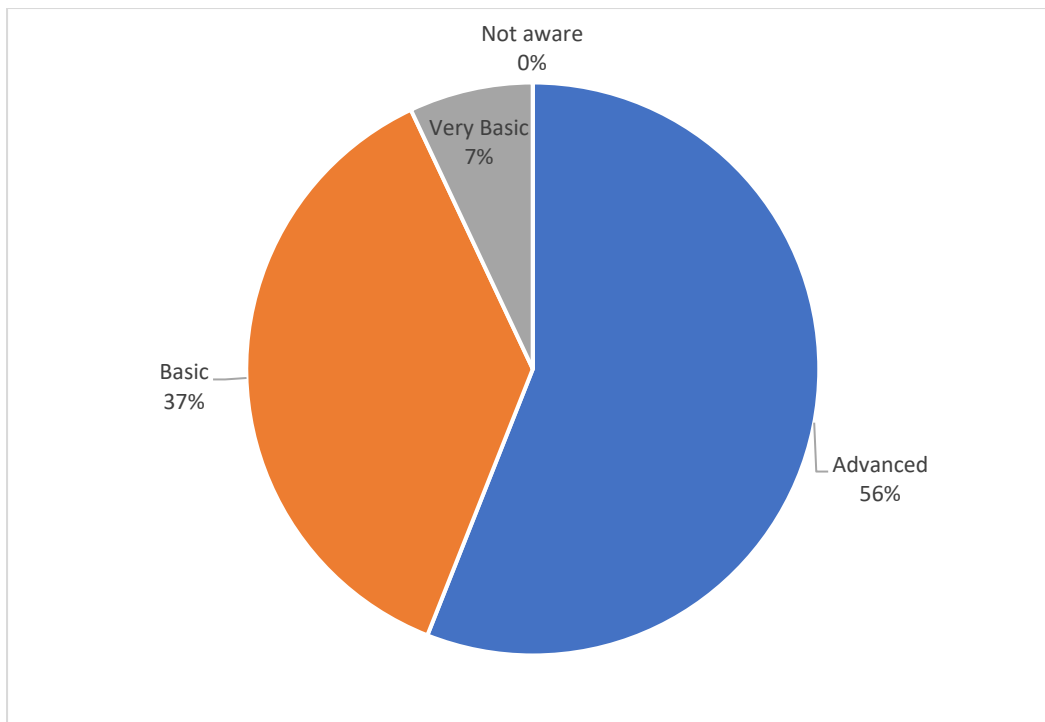
The total number of messages exchanged in 2025 is 2 183 million.



5. Awareness of the Programme in national administrations highlights

The average level of awareness reported in the national administrations in 2025 was 82%.

Figure 9. Overview of awareness of the Programme in national administrations participating in the Programme as reported in the 2025 survey by degree of awareness



Annex 3: Expert teams

Table 2: Expert teams

Project name:	Main objectives:	Timeframe:	Participating countries:	Main deliverables:
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. Closed in 2025 and transitioned to a programme group.	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.
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. 	CESOP 1 began to operate in February 2021. The next iteration, CESOP2 started on 1 January 2024, with a duration until 31 December 2025- the duration was extended until March 2027.	Belgium, Denmark, Germany, Finland, France, Hungary, Malta, Sweden	The expert 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 3)

The objective of the 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 13.8 billion were uncovered in 2024.

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 resulting from the visits, to apply for technical support from SG Reform under the Technical Support Instrument.

The expert team was operational from February 2023 to Q1 2025.

Romania, Austria, Cyprus, Germany, Estonia, Greece, Finland, France, Croatia, Ireland, Italy, Netherlands, Portugal, Sweden, Slovenia

The expert team completed its work: 27 visits took place in the course of two years to prepare recommendations.

Annex 4: Indicators ⁽⁵⁷⁾

Table 3: Output indicators

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
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	1	The following projects were in initiating phase during the year 2025: <ul style="list-style-type: none"> VAT/Excise Ex. cert
OP 1.1. Sub-indicator 2: Number of IT projects in executing phase	N/A	2	The following projects were in executing phase in 2025: <ul style="list-style-type: none"> Automated Exchange of Information (AEoI) DAC8 AEoI DAC9
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 for in the Multi-Annual Strategic Plan for Taxation (MASP-T)	N/A	100%	On track.
OP 1.2. Delivery of the common components of the European Electronic Systems			
OP 1.2. Sub-indicator 1: Number of IT projects released to production as required under Union law	N/A	1	DAC8 Central Register #1 was operational on 31/12/2025.
OP 1.2. Sub-indicator 2: Proportion of the common components of the	Results to be disaggregated by:	New components: 100% Upgrade existing components: 100%	New: SME, DAC8, EMCS 4.2 Update: TNA

(57) 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 the Netherlands who had failed to provide input and of Albania, Bosnia and Herzegovina, Georgia, North Macedonia, Moldova, Montenegro, Kosovo* and Ukraine associated to the Fiscalis programme.

* 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.

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
EES delivered according to the MASP-T's timeline	<ul style="list-style-type: none"> new common (components of the) EES upgrades to existing common (components of the) EES. 		
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: 99.94% CCN: 99.96% CCN2: 99.91%	The availability of CCN/CCN2 remained high at 99.96% and 99.91% respectively. CCN2 unavailability was due to planned activities/interventions.
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: 275.33 TB CCN: nr of messages 17.90 billion CCN: Volume 239.6 CCN2: nr of message: 1.186 billion CCN2: Volume :35.73 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; 99.92% VOW: 99.97% EMCS: 99.86%	The values for 2025 are above the set target (99.5%).
OP 1.4. Reliability of IT support services			
OP 1.4. Sub-indicator 1: Proportion of 'incident' tickets resolved on time	The solving time depends on the incident type and the category (gold/bronze/silver/best effort)	98,85%	The value for 2025 is above the target of 98%.

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
OP 1.4. Sub-indicator 2: User satisfaction with the support services provided	N/A	4,10	The value for 2025 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	<p>Results should be reported disaggregated by area by filtering the results extracted from ART:</p> <ul style="list-style-type: none"> • Union law and policy application and implementation; • Best practices and guidelines; • Other. <p>In addition, results should be disaggregated by type of collaborative action:</p> <ul style="list-style-type: none"> • Meetings and similar ad hoc events; • Project-based structured collaboration; 	<p>Total: 178</p> <p>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):</p> <ul style="list-style-type: none"> • Union law and policy application and implementation: 37 • Best practices and guidelines: 32 • Other: 118 <p>Meetings and similar ad hoc events: 135 Project based structured collaboration: 43</p>	Data from ART on participants was extracted on 6 January 2026.
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: 438</p> <p>By area:</p> <ul style="list-style-type: none"> • Union law and policy application: 92 meetings • Best practices and guidelines: 62 meetings • Other: 306 <p>By type of meeting:</p> <ul style="list-style-type: none"> • 22 hybrid meetings • 237 physical meetings • 179 virtual meetings <p>Number of participants: 5786</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 6 January 2026.</p>

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
OP 2.1. Sub-indicator 3: Number of working practices, guidelines or recommendations issued following actions organised under the programme	Disaggregated by: <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 	Total: 881 Recommendations produced by type of action: Collaborative activities: 873 Expert teams: 8	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. There is a slight increase compared to the previous year. There are guidelines issued by one of the expert teams.
OP 2.1. Sub-indicator 4: Quality of the collaborative actions	N/A	88%	The value is above the target of 70%. The reason for the satisfaction reported by participants in the survey is the high quality of the collaborative actions, particularly noting the clear objectives, strong organizational standards, and the effective cooperation between participants. Participants also note the relevance to their participants' work. In addition, participants explain, collaborative actions facilitate the effective exchange of information for tax purposes, allowing for the seamless sharing of national practices and innovative ideas.
OP 2.2. Learning index			
OP 2.2. Sub-indicator 1: Number of learning modules used	Results disaggregated by language.	Total: 326 By language: English versions: 32 National languages: 294	The value for 2025 is above the target with a slight increase in comparison with 2024, which is the result of having reached a normal rhythm of delivery with contractor.
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: 386 CLEP: 769 eLearning courses: 112 611 By type of professional: <ul style="list-style-type: none"> tax officials trained 36 916 (portal) + 386 (IT) + 769 CLEP) = 38 071 economic operators trained=75 695 	The target is to have 102 400 tax officials trained throughout the Programme cycle (2021-2027). The values for 2025 are above the expected figures to reach this target. The number of tax officials trained through CLEP has increased considerably, resulting from a robust CLEP programme in the taxation area. The data includes the number of professionals that followed the courses in the EU portal, together with the number of tax officials who participated in CLEP activities (Common Learning Event Programme) and digital training sessions supported by the Programme, as recorded in the Activity Reporting Tool. The data includes the number of professionals that followed the courses in the EU portal, together with the number of tax officials who participated in CLEP activities (Common Learning Event Programme) and digital training sessions supported by the Programme, as recorded in the Activity Reporting Tool.

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative																						
			<p>The number has to be understood not as unique officials / professionals trained, but as number of officials and other professionals trained in different courses. These figures depend heavily on estimates provided by the end user at the time of download regarding the potential number of officials using the courses. For e.g. some administrations estimate fewer officials who will use individual training courses, others estimate higher numbers.</p> <p>Data was extracted from the Activity Reporting tool (IT training only) and the portal (all other reporting data) in January 2026.</p>																						
OP 2.2. Sub-indicator 3: Quality of e-learning courses	Results to be disaggregated by policy field: Tax officials Economic operators	79.2% By specific aspects: Content=80.7 Methodology=76.3 Technology=80.5	The value continues to be above the target. There is an increase of the result for content, which can be explained by the update in 2025 of key courses in the area of VAT. The decrease in the technology component can be explained by the fact that during 2025 it became compulsory to connect via EU Login in order to have access to the courses (even the ones not restricted).																						
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: By level of awareness:82% Advanced: 56% Basic: 37% Very basic: 7% Not aware: 0%	<p>The degree of awareness reported in the survey varies between the administrations, depending on historical level of participation (e.g. since its start), some participants reported good communication campaigns in national administration, and the availability of information materials on intranet pages. <lower level of awareness was reported by some participants due to often change in the staff and regional fragmentation (small regions have basic awareness).</p> <table border="1"> <thead> <tr> <th>Participating administration</th> <th>Awareness</th> </tr> </thead> <tbody> <tr> <td>Austria</td> <td>Advanced</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>Basic</td> </tr> <tr> <td>Estonia</td> <td>Advanced</td> </tr> <tr> <td>Finland</td> <td>Advanced</td> </tr> <tr> <td>Germany</td> <td>Basic</td> </tr> </tbody> </table>	Participating administration	Awareness	Austria	Advanced	Belgium	Basic	Bulgaria	Advanced	Croatia	Basic	Cyprus	Advanced	Czechia	Very Basic	Denmark	Basic	Estonia	Advanced	Finland	Advanced	Germany	Basic
Participating administration	Awareness																								
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Czechia	Very Basic																								
Denmark	Basic																								
Estonia	Advanced																								
Finland	Advanced																								
Germany	Basic																								

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative	
			Greece	Advanced
			Ireland	Basic
			Italy	Advanced
			Latvia	Basic
			Luxembourg	Advanced
			Malta	Advanced
			Poland	Basic
			Portugal	Advanced
			Romania	Advanced
			Serbia	Advanced
			Slovak Republic	Very Basic
			Slovenia	Advanced
			Spain	Basic
			Sweden	Advanced

Table 4: Result indicators

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
RES 1. Level of coherence of tax legislation and policy and their implementation			
RES 1. Sub-indicator 1: Percentage of national officials reporting that their authorities made use of a working practice, guideline or recommendation developed with the support of the programme	N/A	80%	The percentage of participants that reported that their authorities made use of a working practice in 2025 is in line with the target for 2027, end of the programme cycle. The most common reason to make use of working practice or guidelines was to increase knowledge of colleagues in the field and share best practices in 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 86% 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	78%	The value for 2025 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) followed by DAC (Directive on Administrative Cooperation).
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: 9 889 110 623 VIES-on-the Web: 9 871,1 (in millions) SEED on Europa: 17.947.715 TEDB: 62 908	The target is to reach 5,58 billion throughout the Programme cycle (2021-2027). Therefore, the annual values of 2025 are nearly 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 European	Total: 2 183 392 475 VIES: 2 165 million	The target is 1 440 million messages per year, so the value of 2025 surpasses this, like in 2024 and in 2023.

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
	<p>electronic systems were in operation in 2022. Results to be disaggregated by the 3 schemes:</p> <ul style="list-style-type: none"> • VIES • VAT refund • One-Stop-Shop (OSS) • EMCS 	<p>EMCS: 7 463 706</p> <p>OSS: 9 171 925</p> <p>VAT Refund: 1 756 844</p>	<p>The value for EMCS is excluding national movements for EMCS.</p> <p>For OSS: including all three schemas for OSS.</p>
RES 2.2. Level of operational cooperation between national authorities			
RES 2.2. Sub-indicator 1: Contribution of new common components of the EES to facilitation of operational cooperation between national authorities	N/A	80%	The value for 2025 is above the target of 70% and has remained stable compared the previous year. 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 contributed the most to the specific objectives of the Fiscalis programme is the CCN/CSI.
RES 2.2. Sub-indicator 2: Number of online collaboration groups on the collaborative platform that are active	N/A	195	<p>This figure represents groups with at least 2 active users as members during the year or at least 1 content created within the 2025. It is the sum of 148 groups exclusively for taxation and 47 groups covering both Customs and taxation.</p> <p>Numbers slightly decreased compared to 2024.</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>2 398 active users</p> <p>Number of active users per category: Tax officials: 1106 Commission officials: 287 External contractors: 130 Other: 875</p> <p>Number of active users per country, figures including users from the customs and the fiscalis programmes:</p>	<p>Small increase compared to 2024.</p> <p>More users joined their tax administration in PICS during 2025. 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 2025	2025 data narrative
		Albania: 8, Austria: 60, Belgium: 114, Bosnia & Herzegovina: 6, Bulgaria: 39, Croatia: 45, Cyprus: 29, Czechia: 71, Denmark: 78, Estonia: 35, Finland: 110, France: 98, Georgia: 19, Germany: 116, Greece: 81, Hungary: 55, Ireland: 97, Italy: 85, Kosovo*: 8, Latvia: 53, Lithuania: 66, Luxembourg: 45, Malta: 46, Moldova: 22, Montenegro: 12, Netherlands: 59, North Macedonia: 12, Poland: 50, Portugal: 72, Romania: 69, Serbia: 11, Slovakia: 58, Slovenia: 50, Spain: 87, Sweden: 97, Turkey: 7, Ukraine: 25, EU (DG TAXUD): 287. The country is based on the organisation to which the user belongs to, active users not belonging to any organisation being excluded from this list.	
RES 2.2. Sub-indicator 4: Number of interactions on the collaborative platform	N/A	6323	Figures stable compared to 2024.
RES 2.2. Sub-indicator 5: User satisfaction with the online collaboration platform	N/A	74%	The 2025 is higher than 2024. Participants indicate that the it is structured workspace supporting collaboration, easy document sharing, event planning, and programme management. The platform also enables networking and communication with the European Commission and other administrations. The suggestions for improvement relate to security and the possibility to share documents with sensitive content.
RES 2.2. Sub-indicator 6: Degree of networking generated	N/A	83% agree that the programme provides networking opportunities	In 2025, the average agreement of participants with the statement that the programme generated networking opportunities was 83%. The indicator has increased due to the increase of the number of physical meetings in 2025, which is the main prerequisite 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: - One-Stop-Shop (OSS) - VIES	Total; 6 738 028 By system:	

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
		OSS: 178 959 ⁽⁵⁸⁾ VIES: 6 559 069 ⁽⁵⁹⁾	
RES 3.1. Sub-indicator 2: Number of applications	VAT refund	878.422	The target is to have 5 616 778 applications at the end of the Programme cycle. The value for 2025 is on-track (e.g., the target translates into approximately 802 000 applications per year). The reported figure reflects the number of application sent in 2025.
RES 3.2. National authorities' operational performance			
RES 3.2. Sub-indicator 1: Contribution of new common components of the EES to improving the operational performance of national authorities	N/A	80%	The value for 2025 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 contributed 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	69%	The value of 2025 is slightly below the 70% target; however, it has increased compared to 2024. 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.

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

(59) The presented data, from 2024, is the most recent available value, reported by the Member States in 2025. The data referring to 2025 will be available in Q2 2026.

Table 5: Impact indicators

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
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	<p>At EU26 level ⁽⁶⁰⁾:</p> <p>2018: EUR 121 228 million – 11.2% of VAT total tax liability (VTTL)</p> <p>2019: EUR 124 107 million – 10.6% of VTTL</p> <p>2020: EUR 102 196 million – 9.9% of VTTL</p> <p>2021: EUR 75 941 million – 7.2% of VTTL</p> <p>2022: EUR 89 283 million – 7.9% of VTTL</p> <p>2023: EUR 89 283 million – 9.5% of VTTL</p> <p>For results at country level, please see Table 6 below.</p>	<p>The data presented refers to the VAT compliance gap. While there are other measures of the VAT gap (VAT policy gap, VAT rate gap, ...), the VAT compliance gap is the most appropriate indicator as estimate for the loss of VAT revenues due to non-compliance.</p> <p>After reaching unusually low levels during the COVID-19 period, the VAT compliance gap has risen again over the last two years. This increase reflects several overlapping factors:</p> <p>1. Consumption shifted back to sectors with higher evasion risks. During the pandemic, spending moved away from contact-intensive services—such as hospitality, personal care or small repairs—where VAT underreporting is statistically more likely. As restrictions lifted, the share of services in consumption increased again, naturally raising compliance risks. The strong rebound in tourism, another sector prone to non-compliance, reinforced this effect.</p> <p>2. Cash use partially rebounded. COVID-19 led to a surge in digital payments, which leave a trace and make underreporting more difficult. As cash use recovered in many countries, part of this one-off compliance boost faded.</p> <p>3. More bankruptcies after support measures ended. The phasing-out of fiscal support led to an increase in business insolvencies. Bankruptcies often result in taxes that are accrued but never collected, mechanically pushing the VAT compliance gap up.</p> <p>4. Volatile economic conditions increased reporting errors. Strong price changes in 2022–2023 made invoicing and reporting less predictable, contributing to mismatches and mistakes in VAT declarations.</p> <p>5. Revisions to national accounts data also matter. Some COVID-period estimates may have understated actual consumption. As statistical offices updated and corrected their data in recent years, this lifted the estimated VAT liability, which in turn raised the measured gap even if taxpayer behaviour had not changed.</p> <p>Overall, the recent uptick reflects a return to pre-pandemic spending patterns, economic normalisation, and statistical adjustments, rather than a single deterioration in compliance behaviour.</p>

(60) The results are from the most recent study on [VAT gap in Europe – report 2025](#), published in December 2025. Due to the time lag in the underlying data sets, the most current estimates of the VAT compliance gap refer to 2023. EU estimates exclude Luxembourg due to recent data revisions yielding results outside plausible ranges.

Indicator	Level of disaggregation of data to be collected	Data for 2025	2025 data narrative
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	<p>Overall (2025):</p> <p>Increase in tax assessed ex ante: EUR 14 735 237</p> <p>Increase in tax base assessed ex ante: EUR 206 052 674</p> <p>Increase in tax assessed ex post: EUR 258 782 144</p> <p>Increase in tax base assessed ex post: EUR 316 167 384</p> <p>For the results of DAC 1, DAC 2, DAC 3 and DAC 4, please see table 7 below.</p>	<p>Overall (2025):</p> <p>Increase in tax assessed ex ante: EUR 857.593.579</p> <p>Increase in tax base assessed ex ante: EUR 283.093.988</p> <p>Increase in tax assessed ex post: EUR 82.618.308</p> <p>Increase in tax base assessed ex post: EUR 317.556.484</p> <p>For the results of DAC 1, DAC 2, DAC 3 and DAC 4, please see table 7 below.</p>
IMP 2. Contribution to enhancing the functioning of the internal market			
IMP 2. Fiscalis - Sub-indicator 1: Number of pre-infringement and infringement cases in relation to taxation*	Results to be disaggregated by opened/closed cases.	<p>Opened cases: 68</p> <p>Closed cases: 60</p>	<p>Opened pre-infringement cases (DLGE) total 43 (16 indirect/27 direct taxation)</p> <p>Opened infringement cases (INFR) total 25 (19 indirect/6 direct taxation)</p> <p>Closed pre-infringement cases (DLGE) total 29 (20 indirect/9 direct taxation)</p> <p>Closed infringement cases (INFR) total 31 (14 indirect/17 direct taxation)</p> <p>Most of the infringements opened in 2025 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 29 cases, the dialogue with the Member States was successful; thus, TAXUD closed those cases.</p>

Table 6: IMP 1 Fiscalis - Sub-indicator 1: Estimated VAT compliance gap – by country

Country	VAT compliance gap in EUR million						VAT compliance gap in % of VAT total tax liability (VTTL)					
	2018	2019	2020	2021	2022	2023	2018	2019	2020	2021	2022	2023
EU Member States												
BE	4 311	4 839	5 128	2 657	4 777	5 230	12.4%	13.2%	15.0%	7.2%	11.7%	12.3%
BG	501	580	364	209	519	781	8.9%	9.3%	6.1%	3.0%	6.3%	8.6%
CZ	2 485	2 904	2 465	2 256	1 955	2 087	14.6%	14.6%	13.3%	11.1%	8.2%	8.0%
DK	2 805	3 661	2 128	2 604	3 024	3 314	11.6%	11.2%	6.5%	7.4%	7.9%	8.9%
DE	23 381	28 783	17 148	19 837	20 541	31 295	11.1%	10.5%	7.2%	7.1%	6.6%	9.7%
EE	138	155	148	64	182	398	5.9%	5.9%	5.7%	2.2%	5.2%	10.3%
IE	1 020	896	469	-519	448	1 832	6.0%	5.5%	3.3%	-3.2%	2.3%	8.3%
EL	5 215	4 872	3 533	2 969	2 644	2 532	25.5%	24.0%	21.5%	16.4%	12.4%	11.4%
ES	5 360	6 707	4 439	2 350	3 986	7 771	6.4%	7.8%	6.0%	2.8%	4.1%	7.6%
FR	14 259	12 823	13 056	8 093	10 670	12 121	6.5%	6.8%	7.5%	4.2%	5.1%	5.6%
HR	548	306	734	1 006	1 141	875	10.3%	4.0%	10.4%	11.6%	11.4%	7.7%
IT	30 199	27 145	25 084	20 809	22 587	25 012	20.1%	19.3%	19.6%	15.1%	14.5%	15.0%
CY	280	254	328	248	182	101	11.4%	11.0%	15.5%	10.2%	6.3%	3.3%
LV	377	298	345	366	74	220	12.8%	10.1%	11.8%	11.3%	2.0%	5.4%
LT	1 115	1 019	912	704	783	1 048	24.1%	20.9%	18.5%	13.1%	12.2%	15.1%
HU	1 473	1 617	1 166	643	432	1 484	9.5%	10.4%	8.0%	4.1%	2.5%	7.4%
MT	281	329	324	323	369	405	21.9%	26.0%	27.6%	24.4%	23.7%	24.2%
NL	6 348	7 365	6 249	4 060	7 447	5 725	10.9%	11.2%	9.6%	5.8%	9.6%	7.0%
AT	2 631	2 226	2 048	1 068	1 094	392	8.3%	6.8%	6.8%	3.4%	3.0%	1.0%
PL	6 672	7 423	6 035	2 467	6 011	10 453	15.2%	14.9%	12.6%	4.8%	11.2%	16.0%
PT	1 866	1 623	1 177	701	974	900	8.8%	7.9%	6.5%	3.5%	4.1%	3.6%
RO	6 291	6 138	6 063	6 489	6 997	9 201	29.0%	30.9%	31.1%	29.5%	26.7%	30.0%
SI	177	200	177	141	432	264	3.7%	4.8%	4.7%	3.2%	8.4%	4.9%
SK	1 233	1 353	1 314	987	1 116	1 087	16.5%	16.5%	16.3%	11.8%	11.5%	10.5%
FI	840	1 095	730	96	543	777	3.9%	4.7%	3.2%	0.4%	2.1%	3.0%
SE	1 112	645	735	2 143	1 893	2 712	0.9%	1.5%	1.6%	4.2%	3.5%	5.3%
EU (average)*	120 917	125 258	102 299	82 771	100 819	128 017	11.2%	10.6%	9.9%	7.2%	7.9%	9.5%
Former EU Member State												
UK	19 737	13 904					10.50%	7.30%				
EU candidate countries and potential candidates												
AL		522	475	361	417	578		32.7%	31.1%	21.5%	20.6%	24.6%
GE		157	315	346	138	169		9.2%	19.2%	18.0%	5.4%	5.4%
UA		5 180	4 736	3 553				28.5%	27.2%	17.5%		
XK		191	262	169	158	119		18.4%	25.2%	14.1%	11.5%	8.1%
Countries with limited reliability of estimates**												
LU**	311	68	167	-87	-146	9	4.6%	1.7%	4.2%	-2.0%	-2.9%	0.2%
BA**		251	197	72	135	199		10.9%	9.3%	3.1%	4.9%	6.5%
MK**		59	80	-12	-9	-6		6.5%	9.6%	-1.3%	-0.8%	-0.6%
RS**		146	283	-28	-171	-39		3.0%	5.8%	-0.5%	-2.6%	-0.5%

Source: [VAT gap in Europe – Report 2025](#), published in December 2025.

Annotation: * EU estimates exclude Luxembourg due to recent data revisions yielding results outside plausible ranges.

** Estimates for these countries are outside plausible ranges due to missing or poor-quality underlying data, or inconsistencies in the results that could not be resolved to date. They are nevertheless reported here for transparency and completeness

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

DAC1 - data for 2025	
Increase in tax assessed ex ante	394.553.677
Increase in tax base assessed ex ante	196.548.924
Increase in tax assessed ex post	14.367.821
Increase in tax base assessed ex post	191.776.943

DAC2 – data for 2025	
Increase in tax assessed ex ante	463.039.902
Increase in tax base assessed ex ante	86.545.064
Increase in tax assessed ex post	68.250.487
Increase in tax base assessed ex post	125.779.541

DAC 3 – data for 2025	
Number of ACBR/APA's in the DAC3 CD where your Member State has been indicated	4 545

DAC 4 – data for 2025	
Number of CBCRs received	22 835