THE FISCALIS PROGRAMME

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

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

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

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

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

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

• ensuring effective exchange of informa-
tion and cooperation among national tax
administrations via the trans-European tax
information system (this particularly re-
fers to the VIES\(^1\) system) so as to redu-
ce tax evasion;
• ensuring education and further education
of tax officials to such an extent that they
have a thorough knowledge of the laws of
the Union and of the member states;
• reduce the administrative burden on the
tax administration and on taxpayers.

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

• the development of a communication and
information exchange system, particular-
ly via the development of computer sys-
tems;
• the development of a system of multilate-
ral control of taxpayers to be carried out
by two or more countries;
• the organisation of seminars and project
groups for tax officials;
• working visits of tax officials to other
member states;
• training programmes and personal develo-
ment programmes for tax officials.

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

As candidate country, Croatia too takes
part in the activities of Fiscalis 2013, the
Tax Administration of the Ministry of Fi-
nance being charged with the implementa-
tion.

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\(^{1}\) VAT Information Exchange System enables mem-
ber states to obtain information about VAT calculated on
transactions within the Union.