

EVALUATION AND FITNESS CHECK (FC) ROADMAP			
TITLE OF THE EVALUATION/FC	Evaluation of the arrangements established by Council Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures		
LEAD DG – RESPONSIBLE UNIT	TAXUD (C4)	DATE OF THIS ROADMAP	17/11/2016
TYPE OF EVALUATION	Evaluation	PLANNED START DATE	Q1 / 2015
		PLANNED COMPLETION DATE	Q2 / 2017
		PLANNING CALENDAR	
<b>This indicative roadmap is provided for information purposes only and is subject to change.</b>			

A. Purpose
(A.1) Purpose
<p>The purpose of this evaluation is to assess whether and to what extent this Directive and its implementation by the EU Member States have contributed to better safeguarding the financial interests of the Member States and the EU, and have made the recovery assistance more efficient and effective. It will also assess to what extent its provisions need to/can be improved to take account of the needs of the Member States and the internal market in a quickly changing economic and political environment.</p> <p>The evaluation also examines if and to what extent the provisions and the functioning of the Directive are coherent with the broader Commission's objectives and actions, in particular the fight against tax fraud (cf. Commission VAT Action plan of 7 April 2016, document COM(2016)148).</p> <p>This evaluation is expected to provide useful information as regards the need for further improvement of the legal, administrative or technical framework in this field.</p>
(A.2) Justification
<p>Art. 27(3) of Council Directive 2010/24/EU provides that: "The Commission shall report every 5 years to the European Parliament and the Council on the operation of the arrangements established by this Directive."</p> <p>In its Action plan on VAT (document COM(2016)148; Towards a single EU VAT Area – Time to decide), the Commission observed that tackling the VAT gap calls for urgent actions on three fronts: enhancing administrative cooperation, collectively improving the performance of European tax administrations and improving voluntary compliance. In this respect, mutual assistance for the recovery of tax debts, is a non negligible part of an effective collection process of member states revenues. Therefore, the Commission announced an evaluation of the use of the current provisions on mutual recovery assistance, which relate to VAT but also to all other types of taxes.</p>

B. Content and subject of the evaluation
(B.1) Subject area
<p>Mutual assistance between the EU Member States is needed to ensure the effective collection of taxes, duties and other measures levied in the Member States and across the EU. The recovery of taxes and other claims which remain unpaid is an important element of a fair taxation system, contributing to the fight against tax fraud.</p>
(B.2) Original objectives of the intervention
<p>In 2010 the Council adopted Directive 2010/24/EU concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures, in order to improve the legal framework. This Directive replaced Directive 2008/55/EC. The purpose of Directive 2010/24/EU was to better safeguard the financial interests of the Member States, including their territorial or regional subdivisions, and of the EU. In particular, it provided for an extended scope of the recovery assistance and introduced a range of measures to facilitate cooperation between the EU Member States. The adoption of this Directive was intended to ultimately make cross-border recovery of taxes and other claims more efficient and effective.</p>

(B.3) How the objectives were to be achieved
<p>Directive 2010/24/EU:</p> <ul style="list-style-type: none"> <li>- extended the scope of the taxes for which mutual recovery assistance can be requested;</li> <li>- enlarged the possibilities to request recovery assistance, by limiting the condition of prior exhausting of internal recovery measures;</li> <li>- added new forms of assistance to the existing assistance based on requests (for information, notification, recovery and precautionary measures), providing for an exchange of information without request and for the possibility to be present in administrative offices and to participate in administrative enquiries in other Member States;</li> <li>- introduced a uniform notification form and a uniform instrument permitting enforcement, to facilitate the enforcement in the requested Member States;</li> <li>- laid down detailed rules with regard to the follow-up of assistance requests (effects of disputes; rules concerning the execution of requests in the requested Member State, etc.) and with regard to the use of the information obtained under this Directive.</li> </ul>

### C. Scope of the evaluation/FC

(C.1) Topics covered
<p>This evaluation will focus on the mutual tax recovery assistance between EU Member States and, more precisely, on the amendments introduced by Council Directive 2010/24/EU, as implemented and applied in the EU Member States' legislations and administrative practices. It will assess the mechanisms put in place to deal with cross-border recovery of taxes, duties and other measures.</p> <p>The relation with national tax collection and recovery procedures could also be examined in so far as it may influence the cross-border assistance, but this factor will not be the focus of the evaluation.</p> <p>The Member States had to apply the provisions of Council Directive 2010/24/EU as from 1 January 2012. The evaluation covers thus the period from 2012 till the end of 2014.</p> <p>The evaluation includes all 28 Member States and claims related to all forms of taxes, duties and other measures covered by the Directive.</p>
(C.2) Issues to be examined
<ul style="list-style-type: none"> <li>- To what extent has Council Directive 2010/24/EU contributed to safeguarding the financial interests of the Member States and the EU? (effectiveness)</li> <li>- To what extent have the standardisation provisions of the Directive (e.g. adoption of a uniform instrument for enforcement measures UIPE; uniform standard form for notification UNF; obligation to communicate electronically; rules on the use of languages, etc.) improved the efficiency and effectiveness of assistance? (uniformity/efficiency/effectiveness)</li> <li>- To what extent the provisions of Council Directive 2010/24/EU are relevant to the needs of the Member States and the EU? (relevance/coherence)</li> <li>- Could Member States achieve similar results without acting at the EU level ? (EU added value)</li> <li>- impact on the rights of tax payers and tax debtors</li> </ul>

### D. Evidence base

(D.1) Evidence from monitoring
<ul style="list-style-type: none"> <li>- Statistics provided by the Member States in accordance with Art. 27(1) of Council Directive 2010/24/EU concerning the number of requests for information, notification and recovery or for precautionary measures sent and received each year, as well as the amount of the claims for which recovery assistance is requested and the amounts recovered;</li> <li>- Other information provided by the Member States in accordance with Art. 27(2) of Council Directive;</li> <li>- Questions and documents discussed within the EU Recovery Committee and the EU Recovery Expert Group;</li> <li>- Member States' replies to evaluation questionnaires collected in 2013 and 2015;</li> <li>- Public consultation to be launched in Q4 of 2016.</li> </ul>
(D.2) Previous evaluations and other reports
<p>Report COM(2009)451final of 4.9.2009 from the Commission to the Council and the European Parliament on the use of the provisions on mutual assistance for the recovery of claims relating to certain levies, duties, taxes and other Measures in 2005-2008 (report relating to the previous Directives 76/308/EEC and 2008/55/EC).</p>
(D.3) Evidence from assessing the implementation and application of legislation (complaints, infringement procedures)
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#### (D.4) Consultation

A Steering Group (with DG JUST, BUDG, SG, GROW, AGRI) has been set up. This Steering Group has been consulted on the questionnaire that was sent in 2015 to the Member States' tax authorities.

A Fiscalis Project Group (031) (with BE, DE, ES, FR, HU, IT, AT, PT, SE) has been set up to analyse the bottlenecks and problematic provisions in the current recovery assistance framework. This project group had one meeting in 2014 and 3 meetings in 2015.

Further input on the national use of tax recovery measures may be provided within Fiscalis Project Group 33 (Tax Collection Platform). This project group is focusing on the tax collection and recovery process in the Member States. The availability of efficient and effective means of tax collection and recovery – or the lack of such measures – in the Member States directly influences the efficiency and effectiveness of tax recovery assistance between the Member States. This project group has had 4 meetings in 2015. It will probably have 2 meetings in 2016.

Public consultation to be launched in Q4 of 2016.