Tax Action Plan for Fair and Simple Taxation Supporting the EU’s recovery

25 new initiatives to make taxation fairer, simpler and better adapted to our digital world.

Facilitating trade in goods and services in the EU
The Commission will propose amending the VAT Directive to move towards a single EU VAT registration system.

Digital-friendly VAT rules
The Commission will modernise VAT rules to ensure they are fit for the online platform economy.

Modern VAT rules for financial services
The Commission will update VAT rules on financial services, taking into account the rise of the digital economy.

Clear tax residency rules
The Commission will clarify tax residency rules for cross-border EU workers.

Tackling VAT fraud head-on
To fight VAT fraud and help compliant businesses, the Commission will support Eurofisc to improve the use of technology and information sharing between Member States.

Fair taxation is the springboard that will help our economy bounce back.

15 July 2020