

**TECHNICAL SUPPORT INSTRUMENT (TSI) PROGRAMME
Regulation (EU) 2021/240 (TSI Regulation)[[1]](#footnote-2)**

**REQUEST FOR TECHNICAL SUPPORT**

**(Article 9 of the TSI Regulation)**

**DEADLINE: 31 October 2022**

**To be submitted [by/via]**

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| **Member State:** |  |
| **Title of the request:** | **TSI 2023 Flagship technical support project on** “**Enhancing the quality and use of tax information exchanged between Member States in the context of the Directive on Administrative Cooperation (DAC)”****Possibility to add subtitle** [maximum 15 words] |
| **Order of priority of the request:**  |  |
| **Total number of requests:** |  |
| **Date of submission:** | **dd/mm/yyyy** |

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| **COORDINATING AUTHORITY** |
| **Name** |  |
| **Address** |  |
| **Contact person**  | **[Mr/Ms x, y, z]** |
| **Email**  |  |
| **Telephone number** |  |

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| **RECIPIENT NATIONAL AUTHORITY** |
| **Name** |  |
| **Address** |  |
| **Contact person**  | **[Mr/Ms x, y, z]** |
| **Position** |  |
| **Email**  |  |
| **Telephone number** |  |

Personal data provided in the request for technical support are processed in accordance with the applicable data protection rules. The privacy statement explaining the processing of personal data can be found in section 7 of the record at the following link: <https://ec.europa.eu/dpo-register/detail/DPR-EC-04667>

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| **MULTI-COUNTRY REQUEST** |
| **0.1** | **Is this a multi-country request?** **(a multi-country request is a request developed and/or submitted in collaboration with one or more authorities of other Member State(s))** |
| [ ]  Yes[ ]  No |
| If you select “Yes” in question 0.1., the platform will present questions 0.2 and 0.3.  |
| **0.2** | **Please indicate the type of this multi-country request**  |
| [ ]  The Member State submits this request on its behalf and on behalf of one or several authorities of other Member State(s); or[ ]  One or several authorities of other Member State(s) is/are submitting a similar/same request in parallel to this request, in a coordinated way. |
| **0.3** | **Please indicate the name of the other Member State(s) and Beneficiary Authority (s) concerned by this multi-country request.** |
| [Free text box] |

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| **1** | **DESCRIPTION OF THE PROBLEM/NEED TO BE ADDRESSED**  |
| **1.1** | **What is the problem/need to be addressed with the support requested?** |
| **This general overview is providing the general scope of the Flagship technical support project. This general overview does not provide any information about the specific situation in the Member State submitting the request, nor about specific needs.****When filling-in the request template, you are therefore invited to outline your specific problems and needs, taking inspiration from the general overview and adapting it to your national context, and to provide any additional information relevant to your specific context.** **General overview:**This Flagship Technical Support Project aims to support capacity building in Member States to design and implement structural reforms in the field of revenue administration. It is targeted at Member States wishing to improve their fight against cross-border tax fraud, evasion, and avoidance through a better use of tax information exchanged between Member States in the context of the Directive on Administrative Cooperation (DAC). The flagship project would support the enforcement of tax rules, fair taxation, the safeguard of revenue mobilisation, fair market competition and economic growth. To this end, the flagship project proposes activity packages focused on ensuring high quality data, proper risk analysis and an optimal use of internationally exchanged data.The flagship will also reinforce the EU tax agenda and indirectly promote the tax initiative at the level of the OECD’s Global Forum. It will complement the new or ongoing DG TAXUD initiatives, including the “Framework for visits to Member States to improve the effective implementation and functioning of the Directive on administrative co-operation (DAC)”. These visits to Member States are foreseen to be collaborative and carried out by an Expert Team consisting of representatives from the European Commission and Member States.*When filling in the template online, please explicitly provide information relevant to your specific national context and your required needs together with the relevant justification. In consideration of your specific national context, please identify the weaknesses regarding the exchange of tax information in the context of DAC and specify which types (DAC 1 to 7) the problem/need relates to.*[between 350-400 words] |
| **1.2** | **How broad is the problem/need? Does it affect a significant part/sector of the economy or extend across several policy areas (‘spill-over’)?** |
| [Insert Text; between 250-300 words] |
| **1.3** | **How deep or severe is the problem/need? Were there any previous reform efforts? What was the impact of those efforts? What did not work and why?** |
| [Insert Text; between 250-300 words] |
| **1.4** | **How urgent is the need to address the problem? Is there a specific deadline (at national, European or international level)?** |
| [Insert Text; between 150-200 words] |
| **1.5** | **Provide relevant socio-economic (and environmental) indicators, data and evidence that demonstrate the extent of the problem/need to be addressed. Please make sure that the data provided is related to the problem to be addressed and the support requested.** |
| [Insert Text; between 150-200 words] |
| **1.6** | **Have other means / funding (at national, regional, EU, international level) been considered for addressing the problem identified? Which ones? If so, what is the complementarity of other funds with the technical support requested?** |
| [Insert Text; between 100-200 words] |

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| **2** | **INDICATIVE DESCRIPTION OF THE SUPPORT MEASURES REQUESTED AND THE ESTIMATED COST** |
| **2.1** | **Please select/identify the required support measures (outputs and related activities).** |
| **The TSI 2023 flagship technical support project “Enhancing the quality and use of tax information exchanged between Member States in the context of the Directive on Administrative Cooperation (DAC)” identified three work packages with measures that you can chose from and that can be tailor-made to your specific context. Additional measures can be added. Please note that the work package on data quality of outgoing tax information is included by default, covering all types (DAC 1 to 7), with support measures to be selected in line with the problem/need.****The list of proposed technical measures is intended to help beneficiary authorities describe the requested technical support measures by taking inspiration from the information provided.** **The list of proposed technical support measures do not provide any information about the specific context in the Member State submitting the request. Member States are therefore requested to provide a justification for each requested measure as to how it will help address the problems identified in section 1.1.** **When filling in the request, you are invited to only select and describe the technical support measures you are requesting, taking inspiration from the general overview, if you find it helpful, and to provide any additional information relevant to your specific context.****Proposed technical support measures pursuant to Art.8 of the TSI Regulation:****Data quality of outgoing tax information (all DAC types, i.e. DAC 1 to 7)**This component is focused on ensuring a higher quality of tax information sent by revenue authorities to other EU Member States in the context of DAC1 to DAC7. The targeted technical support is intended to improve the timeliness, accuracy and completeness of such information. * **Diagnostic report assessing the state-of-play of outgoing information**
* **Recommendations and practical guidelines on processes and procedures related to quality control mechanisms**
* **Development of implementation strategy and action plan**
* **Trainings**

**Use of incoming tax information (one or multiple DAC types, depending on your needs)**This component is focused on ensuring an increased and improved use of received tax information in the context of DAC1 to DAC7. The targeted technical support is intended to improve the processing[[2]](#footnote-3) and use of such information.* **Diagnostic report assessing the state-of-play**
* **Recommendations on processes and procedures related to processing and using the internationally exchanged tax information**
* **Development of implementation strategy and action plan**
* **Practical operational guidelines/manual**
* **Specifications for an IT solution**
* **Trainings**

**Performance monitoring and evaluation of tax information (one or multiple DAC types, depending on your needs)**This component is focused on monitoring and evaluating the quality, use and outcome of using the internationally exchanged tax data in the context of DAC1 to DAC7. The targeted technical support is intended to establish or improve mechanisms to measure the effectiveness of the tax information.* **Diagnostic report assessing the state-of-play**
* **Recommendations for the development of performance monitoring and evaluation mechanisms**
* **Development of implementation strategy and action plan**
* **Practical operational guidelines/manual**
* **Trainings**
* **Other [Please specify]**

*When filling in the request online, please explain the measures selected, and how you envisage the measures to be delivered and structured.*  |
| **2.1.1** | **Describe how these outputs/deliverables would help to address the problem identified. How would the envisaged outputs/deliverables contribute to deliver lasting policy results?** |
| **The general overview of results (see text below) is intended to help the beneficiary authority describe its own circumstances. It does not provide any information about the specific results linked to the technical support measures you requested.****When filling in the request, you are therefore invited to explain the results you expect to achieve through the measures you described under 2.1, taking inspiration from the text provided below, and to provide any additional information relevant to your specific context.**The technical support would result in helping Member States fight cross-border tax fraud, evasion and avoidance. The work package on outgoing tax information would in particular ensure higher data quality (timeliness, accuracy and completeness). The work package on incoming tax information would in particular improve the processing and use of such information. The work package on performance monitoring and evaluation of tax information would establish or improve mechanisms to measure the effectiveness of the tax information. This Flagship Technical Support Project would, as such, result in reinforced tax authorities’ institutional and operational capabilities in curbing cross-border tax fraud, evasion and avoidance by targeted measures that address existing weaknesses related to implementation on-the-ground as well as performance and evaluation. *You may provide additional information on the results expected from carrying out measures requested under 2.1.* **[between 300 - 350 words]** |
| **2.2** | **Indicate the possible duration of the support requested (all measures together) and, if available, an indicative timeline of each individual measure.** |
| [Insert Text] |
| **2.3** | **Indicate the estimated total cost of the support measures requested (in EUR).** |
| [Insert number; numerical field only, no spaces, commas, any other characters] |
| **2.3.1** | **Additional information (if known, please provide further explanation and indicative cost estimation for each key output/deliverable, including the foreseen activities).** |
| [Insert Text between 50-100 words] |
| **2.4** | **What would be the indicator(s) to measure that the project was a success?** **Please indicate for:*** **the short term (i.e. after 1 year)**
* **the mid-term (i.e. after 3 years)**
 |
| [Insert Text; between 200-250 words] |
| **2.5** | **In case your entity has already received technical support under the SRSP or the TSI in the past, in an area relevant to the reform/support requested, please indicate how your entity has used the results of this support.**  |
| [Insert Text; between 200-250 words] |
| **2.6** | **Provide information on the administrative capacity of the recipient national authority (i.e. staff availability in relation with the requested support measures and the follow-up on their results). Please describe the team that will be responsible for coordinating/following the reform and the work of DG REFORM and its selected providers.**  |
| [Insert Text; between 150-200 words] |
| **2.7** | **Indicate the names of stakeholders (e.g. other Ministries or beneficiaries) which may need to be involved in the design or implementation of the requested support measures.**  |
| [Insert Text; between 50-100 words] |
| **2.8** | **(If applicable,) indicate any envisaged provider of support (please do not provide names of private providers). Include explanations as to their know-how/capacity.** |
| [Insert Text; between 50-100 words] |

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| **3**  | **CIRCUMSTANCES OF THE REQUEST** |
| The requested support is linked to: |
| [ ]  | Preparation, implementation, amendment and revision of Recovery and Resilience Plans (RRP) under the Recovery and Resilience Facility (including REPowerEU chapters if relevant) |
| [ ]  | Reforms in the context of economic governance process (e.g. CSR, Country reports, implementation of economic adjustment programmes, etc.) |
| [x]  | Implementation of Union priorities (e.g. CMU, Energy Union, Customs Union, etc.) |
| [ ]  | Implementation of Union law (e.g. infringements) |
| [ ]  | Implementation of Member States’ own reform priorities to support recovery, sustainable economic growth, job creation and enhance resilience |
| **3.1.**  | **Additional information** |
| **The general overview of RRF/RRP relevance is intended to help the beneficiary authority draw inspiration from. It does not provide any information about the national RRPs. When filling in the request online, you are invited to provide additional information relevant to your national context and national RRP.**This flagship project is well aligned with the policy areas under Pillar 5 of the Recovery and Resilience Facility – Health, economic, social and institutional resilience.A large majority of the approved recovery and resilience plans (RRPs) contain reforms and investments targeting fiscal policy and governance and, in particular, i) measures to tackle tax fraud and tax evasion and ii) well-designed environmental taxes to address the green transition in areas such as energy, transport and pollution. In a context in which novel green taxes are being supported by the Recovery and Resilience Facility, it is of the utmost importance to further enhance and adapt the fiscal architecture in the Member States so as to properly respond to existing and upcoming fiscal challenges.The request addresses recommendations made by the European Court of Auditors to all Member States (special report 03/2021) to: a) ensure that the information Member States exchange is complete and of sufficient quality and b) introduce systematic procedures for the risk analysis of incoming information and to use this data as extensively as possible.The request is directly linked to the Union priority of ‘An economy that works for people’, in particular regarding fair taxation. The concept is therefore in line with the Commission’s package for fair and simple taxation (July 2020) and with the Commission’s communication on Business Taxation for the 21st Century (May 2021). Furthermore, the request is linked to the implementation of the EU anti-tax avoidance package, i.a. implementation of the Anti-Tax Avoidance Directives (ATAD) and, especially, the Directive on Administrative Cooperation (DAC) in taxation. The request allows to a certain extent synergies with Anti-money Laundering and Counter-terrorism Financing (AML/CFT) due to DAC5 which provides access by tax authorities to beneficial ownership information as collected under AML rules.Add relevant explanations as appropriate: i.e. number of the CSR; policy priority; relevant national strategy documents, etc.; additional information on the Recovery and Resilience Plans under the Recovery and Resilience Facility.[Insert Text; indicatively between 150-200 words] |
| If you select *“Implementation, amendment and revision of recovery and resilience plans under the Recovery and Resilience Facility”* |
| **3.2.**  | **Is there a direct link to the RRP (i.e. direct contribution to the implementation of a reform / investment in the RRP)?** |
| [x]  | Yes, there is a direct link |
| [ ]  | No, there is only an indirect link |
| **3.2.1** | **Please define for which reform/investment of the RRP this request has a direct link to *(add FENIX reference and corresponding deadlines when available)*** |
| If 3.2. is “YES”[Insert Text] |
| **3.2.2**  | **Please describe the indirect link of the requested support to the RRP** |
| If 3.2. is “NO”[Insert Text] |

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| **4** | **AGREEMENT TO COMMUNICATION ACTIVITIES BY BOTH THE COORDINATING AUTHORITY AND THE BENEFICIARY AUTHORITY** |
| DG REFORM may engage in communication activities to ensure the visibility of EU funding for support measures funded under the Technical Support Instrument. Such communications activities may include, but are not limited to, press releases, publication on the Reform support website, or the publication on the @EU\_reforms tweeter account. |
| **4.1.**  | **Do you agree that the Commission's communication activities may involve publicly indicating that your entity has submitted this technical support request, as well as the area of the request?** |
| [ ]  | YES |
| [ ]  | NO |
| **4.2.**  | **Should this request be selected, do you agree that the Commission communicates about the support measures?** |
| [ ]  | YES |
| [ ]  | NO |
| If 4.1 or 4.2 is “NO” |
| **4.2.1** | **In case you object to the communication on a support measure, please provide a short justification why you object.** |
| [Insert Text; between 50-100 words] |

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| DISCLAIMERS:Please note that the template request for support is fully subject to the principles governing the TSI Regulation and Regulation No 2018/1046 on the Financial Regulation applicable to the General Budget of the Union. In compliance with the principle of prohibition of double funding, the recipient national authority shall immediately inform the European Commission of other related on-going actions financed by the EU budget. **In no circumstances, shall the European Commission finance the same costs twice.** |
| By submitting this request, the Member State accepts that, should the request for support be selected for funding under the TSI, **the Member State will confirm to the Commission that there is no overlap between the request selected under the TSI and concrete actions funded under other EU instruments and that double funding is not present for this selected request.**  |
| Please note that the Commission shall establish a single online public repository through which it may, subject to applicable rules and on the basis of consultation with the Member States concerned, **make available final studies or reports produced as part of eligible actions set out in the TSI Regulation**. Where justified, the Member States concerned may request that the Commission not disclose such documents without their prior agreement. |
| Please note that the Commission promotes "zero tolerance to fraud and corruption". In this context, **the Commission implements controls to prevent, detect and address irregularities/fraud instances, whether these occur in connection with its activities and funds, and inside or outside its organisation**. In order to counter fraud affecting the financial interests of the Union (art. 325 TFEU), it is of paramount importance that our partners in the Member States and the providers of support strive to achieve an equivalent stand against fraud. |
| It is to be noted that the support provided is intended to assist the Member State in its efforts to identify suitable investments and reforms [and to develop action plans]. The Member State remains fully responsible for such investments and reforms [and action plans], including their implementation. The provision of the technical support does not commit the Commission in any way to further support, whether financial or otherwise. |
| **For the requests linked with the RRPs**: The provision of the technical support under the TSI is without prejudice to the responsibility of Member States in relation to the fulfilment of relevant milestones and targets of the RRP and is without prejudice to the assessment that the Commission carries out in relation to the Member State’s relevant request for payment.  |
| DG REFORM monitors the implementation of the Technical Support Instrument based on a performance reporting system for which data and results are collected in an efficient, effective and timely manner and, where relevant and feasible, in a gender-disaggregated form. To that end, proportionate reporting requirements are imposed on recipients of Union funding. As foreseen in the TSI Regulation, monitoring activities include, but are not limited to, the TSI mid-term and ex-post evaluations. Should this request be selected, the information provided therein may be used for evaluation purposes.  |

1. Regulation (EU) 2021/240 of the European Parliament and of the Council of 10 February 2021 establishing a Technical Support Instrument, OJ L 57, 18.2.2021, p. 1–16. [↑](#footnote-ref-2)
2. E.g. data matching, cross-checking with other sources, risk analysis. [↑](#footnote-ref-3)