

2017

Annual Activity Report

Annexes

**DG TAXATION
AND
CUSTOMS UNION**

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ANNEXES

ANNEX 1: Statement of the Resources Director

I declare that in accordance with the Commission's communication on clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission¹, I have reported my advice and recommendations to the Director-General on the overall state of internal control in the DG.

I hereby certify that the information provided in Section 2 of the present AAR and in its annexes is, to the best of my knowledge, accurate and complete."

Brussels, 28 March 2018

(signed)

Sabine Henzler

¹ Communication to the Commission: Clarification of the responsibilities of the key actors in the domain of internal audit and internal control in the Commission; SEC(2003)59 of 21.01.2003.

ANNEX 2: Reporting – Human Resources, Better Regulation, Information Management and External Communication

This annex is the annex of section 2.2 "Other organisational management dimensions".

A. Human Resource Management

Objective: The DG deploys effectively its resources in support of the delivery of the Commission's priorities and core business, has a competent and engaged workforce, which is driven by an effective and gender-balanced management and which can deploy its full potential within supportive and healthy working conditions.

Indicator 1: Percentage of female representation in middle management

Source of data: Sysper 12/2017

Baseline: 28.57% on 31/12/2015	Target: 40% in 2020 (Target for DG TAXUD adopted by the Commission on 15 July 2015 – SEC(2015)336) was replaced with a nomination target of 3 additional female Heads of Unit (first appointments) by end 2019.	Output: 33% on 31/12/2017
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Indicator 2: Percentage of staff who feel that the Commission cares about their well-being

Source of data: Commission staff survey

Baseline: 38 (positive) in the 2014 staff survey	Target: 70% in 2020 The target is to surpass the Commission average and to regain the level reached in 2013 before the reform of the Staff Regulations. Fit@work follow up actions were deployed in 2017. Results to be verified in the future staff surveys.	Output: 25% (positive) in the 2016 staff survey
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Indicator 3: Staff engagement index

Source of data: Commission staff survey

Baseline: 70% in the 2014 staff survey	Target: 75% in 2020 Although still above the 2014 Commission average (65%) DG TAXUD aims at regaining the level reached in 2013. The 2016 Learning and Development programme was further implemented.	Output: 66% and still above the Commission average (64%) in the 2016 staff survey
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B. Better Regulation

Objective: Prepare new policy initiatives and manage the EU's acquis in line with better regulation practices to ensure that EU policy objectives are achieved effectively and efficiently.

Indicator 1: Percentage of Impact Assessments submitted by DG TAXUD to the Regulatory Scrutiny Board that received a favourable opinion on first submission.

Source of data: Evaluation and Impact Assessment Support function in DG TAXUD (TAXUD.D.4.003)

Baseline 2015	Interim Milestone 2017	Target 2020
<p>Commission average in 2015: 52 % DG TAXUD Moving Average over the last 10 years (2006 – 2015): 15 positive opinions on 20 first submissions = 75 % DG TAXUD Moving Average over the last 5 years (2011 – 2015): 9 positive opinions on 12 first submissions = 75 % DG TAXUD average in 2015: 0 positive opinions on 0 first submissions = n/a %</p>	<p>DG TAXUD Moving Average over the last 10 years (2008 – 2017): 21 positive opinions on 31 first submissions = 68 % DG TAXUD Moving Average over the last 5 years (2013 – 2017): 10 positive opinions on 16 first submissions = 63 % DG TAXUD average in 2017: 3 positive opinions on 7 first submissions = 43 %</p>	<p><i>Positive trend compared to baseline 2015.</i></p>

Indicator 2: Percentage of the DG's regulatory acquis covered by ex-post evaluations and Fitness Checks not older than five years.

Relevance of Indicator 2: The application of better regulation practices would progressively lead to the stock of legislative acquis covered by regular evaluations to increase.

Source of data: Evaluation and Impact Assessment Support function in DG TAXUD (TAXUD.D.4.003)

Baseline 2015	Interim Milestone 2017	Target 2020
<p>Percentage of the DG's regulatory acquis covered by ex-post evaluations and Fitness Checks not older than five years (2011-2015): W.r.t. acquis in the area of Customs: 12 % W.r.t. acquis in the area of Taxation: 15 % W.r.t total acquis of DG TAXUD: 13 %</p>	<p>Percentage of the DG's regulatory acquis covered by ex-post evaluations and Fitness Checks not older than five years (2013-2017): W.r.t. acquis in the area of Customs: 12 % W.r.t. acquis in the area of Taxation:</p>	<p><i>Positive trend compared to the baseline 2015</i></p>

	22 % W.r.t total acquis of DG TAXUD: 16 %	
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C. Information Management

Objective: Information and knowledge in your DG is shared and reusable by other DGs. Important documents are registered, filed and retrievable

Indicator 1: Percentage of registered documents that are not filed² (ratio)

Source of data: *Hermes-Ares-Nomcom (HAN)³ statistics*

Baseline 2014	Milestone 2017	Target
1,10%	0,06%	0%

Indicator 2: Percentage of HAN files readable/accessible by all units in the DG

Source of data: *HAN statistics*

Baseline	Milestone 2017	Target
90,99%	67,35%	90% (to be determined by each DG)

Indicator 3: Percentage of HAN files shared with other DGs

Source of data: *HAN statistics*

Baseline	Milestone 2017	Target
0,07%	0,95%	<1% (to be determined by each DG)

D. Communication

Objective : Citizens perceive that the EU is working to improve their lives and engage with the EU. They feel that their concerns are taken into consideration in European decision making and they know about their rights in the EU.

Indicator 1: Percentage of EU citizens having a positive image of the EU

Definition: Eurobarometer measures the state of public opinion in the EU Member States. This global indicator is influenced by many factors, including the work of other EU institutions and national governments, as well as political and economic factors, not just the communication actions of the Commission. It is relevant as a proxy for the overall perception of the EU citizens. Positive visibility for the EU is the desirable corporate outcome of Commission communication, even if individual DGs' actions may only make a small contribution.

Source of data: Standard Eurobarometer.

Baseline: November 2014	Milestone 2017	Target: 2020
Total "Positive": 39% Neutral: 37 % Total "Negative": 22%	Total positive: 35% Total Neutral: 38% Total negative : 25%	Positive image of the EU \geq 50%

² Each registered document must be filed in at least one official file of the *Chef de file*, as required by the [e-Domec policy rules](#) (and by ICS 11 requirements). The indicator is to be measured via reporting tools available in Ares.

³ Suite of tools designed to implement the [e-Domec policy rules](#).

	Don't know: 2%	
Main outputs in 2017		
Output	Indicator	Target
DG TAXUD Europa website	1. Number of page views: 38.083.154 2. Number of unique visitors: 5.377.631 3. Traffic to website from social media (measured as referrals): 45.770	1. Maintain number of views at level of Sep-Dec 2016 (see footnote ⁴) 2. Maintain number of unique visitors at level of Sep-Dec 2016 (see footnote ²⁸) 3. 10% increase over 2016 annual figures 11.105 in 2016 (see footnote ²⁸)
Social media outreach	Number of followers/subscribers on social media	10% increase over 2016 annual figures
Twitter	9.528 (31/12/2017)	55% increase 6.128 on 1/1/2017
Youtube	940 (31/12/2017)	121% increase 428 on 1/1/2017

Annual communication spending (based on estimated commitments):

Baseline 2015	Target 2017	Total amount spent	Total of FTEs working on external communication
EUR 450.000	EUR 902.000	EUR 853.903	6

⁴ **Footnote** on comparison between 2016 and 2017 statistics:

It is important to note that a valid comparison of website visitor statistics between the years 2016 and 2017 is not possible to make, due to important changes in the measurement tools:

1) In September 2016, the corporate web analytics tool (SAS) was replaced by the current measurement tool (PIWIK) which uses completely different measuring methods and technology.

2) as of June 2017, DG COMM's, has started the integration of visitor statistics for the different online databases managed by DG TAXUD in the measurements of the overall website visits. This means that visitor statistics as of July 2017 are significantly higher than in previous months.

ANNEX 3: Draft annual accounts and financial reports

Annex 3 Financial Reports - DG TAXUD - Financial Year 2017

Table 1 : Commitments

Table 2 : Payments

Table 3 : Commitments to be settled

Table 4 : Balance Sheet

Table 5 : Statement of Financial Performance

Table 5 Bis: Off Balance Sheet

Table 6 : Average Payment Times

Table 7 : Income

Table 8 : Recovery of undue Payments

Table 9 : Ageing Balance of Recovery Orders

Table 10 : Waivers of Recovery Orders

Table 11 : Negotiated Procedures (excluding Building Contracts)

Table 12 : Summary of Procedures (excluding Building Contracts)

Table 13 : Building Contracts

Table 14 : Contracts declared Secret

Additional comments

The accounting situation presented in the Balance Sheet and Statement of Financial Performance does not include the accruals and deferrals calculated centrally by the services of the Accounting Officer.

TABLE 1: OUTTURN ON COMMITMENT APPROPRIATIONS IN 2017 (in Mio €)

			Commitment appropriations authorised	Commitments made	%
			1	2	3=2/1
Title 14 Taxation and customs union					
14	14 01	Administrative expenditure of the 'Taxation and customs union' policy area	5,52409223	5,05324	91,48 %
	14 02	Customs	90,83345462	87,8963932	96,77 %
	14 03	Taxation	33,16278573	32,078677	96,73 %
	14 04	Policy strategy and coordination	2,982	2,982	100,00 %
Total Title 14			132,5023326	128,01031	96,61%
Title 24 Fight against fraud					
24	24 04	Anti-fraud information system (AFIS)	0,45	0,45	100,00 %
Total Title 24			0,45	0,45	100,00%
Title 29 Statistics					
29	29 02	The European statistical programme	0,315	0,315	100,00 %
Total Title 29			0,315	0,315	100,00%
Total DG TAXUD			133,2673326	128,77531	96,63 %

* Commitment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous commitment appropriations for the period (e.g.

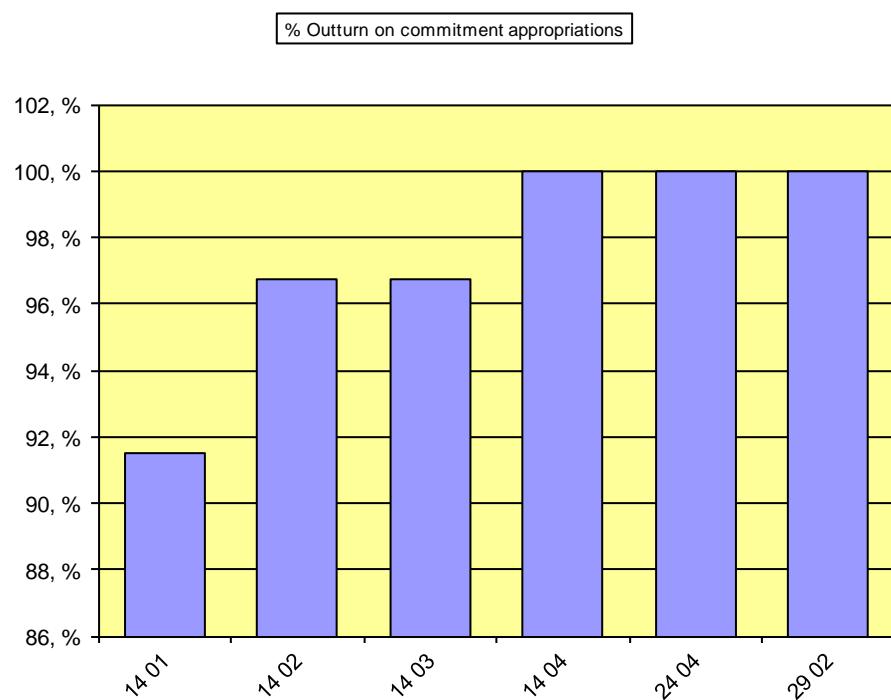


TABLE 2: OUTTURN ON PAYMENT APPROPRIATIONS IN 2017 (in Mio €)

Chapter			Payment appropriations authorised	Payments made	%
			1	2	3=2/1
Title 14 Taxation and customs union					
14	14 01	Administrative expenditure of the 'Taxation and customs union' policy area	7,09370629	1,83635473	25,89 %
	14 02	Customs	65,33540428	62,58171673	95,79 %
	14 03	Taxation	32,98371586	31,96981427	96,93 %
	14 04	Policy strategy and coordination	3,187505	3,187505	100,00 %
Total Title 14			108,6003314	99,57539073	91,69%
Title 24 Fight against fraud					
24	24 04	Anti-fraud information system (AFIS)	0	0,56170338	
Total Title 24			0	0,56170338	
Title 29 Statistics					
29	29 02	The European statistical programme	0,3	0,3	100,00 %
Total Title 29			0,3	0,3	100,00%
Total DG TAXUD			108,9003314	100,4370941	92,23 %

* Payment appropriations authorised include, in addition to the budget voted by the legislative authority, appropriations carried over from the previous exercise, budget amendments as well as miscellaneous payment appropriations for the period (e.g. internal and external assigned revenue).

= "% Outturn on payment appropriations"

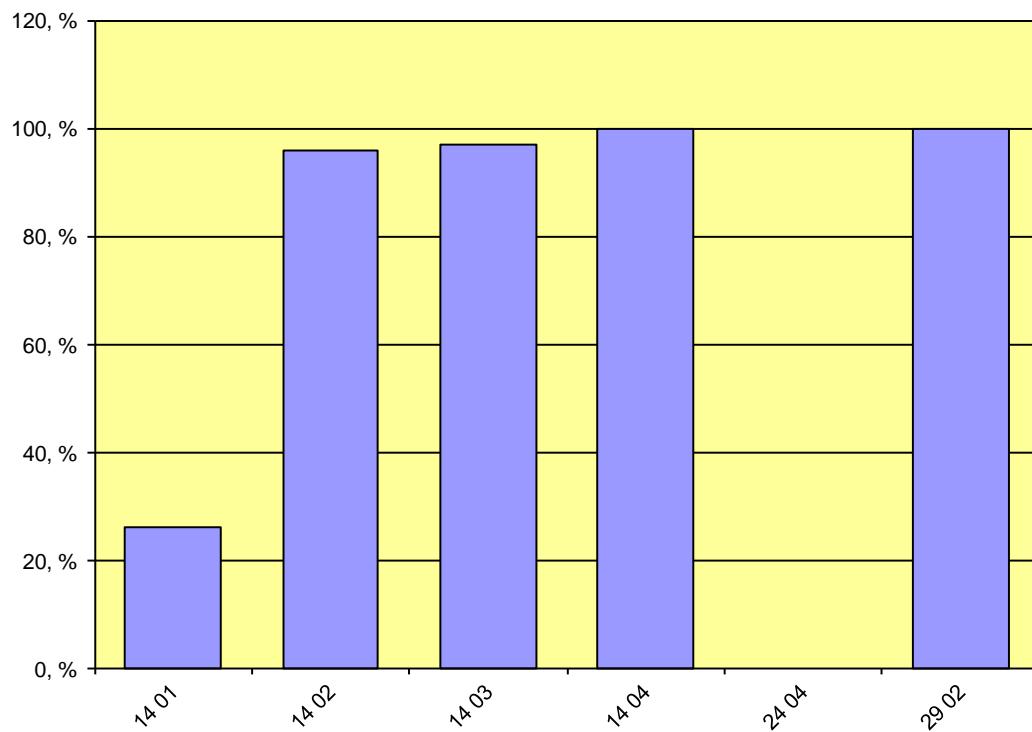


TABLE 3 : BREAKDOWN OF COMMITMENTS TO BE SETTLED AT 31/12/2017 (in Mio €)									
			2017 Commitments to be settled				Commitments to be settled from financial years previous to 2017	Total of commitments to be settled at end of financial year 2017	Total of commitments to be settled at end of financial year 2016
Chapter		Commitments 2017	Payments 2017	RAL 2017	% to be settled				
		1	2	3=1-2	4=1-2/1	5	6=3+5	7	
Title 14 : Taxation and customs union									
14	14 01	Administrative expenditure of the 'Taxation and customs union' policy area	5,05324	2,54	2,50984948	49,67 %	0,00	2,51	2,02
	14 02	Customs	87,89639322	17,70	70,19344474	79,86 %	33,08	103,27	81,64
	14 03	Taxation	32,07867703	10,67	21,40892354	66,74 %	10,11	31,52	33,90
	14 04	Policy strategy and coordination	2,982	0,39	2,59612979	87,06 %	1,46	4,06	4,32
Total Title 14			128,0103103	31,30	96,70834755	75,55%	44,64867236	141,3570199	121,879918
Title 24 : Fight against fraud									
24	24 04	Anti-fraud information system (AFIS)	0,45	0,18	0,275	61,11 %	0,07	0,34	0,46
Total Title 24			0,45	0,18	0,275	61,11%	0,06910912	0,34410912	0,4558125
Title 29 : Statistics									
29	29 02	The European statistical programme	0,315	0,21	0,10342681	32,83 %	0,00	0,11	0,09
Total Title 29			0,315	0,21	0,10342681	32,83%	0,00299999	0,1064268	0,0914268
Total DG TAXUD			128,7753103	31,69	97,08677436	75,39 %	44,72078147	141,8075558	122,427158

= "Breakdown of Commitments remaining to be settled (in Mio EUR)"

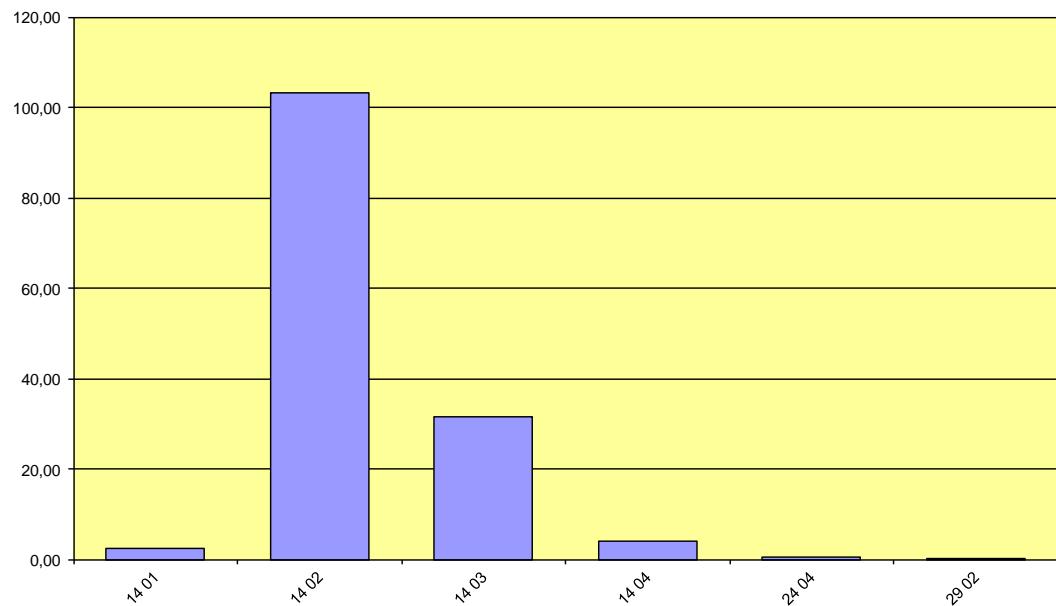


TABLE 4 : BALANCE SHEET TAXUD

BALANCE SHEET	2017	2016
A.I. NON CURRENT ASSETS	32217769,95	31971540,28
A.I.1. Intangible Assets	27.162.786,62	26.892.330,74
A.I.2. Property, Plant and Equipment	5.054.983,33	5.079.209,54
A.II. CURRENT ASSETS	11989267,66	14211224,43
A.II.2. Current Pre-Financing	11.922.648,00	14.104.129,50
A.II.3. Curr Exch Receiv &Non-Ex Recoverables	66.619,66	107.094,93
ASSETS	44207037,61	46182764,71
P.II. CURRENT LIABILITIES	-2826376,29	-1765549,41
P.II.4. Current Payables	-2.826.376,29	-1.765.549,41
P.II.5. Current Accrued Charges &Defrd Income	0,00	0,00
LIABILITIES	-2826376,29	-1765549,41
NET ASSETS (ASSETS less LIABILITIES)	41380661,32	44.417.215,30

P.III.2. Accumulated Surplus/Deficit	303.457.447,20	252880791,9
Non-allocated central (surplus)/deficit*	-344.838.108,52	-297298007,2
TOTAL	0,00	0,00

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE TAXUD

STATEMENT OF FINANCIAL PERFORMANCE	2017	2016
II.1 REVENUES	-634833,94	-1226668,51
II.1.1. NON-EXCHANGE REVENUES	-1238832,79	-1812578,06
II.1.1.5. RECOVERY OF EXPENSES	-11.100,20	-54.618,42
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-1.227.732,59	-1.757.959,64
II.1.2. EXCHANGE REVENUES	603998,85	585909,55
II.1.2.2. OTHER EXCHANGE REVENUE	603.998,85	585.909,55
II.2. EXPENSES	101518554,1	51803323,79
II.2. EXPENSES	101518554,1	51803323,79
II.2.10. OTHER EXPENSES	84.136.129,43	53.642.907,34
II.2.2. EXP IMLEM BY COMMISS&EX.AGENC. (DM)	17.877.831,01	-1.235.978,85
II.2.6. STAFF AND PENSION COSTS	-495.725,00	-603.604,70
II.2.8. FINANCE COSTS	318,65	
STATEMENT OF FINANCIAL PERFORMANCE	100.883.720,15	50.576.655,28

TABLE 5 : STATEMENT OF FINANCIAL PERFORMANCE TAXUD

STATEMENT OF FINANCIAL PERFORMANCE	2017	2016
II.1 REVENUES	-634833,94	-1226668,51
II.1.1. NON-EXCHANGE REVENUES	-1238832,79	-1812578,06
II.1.1.5. RECOVERY OF EXPENSES	-11.100,20	-54.618,42
II.1.1.6. OTHER NON-EXCHANGE REVENUES	-1.227.732,59	-1.757.959,64
II.1.2. EXCHANGE REVENUES	603998,85	585909,55
II.1.2.2. OTHER EXCHANGE REVENUE	603.998,85	585.909,55
II.2. EXPENSES	101518554,1	51803323,79
II.2. EXPENSES	101518554,1	51803323,79
II.2.10. OTHER EXPENSES	84.136.129,43	53.642.907,34
II.2.2. EXP IMLEM BY COMMISS&EX.AGENC. (DM)	17.877.831,01	-1.235.978,85
II.2.6. STAFF AND PENSION COSTS	-495.725,00	-603.604,70
II.2.8. FINANCE COSTS	318,65	
STATEMENT OF FINANCIAL PERFORMANCE	100.883.720,15	50.576.655,28

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear.

Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 5bis : OFF BALANCE SHEET TAXUD

OFF BALANCE	2017	2016
OB.1. Contingent Assets	0	0
GR for pre-financing	0,00	0,00
OB.3. Other Significant Disclosures		0
OB.3.2. Comm against app. not yet consumed		0,00
OB.4. Balancing Accounts	0	0
OB.4. Balancing Accounts	0,00	0,00
OFF BALANCE	0,00	0,00

It should be noted that the balance sheet and statement of financial performance presented in Annex 3 to this Annual Activity Report, represent only the assets, liabilities, expenses and revenues that are under the control of this Directorate General. Significant amounts such as own resource revenues and cash held in Commission bank accounts are not included in this Directorate General's accounts since they are managed centrally by DG Budget, on whose balance sheet and statement of financial performance they appear. Furthermore, since the accumulated result of the Commission is not split amongst the various Directorates General, it can be seen that the balance sheet presented here is not in equilibrium.

Additionally, the figures included in tables 4 and 5 are provisional since they are, at this date, still subject to audit by the Court of Auditors. It is thus possible that amounts included in these tables may have to be adjusted following this audit.

TABLE 6: AVERAGE PAYMENT TIMES FOR 2017 - DG TAXUD

Legal Times	Total Number of Payments	Nbr of Payments within Time Limit	Percentage	Average Payment Times (Days)	Nbr of Late Payments	Percentage	Average Payment Times (Days)
30	948	827	87,24 %	17,643289	121	12,76 %	39,85950413
45	72	71	98,61 %	17,45070423	1	1,39 %	55
60	13	13	100,00 %	44,92307692			
90	28	28	100,00 %	59,64285714			

Total Number of Payments	1061	939	88,50 %		122	11,50 %	
Average Net Payment Time	21,64184731			19,25878594			39,98360656
Average Gross Payment Time	24,84637135			22,4685836			43,14754098

Suspensions	Average Report Approval Suspension Days	Number of Suspended Payments	% of Total Number	Total Number of Payments	Amount of Suspended Payments	% of Total Amount	Total Paid Amount
0	31	110	10,37 %	1061	10.068.343,82	10,08 %	99.897.205,19

Late Interest paid in 2017				
DG	GL Account	Description		Amount (Eur)
TAXUD	65010000	Interest expense on late payment of charges		0,00
TAXUD	65010100	Interest on late payment of charges New FR		318,65
				318,65

TABLE 7 : SITUATION ON REVENUE AND INCOME IN 2017

Chapter	Revenue and income recognized	Revenue and income cashed from			Outstanding balance			
		Current year RO	Carried over RO	Total				
		1	2	3=1+2				
60	CONTRIBUTIONS TO UNION PROGRAMMES	1659944,34	0	1659944,34	1659944,34	0	1659944,34	0
66	OTHER CONTRIBUTIONS AND REFUNDS	549179,08	107094,93	656274,01	482559,42	107094,93	589654,35	66619,66
90	MISCELLANEOUS REVENUE	492402,81	0	492402,81	492402,81	0	492402,81	0
Total DG TAXUD		2701526,23	107094,93	2808621,16	2634906,57	107094,93	2742001,5	66619,66

TABLE 8 : RECOVERY OF PAYMENTS
(Number of Recovery Contexts and corresponding Transaction Amount)

INCOME BUDGET RECOVERY ORDERS ISSUED IN 2017	Irregularity		Total undue payments recovered		Total transactions in recovery context(incl. non-qualified)		% Qualified/Total RC	
	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount	Nbr	RO Amount
2013	12	8403,03	12	8403,03	12	8403,03	100,00%	100,00%
2014	2	659,55	2	659,55	2	659,55	100,00%	100,00%
2015	2	2037,62	2	2037,62	3	7588,98	66,67%	26,85%
2016					53	532527,52		
No Link					3	494944,34		
Sub-Total	16	11100,2	16	11100,2	73	1044123,42	21,92%	1,06%

EXPENSES BUDGET	Error		Irregularity		OLAF Notified		Total undue payments recovered		Total transactions in recovery context(incl. non-qualified)		% Qualified/Total RC	
	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount	Nbr	Amount
INCOME LINES IN INVOICES									20	497.563,59		
NON ELIGIBLE IN COST CLAIMS												
CREDIT NOTES	25	1836217,48	6	142297,74			31	1978515,22	35	2.011.340,61	88,57%	98,37%
Sub-Total	25	1836217,48	6	142297,74			31	1978515,22	55	2508904,2	56,36%	78,86%
GRAND TOTAL	25	1836217,48	22	153397,94			47	1989615,42	128	3553027,62	36,72%	56,00%

TABLE 9: AGEING BALANCE OF RECOVERY ORDERS AT 31/12/2017 FOR TAXUD

	Number at 01/01/2017	Number at 31/12/2017	Evolution	Open Amount (Eur) at 01/01/2017	Open Amount (Eur) at 31/12/2017	Evolution
2016	5		-100,00 %	107.094,93		-100,00 %
2017		7			66.619,66	
	5	7	40,00 %	107.094,93	66.619,66	-37,79 %

TABLE 10 : RECOVERY ORDER WAIVERS IN 2017 >= EUR 100.000

	Waiver Central Key	Linked RO Central Key	RO Accepted Amount (Eur)	LE Account Group	Commission Decision	Comments

Total DG TAXUD	
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Number of RO waivers	
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Justifications:

**TABLE 11 : CENSUS OF NEGOTIATED PROCEDURES -
DG TAXUD - 2017**

Negotiated Procedure Legal base	Number of Procedures	Amount (€)
Total		

TABLE 12 : SUMMARY OF PROCEDURES OF DG TAXUD EXCLUDING BUILDING CONTRACTS

Internal Procedures > € 60,000

Procedure Legal base	Number of Procedures	Amount (€)
Open Procedure (Art. 104(1) (a) FR)	6	138.644.803,01
Total	6	138.644.803,01

Additional Comments:

TABLE 13 : BUILDING CONTRACTS

Legal base	Contract Number	Contractor Name	Description	Amount (€)

TABLE 14 : CONTRACTS DECLARED SECRET

Legal base	Contract Number	Contractor Name	Description	Amount (€)

ANNEX 4: Materiality criteria

As outlined in section 2, a distinction is made between procurement and grants.

1. Procurement

DG TAXUD's control strategy for procurement entirely relies on comprehensive ex-ante verifications for all transactions at multiple levels. Because of these extensive and complete ex-ante verifications, there are no errors left at the moment of payment. The error rate could therefore be 0. However, to estimate the error rate, DG TAXUD took a most conservative approach and estimated the error rate for procurement to be 0,5% at most.

2. Grants

The control strategy for the two grant agreements (under the programmes Customs 2020 and Fiscalis 2020) differs from the control strategy used for procurement

- First of all, there is the obligatory use of the ART2 IT system, where all actions are planned, approved and reported (including the financial report). This system embeds several important controls and checks.
- After the final financial report is submitted by MS administrations, a quick and high-level ex-ante check (desk review) takes place before the payments or recoveries are made.
- Ex-post on-the-spot audits, are done in a selection of Member States, typically risk-based selected.

To be able to calculate the error rate and amount at risk, DG TAXUD calculates an average weighted error rate using the results of the on-the-spot audits for the audited countries on the one hand, and, for the rest of the community, the average error rate of the audited countries.

3. Conclusion

The overall error rate (procurement and grants combined) demonstrate that the error rate is below the materiality threshold of 2% (see also *table X in section 2.1*).

ANNEX 5: Internal Control Template(s) for budget implementation (ICTs)

5.1 Procurement

Stage 1: Procurement procedures

Planning, Needs assessment, Selection of the offer & evaluation

Main control objectives: Effectiveness, efficiency and economy. Compliance (legality and regularity)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<p>The needs are not well defined (operationally and economically) and that the decision to procure was inappropriate to meet the operational objectives.</p> <p>Discontinuation of the services provided due to a late contracting (poor planning and organisation of the procurement process)</p>	<p>Publication of intended procurement</p> <p>AOS justifies launching a procurement process</p> <p>Decision are taken at management level</p>	<p>100% of planned procurement procedures are defined in the appropriate financing decision.</p> <p>100% of planned procurement procedures are published on the TAXUD Europa website</p> <p>100% of procurement procedures are defined in the financing decision established following internal horizontal and hierarchical validation; inter-service consultation and finally adoption by the Commission</p>	<p>Costs : staff involved</p> <p>Benefits : amount of unjustified procurement procedures</p>	<p>Effectiveness : number of planned procurement procedures cancelled</p> <p>Efficiency : cost of a tendering procedure</p>

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, and depth	How to estimate the costs and benefits of controls	Control indicators
Public procurement documents are leaked prior to publication and that the related procurement procedure needs to be cancelled	Use of SECEM for mail communication on tendering procedures. Tendering specifications remain password protected until publication time. Paper versions are destroyed with shredders.	100% of tendering documents secured until publication time	Costs : staff involved Benefits : limit the risk of litigation and cancellation	Effectiveness : Number of times a procedures needs to be retendered due to leakages. Efficiency : cost of a tendering procedure

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, and depth	How to estimate the costs and benefits of controls	Control indicators
The best offer(s) are not submitted due to the poor definition of the tender specifications Due to the complexity of some procurement procedures, inconsistencies between tendering documents may occur	AOS approves the specifications Additional supervisory verification Detailed cross-review of all tendering documents	100% of the procurement specifications are scrutinised and validated by the AOS 100% of the procurement specifications are scrutinised by the financial unit (public procurement sector) prior to publication 100% of all tendering documents scrutinised by the operational unit and cross-reviewed and validated by the financial	Costs : staff involved Benefits: limit litigation risk. Limit cancellation risk. Amount of procedures that could not be validated	Effectiveness: number of procedures with no offers. number of tendering procedures not accepted by financial unit Efficiency : average cost of a tendering procedure

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
		unit (public procurement sector)		

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
The most economically advantageous offer not being selected, due to a biased, inaccurate or 'unfair' evaluation process	Formal evaluation process : opening and evaluation committee	100% of procurement procedures have a formally nominated opening and evaluation committee	Costs : cost involved Benefits : compliance with FR/RAP	Effectiveness: number of 'valid' complaints from unsuccessful tenderers. Number of CMP rejected procedures. Efficiency : average cost of a tendering procedure
	Opening and evaluation committee declare absence of conflict of interest	100% of members sign a formal declaration of conflict of interest and of confidentiality		
	Opinion by consultative committee (DG TAXUD Public Procurement Committee- CMP)	100% of the procurement procedures are validated by the CMP: (1) by written procedure if the procedure's value is equal or less than 1 million Euro and (2) during a formal meeting for all other procedures	Costs : cost involved Benefits: amount of procedures that CMP rejects	
	Exclusion documented criteria	100% of procurement procedures have exclusion criteria checked by the AOS and validated by the financial unit (public procurement	Costs : cost involved Benefits : avoid contracting with excluded economic operators	

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
	<p>Standstill period, opportunity for unsuccessful tenderers to put forward their concerns on the decision</p>	<p>sector)</p> <p>100% respected</p>	<p>Costs : cost involved</p> <p>Benefits : amount of procedures successfully challenged during the standstill</p>	

Stage 2: Financial transactions – ex-ante controls (contracts, commitments, payments)

Main control objectives: Ensuring that the implementation of the contract is in compliance with the signed contract

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, and depth	How to estimate the costs and benefits of controls	Control indicators
<p>The products/services/works foreseen are not, totally or partially, provided in accordance with the technical description and requirements foreseen in the contract and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.</p> <p>Business discontinues because contractor fails to deliver</p>	<p>Operational and financial checks in accordance with the financial circuits.</p> <p>Operation authorisation by the AOS (commitments)</p> <p>Operational and financial checks in accordance with the financial circuits.</p> <p>Authorisation by the AOS (payments)</p>	<ul style="list-style-type: none"> - 100% of the contracts are controlled - 100% of the payments are verified ex-ante following the controls embedded in the financial circuits - Extra ex-ante verification of about 18,57% of the number of payments and 52,73% of the total amount paid⁵; (frequency: minimum one payment per week; based on risk and potential impact on the DG) 	<p>Costs: estimation of cost of staff involved.</p> <p>Benefits: Total budget contracted in accordance with the applicable contractual and regulatory provisions</p> <p>Costs: estimation of cost of staff involved.</p> <p>Benefits: Amount of irregularities, errors and overpayments prevented by the controls</p>	<p>Effectiveness: Number/amount of credit note received</p> <p>Efficiency:</p> <ul style="list-style-type: none"> - Average cost per contract prepared. - % of costs dedicated to preparation and control of contracts over the total contracted amount - Average cost per payment processed. - % of costs dedicated to preparation and control of payments over the total paid amount

⁵ The extra ex-ante verification includes also payments paid for the grant agreements.

Stage 3: Supervisory measures

Main control objectives: ensuring that any weakness in the tendering procedures is detected and corrected

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, and depth	How to estimate the costs and benefits of controls	Control indicators
Knowledge/experience of past procurement procedures is not retained and/or not taken into account when preparing/evaluating new procurement procedures	Systematic "lessons learned" exercise after each procurement procedure	50% of the procurement processes (risk-based selection) is scrutinised during a lessons learned exercise	Costs : cost involved Benefits : limit litigation risk, limit retendering risk	Effectiveness: number reoccurrences of past detected procurement weaknesses. Efficiency : average cost of a tendering procedure

5.2 Grants

Joint Actions in the Customs 2020 and Fiscalis 2020 Programmes – Multi-beneficiary grant agreements

The grants awarded by DG TAXUD have certain specificities. More concretely, the beneficiaries of the grants are Member States customs and tax administrations and (potentially) candidate countries' customs and tax administrations and as beneficiaries they are designed directly by the legal bases (relevant programmes' Decisions). Therefore certain typical stages such as selection, evaluation and awarding and linked indicators are not applicable in DG TAXUD's context.

Stage 1: Programming

Programming

Main control objectives: Ensuring that the grants contribute the most towards the achievement of the policy or programme objectives (effectiveness); Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
The annual work programmes and the subsequent grants do not adequately reflect the policy objectives and priorities.	<ul style="list-style-type: none">- Horizontal and hierarchical validation within DG- Inter-service consultation, including all relevant DGs- Adoption via the Comitology procedure- Adoption by the Commission	Coverage/Frequency:100%	Costs: Estimation of cost of staff involved in the preparation and validation of the annual work programme Benefits: Not quantifiable (resulting from the legal base)	Effectiveness: Total budget of the grant agreements Efficiency: % of total cost of the FTE involved in the process/ total budget of the grant agreements

Selecting and awarding:

The beneficiaries of the grants in the scope of Customs 2020 and Fiscalis 2020 programmes (i.e. the Member States) are

defined in the legal basis of both programmes. Therefore, the selecting and awarding step is not applicable in DG TAXUD's particular context.

Stage 2: Contracting:

Main control objectives: Compliance (legality & regularity); Prevention of fraud (anti-fraud strategy)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
<p>The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action.</p> <p>Procedures do not comply with regulatory framework.</p>	<ul style="list-style-type: none"> - Validation via financial and contractual circuits within DG - Signature of the grant agreement by the AOS 	<p>Coverage: 100%</p>	<p>Costs: estimation of cost of staff involved in the contracting process.</p> <p>Benefits: Not quantifiable (resulting from the legal base)</p>	<p>Effectiveness: Total budget of the work program concerned</p> <p>Efficiency: % of total cost FTE involved in the process / total value of the work program concerned</p>

Stage 3: Monitoring the execution and desk reviews

Monitoring the execution

Main control objectives: ensuring that the operational results (deliverables) from the projects are of good value and meet the objectives and conditions (effectiveness & efficiency); ensuring that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
The actions foreseen are not, totally or partially, carried out in accordance with the technical description and requirements foreseen in the grant agreement and/or the amounts paid exceed that due in accordance with the applicable contractual and regulatory provisions.	- ART 2 IT system (comprising authorization and monitoring)	<ul style="list-style-type: none"> - 100% of the project proposals are authorised by EC ex-ante via IT system to be in-line with the legal bases, work programs, and grant agreements (project proposals are usually multi-annual and comprise several specific actions organised during relevant years) - 100% of the actual actions (linked to the proposals) are authorised via IT system considering the detail aspects of the actions (including 	<p>Costs: estimation of cost of staff involved in the process</p> <p>Benefits: Amount of pre-financing paid in line with the grant agreements.</p> <p>Partly not quantifiable (reduces the possibility of errors for the ex-post control stage)</p>	<p>Effectiveness: Number of rejected individual project proposals. Number of approved individual project proposals.</p> <p>Efficiency Indicators: % of total ex-ante controls/ total value of operational payments made</p>

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
	<ul style="list-style-type: none"> - Operational and financial checks in accordance with the financial circuits. 	<p>relevant thresholds)</p> <p>(Actions are specific unique events organised in order to achieve the objectives set up for the project proposals)</p>		

Desk reviews

Main control objectives: Ensuring through the desk reviews that the declared expenditures comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy); ensuring appropriate accounting of the operations (reliability of reporting, safeguarding of assets and information); ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
Declared expenditures do not comply with regulatory framework.	<p>Carry out desk reviews of a representative sample of operations to determine effectiveness of ex-ante controls (+ consider ex-post findings for improving the ex-ante controls).</p> <p>If error rate over tolerable threshold, control a risk based sample to lower the residual error rate below the tolerable threshold.</p>	<p>Representative sample:</p> <p>To verify representative sample taking into account the importance of the action and the budget involved.</p> <p>100% coverage of riskier operations</p>	<p>Costs:</p> <ul style="list-style-type: none"> - estimation of cost of staff involved in the desk reviews. <p>Benefits:</p> <ul style="list-style-type: none"> - budget value of the errors detected by desk reviews. 	<p>Effectiveness: Total amount of detected errors/irregularities</p> <p>Efficiency: % of total cost for desk reviews/ total value of operational payments made</p> <p>% of detected errors / total value of operational payments made</p>

Stage 4: Ex-Post controls

Reviews, audits and monitoring

Main control objectives: Measuring the effectiveness of ex-ante controls by ex-post controls; detect and correct any error or fraud remaining undetected after the implementation ex-ante controls (legality & regularity; anti-fraud strategy); addressing systemic weaknesses in the ex-ante controls, based on the analysis of the findings (sound financial management); Ensuring appropriate accounting of the recoveries to be made (reliability of reporting, safeguarding of assets and information)

Main risks It may happen (again) that...	Mitigating controls	How to determine coverage, frequency and depth	How to estimate the costs and benefits of controls	Control indicators
The ex-ante controls (as such) fail to prevent, detect and correct erroneous payments or attempted fraud. Declared expenditures do not comply with regulatory framework.	Ex-post control strategy: Based on the desk review and risk analysis results, carry out on spot audits performed by external independent contractor	Risk-based sample, determined in accordance with the selected risk criteria, aimed to maximise error correction (either higher amounts or expected error rate).	<p>Costs:</p> <ul style="list-style-type: none"> - estimation of cost of staff involved in the audits. - Cost of the appointment of audit firms for the outsourced on-the-spot audits (if any). <p>Benefits:</p> <ul style="list-style-type: none"> - budget value of the errors detected by the audits. 	<p>Effectiveness: Total amount of detected errors/irregularities</p> <p>Efficiency: % of total cost for audits/total value of operational payments made</p> <p>% of detected errors / total value of operational payments made</p>

ANNEX 9: Evaluations and other studies finalised or cancelled during the year

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
I. Evaluations finalised or cancelled in 2017								
<i>a. Evaluations finalised in 2017</i>								
1	Evaluation of the mutual assistance for the recovery of claims relating to taxes, duties and other measures (Council Directive 2010/24/EU)	L	A report to the EP and the Council on the operation of the arrangements established by directive 2010/24. This report could lead to a legislative proposal for amendments in this field	EV - Evaluation	JUST, BUDG, SG, GROW, AGRI	€ -	This is an internal study	SWD(2017)461 final
2	Evaluation of the Euromarker Decision	L	Assess the performance of the common fiscal marker and identify a better one	EV - Evaluation	JRC		Will be published in 2018	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
3	Evaluation of Directive 95/60/EC of 27 November 1995 on fiscal marking of gas oil and kerosene	O - Other	Assess the application of the Directive, address possible shortcomings, update.	EV - Evaluation			Will be published in 2018	
4	Evaluation of the European Customs Inventory of Chemical Substances (ECICS)	O - Other	To contribute to evidence-based evaluation of the economic and societal value (or lack thereof) of the inventory and to identify possible improvements (legal, organizational, resources and similar), where necessary.	EV - Evaluation	AGRI, BUDG, CLIMA, DGT, DIGIT, EEAS, ENV, ESTAT, FPI, GROW, HOME, JRC, MARE, NEAR, OLAF, RTD, SANTE, TRADE		Will be published in 2018	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
5	Evaluation of Council Regulation No 904/2010 on administrative cooperation and fight against fraud in the field of VAT	L	The purpose of this evaluation is to assess Regulation (EU) No. 904/2010 in terms of its effectiveness, efficiency, continued relevance, coherence with the other policy initiatives and priorities, as well as its EU added value	EV - Evaluation				Annex 3 to SWD(2017)428
<i>b. Evaluations cancelled in 2017</i>								

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
1	Evaluation of the mid-term report provided for by Council Decision 2014/189/EC in view of starting a systematic analysis for a future possible approach including a proposal for a new Decision replacing Council Decision 2014/189/EC	Commission Decision; Legal Act; LMFF	Evaluation of the mid-term report of Council Decision 2014/189/EC in view of starting a systematic analysis for a future possible approach including replacing Council Decision 2014/189/EC of 20 February 2014 authorising France to apply a reduced rate of certain indirect taxes on 'traditional' rum produced in Guadeloupe,	EV - Evaluation	AGRI; COMM; COMP; DGT; EMPL; GROW; SANTE; TRADE; TAXUD; SJ; SG; REGIO; CLIMA; ENV; HOME;	€ -	From the current perspective but there might be results generated by the mid-term review which could qualify for simplification in accordance with Article 349 of the Lisbon Treaty as interpreted by the ECJ in joined Cases C132/14 to C-136/14 by adopting simpler and quicker decision mechanisms deviating from the normal decision making rules under the "Better Regulation" rules, in particular as regards the Impact Assessment.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			French Guiana, Martinique and Réunion and repealing Decision 2007/659/EC. In accordance with Article 4 of Council Decision 189/2014/EU. France must submit a mid- term report until 31 July 2017 at the latest. France has informed DG TAXUD that it intends to submit this report already in 2016 and that a corresponding economic study has been commissioned					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			<p>The evaluation of Council Decision 189/2014/EU corresponds to the priorities of the political guidelines for creating jobs, growth and investment in the cane sugar and rum sector and to deepen the single market by making it fairer for economic operators established in the mentioned outermost regions by eliminating disadvantages resulting from their specific</p>					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			geographic and economic situation.					
<p>Council Decision 189/2014/EU has not yet been evaluated and the initiative is not yet part of the REFIT agenda.</p>								
<p><i>c. 2017</i> <i>Evaluations not finalised</i></p>								

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
20 16	Evaluation of Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity	O - Other	The study will analyse the implementation of the different provisions of the Directive, identify its shortcomings and will assess the correct application of the Directive by the Member States and the economic operators.	EV - Evaluation	CLIMA, COMP, ECFIN, ENER, ENV, GROW, MOVE, SG, SJ	€ 500.000		
3	Study on the evaluation of VAT invoicing rules, including electronic invoicing.	L - Legal Act	Council Directive 2010/45/EU invoicing rules.	EV - Evaluation	GROW; CNECT;	€ 500.000		
5	Study for Fiscalis 2020 programme mid-term evaluation	L - Legal Act	The study will provide evidence with regards to the progress made towards	EV - Evaluation	BUDG; CLIMA; CNECT; DIGIT; ECFIN; EMPL; FISMA; JUST; OLAF; SG; SJ; TRADE; GROW; ENV; NEAR; COMP;	€ 259.500		

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			achieving the programme objectives and provide input in relation to at least 5 evaluation criteria: effectiveness, efficiency, relevance, coherence, EU added-value.					
6	Study for Customs 2020 programme mid-term evaluation	L - Legal Act	The study will provide evidence with regards to the progress made towards achieving the programme objectives and provide input in relation to at least 5 evaluation criteria: effectiveness, efficiency, relevance,	EV - Evaluation	SG; BUDG; SJ; OLAF; TRADE; MOVE; HOME; JUST; REGIO; AGRI; DIGIT; CLIMA; GROW; NEAR; ENV; MARE;	€ 259.500		

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			coherence, EU added-value.					
NE W	Evaluation of communication activities	O - Other	The evaluation will be restricted in scope to ensure proportionality with the overall annual budget expenditure on communication and will concentrate on the effectiveness of the main communication tools ; The study is included in the communication planning for 2017 (ares 2017 490367	EV - Evaluation	COMM;	€ 50.000	The purpose of the evaluation is to assess the different communication actions for consideration as to whether there could be modifications or different tools or channels considered for future.	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			30.01.17)which was approved by the management meeting on 30.01.17					
NE W	Evalution of the excise duty rates applied to manufactured tobacco of Council Directive 2011/64/EU	L - Legal Act	Excise duty rates applied to manufactured tobacco (cigarettes, cigars, cigarillos and smoking tobacco) of Directive 2011/64/EU	EV - Evaluation	AGRI; COMP; GROW; OLAF; SANTE; SG; SJ; TRADE;	€ 350.000		
II. Other studies finalised or cancelled in 2017								
a. Other studies finalised in 2017								

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
20 16	Provision of effective tax rates in the context of an enlarged EU - Annual report (2016)	O - Other	Annual report with data on effective corporate tax rates	I - Internal Commission Activity		€ 60.000		No publication - data access
20 16	Follow-up study on Aggressive Tax Planning (ATP)	O - Other	The study would provide a detailed analysis of the MS' tax systems, including of the effectiveness of the country's anti-avoidance regime, the effectiveness of the country's anti-avoidance provisions in its bilateral treaties, the administrative practices (in the form of	O - Other	COMP;	€ 250.000		KP-AC-17-071-EN-N

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			rulings, comfort letters, APAs etc, the way special regimes (IP regimes) operate, or any other relevant feature.					
20 16	Provision of scientific and technical assistance in the field of scientific customs - Update and enrichment of ECICS database	O - Other	- update of the HS and CN codes in ECICS according to the yearly changes - correction of mistakes found during the updated or indicated by the economic operators - analysis of EU legislation, international conventions, trade	O - Other		€ 367.800	ECICS was created by DG TAXUD in the 1970s. It is completed by a series of modules necessary for its management such as import, export, mass update, developed chemic al structures and translation modules. ECICS contains currently more than 40 000 chemical substances, representing the main products	No publication - database updates

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			agreements, catalogues and databases of chemicals (INN, ISO, CI...) and update of the ECICS database accordingly - addition of new/missing chemicals in the database with the correct custom classification - enrichment with various data useful for customs - translation of chemical names according to the rules set up by another contractor - test of ECICS database and				from a trade point of view as well as from a control point of view.	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			all its modules partic- ularly during new developments and upgrades					
20 16	Provision of scientific, technical and secretarial assistance in the field of scientific customs – coordination of European Customs Laboratories	O - Other	The objective of the work is to assist the Commission in fulfilling the requirements of Community policy in the context of the European Customs Laboratories through the provision of	O - Other		€ 430.000	The Customs Laboratories European Network (CLEN) was created in 1999. Its main achievements are a more widespread knowledge of the customs laboratories and their mutual recognition, a	Final report at end of framework contract

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			technical, logistical and clerical assistance.				continuous evaluation of their performances, the exchange of scientific expertise among them, databases on analytical methods and tariff classification of chemicals, common and uniform work methods for the sampling and the analysis. The CLEN contributes to the overall functioning of the European Customs Laboratories as a network.	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
20 16	Literature review on tax, entrepreneurship and collaborative economy	O - Other	Taxation influences entrepreneurs by different channels, but research findings on the overall impact of tax system on entrepreneurs remain ambiguous with many gaps, in particular taking into account technology developments and new business models which have led to the emergence of a collaborative economy. The study will cover a	O - Other		€ 200.000		KP-AC-17-070-EN-N

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			comprehensive literature review on tax and entrepreneurs' hip and collaborative economy. It will provide a framework of analysis on these issues and up to three good examples from countries which could be used as basis for policy learning.					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
20 16	Review of the special scheme for travel agents (Articles 306 to 310 of Council Directive 2006/122/EC) and possible options for reform	Demand by Member States and infringing cases on-going and to be launched	The study will analyse the application of Articles 306 to 310 of Council Directive 2006/122/EC (Directive) with regard to B2B supplies and the rules to determine the travel agents' margin. Furthermore, the study will evaluate the functioning of the current rules in a digital environment, in particular the place of supply rules . Finally, options for reform need	O - Other		€ 300.000		KP-07-17-131-EN-N

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			to be identified and assessed. The study aims at identifying those Member States that do not correctly apply the CJEU judgments in Cases C-189/11, Commission v Spain, C-193/11, Commission v Poland, C-236/11, Commission v Italy, C-269/11, Commission v Czech Republic, C-293/11, Commission v Greece, C-296/11, Commission v France, C-309/11					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			Commission v Finland and C- 450/11 Commission v Portugal.					
20 16	Impact assessment review of Regulation (EC) Nr 1889/2005 on controls of cash entering or leaving the Community.	L - Legal Act; CWP - Commission on Work Programme	The impact assessment will examine review options for Regulation 1889/2005 on controls of cash entering or leaving the Community. Policy areas: customs	IA - Impact Assessment	TAXUD;SG;OLAF;JUST;HOM E;ECFIN;SJ	€ -		SWD(2016) 470 final

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			cooperation, functioning of the internal market, security and justice.					
20 16	Provision of tax information sources	O - Other	To obtain access to homogeneous, significant and complete set of comparable legal tax information.	O - Other	COMP;ECFIN;JRC;	€ 113.142	No publication - data access	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
20 16	Study for the impact assessment on the possible revision of Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco.	L - Legal Act; REFIT; CWP - Commission Work Programme	The study will cover Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco. Article 19 of Directive 2011/64/EU requires the Commission to submit every four years a report to the Council and, where appropriate a proposal for amending the Directive. Furthermore, the Directive has been	IA - Impact Assessment	AGRI;GROW;JRC;OLAF;SANT E;SG;SJ;TRADE	€ 400.000		KP-04-17-621-EN-N

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			evaluated under the Commissions' Regulatory Fitness and Performance Programme (REFIT). The Report from the Commission to the Council has been submitted. The Report will be followed up by an Impact Assessment, as it highlights some issues that might merit a policy initiative.	Policy areas: Indirect taxation, excise duties, tobacco				

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
20 16	Acquisition of databases on detailed accounts of companies	O - Other	To acquire a commercial database containing financial data on companies to constitute a source of basic information as well as data input for Commission studies.	O - Other	ESTAT;ECFIN;JRC;GROW;FISMA	€ 104.040	No publication - data access	
20 16	Acquisition of databases on detailed accounts of companies - ORBIS database - subscription 2017-2018	O - Other	To acquire a commercial database containing financial data on companies to constitute a source of basic information as well as data input for Commission studies.	O - Other	ECFIN; ESTAT; FISMA; GROW; JRC;	€ 104.040	No publication - access to database	
<i>c. 2017 Studies not finalised</i>								

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
3	Study on the future of Energy Taxation	REFIT	The study will cover <ul style="list-style-type: none"> • Minimum levels of taxation, • Tax exemptions and reductions • Taxation of biofuels 	EV - Evaluation	CLIMA; COMP; ECFIN; ENER; ENV; ESTAT; GROW; MOVE; SG; SJ;	€ 500.000		
6	Provision of effective tax rates in the context of an enlarged EU	O - Other	Access to a database of comparable forward-looking indicators relating to effective levels of company taxation based on the Devereux-Griffith methodology	O - Other		€ 60.000	No publication - access to database	
7	IBFD database access - extension 2017	O - Other	Access to IBFD database	O - Other	COMP; ECFIN; JRC; SJ	€ 113.142	No publication - access to database	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
8	Visiting Fellows Programme	O - Other	DG TAXUD is seeking to attract leading economists from academia, international organisations and top research institutions to participate in this programme. Selected economists are invited for a short-term visit to carry out, present/discuss research work and share their knowledge in the area of quantitative methods, economic	O - Other		€ 20.000	Indicative duration of the programme - 3 years	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			modelling and public economics theory.					
2	Evaluation of Directive 2011/16/EU on administrative cooperation in direct taxation according to Article 27 of the Directive	O - Other	Article 27 of the Directive requires the Commission to submit to the European Parliament and the Council a report on the application of the Directive (as a whole) every five years after 1 January 2013	L		€ -		
9	2017 Taxation and Fairness - Measuring tax evasion of individuals	O - Other	This study would estimate the amount of cross-border tax evasion by	O - Other		€ 300.000		

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			individuals (either directly or indirectly). The non-reporting or underreporting of foreign assets such as portfolio investments and bank deposits, translates in loss on tax revenues.					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
10	Provision of scientific and technical assistance in the field of scientific customs - Revision and translation of chemical names in European Customs Inventory of Chemical Substances database (ECICS)	O - Other	<ul style="list-style-type: none"> - Revision of chemical names in ECICS according to the updates of the IUPAC nomenclature s. - Creation of IUPAC identifiers for ECICS products. - Establishment of the translation rules and the glossary for the translation of IUPAC names in all the EU languages and in the language of candidate or neighbouring countries from 	O - Other	DGT;	€ 125.000	<p>ECICS contains currently more than 40 000 chemical substances, representing the main products from a trade point of view as well as from a control point of view:</p> <ul style="list-style-type: none"> International Non-proprietary Name (INN) pharmaceuticals, International Organization for Standardization (ISO) pesticides, drugs and their precursors, chemical weapons and their precursors, dangerous chemicals... <p>Most of them are organic but a certain number of them are</p>	No publication - database updates

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			English. - Translation of other types of chemical names like INN and ISO names.				inorganic, polymers, biochemicals, natural products. New products are added continuously. Therefore there is a need to keep the chemical names up to date and make them available in all the EU languages.	
11	Provision of scientific and technical assistance in the field of scientific customs - Improvement of sampling procedures	O - Other	O - Other			€ 225.000	SAMANCTA has been established in the shape of an electronic database (based on HTML, JavaScript and XML). It is constituted of a general part containing e.g. definitions, general principles,	No publication - database updates

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
							health and safety, tools..., and a specific part containing sampling procedure cards (e.g. cheese, frozen meat, foodstuff liquids, petroleum liquids...).	
12	Provision of scientific and technical assistance in the field of scientific customs - Expertise in pharmaceutical science and botany	O - Other	To provide scientific and technical assistance in the field of scientific customs, in particular expertise in pharmaceutical science and botany.	O - Other		€ 61.600	The larger interest in the use of traditional medicine in the public increases also more and more the risk for the health of the EU citizens and the smuggling of products obtained from endangered species. The customs laboratories participate in the implementation of EU health policy and in the	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
							fight against illicit traffics. Therefore it is important to have solid support in this field.	
13	Provision of scientific and technical assistance in the field of scientific customs - Update and enrichment of ECICS database	O - Other	- update of the HS and CN codes in ECICS according to the yearly changes - correction of mistakes found during the updated or indicated by the economic operators - analysis of EU legislation, international conventions, trade agreements,	O - Other		€ 367.000	ECICS was created by DG TAXUD in the 1970s. It is completed by a series of modules necessary for its management such as import, export, mass update, developed chemical structures and translation modules. ECICS contains currently more than 40 000 chemical substances, representing the main products	No publication - database updates

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			<p>catalogues and databases of chemicals (INN, ISO, CI...) and update of the ECICS database accordingly</p> <ul style="list-style-type: none"> - addition of new/missing chemicals in the database with the correct custom classification - enrichment with various data useful for customs - translation of chemical names according to the rules set up by another contractor - test of ECICS database and all its modules 				from a trade point of view as well as from a control point of view.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			particularly during new developments and upgrades					
14	Provision of scientific, technical and secretarial assistance in the field of scientific customs – coordination of European Customs Laboratories	O - Other	The objective of the work is to assist the Commission in fulfilling the requirements of Community policy in the context of the European Customs Laboratories through the provision of	O - Other		€ 430.000	The Customs Laboratories European Network (CLEN) was created in 1999. Its main achievements are a more widespread knowledge of the customs laboratories and their mutual recognition, a	Final report at end of framework contract

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			technical, logistical and clerical assistance.				continuous evaluation of their performances, the exchange of scientific expertise among them, databases on analytical methods and tariff classification of chemicals, common and uniform work methods for the sampling and the analysis. The CLEN contributes to the overall functioning of the European Customs Laboratories as a network.	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
16	Consultation of STN on the web FIZ-CAS	O - Other	Consultation of the FIZ-CAS databases via the STN on the web platform. The scope is to obtain validation data for the ECICS products (identity cards of the chemicals)	O - Other		€ 10.000	STN International is the online scientific and technical information service dedicated to meeting the information needs of scientists, engineers, and information professionals throughout the world. STN provides a complete collection of in-depth databases in science and technology to give you quick, direct links to the literature, patents, and chemical catalogs. FIZ is the European representative of CAS.	No publication - database access

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
17	In the framework of the implementation of the ICS2 system of the UCC, the elaboration of a complete strategy for the transition from ICS1 and ICS2 is required for the project, including all aspects of deployment and transition phases.	L - Legal Act; O - Other; Implementation of a legal act	Under the UCC (Reg 952/2013) and the UCC Work Programme (Impl Decision (EU) 2016/578) 17 new Customs systems need to become operational. The study will analyse the possible scenarios for deployment throughout the EU taking into account the feasibility of replacing legacy systems already in operation by the new UCC systems. The study will focus on the	O - Other		€ 250.000	The study is expected to provide feasible deployment plans and a clear transition strategy to be presented to and agreed with Member States and trade associations. The fact that it is done with support of objective external expertise will help very much to find agreement on the way forward.	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			deployment steps and transition path from ICS1 to ICS2, both from IT readiness and from possible business roll out viewpoint.					
2	Support to assess costs benefits for the different options of the Impact Assessment of a new legal proposal on the EU Customs Single Window	L - Legal Act	DG TAXUD plans to propose in 2017 a new legal act to support the establishment of the EU Customs Single Window. This study will support defining the costs benefits analysis of the different options identified in	IA - Impact Assessment	MOVE; SANTE;	€ 350.000	Given the diversity of economic operators and Member States potentially using the EU Customs Single Window, data gathering and analysis on the costs benefits will require support from an external contractor.	

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			the Impact Assessment.					
19	Training sessions for EU customs officers at the JRC European Nuclear Security training centre (EUSECTRA).	L - Legal Act; O - Other	EU customs plays an important role when it comes to radiation and nuclear detection at our external border and elsewhere. This competence requires specific knowledge and skills. In 2015 and 2016 TAXUD organised pilot trainings for customs officials of Member States at the JRC	O - Other	JRC;	€ 200.000		

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			EUSECTRA center. Feedback was very positive and a number of follow up activities were identified further enhancing the functions of the customs union and reinforcing the skills and competences of the EU customs officials. This includes amongst others continue organising nuclear radiation and detection trainings and develop an eLearning					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			module.					
20	Study and Reports on the VAT Gap in the EU-28 Member States	CWP - Commission on Work Programm e	The VAT Gap is an indicator of the effectiveness of VAT enforcement and compliance measures, as it provides an estimate of revenue loss due to fraud and evasion, tax avoidance, bankruptcies, financial insolvencies as	O - Other		€ 200.000		

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			<p>well as miscalculation s.</p> <p>The aim of the study and the reports is to quantify the VAT Gap and to better understand the trends in the EU in the field of VAT collection. This can then help to address policy measures to improve VAT compliance and enforcement.</p> <p>The figures can also serve as a benchmark against which progress in this field can be assessed.</p>					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			The study will cover the indirect taxation area (Value Added Tax)					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
NE W	First assessment of the procedure for VAT refund to taxable persons not established in the Member State of refund but established in another Member State and to taxable persons established in the Member State of refund	L - Legal Act; OI Infringements	Council directive 2008/9/EC and Council directive 2006/112/EC	I - Internal Commission Activity	GROW;	€ 700.000	The study should highlight possible problems of application, if any, of national transposition measures of Directive 2008/9/EC on VAT refund and verify the compatibility of domestic reimbursement procedures with the relevant provisions of the VAT Directive and the case law of the ECJ. It should provide also an overview of the functioning of the refund procedure in the 28 Member States highlighting problematic areas like refund time-limits, rejection of claims, excessive	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F							use of additional information requests, etc. A similar overview should be provided on domestic reimbursement procedures. To do so both the experience of businesses and tax administrations should be taken into account.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
NE W	Study to contribute to the 2nd Progress Report on the implementation of the EU Strategy and Action Plan for customs risk management	O - Other	Following the conclusions of the Council of 6 December 2016, the Commission is invited to submit the 2nd progress report which should go beyond a factual depiction of the state of implementation of the Action Plan. Additionally, the Commission has to develop, in close cooperation with the Member States, a tool that will help improve and	O - Other	AGRI; BUDG; EEAS; ENV; GROW; HOME; JRC; JUST; MARE; MOVE; NEAR; OLAF; SANTE; SG; SJ; TAXUD; TRADE;	€ 99.800	The study is requested given the time limits (the report must be submitted to the Council before June 2018) and the lack of human resources inside the Commission to collect data from the member States.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			simplify Member States' reporting and establish indicators enabling to measure the impact of outcomes and results of specific actions on improvements to the EU customs risk management processes. The requested study will enable the Commission to feed the report as requested by the Council.					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
NE W	Study to evaluate the Drug Precursors Regulations (Regulation 111/2005 on trade in drug precursors between the EU and third countries and Regulation 273/2004 on drug precursors)	L - Legal Act	Study the implementation and functioning of Regulation 111/2005. Is the current drug precursor control and monitoring regime for external trade in drug precursors still "fit for purpose"? If not, where are its deficiencies and how can they be addressed?	EV - Evaluation	GROW; OLAF;	€ 170.000	A similar study is needed for Regulation 273/2004 (on intra-EU trade). As both Regulations are closely intertwined the study is looking at both Regulations. DG GROW is chief de file. DG GROW is leading the study but it is co-financed on a 50/50-basis by DG TAXUD. This means that DG TAXUD contributed €75 000 (i.e. 50% of €170 000).	
NE W	AA with JRC - Modelling the resilience and fairness of tax systems by fighting tax fraud and tax	O - Other	The purpose of AA is to provide support to DG TAXUD in the areas of corporate	O - Other	JRC;	€ 400.000		

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
	avoidance (FISC ALMOD)		tax policy, labour tax policy and wealth tax policy.					
<u>b. Other studies cancelled in 2017</u>								
NE W	Development of certified reference material for a new common fiscal marker for gas oils and kerosene	O - Other	Policy area: taxation, fight against tax fraud and evasion. The project will develop an EU reference method of analysis for the new fiscal marker and a certified reference material for a new common fiscal marker for gas oils and kerosene. The use of the	O - Other	JRC;	€ -	The certified reference material will be developed by JRC. Such reference material has already been produced for the previous common fiscal marker - Solvent Yellow 124. The details of the project will be outlined in an administrative arrangement (similar to Administrative Arrangement No TAXUD/2015/DE/	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			marker is mandated by Council Directive 95/60/EC. The certified reference material will allow for proper detection of the marker and can help substantiate evidence in court. The material will be of benefit to all EU Member States who will use the marker, which means almost all Member States.				308) to be signed by DG TAXUD and JRC.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
NE W	Impact of the penalty system (legislation and administration) on tax compliance	O - Other	The study aims at assessing and quantifying to what extent the penalty system, and the way it is applied by the tax administration, impacts tax compliance and thus fiscal performance.	O - Other		€ -	We have been made aware of a study from Bochum university and IBFD which contains most of what we envisaged in the planned study. https://www.ibfd.org/IBFD-Products/Surcharges-and-Penalties-Tax-Law-tab_0 Not only the study seems to be a good product to start with but also it has the virtue to cost 100 euro instead of 100.000 euros budgeted . We suggest to put this request on hold and see if there is a need to	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F							be supplemented	.

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
4	Regular updates of the mini One Stop Shop (MOSS) web portal - Assessment of the application by Member States of EU VAT provisions	L - Legal Act	The Mini One Stop Shop (MOSS) web portal is an essential relief for businesses supplying telecommunications, broadcasting and electronic services to private consumers throughout the EU. Economic operators need updated information on national VAT rules applicable in the Member States of their customers. In order to facilitate compliance and access to	IT - IT requirements or functional analysis		€ -	VAT receipts in Member States and the European Commission's reputation depend on easily available updated information. Considering that the specific contract No 3 TAXUD/2015/DE/310 is concluded until 16.05.2017 and that the period of execution of the tasks may be extended by one year to cover the second part of PART2, the addendum request should be signed in February/March 2017 at the latest.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			the national rules applicable in the 28 European Member States, the Commission is committed to keep the information already published on DG TAXUD's website constantly updated. In order to ensure that the information contained in the existing report (as well as in the related "overview document") is up to date, reflects any					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			legislative changes made in the Member States and provides businesses with a comprehensive and reliable set of information on national rules relevant for the use of the MOSS, a study was launched (under Specific Contract No 3 TAXUD/2015/ DE/310 implementing Framework Contract No TAXUD/2014/ CC/126 signed on 15.06.2015) to assess the					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			application by Member States of EU VAT provisions as well as quarterly updates of the MOSS web portal. This specific contract is concluded until 16.05.2017. It foresees that the period of execution of the tasks may be extended by one year to cover the second part of PART2. By written amendment of the contract the second part of PART2 can be ordered for					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			the sum of EUR 45.468,18. The period of execution of the tasks by the contractor is necessary beyond the initial date of conclusion of the contract. The scope of the present second part of PART 2 of the study is to cover the continuation of the quarterly updating of the MOSS web portal as well as the amendments of its structure, layout and					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			content in order to make it more user friendly, facilitate its access and use by the businesses.					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
1	VAT Action Plan follow-up - details on the studies needed to be confirmed at a later stage	L - Legal Act	A number of studies flowing from the priorities of the VAT Action Plan that was adopted by the College on 7 April 2016 and on which Council has to pronounce itself as concerns the way forward.	IA - Impact Assessment		€ -		To be filled in at a later stage.
5	Study to determine the way forward for information exchange within the framework of the revised cash control regulation.	L - Legal Act; CWP - Commission on Work Programme	Regulation 1889/2005 is currently undergoing a revision that will be finalised with the adoption of a Commission proposal for a new Regulation on 21 December	ITF - ITF Feasibility study	HOME; JUST; OLAF; SJ; SG; TAXUD; ECFIN; DIGIT;	€ -		

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			2016. The Commission proposal establishes a framework for information exchange, however it does not express itself on the mechanism or the tool to be used, which shall be determined keeping in mind legal constraints, existing tools and technological factors. The study will consider the need to avoid duplication of systems and to re-use/adapt, to					

Cd F	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
			the extent possible, existing systems. Specifically, regarding the technical tools that could be employed and a comprehensive evaluation of existing tools insufficient in-house expertise is available.					
15	Provision of scientific and technical support by the Institute for Health and Consumer Protection (IHCP) of the Joint Research Centre (JRC) to DG TAXUD and the	O - Other	The objective is to provide scientific and technical support to DG TAXUD for establishing a more efficient control by the European Customs Laboratories on the	O - Other	HOME; JRC;	€ -	Administrative arrangement with JRC "CLEN2SAND".	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
	Customs Laboratories European Network (CLEN) for fast recognition of New Psychoactive Substances (NPS) and identification of unknown chemicals		products entering the Community market in agreement with Regulation (EC) No 765/2008, in particular for identification of chemicals and among them NPS (not necessarily controlled under international laws).					
18	Extension of the Administration Arrangement TAXUD/2014/D E/328	O - Other		O - Other	JRC;	€ -		

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
NE W	STUDY ON THE IMPLEMENTATI ON OF CERTIFIED TAXABLE PERSON	L - Legal Act	The concept of Certified Taxable Person will be a cornerstone of the future definitive VAT system for taxation of intra-EU Business-to- Business trade in goods. The concept as such and the overall criteria on the basis of which the Member States will be able to certify their taxable persons will be introduced in EU VAT law with the Commission Proposal for a	IT - IT requirements or functional analysis	AGRI; BUDG; CLIMA; CNECT; COMP; ECFIN; EMPL; ENER; ENV; FISMA; GROW; MOVE; NEAR; OLAF; SG; SJ; TAXUD;	€ -		

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			definitive VAT system that will be adopted in September 2017. Following the adoption of this Proposal by the Council, the Commission will have to table a Proposal for a Council Implementing Decision to lay down the practicalities of the CTP and to ensure that the procedure for granting and withdrawing the CTP status is sufficiently harmonised and					

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			standardised throughout the EU so that a uniform application by all Member States can be guaranteed. The study should thus examine in-depth all the practicalities of the certification and the procedure for granting and withdrawing the CTP status.					
NE W	Blockchain for e-taxation	O - Other	This is a feasibility study on how blockchain technology could be used in the context of existing and future Trans-European	ITF - ITF Feasibility study		TAXUD; DIGIT; € -		As this study is focused on the implications of the Blockchain technology in the "IT for Taxation" field, no other studies concerning the Blockchain technology per se overlap the scope of this

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			systems for taxation. Blockchain, a de-centralized ledger containing information about transactions in a sequence, potentially might be useful for keeping track of exchanges relevant to taxation systems, such as the Excise Movement (EMCS) and potentially VAT.				feasibility study.	

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
NE W	Study on possible transmission of data from Payment Service Providers and Processors to tax authorities	L - Legal Act; CWP - Commission Work Programme	The scope of the study is mandatory transmission of data from PSPs to tax authorities. The study is deemed to identify the payment service providers, the different options and modalities of transmission of data to national authorities, the description of the data to be transmitted, to assess costs/benefits for tax administration s and businesses	IA - Impact Assessment		€ -		In the Commission VAT Action plan , it is mentioned that "E-commerce, the collaborative economy and other new forms of business are both a challenge and an opportunity in terms of tax collection. This is true domestically as well as cross-border. Member States have to work together and with the Commission support, to define and exchange best practices in addressing these challenges". In particular, the Commission encouraged "Member States [...] to facilitate and improve tax collection by using the possibilities provided by collaborative platforms as these already record

Cd	Full title	Reason for the study	Scope of the study	Type of the study	Associated DGs	Costs	Comments	Reference
F			and to identify any loopholes in the current legal framework. The study will not look into new VAT liabilities of payment intermediaries .					economic activity.

ANNEX 12:

Performance tables

General objective 1: A DEEPER AND FAIRER INTERNAL MARKET WITH A STRENGTHENED INDUSTRIAL BASE (COMMISSION GENERAL OBJECTIVE 4)

Impact indicator: Intra-EU trade in goods and services (% of GDP)

Description: The taxation and customs policy will ultimately contribute to a better functioning Internal Market with taxation related actions influencing in particular the inside dimension of the Internal Market whereas customs policy impacts in particular conditions at the external border of the Internal Market. Both tax and customs policy are working towards creating a smoother environment for taxpayers and traders to operate with the intra-EU trade in goods and services as exponents of these improved conditions.

Source of the data: Eurostat

Baseline 2014	Target 2020	Latest known results 2015
20,4% (goods)	Increase	20,3 (goods)
6,3% (services)	Increase	6,6 (services)

Completed evaluations:

- Evaluation of Regulation (EU) 904/2010 as regards administrative cooperation in the field of VAT (Annex 3 to [SWD\(2017\)428](#))
- Evaluation of the use of mutual tax recovery assistance on the basis of Directive 2017/24/EU by the EU Member States ([SWD\(2017\)461 final](#))

Specific objective 1.1: To reduce tax fraud, tax evasion, harmful tax practise and aggressive tax planning within the EU **Related to spending programme(s) Fiscalis 2020**

Result indicator 1: Tax action plans Implementation Indicator (KPI-1)

Description: This indicator monitors the policy work carried out by the DG, measuring if and when DG TAXUD delivers on key actions, giving a percentage of the actions implemented over time. Information on DG TAXUD actions are gathered from policy documents such as communications and action plans.

For proposals (directive, regulations, decisions and recommendations), the indicator of effective implementation is adoption by the Commission; for studies, acceptance by the Commission of the final report; for the remaining actions, delivery of reports on results achieved.

Limitation: Progress of this indicator may be influenced by unexpected events, like sudden crises, non-delivery by external partners, and delays in political negotiations in Council.

Source of data: TAXUD

Baseline 2016 ⁶	Target 2018	Latest known results on 31/12/2017
34 actions from the different actions plans	Targets are laid down in the action plans	19 actions closed (54%) 3 newly started actions (9%)

⁶ The actions that were pending from 2014-2015 were overtaken by the series of 2016 political tax initiatives. As a result the baseline of this indicator was updated with the activities included in the different related actions plans.

Main outputs in 2017:			
Description	Indicator	Target date	Latest known results on 31/12/2017
All new initiatives and REFIT initiatives from the Commission Work Programme			
Initiative implementing enhanced transparency standards towards tax advisors and financial intermediaries (BEPS12) (AP/2017/003)	Adoption by College	Q2 2017	Adopted on 21 Jun 2017
EU list of non-compliant tax jurisdictions (AP/2017/012)	Publication	Q3 2017	Agreed by Council on 5 Dec 2017
Evaluation of VAT administrative co-operation and fight against fraud (AP/2017/011)	Adoption by College	Q3 2017	Adopted on 29 Nov 2017
Important items from work programmes/financing decisions/operational programmes			
Evaluation of Directive 2011/16/EU on the administrative cooperation in the field of taxation	Adoption by College	Q4 2017	Adopted on 18 Dec 2017
Code of conduct on withholding tax simplification	Publication of Code of conduct	Q4 2017	Code published on 11 December 2017
Vision document on the Transaction Network Analysis tool for the EU	Present document to Council	Q2 2017	Presented to Eurofisc on 19/09/2017
VAT Gap study 2017	Publication	Q3 2017	Published in September 2017
Study on Aggressive Tax Planning Indicators	Publication	Q3 2017	To be published in 2018
Expert team for the collaborative development by Member States of modules for the automatic exchange of financial account information ("AEOI/DAC 2")	Submission of interim report	Q2 2017	Report and statistics modules (v1.0). delivered on 24 November 2017
Trainings for civil society organisations in the context of the pilot project for civil society against tax evasion.	Trainings provided	Q2 2017	10 Trainings provided
Activities organised under Fiscalis 2020 to support fight against fraud, tax evasion and aggressive tax planning and to support administrative cooperation	Number of activities	Remain stable or grow	414
Other important outputs			

Feasibility study on the enhancement of taxpayer's identification (Action 22 of the 2012 Action Plan to strengthen the fight against tax fraud and tax evasion - "TIN")	Published	Q2 2017	Published on 18 December 2017
Platform for tax good governance	Implement the mandate	Q1-Q4 2017	Implementation mandate ongoing in accordance with work programme of the group'
Evaluation tax recovery assistance (Directive 2010/24/EU) (AP/2016/14)	Adoption by College	Q2 2017	Adopted on 18 Dec 2017
Initiative for the implementation of a simplified accompanying document for movements of excise goods (AP/2016/021)	Adoption by College	Q1 2017	Cancelled
Evaluation of Directive 95/60/EEC fiscal marking of gas oil and kerosene (AP/2017/002)	Adoption by College	Q4 2017	Draft study provided by the contractor. Adoption expected in 2018.
Present a new fiscal marker	Adoption by the Committee on Excise duties	Q3 2017	Technical study completed by JRC. The health and environmental evaluation launched in a scientific committee. Adoption expected in 2018.
Monitoring VAT control and collection (Article 12 report)	Adoption by College	Q4 2017	Adopted on 18 Dec 2017
Signature and Conclusion of the EU-Norway Agreement on VAT administrative cooperation and recovery	Adoption by College	Q1 2017	Council agreed with the decision to sign agreement in Dec 2017

Specific objective 1.2: To realise an EU tax framework that is fit for purpose focusing in particular on simplification for business	Related to spending programme(s) Fiscalis 2020 Customs 2020
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Result indicator 2: Member States' compliance with EU Tax and Customs Law Description: Measurement of the work carried out in relation to the compliance of EU tax and customs law in the Member States Limitation: The number of cases cannot be foreseen and fluctuates following external factors Source of data: TAXUD

Baseline 2016	Interim Milestone	Target 2020	Latest known results 2017
	2016 2017		
<ul style="list-style-type: none"> Number of infringement cases closed in NIF Number of EU PILOT cases closed Number of newly opened cases (in both EU PILOT and NIF) 	NA	<ul style="list-style-type: none"> Attaining compliance with EU law by Member States in NIF Attaining compliance with EU law by Member States at the stage of the EU PILOT Keep the number of pending non-communication cases to a minimum. 	67 NIF cases closed 55 EU Pilot closed 46 NIF opened 13 EU Pilot opened

Main outputs in 2017:			
Description	Indicator	Target date	Latest known results on 31/12/2017
All new initiatives and REFIT initiatives from the Commission Work Programme			
Towards a definitive VAT system for intra-EU trade - first step (AP/2017/006) (REFIT)	Adoption by College	Q3 2017	Adopted on 4 Oct 2017
New rules on administrative cooperation between Member States' administrations in order to fight VAT fraud more efficiently (PLAN/2017/596)	Adoption by College	Q4 2017	Adopted on 30 Nov 2017
SME VAT Package (AP/2017/008) (REFIT)	Adoption by College	Q4 2017	Adopted on 18 Jan 2018
Reform of VAT Rates (AP/2017/007)	Adoption by College	Q3 2017	Adopted on 18 Jan 2018
Standard VAT rate	Adoption by	Q4 2017	Adopted on 19 Dec 2017

	College		
Revision of the Directive determining the structures of excise duty applied to tobacco (AP/2016/004) (REFIT)	Adoption by College	Q4 2017	Replaced by Commission Report COM(2018) 17 of 12 January 2018
Revision of the Directive determining the structures of excise duty applied to alcohol and alcoholic beverages (AP/2017/005) (REFIT)	Adoption by College	Q4 2017	Planned for adoption in Spring 2018
Revision of general arrangements for excise duties (AP/2018/003)	Adoption by College	Q4 2017	Planned for adoption in Spring 2018
Important items from work programmes/financing decisions/operational programmes			
Evaluation of VAT Invoicing Rules	Delivered by contractor	2018/2019	Ongoing
Evaluation of the general arrangements for excise duties	Commission report	Q1 2017	Published on 21 Apr 2017
Study and exchange of good practice on tax incentives for venture capital and business angels	Report published	Q2 2017	Published on 14 May 2017
IT collaboration expert team facilitating the implementation of IT collaboration	Final report for 2016 submitted and implementation plan / grant agreement for 2017-2018 work submitted/signed	Q2 - Q3 2017	Final report submitted on 15/12/2017 Grant agreement signed on 27/09/2017
Report on customs special procedures and excise goods	Report delivered	Q3 2017	Final report delivered Q3. Conclusion incorporated into Impact Assessment of Directive 2008/118/EC
Digital Tax Education Pilot	Online Platform launched	Q3 2017	Online platform launched on 7 Nov 2017
Activities organised under Fiscalis 2020 to enhance the administrative capacity of participating countries and to support the implementation of Union law and legislation	Number of activities	Remain stable or grow	135

Other important outputs			
Alignment of the general arrangements for excise duties with the Union Customs Code (EC/2008/118)(AP/2016/026)	Adoption by College	Q1 2017	Cancelled. incorporated into Revision of general arrangements for excise duties (AP/2018/003)
Ensure the proper handling of infringement cases (new or open)	Follow benchmarks	Throughout 2017	Benchmarks followed throughout 2017
Report on the cooperation with intermediaries in the field of e-commerce and digital economy	Staff Working Document from Commission services	Q3 2017	Cancelled

Specific objective 1.3: Managing a well-functioning and modern Customs Union.	Related to spending programme(s) Customs 2020			
Result indicator 3: Modernisation and simplification of the Union Customs legislation (KPI-2)				
<p>Description: Traders and Customs Administrations in all the Member States must apply the Union Customs Code (UCC) and its supplementing and implementing rules (Delegated Act, Implementing Act and Transitional Delegated Act) from 1 May 2016. The UCC completes the shift to a paperless and fully electronic customs environment; guarantees interoperability of national customs IT systems; simplifies, modernises and streamlines legislation and procedures; creates greater legal certainty, predictability and uniformity for business; increases clarity for customs throughout EU, enhances uniform interpretation/implementation and level playing field; reinforces AEO status/benefits; enhances cooperation between customs authorities and with other governmental agencies and the business community.</p> <p>For the correct and uniform application these new rules, clear guidance and a system to monitor Member States national legislation and IT systems are necessary. The developments of the IT applications must also be properly followed-up in order to be able react quickly if the adopted rules need to be amended. All of this must be done in close contact with both Member States and the business community.</p> <p>A work programme has been adopted and is reviewed at set intervals. The monitoring of the Commission's performance will happen on the basis of this work programme.</p>				
Source of data: TAXUD				
Baseline 2016	Interim Milestone		Target 2020 (<i>laid down in the Union Customs Code</i>)	Latest known results 2017
	2016	2017		
2016 UCC Work programme, tasks attributed to the	Technical specifications agreed and published	Deployment of REX; BTI; Customs	UCC work programme implemented	See dashboard above (KPI 2)

Commission	according to the milestones	Decisions according to the milestones		
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Main outputs in 2017: Other important outputs		
Output	Indicator	Target
Amendment of the UCC Implementing Act	Adoption by College	Q2 2017 (IA)

Result indicator 4: Efficient management of the Common Customs Tariff (CCT)

Description: The CCT applies to the import of goods across the external borders of the EU and is common to all EU Member States. It is an obligation under the WTO rules that the CCT is implemented uniformly.

The CCT rates depend on the economic importance of products and are set through international trade negotiations. It is DG TAXUD's role to ensure that the CCT is applied in a uniform manner across the EU adopting the Combined Nomenclature every year and to ensure that this is used by all EU Member States in a uniform manner. The Commission together with Member States have undertaken to streamline existing processes in order to prevent and eliminate as soon as possible existing inconsistencies with regard to the uniform application of the CCT. The "Future of BTI" project is managing additional actions in this respect.

All CCT measures are encoded in the TARIC database – the integrated Tariff of the European Union – an essential tool for the uniform application by all Member States. This database provides at the same time all economic operators a clear view of all measures to be undertaken when importing into the EU or exporting goods from the EU.

The indicator measures, if all tasks related to the efficient management the CCT are performed. It is expressed as legal measures adopted, success in streamlining existing processes, systematic release of daily updates of TARIC and tariff quota allocations. This is combined with the uninterrupted availability of the TARIC and Quota databases and their use by Member States (connectivity), as well as monitoring of the application of tariff and tariff measures by various means.

Limitations: It is impossible to forecast the number of cases requiring legal measures, TARIC measures and descriptions, quota drawing requests, Surveillance and EBTI3 data records. Moreover, the Commission cannot control to limit or increase these figures and therefore these figures they can only be used as an illustration or context indicator.

Source of data: TAXUD

Baseline 2016	Interim Milestone	Target 2020	Latest known results 2016
	2016		
Annual tasks that are to be performed to ensure efficient management of the CCT	On an annual basis 100% of tasks fulfilled	100% of the tasks fulfilled	100% response given to the tasks, as outlined below in the "Main outputs in 2017" section regarding the "Activities related to classification of goods and management of the Common Customs Tariff (CCT)

Main outputs in 2017:

Description	Indicator	Target date	Latest known
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			results on 31/12/2017
Important items from work programmes/financing decisions/operational programmes			
Development of the customs union's governance following up the Governance Communication	Number of activities launched addressing key elements of the governance	Q4 2017	17 activities launched; 2 activities completed
Development of the Customs Union Performance KPIs	Presentation report to Customs Policy Group	Q4 2017	CUP Annual Report 2016 presented on 29 June 2017 CUP Interim Report presented on 12 December 2017
Expert team pooling expertise to resolve complex cases of divergent tariff classification (BTI expert team)	Interim report	Q3 2017	Report presented in December 2017
Expert team to pool and share specific analytical expertise of Customs Laboratories at EU level (Laboratories expert team)	Interim report	Q4 2017	Report presented in December 2017
EU Customs Data Model	Publish new version	Q2 2017	New version published on 30 Jun 2017
Activities under the Customs 2020 programme supporting a modern and well-functioning customs	Number of activities	Remain stable or grow	27
Other important outputs			
Evaluation of the European Customs Inventory of Chemical Substances (ECICS database) (AP/2017/010)	Evaluation report delivered by contractor	Q4 2017	Report delivered by contractor in December 2017. To be published in 2018.
Update TARIC database	Daily update	Throughout 2017	Daily updated throughout 2017
Allocate tariff quotas	Daily allocate on weekdays	Throughout 2017	Daily allocated throughout 2017
Surveillance reporting and monitoring	Daily verification and regular issuing of reports	Throughout 2017	Daily verified throughout 2017 and 2.015 reports issued.

Ensure uniformity in tariff classification	Adoption of measures and guidelines	Throughout 2017	116 guidelines and measures adopted.
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Specific objective 1.4: Efficient implementation of the Fiscalis 2020 and Customs 2020 programme to support the achievement of the tax and customs policy objectives	Related to spending programme(s) Fiscalis 2020 Customs 2020
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Result indicator 5: Programme performance Indicator				
Baseline 2014	Interim Milestone		Target 2020	Latest known results 2017
	2015	2017		
Availability of CCN/CSI overall: 99.89% of time	99.97%		99.9%	99,984%
VIES on the web: 99,92%	99,9%		95%	99,93%
EMCS: 99,12%.	99,56%.		97%	99,61%.
Availability of centralised IT customs applications 99.11%	98.95%		99%	98.70%
Availability of NCTS, ECS, ICS - 99%	99%		99%	99.3%
Availability of SPEED - 99.5+%	99.86%		99.5%	98.46%
Extent to which the target audience is aware of the programme (awareness rate, 2011): Customs 66%	Customs 51% Fiscalis 54%		75%	Customs 55% Fiscalis 59%

Fiscalis 66%				
Degree of networking generated by the programme activities a) Network opportunity: Customs 97% Fiscalis 95% b) Lasting networking effect (at least one contact after the end of the programme activity): Customs 72% Fiscalis 68%	Customs 96% Fiscalis 97% Customs 74% Fiscalis 70%		80% 90%	Customs 92% Fiscalis 90% Customs 84% Fiscalis 84%
Networking and cooperation: a) Number of face to face meetings: Customs 265 Fiscalis 247 b) Number of online groups: Customs 117 Fiscalis 109	Customs 547 Fiscalis 632 Customs 124 Fiscalis 126		increase the level of 2013 (Fiscalis 295, Customs 380) Grow	Customs 448 Fiscalis 563 Customs 147 Fiscalis 152
Combined number of eLearning modules used in each participating country: Customs 174 Fiscalis 60	Customs 183 Fiscalis 62		Stable or grow	Customs 303 Fiscalis 180
Average training quality score by officials: Customs 73.3 Fiscalis 73	Customs 70.3 Fiscalis 67		Stable or grow	Customs 71.8 Fiscalis 72.6
Number of officials trained by using EU common training	Customs 3092 Fiscalis 2700		Stable or grow	Customs 19234 Fiscalis 14304

material: Customs 4776 Fiscalis 4171				
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Main outputs in 2017:			
Description	Indicator	Target	Latest known results on 31/12/2017
Important items from work programmes/financing decisions/operational programmes			
Fiscalis 202X Impact assessment study	Final report	Q1 2018	Planned to be published in Q2 2018
Customs 202X Impact assessment study	Final report	Q1 2018	
Customs IT Contracts	Number of IT specific contracts	60	83
European Information systems in operation for customs	Number of European Information Systems in operation, as per Annex 1 of the Customs 2020 Regulation	39	49
Customs Training projects (<i>specific contracts</i>)	Number of training projects	2	2
Taxation IT Contracts	Number of IT specific contracts	40	49
European Information systems in operation for taxation	Number of European Information systems in operation for taxation, as per Annex 1 of the Fiscalis 2020 regulation	20	27
Taxation Training projects (<i>specific contracts</i>)	Number of training projects	2	3
Other important outputs			

Customs 2017 and Fiscalis 2017 Annual Work Programmes (PLAN/2016/220)	Adopted by College	Q1 2017	Adopted on 17 Feb 2017
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GENERAL OBJECTIVE 2: A NEW BOOST FOR JOBS, GROWTH AND INVESTMENT (COMMISSION GENERAL OBJECTIVE 1)

The activities developed under this general objective in general aim to create better conditions for traders to operate. These improvements allow traders to be more competitive worldwide which contributes to growth and creating jobs within the EU. These activities therefore contribute indirectly to realisation of the impact indicators for this general objective. The direct impact of customs on the trading position is measured through the Logistics Performance Indicator, customs subsection (Source: Worldbank).

Two of the most pressing demands of European citizens right now are economic stability and social justice. These two objectives are inter-twined. Taxation has a critical role to play in delivering on these twin objectives. Focussing on these objectives, DG TAXUD will continue its analysis of tax policies of EU member states.

Specific objective 2.1: Taxation enhancing EU competitiveness	Related to spending programme: Fiscalis 2020
Result indicator 1: Tax action plans Implementation Indicator (KPI-1)	
See under 1.1	

Main outputs in 2017:			
Description	Indicator	Target date	Latest known results on 31/12/2017
Important items from work programmes/financing decisions/operational programmes			
Taxation Trends report	Publication	Q3 2017	Published on 11 July 2017
Taxes in Europe database (TEDB)	Regular update	Throughout 2017	Regularly updated throughout 2017. Launch of the improved search engines on 26/10/2017 allowing direct access to any detail of the database.
European Semester activities	Timely contribution Fact finding activities Technical	All year	Timely contributions provided as required: including to 2017 country reports

	assistance		(published Feb 2017), country specific recommendations (published May 2017), Annual Growth Survey and Euro Area Recommendation (published Nov 2017) and draft 2018 country reports (due to be published in 2018). Factfinding and technical assistance activities undertaken throughout 2017.
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Specific objective 2.2: Ensuring efficient customs fostering EU competitiveness	Related to spending programme: Customs 2020			
Result indicator 6: Level of alignment of non-Customs legislation with the principles, procedures and requirements laid down in Union customs legislation				
<p>Description: EU non-customs legislation for the protection of the health and safety of residents or the environment may assign control tasks to customs. It is essential to ensure that such controls are consistent with the principles, procedures and requirements laid down in the Union customs legislation. A lack of consistency and alignment prevents customs from fully enforcing such legislation. The target is that all new Commission proposals for legislation assigning control tasks to customs for the protection of the health and safety of residents or the environment contain control procedures that are consistent with the principles, procedures and requirements laid down in the Union customs legislation and are thus enforceable by customs.</p> <p>Source of data: TAXUD</p>				
Baseline 2016	2016 Milestone	Target 2020		
New Commission proposals for legislation that assign control functions to customs are screened for consistency with the principles, procedures and requirements laid down in the Union customs legislation.	Around 40 Commission proposals on prohibitions and restrictions legislations were screened.	All new Commission proposals for legislation (from 2016 onwards) assigning control tasks to customs are consistent with the principles, procedures and requirements laid down in the Union customs legislation and are thus enforceable by customs.		
Result indicator 7: Level of implementation of the EU Customs Action Plan to combat IPR infringements				

Description: The Action Plan ⁷identifies 21 sets of actions for the period 2013-2017 under its four strategic objectives, i.e. effectively implementing and monitoring the new EU legislation on customs enforcement of IPR; tackling major trends in trade of IPR infringing goods; tackling trade of IPR infringing goods throughout the international supply chain; and strengthening cooperation with the European Observatory and law enforcement authorities on infringements of IPR. The Commission is listed as a responsible actor for 20 of the 21 sets of action. The target is to complete by end 2017 the actions contained in the Action Plan that are under Commission responsibility.

Source of data: TAXUD

2013 Baseline	2017 Milestone	2017 Target
2013: The list of actions identified by the EU Customs Action Plan to combat IPR infringements	<p>The Commission will adopt in early 2018 a Report to the Council and the European Parliament on the implementation of the Action Plan which indicates that coordination of customs activities thanks to the Action Plan has shown its added value to reinforce results.</p> <p>Two actions have not been completed namely:</p> <ul style="list-style-type: none"> - mechanism for exchange of information has not been established due to the ongoing development of a general Regulation on Exchange of customs-related information with third countries. - development of a common risk management strategy on IPR has been initiated but is not finalised. This will be followed up as of 2018. 	2017 – Completion of the 20 sets of actions identified by the Action Plan for which the Commission is responsible or shares responsibility for implementation.

Result indicator 8: Level of implementation of non-security-related actions/deliverables of the 2014 EU Strategy and Action Plan for customs risk management

Description: The 2014 EU Strategy and Action Plan⁸ for customs risk management identify 22 sets of action under seven objectives to improve customs risk management in the EU. The Action Plan provides an indicative timing for the implementation of the various actions, ranging from 2014 to 2020.

This result indicator aims at measuring the level of completion/implementation of the non-security related measures/actions in the Action Plan. The target is to complete actions contained in the Action Plan, in accordance with the indicative timing provided in this Action Plan.

Limitation: Budgetary limitations on both EU and Member State level may impact the timely

⁷ [Council Resolution](#) 2013/80/01 of 19 March 2013, page 4-7

⁸ [Annex](#) to the Communication, COM(2014)527 of 21 August 2014

implementation of the sets of action.

Source of data: TAXUD

2014 Baseline	2016 Milestone	2020 Target
The list of non-security-related sets of action for the period 2014-2020 identified by the EU Strategy and Action Plan for customs risk management	<p>The appropriate legal framework of the Union Customs Code, and the detailed rules of the delegated and implementing acts entered into force on 1 May 2016</p> <p>Work on the 'place of the control' was done for financial controls, simplified procedures and the use of customs procedure 42 00.</p> <p>The Prohibition and Restrictions (PARCS) project group established factsheets for a selection of legislation.</p> <p>A CRMS analysis group (Commission and Member States) has thoroughly analysed 2013-2015 data available in CRMS.</p> <p>The AEO guidelines were updated in March 2016.</p>	Completion of the (non-security related) sets of actions identified by the EU Strategy and Action Plan for customs risk management.

Result indicator 9: Efficient management of the autonomous tariff suspension and quota scheme

Description: The autonomous suspensions scheme is a service provided to the business community. It provides EU manufacturing businesses with an opportunity to import raw materials, semi-finished goods or components, that are not available or available in insufficient volumes within the EU, at zero or reduced duty rates. The cost savings from this are expected to stimulate economic activity within the EU, to improve the competitive capacity of these businesses and, in particular, to enable them to maintain or create employment, modernise their structures, etc.

The scheme is managed on the basis of Communication from the Commission (2011/C 363/02) which sets out the guiding principles and administrative arrangements. As the scheme enables domestic producers to compete fairly and equally on the Internal Market with manufacturers exporting from third countries, it is of major importance that an administrative response to the EU industry's requests for suspensions/quotas is ensured.

Moreover, as there is a risk that domestic producers suffer injury if suspensions are opened unwarranted, the scheme should be administered on the basis of close and extensive cooperation between the Member States and the Commission so that the latter can ensure that all Union interests are taken into consideration.

Limitation: The volume of applications can fluctuate depending on a number of events at EU level, such as changes in the Generalised Scheme for Preferences (GSP), new FTAs, international agreements (ITA, Green Goods, etc). Also, since the implementation acts are Council Regulations, the regulatory work can be delayed in case of change requests tabled in the Council. Regarding the cost savings for the EU industry they are significant as the annual

uncollected duties due to these autonomous measures exceed 1,5 billion EUR.

Source of data: TAXUD

Baseline	2016 Milestone	Annual Target
Ensure uninterrupted response to the requests of EU industry.	The response to the Union industry requests was ensured with the assistance of the ETQG. 96 requests were treated for the round 7/2017 and 85 for the round 1/2018	Target foreseen in Communication (2011/C 363/02)

Main outputs in 2017:

Important items from work programmes/financing decisions/operational programmes			
Description	Indicator	Target date	Latest known results on 31/12/2017
Management of the autonomous suspensions and quotas scheme	4 Council Regulations adopted	1 July 2017 (2) 1 Jan 2018 (2)	Regulations adopted timely
Electronic Customs Multi-Annual Strategic Plan	MASP	Q4 2017	Endorsed by Dec. 2017 CPG and published on EUROPA
Study to support the impact assessment of the EU Single Window environment for customs	Contract with external consultants in place	Q4 2017	Contract signed and kick-off organised
Activities under the Customs 2020 programme supporting an efficient customs	Number of activities	Stable or grow	310
Other important outputs			
Final Report System Based Approach	Present to the Customs Policy Group	Q4 2017	Final Report presented on 13 December 2017
Annual Report on unsafe or non-compliant goods found by customs at the external border	Publication	Q4 2017	Cancelled

**GENERAL OBJECTIVE 3: AN AREA OF JUSTICE AND FUNDAMENTAL RIGHTS BASED ON MUTUAL TRUST
(Commission general objective 7)**

The activities developed by DG TAXUD under this general objective contribute to safeguarding of internal security within the European Union by strengthening the external border. These activities contribute indirectly to realisation of the impact indicators for this general objective by focusing on the creation of part of the necessary conditions for ensuring internal security.

Specific objective 3.1 Strengthening security and contributing to tackling terrorism and serious crime	Related to spending programme: Customs 2020						
Result indicator 10: Level of implementation of security-related actions/deliverables of the 2014 EU Strategy and Action Plan for customs risk management							
<p>Description: The 2014 EU Strategy and Action Plan for customs risk management identify 22 sets of action under seven objectives to improve customs risk management in the EU. The Action Plan provides an indicative timing for the implementation of the various actions, ranging from 2014 to 2020.</p> <p>This result indicator measures the level of completion/implementation of the security related measures/actions in the Action Plan. The target is to complete actions contained in the Action Plan, in accordance with the indicative timing provided in this Action Plan.</p> <p>Limitation: Budgetary limitations on both EU and Member State level may impact the timely implementation of the sets of action.</p> <p>Source of data: TAXUD</p>							
<table border="1"> <thead> <tr> <th>2014 Baseline</th><th>2016 Milestone</th><th>2020 Target</th></tr> </thead> <tbody> <tr> <td>The list of security-related sets of actions for the period 2014-2020 identified by the EU Strategy and Action Plan for customs risk management.</td><td>Commission Implementing Decision C(2016) 2422 of 27 April 2016 on the establishment of common risk criteria for security and safety risk analysis entered into application on 1.5.2016.</td><td>Completion of the (security related) sets of action identified by the EU Strategy and Action Plan for customs risk management.</td></tr> </tbody> </table>		2014 Baseline	2016 Milestone	2020 Target	The list of security-related sets of actions for the period 2014-2020 identified by the EU Strategy and Action Plan for customs risk management.	Commission Implementing Decision C(2016) 2422 of 27 April 2016 on the establishment of common risk criteria for security and safety risk analysis entered into application on 1.5.2016.	Completion of the (security related) sets of action identified by the EU Strategy and Action Plan for customs risk management.
2014 Baseline	2016 Milestone	2020 Target					
The list of security-related sets of actions for the period 2014-2020 identified by the EU Strategy and Action Plan for customs risk management.	Commission Implementing Decision C(2016) 2422 of 27 April 2016 on the establishment of common risk criteria for security and safety risk analysis entered into application on 1.5.2016.	Completion of the (security related) sets of action identified by the EU Strategy and Action Plan for customs risk management.					

Main outputs in 2017:			
Description	Indicator	Target date	Latest known results on 31/12/2017
All new initiatives and REFIT initiatives from the Commission Work Programme			
Initiative on the import of cultural goods, in particular with regard to strengthening the fight against terrorist financing (AP/2017/004)	Adoption by College	Q2 2017	Adopted on 12 Jul 2017
Important items from work programmes/financing decisions/operational programmes			
Study on cash control information exchange	Publication	Q3 2017	Cancelled

Customs Eastern and South-Eastern land border expert team (CELBET) pooling expertise to deal with the Union's Eastern and South-Eastern land border management issues and jointly perform operational tasks.	Interim report	Q2 2017	Report presented on 25 July 2017
Activities under the Customs 2020 programme supporting a secure Europe	Number of activities	Stable or grow	96
Other important outputs			
E-learning tools on drugs for operators and customs authorities	E-learning tools available	Q4 2017	Postponed review of legislation is ongoing
Implementation of the provisions concerning control and monitoring of non-scheduled substances and the use of the fast-track procedure for scheduling new substances	Number of uses of article 26 3a and 'fast track' procedure	Q4 2017	Fast-track procedure was used twice (NPP and ANPP)
Reviewed guidelines for the Customs and Border Guards co-operation	Finalisation of the review and its submission to the Customs Policy Group	Q4 2017	Revised Guidelines presented and supported by the CPG on 12 December 2017

GENERAL OBJECTIVE 4: A STRONGER GLOBAL ACTOR (Commission general objective 9)	
The activities developed by DG TAXUD under this general objective contribute to positioning the European Union as a stronger actor on the global scene. These activities contribute indirectly to realisation of the impact indicators for this general objective by focusing on the creation of part of the necessary conditions for acting stronger internationally.	
Specific objective 4.1 Developing international customs cooperation	Related to spending programme: Customs 2020
Result indicator 11: Degree of (i) progress in negotiations and implementation of international agreements and arrangements; (ii) reflection of EU policy/positions in international bodies; and (iii) alignment of partner countries' legislation and practices with the EU acquis.	
<p>Description: The Commission promotes good EU practice worldwide through the negotiation and proper implementation of bilateral agreements/arrangements, and by influencing the standard-setting and rule-making work of international bodies, in particular the WCO and WTO. With neighbouring countries (Eastern Partnership, Western Balkans) the Commission seeks to align legislation and practices with the EU customs acquis.</p> <p>The degree of implementation of agreements/arrangements and alignment of legislation is measured, e.g. through the reporting of the joint customs committees set up by the bilateral agreements, through the Commission's monitoring of the implementation of preferential arrangements, through the peer review performed within WTO (the WTO Trade Policy Review</p>	

Mechanism), through the 'screening' process of candidate countries. The future review of international instruments, e.g. the WCO SAFE Framework of Standards in 2018, provides an opportunity to measure the EU's ability to influence the work in international bodies, through the level of uptake of EU positions in the setting of international standards.

Limitation: External factors play an important role in reaching success in international customs cooperation, such as the willingness of partner countries to engage in negotiations or cooperation, the progress made by other Commission services in negotiating other (non-customs related) parts of trade agreements, etc.

Source of data: TAXUD

2015 Baseline	2017 Milestone	2020 Target
<p>Inventory of :</p> <ul style="list-style-type: none"> - agreements and arrangements in place; - applicable international standards; - 2014 Action Plan for monitoring the functioning of preferential trade arrangements, including the annual monitoring reports and plans; - Screening reports of candidate countries. 	<p>(i) Entry into force of the EU-Ukraine Association Agreement on 1 September 2017</p> <p>(ii) Monitoring activities carried out in MS and in partner/beneficiary countries, sending monitoring reports, identifying best practices in MS.</p>	<p>Progress in:</p> <p>(i) negotiations and the degree of implementation of agreements/arrangements;</p> <p>(ii) the degree of reflection of EU policy/positions in international bodies; and</p> <p>(iii) the degree of alignment of partner countries' legislation and practices with the EU acquis.</p>

Main outputs in 2017:			
Description	Indicator	Target date	Latest known results on 31/12/2017
Other important outputs			
Signature and conclusion of the EU - New Zealand Customs Cooperation and Mutual Administrative Assistance Agreement (CCMAA)	Adoption by College	Q1 2017	Agreement signed on 03 Jul 2017. To be concluded after EP consent
EU - Canada Authorised Economic Operator (AEO) mutual recognition	Conclude negotiation with Canada on Joint Customs Cooperation Committee (JCCC) decision	Q1 2017	Postponed
EU-China Strategic Framework for Customs Cooperation	Signature		Signed on 2 Jun 2017
EU-Japan Free Trade Agreement	Finalisation of negotiations		Negotiations finalised on 08 Dec 2017

EU-China IPR Action Plan (2018-2020)	Finalisation by Commission	Q4 2017	Finalised on 28 Nov 2017. To be signed in 2018.
Adaptation of protocols to the Agreement between the European Union and the Kingdom of Morocco	Adoption by the College of the Recommendation for a Council Decision authorising the opening of negotiations	Q2 2017	Adoption by the Council of the mandate on 29 May 2017