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From:	Secretary-General of the European Commission, signed by Mr Jordi AYET PUIGARNAU, Director
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To:	Mr Jeppe TRANHOLM-MIKKELSEN, Secretary-General of the Council of the European Union

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Subject:	ANNEX to the COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND THE COUNCIL AN ACTION PLAN FOR FAIR AND SIMPLE TAXATION SUPPORTING THE RECOVERY STRATEGY

Delegations will find attached document COM(2020) 312 final ANNEX.

Encl.: COM(2020) 312 final ANNEX



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ANNEX

ANNEX

to the

**COMMUNICATION FROM THE COMMISSION TO THE EUROPEAN
PARLIAMENT AND THE COUNCIL**

AN ACTION PLAN FOR

FAIR AND SIMPLE TAXATION SUPPORTING THE RECOVERY STRATEGY

Overview of tax initiatives that are part of the action plan for fair and simple taxation supporting the recovery envisaged for 2020-2023

#	Action	Means	Timing
Actions to be delivered in 2020-2021			
A6	Good practice recommendations for improving tax recovery in the EU	Report from the European Commission to the Parliament and the Council.	2020, Q4
A19	Transforming the VAT Committee into a comitology committee	Legislative initiative to amend the VAT Directive.	2020, Q4
A22a	Evaluation of the VAT special scheme for travel agents	Non-legislative initiative: Commission staff working document – evaluation	2020, Q4
A11	Launch of Tax observatory	Non-legislative initiative, implementation of a European Parliament preparatory action.	2020, Q4
A3	Cooperative Compliance framework for a preventive dialogue between tax administrations and businesses for the common resolution of cross-border tax issues	Non-legislative initiative: pilot project.	2021, Q1 – Q2
A21	Establishment of expert group on transfer pricing	Expert group to elaborate pragmatic, non-legislative solutions to practical problems posed by transfer pricing practices in the EU.	2021, Q1

#	Action	Means	Timing
A20	Conference on data analytics and digital solutions	Non-legislative initiative: communication event.	2021, Q2
A17	Charter on taxpayer's rights – Communication taking stock of taxpayers' existing rights under EU law together with a Recommendation to Member States to facilitate the implementation of taxpayers' rights and to simplify tax obligations.	Communication from the European Commission to the Parliament and the Council. & Commission recommendation addressed to the Member States.	2021, Q3
A10	Extension of automatic exchange of information to crypto-assets / e-money	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive amending the Council Directive on administrative cooperation in the field of direct taxation.	2021, Q3
A18	Update and simplify VAT rules for financial services, to ensure a level playing field within the Union and the international competitiveness of EU companies	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive amending the Council VAT Directive.	2021, Q4
A15	Implementation of Standing Committee for dispute resolution.	Implementation of a permanent body for dispute resolution, a so-called Standing Committee, for which the legal basis is already provided for in the Directive 2017/1852.	2021, Q3

#	Action	Means	Timing
<u>Actions to be delivered in 2022-2023</u>			
A8	Digital solutions to levy taxes at source to facilitate tax payment / collection	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive introducing a system of withholding tax relief at source.	2022
A7	Consistency of tax residence rules for individuals to avoid double (non)-taxation	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive to harmonise tax residence criteria.	2022
A2	Better quality and use of tax data	Non-legislative initiative: pilot project to be followed by a Commission staff working document presenting the key findings and recommendations.	2022
A22b	Update VAT special scheme for travel agents to ensure the international competitiveness of EU travel industry.	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive amending the VAT Directive.	2022
A24	Review VAT rules on passenger transport to ensure their coherence with the taxation policy developed under the Green Deal	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive amending the VAT Directive.	2022

#	Action	Means	Timing
A16	VAT dispute prevention and resolution to provide mechanisms to prevent/solve disputes concerning the implementation of the VAT directive	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive introducing a dispute resolution mechanism in the field of VAT.	2022
A1 A4 A5 A23	Package VAT in the digital age: update VAT rules for the sharing economy, move to a single EU VAT registration, modernise VAT reporting obligations and facilitate e-invoicing.	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal for a Council directive amending the VAT Directive and/or a Council directive amending the Council Regulation on VAT administrative cooperation.	2022
A25	E-Commerce package for excise goods: facilitating distance selling of excise goods while minimising fraud and distortions of competition	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal amending the Council Directive on General Arrangement for Excise Duty.	2022
A9	Eurofisc 2.0	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal amending Council Regulation (EU) No 904/2010	2023
A12 A13	Reinforcement of verifications of cross-border transactions by switching from exchanging to sharing of tax-related data. Making the verification process of cross-border transactions faster and more effective by leveraging new technological tools, advanced analytics and flexible data sharing at EU	Impact assessment possibly leading to a legislative initiative in the form of a Commission proposal amending Council Regulation (EU) No 904/2010	2023

#	Action	Means	Timing
	level.		
A14	VAT administrative cooperation between the EU and relevant third countries	Conclusion of agreements between the EU and relevant third countries on administrative cooperation in the field of VAT.	2023