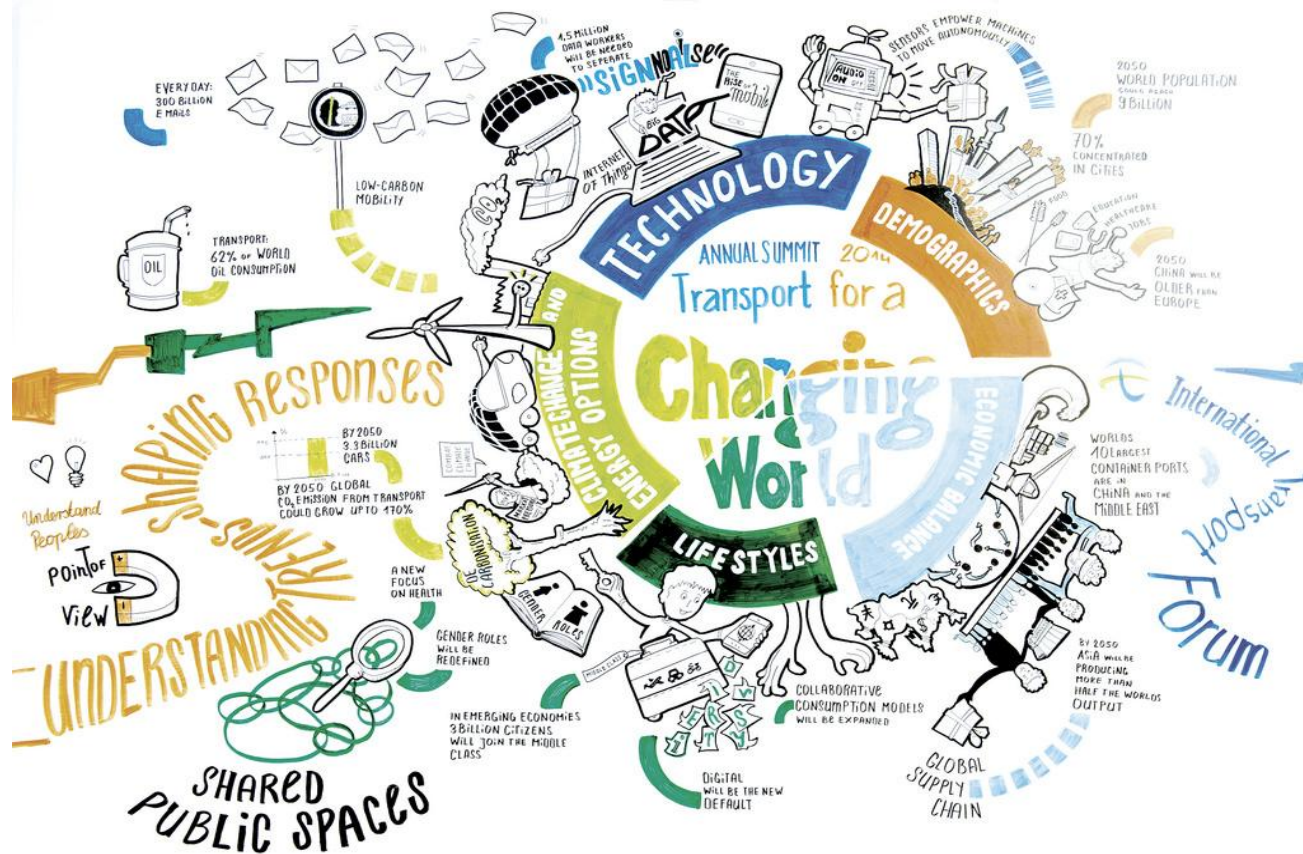




# **The EU agenda on tax policy: challenges for Tax Administrations**

**EU Member States' Heads of Tax Administration meeting  
"Looking towards 2025"  
13 and 14 June, Thessaloniki, Greece**

# Changing world – changing tax environment



# The EU agenda – Commission priorities on taxation

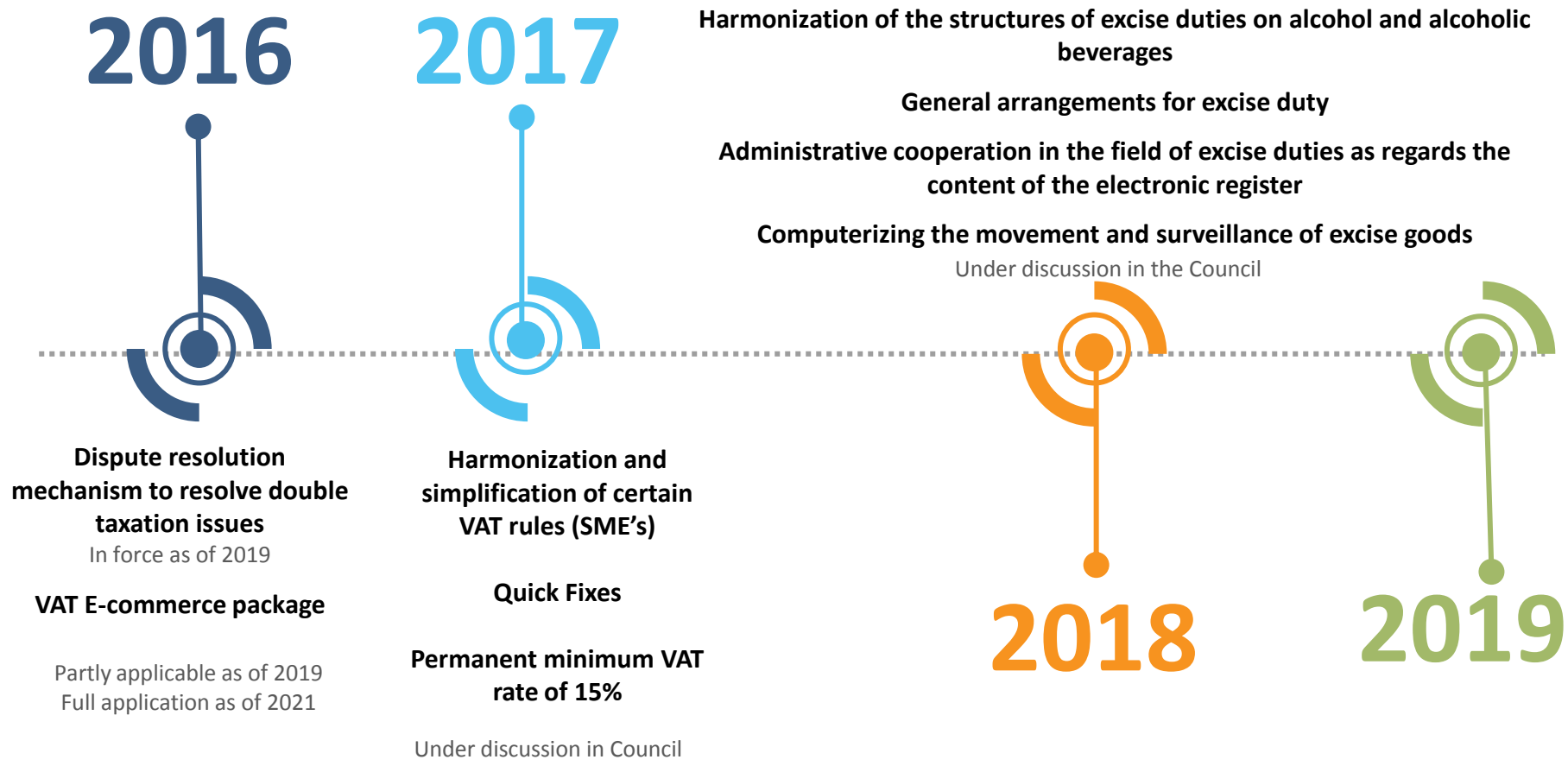


## **Two main challenges at EU level**

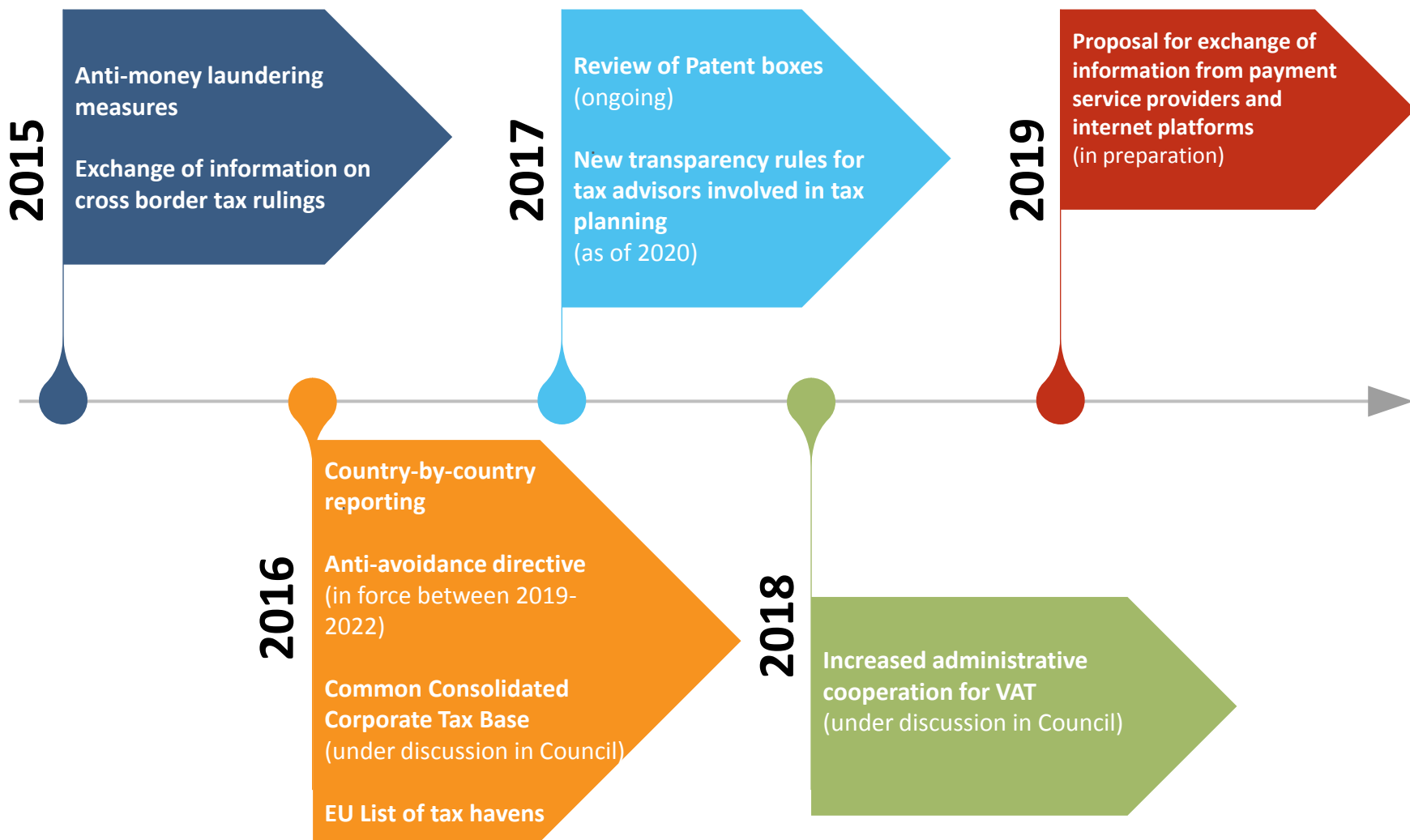
**Creating  
an EU framework  
that is fit for purpose**

**Reducing  
tax fraud, tax evasion,  
harmful tax practices  
and aggressive tax  
planning within the EU**

# Challenge: An EU framework that is fit for purpose



# Challenge: Reducing tax fraud, tax evasion, harmful tax practices and aggressive tax planning within the EU



# Challenges for tax administrations – implementation of the EU agenda



## Timing

- Adjustments to systems, processes, procedures
- Priorities

04



01



2019-2021



- Dispute resolution mechanism
- Elements of VAT one stop shop
- Transparency rules for tax advisers
- Anti tax avoidance directive



## Information and communication

- Communication campaign
  - Internally
  - Externally

03



02



## Resources



- Financial resources
- Human resources
- IT resources



# Implementation = never ending challenge

## Commission reports

- VAT collection and VAT control
- Administrative cooperation in the field of recovery assistance
- Administrative cooperation in the field of direct taxation
- VAT gap study

## General finding

- Instruments are not used to their full potential



## European Semester

- A framework for the coordination of economic policies across the European Union. It allows EU countries to discuss their economic and budget plans and monitor progress at specific times throughout the year.
- Country Specific Recommendations on
  - Improving tax collection
  - Strengthening the fight against fraud and avoidance
  - Enhancing tax compliance







**Thank you for your  
attention**