

European Commission: Action plan for a fair and simple taxation supporting the recovery strategy in a time of unprecedented challenge

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The 25 Action steps

	2020/2021	2022/23
Simplify tax registration taxable persons		<ol style="list-style-type: none">1. Single EU VAT registration2. Efficient use of taxpayers' data
Simplify reporting from business and to ensure the accuracy of reported information	<ol style="list-style-type: none">3. an EU cooperative compliance framework	<ol style="list-style-type: none">4. Modernizing VAT reporting obligations. The need to further expand e-invoicing.5. Further extending the scope of the VAT One Stop Shop
Increase the efficiency of tax payment procedures in the EU	<ol style="list-style-type: none">6. Recommendations for improving the assistance for the recovery of unpaid taxes	<ol style="list-style-type: none">7. More consistent determination of tax residence (fixed establishment)8. Introduce a common, standardised, EUwide system for withholding tax relief at source, accompanied by an exchange of information and cooperation mechanism among tax administrations
Streamline the verification procedure and improve controls	<ol style="list-style-type: none">10. Update the directive on administrative cooperation11. EU Tax Observatory as a preparatory action, following up to the EU Pilot Project on Fair taxation	<ol style="list-style-type: none">9. Eurofisc 2.0.: Establish a true EU capability against VAT fraud in cross-border transactions. Eurofisc should become an EU hub for tax information serving not only VAT purposes, but also financial markets authorities customs, .. Extension of the scope of Eurofisc (direct tax). Tax administrations would benefit from sharing resources inside the EU capable Eurofisc serving all Member States in an automated way12. The verifications of cross-border transactions must be reinforced13. New technologies at disposal of Member States would make cross-border transactions easier for honest businesses that want to be compliant with VAT rules14. Closer dialogue with international partners:
Avoid disputes or resolve them as efficiently as possible	<ol style="list-style-type: none">15. Monitoring of dispute resolution mechanism directive	<ol style="list-style-type: none">16. VAT dispute prevention and resolution.
Simplify the life of taxpayers operating in the Single Market	<ol style="list-style-type: none">17. Charter on taxpayer's rights18. Update VAT rules on financial services19. Transforming the status of the VAT Committee20. Organize a conference on Data Analytics and Digital Solutions21. Establish an expert group on transfer pricing	<ol style="list-style-type: none">22. Revise the VAT special scheme for travel agents23. Adapt the VAT framework to the platform economy24. Greener taxation of the passenger transport sector25. E-commerce package for excise duties

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